

## Revaluation 2017

### Assessor's Policy Statement –Appeal Disposal

Citations for Valuation Appeal Committee hearings will be issued at least 105 days prior to the appeal hearing date.

The name and contact details for the member of staff dealing with the appeal will be provided on the Scottish Assessors' Portal website at:

<https://www.saa.gov.uk/fife/valuation-roll/proposed-vac-hearings/>

Appeals should be discussed fully prior to proceeding to be heard by the Valuation Appeal Committee as discussion allows explanation to be provided and issues to be resolved without recourse to the Committee. Where cases cannot be resolved through discussion, the discussion process allows matters in dispute to be narrowed down and identified for determination by the Committee. Therefore, I ask that you, or your nominated agent, contact my member of staff to discuss the appeal as soon as possible after receipt of the citation. If I am of the opinion adequate discussion has not taken place prior to the hearing, I reserve the right to seek dismissal or continuation of the appeal.

The Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts (Scotland) Regulations 1995 (as amended) requires exchange of information prior to the Committee hearing. A few of the key dates relating to the information exchange are noted below.

Following citation and at least **35 days** prior to the hearing date, you must provide the Assessor with a statement of your grounds of appeal. Within **28 days** of receiving the statement of your grounds and no later than **21 days** before the hearing, the Assessor will reply with a statement specifying the grounds on which the valuation was derived.

No later than **21 days** prior to the hearing date set, the Assessor will issue you, or your nominated agent, with an Intention to Proceed notice.

If you wish to refer to comparative properties in the course of your appeal you must provide a list of these comparisons to the Assessor at least **21 days** prior to the hearing date. Any properties not included in the list, and which you later wish to refer to at the hearing, may not be allowed to be included in evidence. At the same time as providing your list of comparative properties, you can request that the Assessor provide you with a list of comparisons, which must be sent to you at least **14 days** prior to the hearing date.

During appeal discussions it may become apparent to one or both parties that a continuation of the appeal to a later hearing may be required. Please refer to the Fife Valuation Appeal Committee's policy on continuations for further information;

<https://www.saa.gov.uk/fife/valuation-roll/fife-vac-guidance-notes/>

Requests for continuation of an appeal to a later hearing should be made no later than **14 days** prior to the hearing date set. The Assessor has no power to grant a

continuation; all requests must be made to the Secretary of the Fife Valuation Appeal Committee.

Early discussions and/or resolution would mean that the exchange of grounds and comparisons, as set out by the Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Regulations 1995 (as amended), would only be required for cases proceeding to hearing. Therefore, in order to manage resources as efficiently as possible, I intend to close appeal discussions and reserve the right to withdraw offers which have not been accepted within **35 days** of the hearing date set. An offer to amend a Valuation Roll entry will normally be confirmed **no later than 45 days** in advance of the hearing date. No initial discussions will be entered into after **35 days** before the hearing date. Therefore, I ask that contact is made with my staff as early on in the process as possible.

All formal email appeal correspondence submitted for cited appeals must be sent to [Fifeassessor.Ratingappeals@fife.gov.uk](mailto:Fifeassessor.Ratingappeals@fife.gov.uk)

If you require any assistance in relation to this appeal disposal policy, please contact the Assessor Service. The contact details for the Service are provided below.

Assessor Service

Fife Council

Kingdom House

Kingdom Avenue

Glenrothes

Fife

KY7 5LY

Tel: 03451 55 55 33

Email: [Fife.Assessor@fife.gov.uk](mailto:Fife.Assessor@fife.gov.uk)

**Heather Honeyman**

**Assessor for Fife Council**