



Scottish Assessors Association



Scottish Business Ratepayers Group

**MINUTE OF
SCOTTISH ASSESSORS ASSOCIATION EXECUTIVE &
SCOTTISH BUSINESS RATEPAYERS GROUP MEETING**

Monday 29 November 2017 at 2 pm, Perth

WELCOME AND INTRODUCTIONS

Present: Ian Milton, Alastair Kirkwood, David Thomson, Gary Bennett; on behalf of SAA, all 4 members forming the Executive of the SAA.

Graeme Howarth of Gerald Eve, Gordon Martin of GVA, Andy Boal of Shepherds; - on behalf of SBRG.

1. APOLOGIES

No apologies.

2. MINUTE OF PREVIOUS MEETING

2a. Accuracy

The minute of the meeting of 23 October 2017 was taken as accurate with some minor amendments. It was agreed by all parties that, once the amendments are undertaken, the approved minute should be published on the SAA portal.

2b. Matters Arising not on the Agenda

I. Milton advised the meeting that there will be the formation of a new group which will be entitled the Scottish Rating Surveyors Forum as part of the new SAA consultation framework. This forum will have the same standing as the Scottish Ratepayers Forum and will meet on the same dates. He explained that the purpose behind this forum was to give professional rating surveyors an opportunity to meet and discuss current issues with SAA and government officials. The two forum model is designed to permit both discussion and debate that the appropriate technical level. The first meeting of the SRSF will take place on the afternoon of 29 January 2018 in Victoria Quay in Edinburgh. The Scottish Ratepayers Forum is meeting at the same venue in the morning of 29 January. The representatives from the SBRG advised that they are happy to take part in the meeting of the new forum, however, they would feed back to their members and agree amongst their members who would represent the SBRG. I. Milton further advised that the notification of the meeting will be made publicly via the SAA and RICS website in order that any other ratepayer's agent outwith the SBRG may advise that they wish to attend also. G. Martin advised that there is a further

scheduled meeting of the SBRG on 8 December 2017, where upon the matter will be raised.

3. 2010 REVALUATION

3a. Outstanding Issues

The SAA reps advised the SBRG reps that many telecoms appeals are still outstanding, however, progress was being made with these. Additionally, there are still MoD appeals outstanding. Tayside Valuation Appeal Committee had issued a further decision in relation to the micro hydro appeals and A. Kirkwood advised the meeting that the decision had been appealed. Attendees at the meeting were also advised that the Glenrothes Paper Mill appeals have now been settled.

3b. Lands Tribunal Cases – Progress and Issues

It was acknowledged by the meeting that the bulk of the LT cases relate to telecoms and that efforts were continuing to be made for these to be resolved.

3c. VAC/LVAC Cases

A. Kirkwood advised that a Court of Session decision in relation to a council tax case in relation to refurbishment of a dwelling has now been issued.

I. Milton advised that the various Grampian Appeal Committee decisions which had been appealed to the LVAC are all scheduled to be heard at the Lands Valuation Appeal Court between 23 and 26 January 2018.

4. 2017 REVALUATION

4a. Appeal Numbers Across Country

As part of the papers for the meeting, the SBRG were supplied with the appeal figures for the whole of Scotland in relation to 2017 revaluation.

I. Milton advised that the total number of appeals received in 2017 was 79,545; in 2010 this was 71,463. The total number of properties under appeal in 2017 was 72,785 as opposed to 2010, the figure for which was 67,026. He advised that the figures for R2017 may change once all processing of appeals was complete, taking into account the likes of removing duplicate appeals and adding appeals which were still the subject of investigatory work. It was noted that the number of entries in the 2017 Revaluation Roll was 233,386 as opposed to 2010 Valuation Roll whereby the figure was 213,311. The percentage of properties under appeal for 2017 Revaluation was similar to 2010. For 2017 it was 31.18% under appeal and 2010 it was 31.42%.

4b. Appeal Programming, etc

Following discussions at the previous meeting between the SAA and the SBRG whereby the SBRG reps were asked if there were any subjects in relation to 2017 Revaluation where they believed that there should be representations made to valuation appeal panels to cite at an early date. Apart from licensed premises, nothing

further was identified by the representatives. It was advised to the SBRG by the SAA reps that public houses in Glasgow are likely to be cited early in the revaluation cycle, before summer 2018.

SBRG reps advised that the Lothian Assessor had presented hearing dates to SBRG members and the SBRG reps requested hearing dates from all other Assessors.

Action on G. Bennett to compile a spreadsheet for VAC dates and any subjects likely to be cited for those dates and supply to SBRG reps.

4c. Practice Note Authors/Responsibility

G. Bennett advised the SBRG reps that the contact list for the SAA is now published on the portal. It identifies individual contacts throughout Scotland within each Assessor's area. It also identifies those who have responsibility for a specific genus of subject. G. Bennett further advised that the contact list will be updated as and when required given that there will be staff movement and the like. The meeting noted that the SBRG reps had also circulated a list of their contacts which had been circulated amongst all Assessors. The SBRG reps advised the meeting that they are looking to set up a website, principally to assist with communication between members.

4d. Consistency

The SAA reps explained that the issues log template had now been approved by the Association. The meeting further discussed the best and most efficient way to raise issues from the SBRG in relation to matters which should be perhaps recorded on the issues log. It was agreed that SBRG reps should email the Secretary to the SAA any matters which their members wish to be considered for logging onto the issues log. It was explained to the SBRG reps that any matters raised, including those from other stakeholders which includes Assessors' staff also, would be discussed in terms of whether they should be recorded in the issues log at Assessors' Committee Meetings or indeed full plenary meetings. In that regard, G. Howarth asked if the approach to premises under reconstruction could be considered by the Association as an issue to be recorded on the issues log and addressed. The SAA reps undertook to table that proposal at the forthcoming SAA Half Yearly meeting.

4e. Appeal Regulations

The new appeal regulations were noted, and the meeting generally agreed that it would be useful to get a consistent model across Scotland with the approach to dealing with appeals. The SAA reps advised that they would put together a proposed model for dealing with appeals and seek the Association's approval of that and put it to the SBRG for consideration. I. Milton advised that the information requests that are being received from agents are essentially diverting resources away from appeal resolutions and that it would be in the interests of the appellants and ratepayers if as much resources as possible from Assessors' offices could be given to dealing with the appeals rather than information requests from agents. Previously, such information has been exchanged or discussed when the appeal has been cited – that previous procedure has proven to work well. I. Milton stressed that if it was to be the case that agents ask for all valuations well in advance of when the appeal discussions are likely to take place then this will cause resourcing issues. The SBRG reps acknowledged this and advised that they would discuss the issue with their members.

In relation to the availability of hearing dates the SBRG reps advised that in the case of Dumfries & Galloway and Glasgow the link from the portal did not appear to be working. The SAA reps advised that Dumfries & Galloway was being developed and that they would raise the issue with the Glasgow Assessor in relation to the link not working on the portal. It was established that the Glasgow hearing dates were in fact available, it was just that the link from the portal was not working. The SBRG reps were also advised that in such circumstances they could raise this direct with the Assessor rather than waiting for a meeting between the Association reps and the SBRG.

4f. SAA Practices – Electronic Communication, etc

The SBRG reps advised as to the use of electronic communication in dealing with appeals. It was generally accepted that this was an efficient way of managing certain aspects of appeal correspondence and, where appropriate, that some Assessors will be issuing guidance to ratepayers and their agents on how appeals can be managed electronically.

5. SAA PORTAL

5a. Removal Summary Valuations pre 1 April 2017

The SBRG reps again asked if there was a possibility that summary valuations for pre 1 April 2017 could be made available at the Portal. D. Thomson advised that this would require substantial development work and changes to the data transfer format for each office and that, as a result of the cost associated with the provision of such information, that project will not be undertaken.

5b. Removal of Historic Summary Valuations post 1 April 2017

It was advised that these had now been reinstated at the portal.

5c. Sale of Valuation Roll/Summary Valuations Data

D. Thomson advised that there had been no further developments on this.

6. AOCB

It was noted the reporting in relation to the Mazars case that there is a suggestion that legislation would be introduced in England that essentially reverses the position in relation to the Woolway v Mazars decision.

The meeting again discussed unscrupulous agents, in particular one firm which was causing concern. The SBRG reps advised that they would highlight again to their members in turn to advise their clients to be aware of the particular firm in question.

7. DATE OF NEXT MEETING

It was agreed by the attendees that the date of the next meeting will be determined after the meeting of the newly formed Scottish Rating Surveyors Forum.