

**MINUTE OF THE SCOTTISH
RATING SURVEYORS' FORUM
Held via MS Teams
On 11th February 2022 at 14.00**

Present

Gary Bennett **Chair** (SAA President), Anouk Berthier (Scottish Government), Andy Boal (Shepherds), Collette Brough (Whitelaw Baikie Figes), Steven Dalton (Montagu Evans), Richard Foster (FG Burnett), Kevin Fraser (IRRV), Lorna Greig (Ryden), Michael Harkin (BNP Paribas), Heather Honeyman (SAA Secretary), Graham Howarth (Gerald Eve), Derek Kidd (GL Hearn), Alastair Kirkwood (SAA Past President), Billy McKaig (WYM Rating), Gordon Martin (Avison Young), James Messis (Scottish Government), Niall Rankin (JLL), Sandra Reid (Scottish Government), Mike Rose (CBRE), Pete Wildman (SAA Vice President)

1.0 Apologies

Louise Daly (Colliers), Neil Hemings (Scottish Government Water Services Unit), Stephen McIntosh (Scottish Water), Brian Rogan (CBRE), Ian Storrie (Scottish Government), Peter Wilkinson (Savills)

G Bennett welcomed everyone to the meeting and updated on the changes to the SAA Executive membership. He went on to outline the format of the meeting, including no recording of proceedings.

2.0 Minute of previous meeting of 17th March 2021

2.1. Accuracy

The minute of previous meeting was approved subject to minor changes on page 3, item 7. The minute will now be published at the SAA Portal.

2.2. Matters arising not on agenda

None.

3.0 2005 & 2010 Revaluation and Running Roll

3.1 Lands Tribunal for Scotland Update and Cases

G Bennett advised there are around 200 appeals currently with the Lands Tribunal for Scotland and around 140 of these appeals relate to telecommunications subjects. It was noted no full cases had been heard by the Lands Tribunals since the last Forum meeting.

G Martin requested Assessors advise billing authorities promptly of appeal settlements.

3.2 Lands Valuation Appeal Court Cases

A Kirkwood updated the Forum that the Tayside small hydros case may be heard by the Valuation Appeal Committee in April.

4.0 2017 Revaluation and (Non Covid 19) MCC Appeals

4.1 Lands Tribunal for Scotland Update and Cases

G Bennett acknowledged the efforts of all involved in clearing the Revaluation 2017 appeals by 31st December 2021. He advised around 1800 appeals had now been referred to the Lands Tribunal for Scotland and approximately 1500 of these appeals related to ATMs. He requested that where forum agent members were aware of ATM appeals which were in concordance with the LVAC decision, that they contact relevant Assessors. It was noted no full cases had been heard by the Lands Tribunal since the last Forum meeting.

G Howarth informed the meeting that he would try to progress cases over the Summer.

4.2 Lands Valuation Appeal Court Cases

G Bennett reported that no cases had been heard since the last Forum meeting.

M Rose highlighted a recent appeal case in Lothian where a stated case had been requested by the Assessor.

5.0 Covid 19 MCC Appeals

G Bennett referred to the large number of Covid 19 MCC appeals Assessors had received. He noted the Non-Domestic Rates (Coronavirus)(Scotland) Bill, now laid in the Scottish Parliament.

6.0 2023 Revaluation

G Bennett advised information gathering by Assessors was gaining pace and extensive work was ongoing. He requested that Forum agent members encourage their clients to complete AINS timeously.

In response to a query raised by G Martin as to whether Assessors' processes could reflect the unit of valuation in the lease, G Bennett advised G Martin to contact the relevant local Assessor regarding the case.

General discussion took place on AINs and the various scenarios which could arise. M Harkin raised the issue that central returns are being made but individual AINs are being issued. D Kidd advised he would like to return a spreadsheet extracted directly from his local system. G Bennett undertook to raise these matters with Assessors.

H Honeyman responded to a query raised by G Howarth on the outcome of the recent SAA PN 2 Consultation on Obsolescence scales, advising that the responses were currently being analysed by the Basic Principles Committee's Cost Working Group.

M Rose raised the matter of pre-agreements and G Bennett confirmed the SAA was in favour of pre-agreements suggesting contact could be made with Assessors where possible pre-agreements could be reached.

7.0 Information Gathering & Civil Penalties

It was noted that this agenda item had been covered under item 6.0.

8.0 SAA Action Plan and Issues Log

G Bennett advised the plan and the log had both been circulated with the papers of the meeting and that there had been no substantive changes to the documents since the last Forum meeting.

G Howarth raised that there were around 1800 descriptions on the Valuation Roll. G Bennett undertook to highlight this matter to Assessors.

M Rose suggested that where there is no valuation held at the Portal, it might be useful to have a link to the Practice Note used to derive the valuation. It was also raised as to whether the 2017 valuations would be removed from the Portal at rollover to the 2023 Revaluation and it was confirmed this was a SAA policy decision still under consideration.

9.0 Scottish Water

There was no report provided for the meeting.

10.0 Scottish Government

10.1 Policy Update

A Berthier updated the meeting on Scottish Government's 2022-23 budget as well as other government matters. She advised the Forum that:

- the rate poundage was the lowest in the UK for the fourth year in a row with a rate poundage of 49.8p and that 95% of properties in Scotland are subject to a lower rate poundage than elsewhere in the UK.
- Support for the Retail, Hospitality and Leisure industries will continue for the first 3 months of 2022-23 by allowing 50% rates relief, to be capped at £27,500 per taxpayer.
- The Small Business Bonus Scheme and the Transitional Relief Scheme are to be maintained for 2022-23.
- The Business Growth Accelerator relief is being expanded with effect from 1st April 2022 to include solar panels as a qualifying improvement and eligible for relief.
- Enterprise Relief is being extended to 31st March 2023.

- Charitable rates relief is to be removed from mainstream Independent Schools on 1st April 2022.
- Empty Property relief will be devolved to local authorities after 1st April 2023 and discussions will commence with COSLA on this shortly.
- From 1st April 2022 self-catering units are to evidence 70 days of actual letting to be rated as non-domestic.
- The consultation on the decapitalisation rate for Revaluation 2023 is still open for responses.

A Berthier also noted that the Non-Domestic Rates (Coronavirus) (Scotland) Bill had been laid in Parliament and advised that the Government's policy intention with Covid MCC appeals was to rule them out. She also stated that those ratepayers who lodged COVID-19 appeals may wish to consider whether they want to pursue them or not; if not, these should be withdrawn, thereby reducing the administrative burden.

B McKaig enquired as to the outcome of the consultation on reforming the non-domestic rates system; proposals, the draft valuation roll, content of valuation notices etc. and A Berthier advised that responses were still being analysed and that any relevant regulations will be laid in March/early April.

11.0 AOCB

No business raised.

12.0 Date of Next Meeting

To be advised.