

SAA Issues Log

The log should cover the nature of the issue, its source and the date it was raised. It should also include the proposed action to deal with the issue as well as establishing the date of its anticipated resolution.

Issue Number	Issue	Issue Source	Date Issue Raised	Action	Target Date for Resolution	Status
1	Vacant and Derelict Land; when entries should be made in the valuation roll and what valuation approach should be undertaken	Scottish Assessors' Association	30/11/17 at SAA Half Yearly meeting	Matter referred to SAA Basic Principles Committee for consideration.	September 2018	Closed (Completed March 2019 – new Practice Note approved)
2	Premises under reconstruction; when entries are to be made in valuation roll and what valuation approach should be undertaken	Scottish Assessors' Association	30/11/17 at SAA Half Yearly meeting	Matter referred to SAA Basic Principles Committee for consideration.	September 2018	Closed (Completed October 2018)
3	The inclusion of agent details within the valuation roll; this can lead to Valuation Notices and other statutory documents not reaching the proprietor, tenant or occupier	Scottish Assessors' Association	30/11/17 at SAA Half Yearly meeting	SAA recommends that only the correct P,T, & O details should be in the Valuation Rolls. Agents responsible for NDR payments may seek inclusion on the assessment rolls used for billing maintained by the levying authorities. Data cleanse to be completed by each Assessor.	April 2018	Closed (Completed April 2018)
4	Consistency in the approach to the valuation of salmon fishing rights.	Fisheries Management Scotland and Forth	Raised by chair of SAA Miscellaneous Committee at	Fisheries Management Scotland and Forth Salmon Fisheries Board satisfied that	June 2018	Closed (Completed May 2018)

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		Salmon Fisheries Board	meeting of Assessors on 19-1-18.	inconsistency issues have been resolved.		
5	Valuer contact details are provided by some Assessors' offices but not all in respect of cited appeals.	Rating agent	April 2018	Agreed that all Assessors' offices should provide contact details at the earliest opportunity to appellants/agents following the citing of an appeal.	June 2018	Closed (Completed June 2018)
6	The approach to amending the valuation roll in respect of ground and land entries when construction begins on them appears to vary.	Rating agent	May 2019	Matter referred to SAA Basic Principles Committee for consideration.	December 2019	Closed (new practice note developed and uploaded to SAA Portal)
7	The approach to amending the valuation roll in respect of splits, mergers and reorganisation of properties appears to vary.	Rating agent	May 2019	Matter referred to SAA Basic Principles Committee for consideration.	To be agreed by the SAA Basic Principles Committee	Closed (determined that changes to local approaches would have an effect on billing authority procedures)
8	The valuation approach to District Heating Systems appears to vary between Assessors' offices.	Rating agent	January 2020	SAA Consultation completed on the valuation of District Heating Facilities. Comments being considered by Utilities Committee when finalising 2023 PN.	Revaluation 2023	Completed. Comments considered when drafting the 2023 PN.
9	The number of subject descriptions held on the Valuation Roll.	SRSF	February 2022	Assessors advised and are considering in preparation for the 2023 Revaluation.	1 st April 2023.	Completed for R2023

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10	Inconsistency in evidence requested for self-catering units.	Stakeholders	15/07/2025	Hospitality Properties Committee to review current self-catering unit guidance	4 th December 2025	Completed. Guidance reviewed and updated.
11	Inconsistency in approach to the provision of valuations	SBRG	12/01/2026	Assessors confirmed that a letter authority to act would be required where the valuation contains confidential, commercially sensitive or personal data.	31/01/2026	Closed. (Completed 23/01/2026)