



Scottish Assessors Association

Note of meeting between SAA & Scottish Land and Estates at Robertson House, Perth on 3rd May 2018

SAA: Brian Rout, Rob Shepherd, Roy Christie
SLE: Katy Dickson, Calum Innes, Richard Cooke

Purpose of meeting – To discuss current position/way forward in relation to approach to valuation of Shooting Rights & Deer Forests/disposal of appeals.

Record of meeting

Entries in Valuation Roll

- SLE reported that most of their members appeared to accept that it was appropriate for their shootings to be entered in the valuation roll, however, it appeared that a number were still to be entered.
- SAA reported that whilst approximately 12,000 entries had been made for Shooting Rights and Deer Forests to date, Assessors would continue to make entries on a business as usual basis. A number of entries in relation to shooting rights associated with crofts may require to be deleted.

Appeals

- SAA reported on the time limits for submitting appeals and noted that some ratepayers had submitted appeals too late, i.e. out with the six-month period from date of issue of the notice. SAA explained that where appeals were out of time, valuations would still be checked to ensure that no factual error had occurred.
- SAA reported on numbers of appeals received in Scottish Borders and Tayside areas to date, i.e. 349 (31% of subjects) and 369 (24% of subjects) respectively. There was no real pattern to the appeals, which had been lodged in these two areas against subjects ranging in value from £30 to £31,000. SAA agreed to provide a note of total appeal numbers across Scotland.
- SAA commented that Valuation Appeal Committees may cite the first shooting rights appeals in early 2019. Bearing in mind the 105 day citation period, appeals may begin to be cited as early as September 2018. Currently, Assessors are amending values where factual issues, such as size of holding, require correction.

Deer Forest/Shooting Rights Classification

- SLE interested in the approach Assessors had taken when arriving at their decisions to classify shootings as either deer forests or shooting rights. Whilst it was appreciated that this issue might be a difficult one for Assessors, it was felt that upland areas of land were likely to be deer forests. SLE considered that not all deer forests may have been classified correctly by Assessors and noted that this might become an issue in relation to the award of rates relief/potential application of allowances.
- SAA commented that whilst there is no distinct definition of Deer Forests, in the Drummond Estates case, it was generally accepted that a deer forest was defined as wild land frequented by deer and used for stalking. Guidance has been provided to Assessors on the issue, however, if it is felt that any shootings subjects have been incorrectly classified, SAA would be open to reconsider this for particular subjects.

Valuations

- SLE raised issue of inconsistency in application of the SAA Shooting Rights and Deer Forests Practice Note in relation to predominant land type.
- SAA requested that SLE provide details of any specific examples they may be aware of that are causing concern. These would be passed to the appropriate Assessor.

Commercial Forestry

- SLE queried whether the SAA would be prepared to remove entries or parts of entries which consisted of commercial forestry where commercial shooting can't/doesn't take place. It was felt that the award of unoccupied rates relief might be appropriate in such situations.
- SAA responded that their current view was that no change would be made to existing entries in such circumstances. However, the possibility of provision of apportioned values to Local Authority Finance Departments was discussed. The value of forestry of different types or at different stages in the growth cycle is a specific issue which would be considered by the SAA in due course.

Rates Relief

- SLE reported that following Scottish Government's non-statutory guidance they are currently lobbying in connection with application of unoccupied rates relief by Finance Departments. Early indications are that such relief would be granted at 100% where no commercial stalking/shooting took place. In relation to Deer Forests with buildings situated on them the 50% relief reducing to 10% would likely apply.

Review of Rental Evidence

- SAA reported that they intended to carry out a review in the near future of existing/new rental evidence ingathered in relation to shootings subjects and that this would likely be of assistance with the appeals process, when considering the potential award of end allowances/adoption of a consistent approach to these. In this regard, the SAA would be grateful to receive any rental information which SLE could provide.
- SLE responded that they would consider their position on this in due course. In the meantime they were of the view that it may be appropriate to apply end adjustments to valuations in certain localities. SAA commented that they would consider any rental evidence SLE could bring forward in support of this.

Reserved/Multiple Rights

- SLE raised the issue of treatment of reserved/multiple shooting rights.
- SAA discussed guidance given on this issue in the practice note and commented that the review of rental evidence exercise would assist in checking the current approach.

Shooting Rights and Deer Forests Guidance Note

- SAA advised that a revised version of the guidance note had been drafted. Following full SAA approval, a copy would be provided to SLE.

DONM

- To be arranged prior to September.