

**MINUTE OF THE
SCOTTISH RATEPAYERS' FORUM**

Held via MS TEAMS On 3 October at 10am

Present:

Heather Honeyman	(SAA President) (Chair)
Brian Rout	(SAA Secretary)
William McFarlane	(SAA Assessor Member)
Anouk Berthier	(Scottish Government)
Sandra Reid	(Scottish Government)
Kevin Fraser	(IRRV)
Leon Thompson	(UK Hospitality Scotland)
Fiona Campbell	(Association of Scottish Self-Caterers)
Will Clarke	(UKPIA)
Anna Gardiner	(Scottish Land & Estates)
Stacey Dingwall	(Federation of Small Businesses)
David Lydiat	(Horticultural Trades Association)
Jordan Newfield	(Association of Convenience Stores)
Jacqui Taylor	(Local Taxation Chamber)
Ryan Gare	(Local Taxation Chamber - Judicial Office)

1.0 Apologies and Introductions

Apologies noted from:

Robert Nicol	(SAA)
Stephen Montgomery	(Scottish Hospitality Group)
David Lonsdale	(Scottish Retail Consortium)
James Barnes	(Horticultural Trades Association)
Gordon Balmer	(Petrol Retailers Association)

H Honeyman welcomed everyone to the meeting and introduced W McFarlane as the SAA Executive - Assessor Member.

1.1 Membership

It was noted that the membership list required updating and B Rout would take this as an action. **ACTION – B Rout**

H Honeyman encouraged members to respond to the meeting request and send substitutes to maximise attendance at this forum.

2.0 Minute of previous meeting of 27 June 2024

2.1 Accuracy

The minute of previous meeting was approved and will be published at the SAA Portal.

2.2. Matters arising not on agenda

None.

3.0 2005, 2010 & 2017 Revaluation and Running Roll appeals

3.1 First-tier Tribunal

Disposal of transferred NDR appeals

The Local Taxation Chamber issued 20,347 decisions on 1 October 2024 withdrawing or dismissing appeals that transferred to the Chamber from the former Valuation Appeal Committees.

The decisions issued state that in terms of Rule 6(7) of the Procedural Rules, the Appellant of a dismissed appeal may apply for the proceedings to be reinstated if they can satisfy the Tribunal that the Appellant has good reason for the failure to reply to the 28-day letter and the Tribunal determine that it would be appropriate for the proceedings to continue.

As all transferred NDR appeals must be determined by 31 December 2024, and the Tribunal is required to give 70 days' notice of the date and time for any hearing, applications for reinstatement should be provided to the Chamber by 8 October 2024.

There are approximately 2,183 transferred NDR appeals remaining for the Tribunal to determine before 31 December 2024. The Chamber is currently reviewing all remaining transferred NDR appeals to ensure these are appropriately disposed of by 31 December 2024.

Appeals referred to Upper Tribunal for Scotland

The Chamber is aware that there has been a high volume of correspondence in relation to appeals scheduled for hearings by the First-tier Tribunal for Scotland that are currently with the Upper Tribunal for Scotland.

The Chamber is not always aware that appeals had previously been referred to the Lands Tribunal for Scotland and are now with the Upper Tribunal for Scotland. We are grateful for parties advising of any appeals scheduled for hearing that have been referred to the Upper Tribunal for Scotland and for providing Upper Tribunal case references where this is known. The Chamber is continuing to work with parties and the Upper Tribunal to reconcile the caseload between the First-tier Tribunal and the Upper Tribunal.

3.2 Lands Valuation Appeal Court Cases

Nothing to report.

3.3 Upper Tribunal update and cases

No report but H Honeyman requested that agents approach the local assessor to discuss progressing these appeals where possible.

4.0 2023 Revaluation

4.1. Proposal Disposal Scheduling

H Honeyman reported that the proposal disposal schedule for national practice notes published on the SAA portal is a live document and subject to change where necessary.

H Honeyman asked that proposers make assessors aware if they wish to enter into discussions prior to the issuing of a Proposal Determination Date (PDD).

4.2 First Tier Tribunal update

Since the end of May 2024, the Chamber has received approximately 414 NDR appeals in relation to the 2023 revaluation – mostly schools. There have been several requests for case management discussions in relation to these appeals. The Tribunal will be writing to agents that lodged these appeals regarding next steps.

There have been several technical changes deployed to the Local Taxation Chamber website which have been requested by stakeholders. These include changes to Notice of Appeal Form A (which is used to lodge NDR appeals); changes to the way forms and guidance are saved on the website to make them more identifiable to users; and functionality to download the 'Forthcoming Hearings' table on the website.

5.0 2026 Revaluation

5.1 Assessor Information Notices

H Honeyman made reference to the publication of the Draft Valuation Roll on 30 November 2025 and the valuation date of 1 April 2025 being not long away.

H Honeyman advised that Licensed Premises and Hotel AINs would be issued during October/November and that Civil Penalty Notices will be issued if not returned within 28 days. This message would be added to the SA Portal and had been previously circulated to the forum.

H Honeyman also advised that recipients of AINs should contact their local assessor immediately if they are having any difficulties completing the request.

5.2 Practice Note Consultation

An open invitation was extended to members to let the SAA Executive know if any material changes to Practice Notes should be considered by the SAA. H Honeyman advised that where the SAA introduce a new or intend to fundamentally change a Practice Note there is a formal consultation process that can be found at the SA Portal.

5.3 Pre-agreements

H Honeyman advised that a pre-agreement window would close on 20 February 2026. The commencement date can be flexible but can't agree anything before the tone date of 1 April 2025. Requirements to open up discussions will be posted at the SA Portal in due course.

H Honeyman also advised that early engagement in pre-agreement discussions would be welcome.

6.0 SAA Issues Log

The SAA issues log existence was noted.

7.0 Scottish Water

No update from Scottish Water.

8.0 Scottish Government Update

A Berthier provided an update on Scottish Government matters.

Members were invited to get in touch to be added to the Scottish Government's Economy Bulletin. The most recent bulletin includes Revaluation 2026 timelines. This will be shared with members.

The UK budget on 30 October will set business rates policy for 2025/26 in England. The NDR Sub-Group has been rescheduled to the week after the UK budget and will be 6 November to allow for representations to be made in advance of the Scottish Government budget on 4 December.

Scottish Government would continue not to support Public Sector Appeals and an appellant must contact the Scottish Government to explain the reasons as to why a proposal is necessary. An anticipated response time is within the week and Scottish Government is cognisant of the response time to be faster if close to the proposal deadline.

Responses to the survey on the Proposal Deadline are being analysed with a response and next steps to follow in due course.

D Lydiat highlighted a discrepancy between Scotland and the rest of the UK regarding the large business supplement de-incentivising businesses locating to Scotland. A Berthier would take this away for consideration.

W Clark raised a query in respect of the valuation methodology for Jetties and lack of clarity in respect of allowances. W Clark was advised to email B Rout.

A Gardiner was invited to set up a meeting with A Berthier to discuss micro-generation in terms of Hydro power.

9.0 AOCB
None

10.0 Date of Next Meeting

6 March 2024 at 10am via MS Teams.