

MINUTE OF THE

SCOTTISH RATEPAYERS FORUM

Held via MS TEAMS On 6 March 2025

Present:

Heather Honeyman	(SAA President) (Chair)
Robert Nicol	(SAA Vice-President)
Brian Rout	(SAA Secretary)
William McFarlane	(SAA Assessor Member)
Anouk Berthier	(Scottish Government)
Sandra Reid	(Scottish Government)
Stephen McIntosh	(Scottish Water)
Jacqui Taylor	(Local Taxation Chamber)
Paul Stewart	(Local Taxation Chamber)
Michelle McGlynn	(Local Taxation Chamber)
Garry Clark	(Federation of Small Businesses)
Clare Scawthorn	(Petrol Retailers Association)
Leon Thompson	(UK Hospitality Scotland)
Ian Cass	(Forum of Private Businesses)
Jamie Mackie	(Scottish Grocers Federation)
Stephen Montgomery	(Scottish Hospitality Group)
Anna Gardiner	(Scottish Land & Estates)
Fiona Campbell	(Association of Scotland's Self Caterers)
Will Clarke	(UK Petroleum Industry Association)
Rucelle Soutar	(SFA)
David Melhuish	(Scottish Property Federation)

1.0 Apologies and Introductions

Apologies noted from:

Stacey Dingwall	(Federation of Small Businesses)
Gordon Balmer	(Petrol Retailers Association)
David Lonsdale	(Scottish Retail Consortium)
Kevin Fraser	(IRRV)
Janet Kane	(Upper Tribunal)

H Honeyman welcomed everyone to the meeting.

2.0 Minute of previous meeting of 3 October 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

No matters were raised.

3.0 2005, 2010 & 2017 Revaluation and Running Roll

3.1 First-tier Tribunal

Disposal of transferred NDR appeals

P Stewart advised that all transferred appeals were disposed of by the 31 December 2024 statutory deadline. Thanks were offered for all who contributed to this positive outcome.

Appeals referred to Upper Tribunal for Scotland

There was no representative from the upper tribunal in attendance, however P Stewart advised there may still be some legacy transferred appeals sitting at upper tribunal.

3.2 Lands Valuation Appeal Court Cases

Nothing to report.

3.3 Upper Tribunal update and cases

No report but H Honeyman updated attendees that there were a number of Covid appeals and Hydro Power Generation appeals at the tribunal.

4.0 2023 Revaluation

4.1. Proposal Disposal Scheduling

H Honeyman referred to the Disposal Scheduling programme listed at the Scottish Assessors' Portal and that all proposals were on track to be disposed of by the statutory deadline of 30 September 2025.

4.2 First-tier Tribunal update

P Stewart again provided an update. As of 5 March 2025, the First-tier Tribunal had received 853 appeals which were now in the process of being cited. Appeals are being scheduled in advance of the statutory minimum notification period of 35 days.

382 appeals are currently scheduled for hearings in March - June 2025, with a mixture of substantive appeals and case management hearings (where these are requested by the parties).

At present there will be 2-3 hearings per sitting, but this will be subject to ongoing review. Representations are welcomed from all parties on the efficient grouping and sequencing of appeals. Appellants can also make grouping requests within their appeal submission form. Assessors welcomed the opportunity to feed into scheduling and sequencing intelligence gathering by the tribunal.

There are further planned technical changes to the Local Taxation Chamber website which have been requested by stakeholders. These include a published decision table that can be downloaded, and incorporation of the Valuation Roll Reference within decision and hearing tables, as well as being a searchable field.

5.0 2026 Revaluation

5.1 Assessor Information Notices

H Honeyman advised that with the exception of one Assessor, Licensed Premises and Hotels AINs had been issued during October and November 2025 as announced at the October SRSF meeting. Return rates are low despite the SAA using various channels to get the message out. Civil Penalty Notices were now being issued but a final plea to encourage clients to return AINs was made.

S Montgomery reported that industry had done everything it could do to get the message out through the Trade Bodies to return the AINs.

D Melhuish acknowledged that the SAA had pushed hard but there is a lot of other types of paperwork for businesses to deal with.

F Campbell cited a systematic problem with communication in respect of the self-catering audit.

A Gardiner asked if all AINs had been issued. H Honeyman advised that a number had to go out on or around the tone date of 1 April 2025.

S Montgomery suggested that an online return for the Hospitality Sector would be easier than completing paper forms.

5.2 Practice Note Consultation

H Honeyman referenced that all Revaluation 2023 Practice Notes are published at the Scottish Assessors' Portal and encouraged members to let the SAA know if there are Practice Notes they wish to be consulted on.

David Melhuish commented on the Practice Note 3 – Properties under Reconstruction whereby it was felt the PN had limited perspective on how to support commercial development. R Nicol advised that the Practice Note was based on established case law.

5.3 Pre-agreements

H Honeyman referred to the Pre-agreement Framework included within the meeting papers and sought further comment. Members acknowledged that the framework is clear.

6.0 SAA Issues Log

No specific issues were raised under this item.

7.0 Scottish Water

S McIntosh provided an update on wholesale water charge increases of 9.9% in line with domestic water charge increases and presented a series of slides detailing the planned rollout of 136,000 water smart meters beginning in early 2026.

8.0 Scottish Government Update

A Berthier detailed a number statutory instruments which had been previously circulated to the group. The various instruments set the rate poundage, updated reliefs such as small business, transitional reliefs and hospitality reliefs on the mainland and islands.

If any member does not receive the Scottish Government Economy Bulletin should contact A Berthier to be added to the distribution list.

The New Deal for Business Group has had its last meeting and will report in due course. The Minister for Public Finance, Ivan McKee, has agreed to continue the NDR sub-group and will look to define the remit, name and workstreams within the group. Potential workstreams at this stage relate to appeals fees, meeting net zero, and EPR devolution. No decision has been made on appeal fees.

A Berthier completed her report by advising she was consulting with solicitors on a small number of minor administrative tweaks to legislation which would not alter the policy intent.

9.0 AOCB

None.

10.0 Date of Next Meeting

B Rout will send a meeting invite likely to be in September / October 2025.