



Scottish Assessors Association

ISSUES LOG

The log should cover the nature of the issue, its source and the date it was raised. It should also include the proposed action to deal with the issue as well as establishing the date of its anticipated resolution.

| Issue Number | Issue | Issue Source | Date Issue Raised | Action | Target Date for Resolution | Status (Open/Closed) |
|--------------|--|--------------------------------|-------------------------------------|---|----------------------------|--|
| 1 | Vacant and Derelict Land; when entries should be made in the valuation roll and what valuation approach should be undertaken | Scottish Assessors Association | 30/11/17 at SAA Half Yearly meeting | Matter referred to SAA Basic Principles Committee for consideration. | September 2018 | Closed (Completed March 2019 – new Practice Note approved) |
| 2 | Premises under reconstruction; when entries are to be made in valuation roll and what valuation approach should be undertaken | Scottish Assessors Association | 30/11/17 at SAA Half Yearly meeting | Matter referred to SAA Basic Principles Committee for consideration. | September 2018 | Closed (Completed October 2018) |
| 3 | The inclusion of agent details within the valuation roll; this can lead to Valuation Notices and other statutory documents not reaching the proprietor, tenant or occupier | Scottish Assessors Association | 30/11/17 at SAA Half Yearly meeting | SAA recommends that only the correct P,T, & O details should be in the Valuation Rolls. Agents responsible for NDR payments may seek inclusion on the assessment rolls used for billing maintained by the levying authorities. Data cleanse to be completed by each Assessor. | April 2018 | Closed (Completed April 2018) |

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|--------------|---|--|--|---|----------------------------|---|
| 4 | Consistency in the approach to the valuation of salmon fishing rights. | Fisheries Management Scotland and Forth Salmon Fisheries Board | Raised by chair of SAA Miscellaneous Committee at meeting of Assessors on 19-1-18. | Fisheries Management Scotland and Forth Salmon Fisheries Board satisfied that inconsistency issues have been resolved. | June 2018 | Closed (Completed May 2018) |
| 5 | Valuer contact details are provided by some Assessors' offices but not all in respect of cited appeals. | Rating agent | April 2018 | Agreed that all Assessors' offices should provide contact details at the earliest opportunity to appellants/agents following the citing of an appeal. | June 2018 | Closed (Completed June 2018) |
| 6 | The approach to amending the valuation roll in respect of ground and land entries when construction begins on them appears to vary. | Rating agent | May 2019 | Matter referred to SAA Basic Principles Committee for consideration. | December 2019 | Closed (New Practice Note developed and uploaded to SAA Portal) |
| 7 | The approach to amending the valuation roll in respect of splits, mergers and reorganisation of properties appears to vary. | Rating agent | May 2019 | Matter referred to SAA Basic Principles Committee for consideration. | December 2019 | Closed (determined that changes to local approaches would have an effect on billing authority procedures) |
| 8 | The valuation approach to District Heating Systems appears to vary between Assessors' offices. | Rating agent | January 2020 | Matter referred to SAA Utilities Committee for consideration. | TBC by Utilities Committee | Open |