

**MINUTE OF THE SCOTTISH
RATEPAYERS' FORUM
Held via MS TEAMS
On 17 MARCH 2021 at 11am**

Present

Melanie Alan (Scottish Self Catering Association), Marshall Bain (Scottish Licensed Trade Association), John Barnes (Horticultural Association), Alastair Beattie (Scottish Valuation Appeals Committees), Gary Bennett (SAA Vice President), Anouk Berthier (Scottish Government), Fiona Campbell (Scottish Self Catering Association), Ian Cass (Forum of Private Businesses) Cara Dalziel (Scottish Renewables), Kevin Fraser (IRRV), Philip Glenwright (UKPIA), Cameron Gold (Petrol Retailers Association), Alastair Kirkwood (SAA President), David Lonsdale (Scottish Retail Consortium), Luke McGarty (Scottish Grocer's Federation), Stuart Mackinnon (Federation of Small Businesses), David Melhuish (Scottish Property Federation), Ian Milton (SAA Past President), Robert Robertson (Lothian Valuation Appeal Committee), Ian Storrie (Scottish Government), Pete Wildman (SAA Secretary).

1. Apologies

Colin Campbell (Scottish Chambers of Commerce), Marc Crothall (Scottish Tourism Alliance), Marcelina Hamilton (Scottish Land & Estates), Robert Kennedy (Scottish Self Catering Association), Stephen McIntosh (Scottish Water), Willie MacLeod (UK Hospitality).

A Kirkwood advised that recording the meeting proceedings without the express consent of all attendees is not to be undertaken.

2. Minute of previous meeting of 14 July 2020

2a. Accuracy

The minute of previous meeting was approved. The minute will be published at the SAA Portal.

2b. Matters arising not on agenda

A Kirkwood advised that a letter from Ben Macpherson was issued to all Proprietors, Tenants and Occupiers in November 2020.

S Mackinnon asked what the response had been, A Kirkwood reported that there had been minimum feedback to Assessors, A Berthier advised that the Scottish Government had received less than 500 communications. The majority of these related to updating Proprietor, Tenant and Occupier details and these had been passed onto Assessors.

3. 2005 & 2010 Revaluation and 2010 Running Roll

3a. Appeals Update

A Kirkwood noted that appeal discussions had been delayed due to the pandemic.

3b. Lands Tribunal Update and Cases

A Kirkwood advised that there were 95 Non-Telecom appeals at the Lands Tribunal and 168 Telecom appeals. There have been no 2005 or 2010 cases proceeding to a full hearing since the last meeting of the Forum.

3c. Lands Valuation Appeal Court Cases

There have been no 2005 or 2010 cases proceeding to a full hearing since the last meeting of the Forum.

4. 2017 Revaluation

4a. Appeal Progress & Disposal Deadlines

A Kirkwood noted that the appeal disposal deadline for Revaluation appeals had been extended until 31 December 2021. He also noted that there were 5959 appeals outstanding as at 31 December 2020, but progress was being made. He also referred to the LVAC decision in respect of two MCC appeals in Grampian and a Lands Tribunal decision in respect of a Telecom subject in Renfrewshire. I Milton provided an update on the Grampian cases and highlighted that the remaining MCC appeals, of which there are approximately 600 can now be progressed. A Kirkwood gave a brief overview of the Lands Tribunal decision in the Telecom case.

A Kirkwood highlighted that current issues around the inspection of properties and was hopeful that with the relaxation of restrictions matters could progress. He also noted that most VACs were now holding hearings again.

5. 2017 MCC Appeals

5a. Appeal Volumes & Disposal Deadlines

A Kirkwood advised that the SAA had received a paper on industrial subjects and that the SAA would respond to that in due course. He also noted the position with appeal citation and that some cases had been referred to the Lands Tribunal.

A Beattie asked about national v local issues. A Kirkwood highlighted that there may be items of principle involved with the MCC appeals that need to be clarified. I Milton stressed the need for local engagement and evidence to help progress appeals that have been cited. S Mackinnon asked whether there will be progress on this matter by the next meeting of the Forum. A Kirkwood responded that he was hopeful of progress.

6. 2023 Revaluation

A Kirkwood advised that work is beginning on preparation for the Revaluation on 1 April 2023. He also advised that it would be accommodated alongside appeal disposal.

7. Information Gathering and Civil Penalties

A Kirkwood observed that the Civil Penalty Appeal Regulations had come into force on 21 December 2020 and that Assessors would commence issuing Assessor Information Notices (AINs). An SAA Bulk Returns spreadsheet was being developed

and the SAA will look at a longer term solution and encouraged Forum members to engage with the process. D Melhuish highlighted concerns about paper forms being sent to properties that were not currently open. S Mackinnon suggested it may be sensible to delay issuing AINs until early June when it was hoped restrictions would be lifted. A Kirkwood could not guarantee that AINs would not be issued until then.

8. SAA Action Plan & Issues Log

A Kirkwood advised that there has been no changes to either document since the last meeting of the Forum.

9. Scottish Water

No report for this meeting.

10. Scottish Government

10a. Policy Update

A Berthier provided an update on Scottish Government matters, including the expansion of the Business Growth Accelerator, fresh start reliefs, the extension of hydro relief until 2032 with a similar extension to District Heating relief. She also noted that Day Nurseries would get 100% relief and that transitional relief for offices in Aberdeen and Aberdeenshire would continue. She advised that the review of Small Business Bonus Relief by the Fraser of Allander institute had been delayed due to Covid and that the devolution of empty property rates relief to Local Authorities would commence on 1 April 2023. She also advised that a consultation on revisions to appeal procedures would not take place before the election. In terms of Plant and Machinery, she noted that the UK Government was undertaking a fundamental review of Business Rates and that the outcome of that was awaited. She reported that the move to transfer VACs to the Scottish Courts and Tribunal Service was on track and that the project board was meeting regularly. She provided an anticipated timetable for any consultations on the matter.

S Mackinnon thanked her for the useful update and asked about the sharing of data between Local Authorities. A Berthier advised that the discovery project on data sharing will be considered again after the pandemic. She noted the need to keep the Valuation Roll updated and the need for greater data sharing across Scotland.

11. AOCB

None.

12. Date of Next Meeting

To be advised.