

**MINUTE OF THE
SCOTTISH RATING SURVEYORS FORUM
Held via MS TEAMS On 06 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)
Niall Rankin	(JLL)
Billy McKaig	(WYMRE)
Lorna Greig	(Ryden)
Amy Hopkins	(GL Hearn)
Gordon Martin	(Avison Young)
Steven Dalton	(Montagu Evans)
Richard Foster	(FG Burnett)
Peter Wilkinson	(Savills)
Colette Brough	(Whitelaw Baikie Figes)
Stuart Blyth	(Graham & Sibbald)

1.0 Apologies and Introductions

Apologies noted from:

Graham Howarth	(Newmark)
Andy Boal	(Shepherd)
Kevin Fraser	(IRRV)
Janet Kane	(Upper Tribunal)

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

G Martin expressed concern that complex subjects may be left to the end of the disposal schedule which may then force proposers to appeal. Robert Nicol responded that although the timetable is shorter it is helpful that proposals should now contain all the information required to reach a decision.

There was agreement that all present had a duty to ensure the process worked and to that end H Honeyman invited feedback on any specific issues so that early action can be taken to move matters forward positively.

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. CPNs were now being issued but a final plea to encourage clients to return AINs was made.

D Kidd raised the bulk returns mechanism administered by the Assessor for Dunbartonshire, Argyll and Bute (DAB) and that he had anticipated a reminder around tone date before making any such return. B Rout advised the SA Portal held guidance at

<https://www.saa.gov.uk/civil-penalties/> which detailed the process for contacting the SAA Co-ordinator, SAA Committee Chair or local Assessor to make bulk returns.

J Russell advised that in November 2024 he had contacted the chair of the SAA Licensed Working Group regarding bulk returns and had been advised they would not be accepted and instead AINs would be issued. He then advised he had recent discussions with an officer in the Glasgow Assessor office who stated they were willing to accept a bulk return and that he was now endeavouring to do so. H Honeyman observed that we were now approximately four months since the issue of AINs and the expectation would be that AINs would have been returned. John advised he had started the process of making returns but had put it on hold to turn around the agreed bulk submission in a matter of days and was now working on others for his remaining bulk provision clients.

W McFarlane raised the need for any bulk returns to ensure they contained all relevant information on incentives to facilitate a “right first time” approach and avoid unnecessary ND proposals. D Kidd advised that the bulk submission template may need reviewed. W McFarlane advised he had been involved in the initial design work and would undertake a review to ensure it aligned with the portal rent form data requirements.

N Rankin raised an issue regarding Assessor Information Notices (AINs) which had a 14-day response period and not the 28 days contained in legislation. S Blyth helpfully suggested that he had received similar which were returns of information and not AINs. On reflection Niall advised that these were indeed requests for minor information around Proprietor, Tenant and Occupier details for valuation roll entries and thanked S Blyth for their assistance.

H Honeyman ended the topic with a request for SRSF members to engage in a more proactive approach to information provision and that they need not always rely upon Assessors issuing requests.

5.2 Practice Note Consultation

H Honeyman once again issued an open invitation to members to let the SAA Executive know of any material changes to Practice Notes (PNs) that should be considered by the SAA. H Honeyman advised that this was focussed on fundamental changes such as a change of approach rather than say a change of rate in a PN.

A number of attendees expressed a desire to be involved in PN consultation but it was not clear if they envisaged the fundamental changes described by HH. It was agreed that information would be compiled ahead of the forthcoming Scottish Business Ratepayers Group (SBRG) on 11 March 2025.

5.3 Pre-agreements

H Honeyman referred to the Pre-agreement Framework included within the meeting papers and sought further comment.

G Martin raised a specific issue relating to reported comments from an Assessor office that a landlord pre-agreement set tone and asked for an SAA position on that interpretation. B Rout responded that there could be no definitive answer and this was a matter of fact and degree, and the circumstances of the particular case. R Nicol advised that pre-agreements were of course agreements reached between parties who were under no obligation to do so and as such must carry some weight. D Kidd and G Martin both alluded to motivations of clients that would mean these agreements should not hold weight. It was acknowledged that the Assessor framework clearly stated that any interested person not party to a pre-agreement could still lodge a proposal and both D Kidd and G Martin wanted to ensure that

that remained the case, and they would not want their pre-agreements to prejudice the proposals of others. R Nicol commented that where a pre-agreement had been reached it would surely be a matter of interest, if not concern, to the agreeing party if the Assessor were seen not to stand by and honour that agreement.

H Honeyman completed the discussion by saying the only remedy would be through the courts and that the goal at pre-agreement was to reach the right answer using all the available information.

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.

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.

G Martin requested the number of properties in receipt of TR in 2025 and A Berthier agreed to provide a link to existing Scottish Fiscal Commission modelling on this.

D Kidd asked if Scottish Government had a collated list of devolved EPR policies from Scottish Local Authorities. A Berthier advised that Les Robertson of IRRV had helpfully compiled this and she would forward the list on.

R Foster requested an update on the consultation to extend the ND Proposal submission deadline. A Berthier advised this was still under consideration and no decision had yet been made by ministers the outcome will be communicated promptly once known.

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.