



*Scottish Assessors Association*



*Scottish Business Ratepayers Group*

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

**Wednesday 13 January 2021 at 14:00, via MS Teams**

**WELCOME AND INTRODUCTIONS**

**Present:** Alastair Kirkwood, Gary Bennett, Ian Milton, Pete Wildman on behalf of SAA.

Graeme Howarth of Gerald Eve, Gordon Martin of Avison Young, Andy Boal of Shepherds, Craig Wilson of Eric Young & Co on behalf of SBRG.

**1. APOLOGIES**

No apologies submitted to the meeting.

**2. MINUTE OF PREVIOUS MEETING**

**2a. Accuracy**

The minute was approved.

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

There were no matters raised. The actions from the previous minute were reviewed

- G Martin had provided a list of SBRG members to A Kirkwood.
- A Kirkwood confirmed that the proposed amendments to the 2017 Garden Centre Practice Notes had been approved by the SAA.

**3. 2005 REVALUATION**

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

It was noted that there are still appeals outstanding against the 2005 Valuation Roll which were sisted at the Lands Tribunal for Scotland. It was agreed that all parties will try and prioritise the disposal of these appeals.

**4. 2010 REVALUATION**

**4a. Outstanding Issues**

None reported.

#### **4b. Lands Tribunal Cases – Progress and Issues**

Appeal discussions are ongoing and again it was agreed to try and progress these appeals wherever possible.

#### **4c. VAC/LVAC Cases**

A Kirkwood commented that there had been no LVAC decisions since the last meeting. He also gave an update on the appeals to the Tayside VAC in respect of hydro subjects.

### **5. 2017 REVALUATION**

#### **5a. Revaluation Appeals**

The changes to the appeal timetable were noted. A Kirkwood will circulate the SAA's spreadsheet of appeals they understand have been referred to the Lands Tribunal for Scotland. **Action: A Kirkwood.**

G Martin noted that the change in the appeal disposal date has meant that not all Lands Tribunal referrals have been made. He also advised that SBRG members had reported that Assessors were not always consistent in their approach to agreeing or opposing referral requests.

A general discussion took place over the issues caused by the pandemic that were delaying the discussion and resolution of appeals. It was agreed that A Kirkwood and G Martin would encourage SAA and SBRG members to adopt a pragmatic approach to the issues so that appeals could be resolved. **Action: A Kirkwood and G Martin.**

#### **5b. Covid 19 MCC Appeals**

The position in respect of the negotiation and resolution of these appeals was discussed. In particular it was noted that appeals had been cited in Highland for a hearing in January and they had been continued until mid-February. It was also noted that referral to the Lands Tribunal of these appeals was a possibility.

The SBRG members would like the SAA to consider a co-ordinated approach to appeal discussion. It was agreed that the SBRG would put forward papers outlining their view of the effect of the pandemic on Rateable Values in respect of Retail, Hospitality, Office and Industrial subjects. The SAA agreed to consider these papers in due course.

#### **5c. Valuation Appeal Committee Hearings**

The position with Valuation Appeal Committee hearings was discussed and it was noted that not all Committees were meeting, though some were holding virtual hearings.

**6. 2023 REVALUATION**

A Kirkwood noted that the Revaluation date had been amended from 1 April 2022 to 1 April 2023 and that the new tone date would be 1 April 2022.

A Kirkwood noted that Assessors would begin to issue Assessor Information Notices and he encouraged ratepayers to make returns as quickly as possible. The issue of bulk returns was discussed and it was agreed that the SAA should consider a template for these. **Action: SAA**

**7. SAA PORTAL**

A Kirkwood gave an update on Portal developments including the position with online rent returns and Business Growth Accelerator (BGA) markers. He noted that the BGA marker would only appear against the current entry.

**8. NON DOMESTIC RATES (SCOTLAND) ACT**

It was noted that the main provisions of the Act had now commenced. However the associated revised appeal regulations have yet to be brought forward.

**9. AOCB**

There were no items raised.

**10. DATE OF NEXT MEETING**

To be confirmed.