



Scottish Assessors Association



Scottish Business Ratepayers Group

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

Monday 23 October 2017 at 2pm, Perth

WELCOME AND INTRODUCTIONS

Present: Ian Milton, Alastair Kirkwood, David Thomson, Gary Bennett on behalf of SAA, all 4 members forming the Executive of the SAA.

Graeme Howarth of Gerald Eve, Gordon Martin of GVA, Andy Boal of Shepherds; - on behalf of SBRG.

Ian Milton welcomed all attendees and enquired as to how the SGRG was formed and whether there would be any restrictions on membership of the group. Members of the SBRG advised that the main rating agents had been contacted and invited to join, including those from England, and that the membership was largely made up from those who responded to that invitation, albeit that the membership remained open for other rating agents to join. The representatives also advised that there is a further meeting of the group on Friday 27th October. The group had formed a constitution and that had been circulated to SAA members. Ian Milton further asked about another proposed meeting involving the Scottish Government and the potential for overlap with the now planned meetings between the SAA and the SBRG. The group representatives said that they would discuss the requirement for a meeting involving the SG further at their forthcoming meeting on Friday.

The matter of the frequency of meetings format was also discussed. In terms of frequency, it was agreed that these should be as and when required between SAA and the newly formed SBRG.

Graeme Howarth presented an outline of an agenda on the day to all attendees, which formed the basis of the structure, in terms of business to be discussed, for the meeting.

1.0 2010 REVALUATION

- **Learning Outcomes & Outstanding Issues**

There was discussion around the spike with regards to the 2010 Revaluation roll in relation to material change of circumstances appeals. It was generally acknowledged that dialogue between the SAA and rating agents on certain matters led to a reduction in the actual number of appeals being lodged.

- **Lands Tribunal Cases – Progress and Issues**

It was noted that there was a recent meeting with the Lands Tribunal and SAA reps together with rating agents in relation to all outstanding LT appeals and predominantly the outstanding telecoms appeals. The Lands Tribunal were keen to encourage progress with appeals outstanding at the LT.

- **VAC/LVAC Cases**

It was noted that the LVAC will sit in January for MCC appeals in Aberdeen. Also that the LVAC had recently sat in relation to the open cast mine appeal in Fife.

Tayside Valuation Appeal Committee had issued a further decision in relation to the hydro case and the SAA reps advised that the latest decision had been further appealed. The meeting noted there was a further stated case being prepared in relation to an appeal in Grampian in relation to a large retail warehouse which is being lodged today (23 October 2017).

2.0 2017 REVALUATION

- **Appeal Numbers Across Country**

SBRG enquired as to the number of appeals across the country. SAA reps advised that these are still being pulled together and it was hoped that the SAA would be in a position to have the total number of appeals shortly.

- **Appeal Programming, etc**

SAA reps advised that citations were the responsibility of the Secretary to the Committee, however it was anticipated that 2017 revaluation appeals would be cited for hearings in early 2018.

The SBR group were advised that, as with previous Revaluations, Assessors' offices which had a material involvement in the development of specific practice notes were likely to lead with those particular subjects, eg, public houses in Glasgow and hotels in Lothian. Given the response from the licensed industry in relation to the Revaluation, the SAA advised that it would be likely that these appeals would be cited first in Glasgow and Lothian respectively, however this again would be the determination of the relevant Appeal Panel and appropriate Secretary.

In relation to a question from the SBRG regarding whether citation lists would be published with relevant contact details, the SAA reps advised that this is something that would be a matter for each Assessor. However, given that a list of contacts was being put together by the SAA in response to the Barclay Review of Non Domestic Rates, and the recommendation of account manager approach, the contact list should assist agents in identifying staff who deal with particular subjects, albeit not specific appeals which are cited.

The issue of the 'Highland model' was discussed in relation to the managing of appeals. It was acknowledged that the Highland Valuation Appeal Panel had adopted a particular model including 35 days pre hearing cut off and a specific approach to continuations and had been identified by the RICS local taxation group and a positive step towards a consistent appeal procedure. The SAA advised that not all Panels may adopt that approach however Assessors were looking to try to bring in, in terms of consistency, the 'Highland model'. The SBRG reps were asked to raise this at their forthcoming meeting on Friday and in turn Ian Milton will provide them with bullet points in relation to the model beforehand, to assist them to speak at the SBRG meeting.

In relation to the programming of appeals, the SBRG were advised that where there were any areas of concern, e.g. with specific genera of subject types, that they should raise these as soon as possible with the SAA reps, as has been the case with licensed premises; this extends to where there may be financial hardship being experienced as a result of value increases by particular ratepayers. It was also highlighted that the appeal regulations allow for application for expedited hearings for any appeals.

In respect of return of information, the SAA reps highlighted to the SBRG that there was still the issue of slow or non return of information and that the SBRG were urged to advise members of this at the Friday meeting and where possible to assist their clients with returns of information.

- **Practice Note Authors/Responsibility – Who is Doing What With SAA, etc**

It was highlighted to the group that a contact list will be provided on the portal on 1st November. SBRG are also to provide a similar list of working groups and commence discussions as soon as possible.

The SAA reps encouraged SBRG members to raise at an early stage any issue with any practice note which they have in order that dialogue can be entered into – the contact list, to be published on the SAA Portal on 1 November, should assist with this.

In relation to licensed premises, SBRG were encouraged to provide input into what method of valuation and valuation approach they deemed appropriate for such subjects.

- **Consistency – Input from SBRG to Assessors List of Inconsistencies Across 14 Areas (Part of Agents Response to Barclay)**

The SAA reps advised that an issues log had recently been created and approved by the SAA. Any stakeholder can approach the SAA with any issue that they may wish to be considered for the issues log. It was agreed that issues to be raised by SBRG members would generally be done through the meetings of the SAA and SBRG. The SBRG were advised that the forthcoming plenary session of the SAA was the first full meeting when the issues log had been approved and any matters to be put on the issues log would be considered at that meeting.

- **Appeal Regulations**

These were discussed earlier in the meeting, with discussions re the adoption of the 'Highland model'.

- **SAA Practices – Electronic Communication, etc**

Discussion took place around how issues have arisen where emails have been sent direct to members of staff. SAA reps advised that due to matters such as flexible working patterns, sending emails direct to staff can lead to issues, in particular in terms of compliance with regulations in exchange of grounds and comparisons. The SBRG were advised that this was really a matter for each Assessor in terms of how best they see the management of email correspondence within their respective offices and that some Assessors have already in place procedures to manage electronic communication in respect of appeal correspondence, which are communicated to all appellants and agents.

3.0 SAA PORTAL

- **Removal of Summary Valuations pre 1 April 2017**

SBRG reps advised that they are looking for these to be reinstated, however they were advised that this decision had been taken already and the summary values pre 1 April 2017 were unlikely to be reinstated. The SAA would however check the position.

Graeme Howarth advised that Gerald Eve were likely to request valuations for subjects where there was no SV already at the portal.

- **Removal of Summary Valuations post 1 April 2017**

SBRG reps raised the issue of where there is a running roll change only the most recent SV would show and David Thomson advised that as part of the Portal Management Group he would take that away and raise as that should not be the case.

- **CPI Inform – Sale of Valuation Roll Data**

SBRG reps asked if this data could be obtained. They were advised that legal advice had been received by Assessors in relation to that matter, however Valuation Roll data as published is now available and the various publication schemes throughout the country were being updated to reflect this.

4.0 AOCB

SAA reps raised the matter of unscrupulous agents and encouraged SBRG members to advise their clients of unscrupulous rating agents particularly at time of revaluation.

5.0 DATE OF NEXT MEETING

It was agreed that a further meeting should take place on 29th November 2017 in Perth at 2pm.