

**Revaluation 2017 - Appeal Disposal**

**Assessor’s Policy Statement**

All appeals should be fully discussed with my staff prior to proceeding before the Valuation Appeal Committee. Citations for all appeal hearings are issued by the Valuation Appeal Panel a minimum of 105 days prior to an appeal hearing which provides sufficient time to discuss and where necessary prepare their case in line with the Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Amendment Regulations 2017.

Citations will contain the name and contact details of the member of my staff who will be dealing with your appeal. Please make arrangement to discuss your appeal as early as possible as experience has shown that discussions enable the vast majority of appeals to be resolved by explanation or agreement without recourse to the Committee.

Early discussions may avoid the need to exchange grounds and comparisons as per Regulation 10 of the Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Regulations 1995. Where agreement has not been reached prior to 35 days before the hearing I shall require you to provide me with a written statement of your grounds of appeal, alternative valuation and the grounds upon which that valuation is arrived at. I reserve the right to seek dismissal of your appeal if you fail to comply with this requirement. If the appeal is still not resolved prior to 21 days before the hearing and you intend to found on comparable subjects then I expect to receive a list of comparisons.

Where adequate discussions have not taken place I reserve the right not to engage in new appeal negotiations within 35 days of the notified date of the hearing and may seek dismissal or postponement before the Valuation Appeal Committee. Any offers made without prejudice in settlement of an appeal is to be regarded as withdrawn if acceptance, or note of recommendation, is not received within 21 days of the hearing.

All appeal correspondence should be e-mailed to valuationappeals@dumgal.gov.uk or otherwise posted. **Please do not send correspondence to individual members of staff’s e-mail addresses.**

James Doig

Assessor