



*Scottish Assessors Association*



*Scottish Business Ratepayers Group*

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

**Friday 26 October 2018 at 2 pm, Perth**

**WELCOME AND INTRODUCTIONS**

**Present:** Ian Milton, Alastair Kirkwood, David Thomson, Gary Bennett on behalf of SAA.

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

**1. APOLOGIES**

No apologies submitted to the meeting.

**2. MINUTE OF PREVIOUS MEETING**

**2a. Accuracy**

There were no points of accuracy raised at the meeting in respect of the previous minute.

**2b. Matters arising not on the Agenda**

There were no matters raised.

**3. 2010 REVALUATION**

**3a. Outstanding Issues**

I. Milton advised the meeting there are still some outstanding MCC appeals to be dealt with in Grampian. He further advised that most of the MCC appeals in respect of the downturn in oil price have now been withdrawn.

**3b. Lands Tribunal Cases – Progress and Issues**

I. Milton advised that there are still 368 mobile telecoms appeals sitting at the Lands Tribunal, 116 fixed line appeals and in the region of 100 non telecom appeals. Representatives of the SBRG were asked to feedback to other members of the SBRG to make contact with Assessors with a view to dealing with these outstanding appeals. Reference was also made to outstanding 2005 MOD telecoms appeals and the meeting agreed that efforts should be made to try and resolve these appeals. In

respect of the outstanding telecoms appeals, as a significant amount are with GVA (as agents), G. Martin undertook to feedback to his colleagues in GVA who deal with telecoms.

I. Milton undertook to supply a list of all outstanding LT cases to SBRG representatives for their members to check against their understanding of the appeals' statuses.

### **3c. VAC/LVAC Cases**

It was noted that the Tayside Hydro Generation case is set down for the LVAC on the 15 January 2019.

## **4. 2017 REVALUATION**

### **4a. Appeal Programming, etc.**

SBRG requested that an updated spreadsheet of hearing dates with email contacts be supplied to them. G. Bennett undertook to seek the updated information from all Assessors.

It was noted at the meeting that appeal discussions pre citation had been undertaken in respect of schools and also NHS subjects. G. Martin requested that Police subjects are not cited as they wish to discuss obsolescence which has arisen through property rationalisation. SAA undertook to pass this request to local VACs.

I. Milton asked the SBRG reps to advise the SAA Executive by Friday 2 November of any perceived blockages in appeal programming or indeed any subjects where they felt had to be expedited in terms of appeal discussions.

### **4b. Appeal Regulations**

It was generally acknowledged that the new framework for operating within the revised appeal regulations was working well. SBRG reps were advised to contact individual Assessors where there are specific issues arising in certain offices.

SBRG reps again raised the issue of processing appeal settlements as quickly as possible. SAA reps were not aware of any issue in this regard and again SBRG reps were advised that if there were any specific issues in certain areas, they should contact that Assessor directly.

### **4c. Appeal Disposal Progress**

It was noted that some 32% of 2017 Revaluation appeals have been dealt with as at 30 September 2018. This compares to 31% at the same point in time for the 2010 revaluation, albeit the number of appeals have actually increased in comparison to 2010.

It was also noted that discussions in respect of supermarkets are now underway. Hotels have been cited in Lothian for December. It was further noted that airports in Orkney and Shetland have been cited for hearings in early 2019.

In general terms, it was agreed that appeals relative to Public Building type subjects could also be resolved, such as halls, septic tanks, cemeteries and the like. It was further noted that appeals against shooting entries have been set for a December hearing in Highland. There has also been some progress made in respect of garden centres.

The matter of the Scot VAC website and the fact that not all case decisions are on that website was raised. SBRG reps were advised that they should take this up with the individual Valuation Appeal Panels where it is believed that a decision has been arrived at from the Valuation Appeal Committee but it does not appear on the Scot VAC website.

## **5. SAA PORTAL**

It was noted that investment has been made in the re-platforming of the SAA Portal. The matter of the consultation in respect of PTO information was raised and A. Kirkwood advised that concerns had been received in the feedback following the consultation and as a result there is no immediate plans to publish PTO information.

## **6. BARCLAY REVIEW**

It was noted that the consultations responses have been published by the Scottish Government. Also noted that the Barclay Implementation Advisory Group's Appeal Sub Group had met on a number of occasions. The issue of how appeals could be dealt with within a three yearly revaluation cycle, with a one year tone date was discussed. All attendees agreed that managing current level of appeals within a three yearly revaluation cycle, and a one year tone date, was not sustainable. G. Martin suggested that appeal rights could be removed for those who are in 100% rates relief and that when they come out of that rates relief the right of appeal could be reinstated. I. Milton advised that concerns re how appeals could be managed had been raised at the Barclay Implementation Advisory Group, appeals sub group meeting. The SBRG reps advised that they had no input as agents into any appeal review consultation as yet. SAA reps accordingly suggested that SBRG reps make contact with the Scottish Government on this asap.

## **7. AOCB**

G. Martin asked about the progress with the Premises Guidance Note and was advised that it has now been approved and shall be available at the SAA Portal soon.

Regarding the matter of the recent Gardiner & Theobald v Jackson VO case, the SBRG reps advised that fee structures were not performance related in relation to preparatory work for hearings, nor for acting as expert witness. It was agreed that all parties will consider the wording and implications, if any, of this decision.

## **8. DATE OF NEXT MEETING**

Date of the next meeting to be confirmed.