

**MINUTE OF THE SCOTTISH
RATING SURVEYORS' FORUM
Held via MS Teams
On 17 March 2021 at 14.00**

Present

Gary Bennett (SAA Vice President), Anouk Berthier (Scottish Government), Andy Boal (Shepherds), Collette Brough (Whitelaw Baikie Figes), Louise Daly (Colliers), Richard Foster (FG Burnett), Kevin Fraser (IRRV), Lorna Greig (Ryden), Michael Harkin (BNP Paribas), Graham Howarth (Gerald Eve), Derek Kidd (GL Hearn), Alastair Kirkwood **Chair** (SAA President), Billy McKaig (WYM), Gordon Martin (Avison Young), , Ken McCormack (Montagu Evans), Ian Milton (SAA Past President), Niall Rankin (JLL), Mike Rose (CBRE), Pete Wildman (SAA Secretary), Peter Wilkinson (Savills).

1. Apologies

Neil Hemings (Scottish Government Water Services Unit), Stephen McIntosh (Scottish Water), I Storrie (Scottish Government).

2. Minute of previous meeting of 14 July 2020

2a. Accuracy

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

2b. Matters arising not on agenda

It was noted that a letter from Ben Macpherson had been issued in November 2020 to all Proprietors, Tenants and Occupiers across Scotland.

M Rose enquired about the position with Glasgow City Council's bills that had been raised at the previous meeting. A Berthier responded that she hoped that any issues had now been resolved.

M Rose raised the statutory wording on the back of Valuation Notices as he felt it did not correctly address the right to lodge an appeal on the grounds of error. A Berthier agreed to look into the matter. **Action A Berthier.**

3. 2005 & 2010 Revaluation and 2010 Running Roll

3a. Appeals Update

A Kirkwood observed that generally appeal disposal has been impacted by the pandemic,

He noted that with the exception of the small hydro appeals all remaining appeals from the 2005 and 2010 Rolls are currently at the Lands Tribunal. G Howarth enquired whether there was any indication on timescales for the disposal of the small hydro appeals. A Kirkwood advised that the Valuation Appeal Committee had yet to determine a hearing date.

3b. Lands Tribunal Update and Cases

There had been no decisions by the Lands Tribunal since the last meeting of the Forum.

3c. Lands Valuation Appeal Court Cases

There had been no cases heard or decisions issued since the last meeting of the Forum.

4. 2017 Revaluation

4a. Appeal Progress & Disposal Deadlines

A Kirkwood noted the recent Lands Valuation Appeal Court's decision in respect of MCC appeals in Grampian. He hoped that this would mean that the remaining appeals on similar grounds in Grampian could be swiftly resolved. He also advised of the recent Lands Tribunal cases of Assessor for Renfrewshire v Vtesse, though he observed that the nature of the appeal meant this decision was of limited relevance to other rating appeals.

A Kirkwood advised of the current position with 2017 Revaluation appeal disposal with 92% of all appeals dealt with, he hoped that the relaxing of Covid restrictions would enable the remaining appeals to be dealt with by the statutory deadline of 31 December 2021.

A Kirkwood referred to the list circulated prior to the meeting and commented on the number of appeals at Lands Tribunal, noted that not all referrals had been made as yet, due to the timetable extension allowing more time. K McCormack noted that Covid 19 MCC appeals were not included in the figures. A Kirkwood sought feedback from Forum members on the accuracy of the list. G Howarth noted that the position with the referral of ATM sites in Tayside was still unclear.

B McKaig enquired about the ability of people to carry out survey. A Kirkwood advised that he was optimistic that survey would be possible. M Rose noted that not all VACs had processed referral requests timeously. G Martin noted that the backlog in referral processing by VACs meant that the circulated list was not truly representative of the current position. A Kirkwood again asked that any discrepancies be highlighted.

5. 2017 MCC Appeals

5a. Appeal Volumes & Disposal Deadlines

A Kirkwood noted the papers submitted by the Scottish Business Ratepayers Group (SBRG) and thanked the agents involved for their work on these papers and that the SAA would respond in due course. He also noted that the VAC in Highland had cited this category of appeal, this process had resulted in a number of Lands Tribunal referrals. M Rose noted that CBRE were not part of the SBRG.

G Martin advised that the paper in respect of office type subjects will be submitted shortly and that representations had also been made in respect of airports and visitor attractions.

K McCormack asked about whether there was sufficient time for the remaining appeals to be cited and disposed of. A Kirkwood felt it was too early to answer that point. G Martin raised the position of approach to the issue by the VOA, A Kirkwood noted that the law relating to MCC appeals in England was different. K McCormack observed that discussion in England were currently on hold. He also noted that more appeals were likely to be lodged in the coming weeks ahead of the financial year end.

6. 2023 Revaluation

A Kirkwood noted that the Revaluation date had been amended to 1 April 2023, with a tone date of 1 April 2022. The SAA has updated its project plan accordingly.

7. Information Gathering & Civil Penalties

A Kirkwood observed that the new Civil Penalty appeal regulations had come into force on 21 December 2021. He advised that the SAA encouraged the pro-active supply information and that it would accept spreadsheets based on a defined standard. The use of a spreadsheet was a temporary measure. G Martin advised that clients would not wish to invest in a temporary solution but would prefer to wait for the final position. K McCormack advised that his clients would like confirmation as soon as possible that what they had submitted was sufficient. A Kirkwood responded to advise that receipt would be acknowledged as quickly as possible.

M Rose asked if a paper form would be available. A Kirkwood responded that a paper form would be available but an online return was more efficient. M Rose also noted that CBRE employees still did not have access to their offices.

8. SAA Action Plan and Issues Log

No matters were raised in connection to these documents.

9. Scottish Water

No report provided for the meeting. G Howarth reported that some Assessors were not processing appeal settlements timeously and this caused issues with water bills.

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. A Berthier noted that

reliefs will be application based and that councils will make the forms available as soon as possible. A Berthier responded to various questions on the applications process.

11. AOCB

K McCormack noted that the RICS Scotland Rating Local Taxation Group has been wound up. L Daly asked a question on state aid limits. A Berthier undertook to look into this and to revert to L Daly.

12. Date of Next Meeting

To be advised.