

FIFE VALUATION APPEAL COMMITTEE
GUIDANCE NOTE ON EXCHANGE OF COMPARISONS

This is regulated by the Valuation Appeal Committee (Procedures in Appeals under the Valuations Acts) (Scotland) Regulations 1995, Regulation 10(5).

Parties should give fair notice to each other of the other subjects to which reference is to be made. The Regulation states that not later than 21 days before the date fixed for the Hearing any party may furnish the other party to the Appeal with a list of lands and heritages on which they propose to found by way of comparison at the Hearing. At the same time, they may make a written request to the other party to provide them with a list of subjects on which the other so proposes to found. That party is then bound to furnish such a list not later than 14 days before the date fixed for the Hearing.

The Regulations specify sanctions for failure to include subjects founded upon. One is that the Committee can refuse to allow a party to found on subjects not included in the list provided by them without the consent of all parties to the Hearing. If the party seeking to found on them shows cause why they were not so included the Committee may allow them to found on them subject to such conditions as to adjournment and otherwise as they may think fit.

An extreme case arose in *Tesco Stores Limited .v. Assessor for Fife*, 2011S.C.316 where a party produced a list of over 400 premises. On appeal Lord Justice Clerk Gill observed the submission of a list of comparisons like this would entitle a Committee to rule that it did not qualify under Regulation 10(5) and to refuse to allow the party submitting it to found on any comparison at all.

To allow Appeals to be conducted economically and smoothly, and timeously, Fife Valuation Appeal Committee wishes all parties to follow the Regulations and the specified time limits for exchanging comparisons.

In particular, in cases where Counsel is involved, Fife Valuation Appeal Committee expects to receive 48 hours in advance of the Hearing, a copy of the list of comparisons that are to be founded upon with a brief outline of the case. The brief outline should only be provided to the Committee and not to the other party. The brief outline should include:

1. Property description and address;
2. Names of parties involved in the appeal;
3. Grounds of appeal;
4. Answers to grounds of appeal;
5. Names of witnesses and their qualifications;
6. An indication of the rateable value to be addressed by the Party at the Committee hearing.

The copy of the list of comparisons together with the brief outline of the case should be sent to: Mr Scott Milne,

Secretary,
Fife Valuation Appeal Committee,
Kinburn Castle,
St Andrews,
Fife, KY16 9DR
or via email to: smilne@thorntons-law.co.uk