



Scottish Assessors Association



Scottish Business Ratepayers Group

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

Wednesday 26th June 2024 at 2:00pm, via MS Teams

WELCOME AND INTRODUCTIONS

Present: Heather Honeyman (HH), Robert Nicol (RN), Brian Rout (BR), William McFarlane (WMF) on behalf of the SAA.

Andy Boal (AB) of Shepherds, Graham Howarth (GH) of Gerald Eve, on behalf of the SBRG.

1.0 APOLOGIES AND INTRODUCTIONS

Apologies from Gordon Martin (GM) of Avison Young

HH outlined that due to the retiral of Jim Doig, the SAA Executive required to be updated and subject to announcing the proposal at an Ordinary Meeting of the Association, the recommendation of Assessors was that the Executive should consist of HH – President, RN – Vice President, BR – Secretary and WMF – Assessor member.

2.0 MINUTE OF PREVIOUS MEETING- 1 February 2024

2.1 Accuracy

The minute of the last meeting was approved.

2.2 Matters arising not on the Agenda

Action at 4 b) Identification of a test case – it was agreed that this was no longer necessary as appeals on the grounds of COVID were being withdrawn.

Action at 4 b) Confirmation that notices are issued for R17 appeal outcomes, this is still outstanding and HH will get confirmation from all Assessors of the position.

ACTION: HH

3.0 2005, 2010 & 2017 REVALUATION AND RUNNING ROLL

3.1 First Tier Tribunal

It was noted that the FTT had cited a large number of appeals that had already been withdrawn and it was explained that Assessors had still to receive a reconciliation file

for the appeals that had been transferred. GH stated that he had been informed by the tribunal of a number of appeals that had been described as late transfer appeals. It was expected that all COVID appeals by SBRG members either would or have been withdrawn. There do remain a number of outstanding Non-COVID 2017 running roll appeals.

3.2 Lands Valuation Appeal Court

Nothing to report.

3.3 Upper Tribunal

It was noted that the number of outstanding cases for ATMs and Electricity subjects had fallen significantly. Indications from the Tribunal are that the earliest possible date for a substantive hearing will be no earlier than quarter 4 of 2024.

4.0 2023 Revaluation

4.1 Proposal Disposal Schedule

GH expressed that he felt that proposal disposal progress was behind where he was expecting it to be and felt that there had been a lack of engagement by some PN authors. It was acknowledged that there had been significant discussion on schools and that progress had been made with licensed and hotels. Concern was also expressed that some PDD's were being postponed at a late point in the process and there was not always a 'postponed to' date.

Concern was also expressed by GH and AB about the consistency and quality of the written statements, however it was acknowledged that there was also variation in the quality of the proposals that had been submitted. It was stated that one Assessor was using a .gov delivery and download service to provide decision notices and that some SBRG members had reservations on whether this met the requirements of the Regulations.

There was a discussion around the provision of additional and new evidence.

4.2 First Tier Tribunal Update

It was noted that a number of R23 appeals had been submitted to the First Tier Tribunal but no hearings had been scheduled for these yet.

5.0 2026 Revaluation

5.1 Pre-agreements

There was consensus about the value of pre-agreement discussions, however it was noted that Assessors would require to know that representatives had authority to act to allow any discussions to be meaningful.

6.0 SAA Issues Log

No current outstanding issues, a query was raised regarding the provision of valuations at the portal and it was confirmed that this is subject to an ongoing review

7.0 AOCB

None

9.0 DATE OF NEXT MEETING

2nd October 2024 at 10am