

Fife Valuation Appeal Committee- Policy on Continuation Requests

This policy relates to a valuation roll appeals where the appellant is represented by a professional agent and a request is made for the case to be continued from the hearing date set. This policy does not relate to valuation roll appeals being dealt with by a lay ratepayer.

In the interest of efficiency, it is important to avoid placing unnecessary burden on valuation appeal panel members and avoidable cost on the valuation authority. Where timing difficulties with the Valuation Appeal Committee date arise for one party, as much notice as possible should be given to the other party. When considering continuing an appeal to a later date, the Committee will have to give due consideration to the fact that all appeals must be disposed of by a statutory deadline and therefore granting a continuation may reduce the time available for the Committee, or the Assessor, being able to deal with all other appeals which are still outstanding.

The Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Regulations 1995 (as amended) sets out a timetable for exchanges which should precede a hearing. In most circumstances, at least 14 days prior to the hearing date, it should be clear to the parties preparing a rating appeal case whether there could be a problem in proceeding to the hearing date set.

In general, it is considered that, where a party requests a continuation for a justifiable reason at least 14 days prior to a hearing, then this request will be considered sympathetically. If an alternative date can be identified which is acceptable to both parties, then the Committee Secretary may agree to a continuation to such a date. A justifiable reason may include a conflicting requirement to appear before another Valuation Appeal Committee or the fact that either party wishes to be represented by Counsel. It may also include significant private commitments. It would not be deemed to include, that one party had not carried out work on the appeal or that the volume of other business faced by either party was too high.

There can be circumstances where, during discussions regarding the appeal, both parties agree that a continuation would be of assistance. An example would be where a continuation would allow either party to gather additional facts. In such circumstances, the Committee will consider sympathetically any joint request for continuation.

It can be the case that, unexpectedly, someone cannot attend a hearing. For example due to illness or transport difficulties. In such cases it will generally be appropriate for the Committee to agree to a continuation to a date when it is reasonable to assume the unexpected emergency will have passed. There also may be circumstances where someone who intends to attend a hearing fails to do so due to an emergency and their case is dismissed in absence. In such a situation, it may be appropriate for the Committee to recall such a dismissal if details of the emergency are later communicated to the Secretary along with a request for the appeal to be heard at a later date.

In all other cases where a party requests a continuation within the 14 days prior to hearing, particularly if there has been no timeous exchange of information, it will normally be appropriate for the party to appear on the hearing date set to explain why he/she is requesting a continuation and to allow both parties to make submissions as to when it should be heard. If the party making the continuation request does not appear, it should be assumed that the appeal will be dismissed on grounds of absence if the other party so requests or the Committee considers this action appropriate.

When a party seeks a continuation in terms of the preceding paragraph and the Committee is unlikely to agree to the continuation request unless the party appears in person, the Committee Secretary will inform him/her of the fact that the Committee may well decide to dismiss the case on the grounds of absence if he/she does fails to appear either in person or by sending a representative.