



Scottish Assessors Association



Scottish Business Ratepayers Group

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

Wednesday 11th May 2022 at 15:00, via MS Teams

WELCOME AND INTRODUCTIONS

Present: Gary Bennett (GB), Heather Honeyman (HH), Pete Wildman (PW), on behalf of the SAA.

Andy Boal (AB) of Shepherds, Graeme Howarth (GH) of Gerald Eve, Gordon Martin (GM) of Avison Young, on behalf of the SBRG.

1. APOLOGIES

Apologies from Alastair Kirkwood of the SAA were noted.

2. MINUTE OF PREVIOUS MEETING

2a. Accuracy

The minute was approved. HH to upload to the Portal.

ACTION: HH

2b. Matters arising not on the Agenda

There were no matters raised or actions outstanding not covered by the agenda items.

3. 2005 REVALUATION

3a. Lands Tribunal Cases – Progress and Issues

G Bennett advised that that the outstanding cases related mainly to telecommunications appeals. The SAA and the SBRG agreed to feedback to their members that all efforts should be made to clear these appeals.

4. 2010 REVALUATION

4a. Lands Tribunal Cases – Progress and Issues

As with the 2005 appeals, it was agreed to try and progress these appeals wherever possible.

5. 2017 REVALUATION

5a. Lands Tribunal/LVAC Cases – Progress and Issues

G Bennett reported that the Old Faskally small hydros case was currently being heard by the Tayside Valuation Appeal Committee and that Counsel had until the end of May to make their final submissions. The outcome of the case will then be awaited.

It was agreed that efforts should be made to progress outstanding 2017 LTS cases where possible.

5 b. Covid 19 MCC Appeals

It was noted that the final legislation is awaited. Once the legislation is laid, it was agreed that discussions can take place regarding dealing with the appeals in the most efficient manner possible.

5c. ATMs

It was noted the SAA have an agreed a way forward in respect of dealing with the outstanding ATM appeals. Agent representatives are contacting Assessors and are aware checks are being carried out on the facts and circumstances of each case.

6. 2023 REVALUATION

6a) AINs

G Martin suggested it would be useful to know whether improvement in return rates had been noticed since the new AIN system had been introduced. The SAA advised that it was too early to gauge.

6b) Pre-agreements of Value

All parties agreed that pre-agreement of values was desirable and could work particularly well. Discussion took place on consultation and pre-influencing.

7. NON- DOMESTIC RATES (SCOTLAND) ACT 2020

The many changes to the legislation were discussed. The outcome of the consultation on the new two stage Proposals/Appeals is awaited. Changes to the appeal process is likely to impact IT systems and development will be required.

8. VAC Transfer To SCTS

The high-level workflow diagrams circulated by the SCTS were discussed. The large number of Covid-19 MCC appeals likely to be passed to the Scottish Courts and Tribunal Service was noted.

9. AOCB

The SBRG provided positive feedback on the handling of the 2017 Revaluation compared to past revaluations. The collaborative approach taken by both the SAA and the agents involved was recognised.

G Howarth enquired as to how the Portal would deal with appeals being made under the new system and P Wildman advised a draft specification was being drawn up pending the legislation being laid.

The SAA agreed to provide the SBRG with a link to the updated SAA Contacts List when this became available.

ACTION: SAA

10. DATE OF NEXT MEETING

In the Autumn, date to be arranged.