



## **Revaluation 2026 Pre-agreement Framework**

This guidance is for those wishing to engage in pre-agreements with the Scottish Assessors' Association (SAA) or an individual Assessor ahead of the 2026 Non-Domestic Rates Revaluation which takes effect from 1 April 2026.

**The pre-agreement window is from 1 April 2025 to 20 February 2026.**

### **Purpose**

Pre-agreement is a statutory process whereby Proprietors, Tenants or Occupiers (PTOs) who have an interest in a property, or more typically a group of properties, can enter discussions with Assessors to pre-agree the Valuation Roll entries for which they have an interest.

It may also be that the PTO has a nominated representative acting on their behalf in the pre-agreement process. It is essential to the efficient progress of pre-agreements, and indeed the whole revaluation process, that all interested parties entering into pre-agreement discussions do so with a genuine and demonstrable intent to reach agreement by mid-February in a revaluation year.

### **Parties**

Only PTOs can reach agreement with Assessors, and Assessors can only agree entries within their respective local valuation roll(s). It is common that PTOs may be represented by Chartered Surveyors, and Assessors will be represented by members of their staff or members of the SAA Standing Committees and Working Groups who produce national practice notes.

Where properties are valued using local evidence only, then you should [contact the local Assessor](#) to progress the Pre-agreement Process.

Where a pre-agreement is being sought at a national level, or you are unsure if properties are valued on local evidence, make contact using the Assessor Engagement part of the process below:

### **Pre-agreement Process**

Pre-agreement is the process of agreeing entries, agreements on the content of practice notes is a necessary first step, but it is the agreeing of entries (or resulting values) which constitutes a binding pre-agreement in terms of the Local Government (Scotland) Act 1975 as amended.

This pre-agreement process is not suitable for only agreeing the content of practice notes, although such discussions are still welcomed and can be initiated in a similar way.

1. *PTO (Client) Engagement*

PTOs or their representatives should engage in early discussion around the suitability of embarking upon the pre-agreement process. Representatives must obtain authority before approaching Assessors to initiate the pre-agreement process and should ensure their clients are aware that pre-agreeing an entry removes any subsequent right to make a proposal unless a further material change occurs.

2. *Assessor Engagement*

Search <https://www.saa.gov.uk/contactlists/> for the subject category you wish to pre-agree and email the relevant Working Group Chair contact to request a pre-agreement discussion. You must make clear the following:

- the PTO of the valuation roll entry involved,
- provide evidence of authority to act.
- provide list of properties you are looking to pre-agree which must include the Assessor valuation roll reference

The SAA Working Group Chair will co-ordinate all subject category contacts and inform the relevant SAA Practice Note (PN) Author and SAA Committee that a request has been received.

If the SAA Working Group Chair believes a subject category is valued using local evidence, they will forward your contact to the relevant local assessor.

3. *Scheduling* – Upon notification, the SAA PN author or local assessor will contact all relevant parties to introduce themselves as the **SAA lead contact** for progressing pre-agreement and then agree a schedule of dates and meetings to complete the remaining steps in the process. It is expected that the majority of pre-agreements can be concluded within an 8–10 week period, and ahead of publication of the Draft Valuation Roll on 30 November 2025, but discussions can continue until early February in a Revaluation year if reasonably required.

4. *Information and Analysis Sharing* – The **SAA lead contact** will investigate to ensure all relevant Assessor Information Notices (AINs) have been returned and have been completed. Pre-agreement will not proceed until all relevant information is received. The **SAA lead contact** will then compile all relevant information and agree the appropriate analysis methodology to be used. All relevant information will then be shared for the purpose of parallel analysis. In some circumstances where information held by the Assessor is commercially sensitive a degree of anonymisation may be required. Any relevant information held by either the PTO or representative must also be disclosed at this stage.

5. *Agree Practice Note / Valuation Rates* – Discussions will then move to the outcomes of parallel analysis and agreeing the practice note and key valuation rates. The **SAA lead contact** will keep the relevant SAA Working Group and Committee informed on progress and any developments which may require final approval of Assessors.

6. *Agree Resulting Entries (Values)* – Each of the parties can then apply the analysis outcomes to formulate their respective valuations. In some instances, the **SAA lead contact** will be able to compile these valuations under delegated authority using information to hand or they may need to revert to local assessors to provide the valuation calculations. Some comparison of resulting values is to be expected and once finalised the **SAA lead contact** will request that

relevant local Assessor(s) issue a pre-agreement letter along with an accompanying list of agreed values to the required PTO or their representative.

### **Authority to Act**

Any PTO representative must provide evidence of authority to act in pre-agreements for the time period spanning the period of pre-agreement discussions. Where authority to act does not directly specify pre-agreements, Assessors may require further information or declaration before agreeing to enter into discussions. Assessors must ensure they are engaging with persons with the appropriate authority to provide, receive and discuss all relevant valuation evidence.

Please ensure all Assessor Information Notices (AINs) have been returned prior to initiating pre-agreements. Meaningful progress cannot be made until all relevant information has been provided.

### **Legislation**

[Local Government Scotland Act 1975](#) (as amended by the Non-Domestic Rates Scotland Act 2020)

- [s1\(3A\)](#) states that s1(3B) applies where the proprietor, tenant or occupier of the lands and heritages reaches agreement **in writing** as to the details to be included in the entry in the valuation roll for the lands and heritages.
- [s1\(3B\)](#) requires the Assessor to make the entry as agreed unless since the agreement was reached, there has been an alteration in the value due to a material change of circumstances. Parties must therefore be aware of any alteration in value that should properly be included within the agreed entry.
- [s3ZA\(3\)](#) prohibits the making of a proposal against an entry made up under s1(1) – Revaluation, and at 3(ZA)3(b) – the entry is in accordance with a written agreement between the proposer and the Assessor. Other PTOs who have not made a pre-agreement can still submit a proposal to alter an agreed entry.