

Non-domestic rates:

Implementation plan in response to the
Barclay review

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CONTENTS

	Page
Ministerial foreword	1
Introduction	2
Implementation approach	2
Measures to support growth	3
Measures to improve administration	7
Measures to increase fairness	12
Annex: Scottish Assessors Association action plan	18

MINISTERIAL FOREWORD

In early 2016 the First Minister announced the appointment of Ken Barclay to lead an external review of how non-domestic rates could better reflect economic conditions and support investment and growth. The resulting report published on 22 August 2017 contained 30 recommendations to support growth, improve administration and increase fairness. I reiterate my thanks to Ken Barclay and his team of Professor Russel Griggs OBE, Isobel d’Inverno, Nora Senior CBE and David Henderson for this thorough review.



I was clear during the review that I would respond quickly once it concluded, and did so by way of a parliamentary statement on 12 September 2017. As well as accepting the vast majority of the recommendations, I also chose to add further measures to support investment and growth including several that are unique in the UK, in a package that has been widely welcomed by business. Meanwhile I identified five Barclay recommendations on which I wished to take further time to engage and consider, reflecting the complexity of the issues at hand.

This implementation plan now sets out our response to all of Barclay’s recommendations, together with the Government’s delivery actions. I am grateful for the open and constructive dialogue that I have maintained with business, and across the public and third sector sectors, which has been invaluable in informing these decisions.

While attention now turns to implementation, informed by a stakeholder advisory group and continuing collaboration with delivery partners, I would also take this opportunity to reaffirm my on-going commitment to fair and sustainable non-domestic rates policies. This is reflected in our Draft Budget 2018-19 proposals set out separately today, in line with our clear ambition of Scotland being the best place in the UK to do business.

Derek Mackay MSP
Cabinet Secretary for Finance and the Constitution

INTRODUCTION

1. This implementation plan sets out the Scottish Government's actions in response to the Barclay review of non-domestic rates, which concluded with a report¹ published on 22 August 2017 containing 30 recommendations.
2. In a statement to Parliament² and accompanying publication³ on 12 September 2017, the Cabinet Secretary for Finance and the Constitution outlined substantive responses to 25 of the recommendations, accepting the vast majority, and noting that the remaining five required further engagement and consideration. Following such engagement, a further response was confirmed on 28 November 2017 in respect of council arm's-length external organisations (ALEOs)⁴.
3. This plan now includes substantive responses to all 30 recommendations together with the Government's implementation actions. The measures that we are implementing to promote investment and growth go beyond what Barclay recommended, including several that are unique in the UK, in a package that has been widely welcomed by business.

IMPLEMENTATION APPROACH

4. Our response is based on strengthening our competitive non-domestic rates policies, in line with Scotland being the best place in the UK to do business, and informing our decisions through on-going engagement with business and other stakeholders.
5. With this in mind, we have convened an advisory group comprising a range of stakeholders to consider the implementation detail of a number of the Barclay recommendations. The group's first meeting will be in January 2018.
6. Some recommendations can be implemented administratively and others require the Government to bring forward legislation. The associated detail for each recommendation is set out in this plan, under Barclay's respective groupings of measures to support growth, to improve administration and to increase fairness.

¹ www.gov.scot/Publications/2017/08/3435

² <https://news.gov.scot/speeches-and-briefings/response-to-the-report-of-the-barclay-review-of-non-domestic-rates>

³ www.gov.scot/Topics/Government/local-government/17999/11199/NDRministerialstatement120917

⁴ <https://news.gov.scot/news/sports-arts-and-community-centres-to-keep-rates-relief>

MEASURES TO SUPPORT GROWTH

Barclay recommendation #1

A Business Growth Accelerator – to boost business growth, a 12 month delay should be introduced before rates are increased when an existing property is expanded or improved and also before rates apply to a new build property.

7. The Scottish Government accepts this recommendation.
8. We intend to bring forward secondary legislation to deliver this with effect from 1 April 2018.
9. We are also introducing a further measure in addition. As agreed with the Scottish Assessors, in line with the separate Barclay recommendation 12, new-build properties will only enter the valuation roll once first occupied. As well as being eligible for this measure, new-build properties will benefit from the 'growth accelerator' relief when they enter the valuation roll.
10. This further measure will be implemented administratively with effect from 1 April 2018 under current legislation. Thereafter we will keep arrangements under review and consider legislative requirements in due course.
11. We do not anticipate these support measures being restricted by EU State aid rules.

Barclay recommendation #2

There should be three yearly revaluations from 2022 with valuations based on market conditions on a date one year prior (the 'Tone date').

12. The Scottish Government accepts this recommendation.
13. We intend to bring forward primary legislation to deliver this following the next scheduled revaluation in April 2022 (which as per current legislation will have a valuation 'tone date' two years prior).
14. The subsequent revaluation will therefore take effect in April 2025 with a valuation 'tone date' of April 2024.
15. We will engage stakeholders to consider what other changes are required in light of the shorter revaluation cycle, for example statutory disposal deadlines for valuation appeals.

Barclay recommendation #3

The large business supplement should be reduced.

16. The Scottish Government will consider this recommendation in the context of future budgets, subject to affordability.
17. The Scottish Government is committed to Scotland being the best place to do business the UK, and all non-domestic rates decisions are made in light of this and also of the budgetary context, reflecting budget allocations from the UK Government.
18. The large business supplement will continue to be set annually under secondary legislation.
19. The annual rates poundage for 2018-19 will be uplifted in line with CPI inflation, rather than the higher RPI, as has been called for by business.

Barclay recommendation #4

A new relief for day nurseries should be introduced to support childcare provision.

20. The Scottish Government accepts this recommendation.
21. This will be a 100% relief, and as proposed by Barclay the benefits will be evaluated after the relief has been in place for around three years.
22. We intend to bring forward secondary legislation to deliver this with effect from 1 April 2018.
23. The relief will in certain cases constitute State aid under EU rules, which could limit relief for some ratepayers with larger or multiple properties.

Barclay recommendation #5

Town Centres should be supported by expanding Fresh Start relief.

24. The Scottish Government accepts this recommendation.
25. The eligibility criteria will be widened as follows. The minimum period of prior vacancy will be shortened from 12 to 6 months. And, going beyond Barclay's proposal, eligibility will be widened to all property types. The relief will increase from 50% to 100%. The rateable value upper threshold for eligibility remains at £65,000 per property. The relief will continue to be applicable for up to a year.

26. We intend to bring forward secondary legislation to deliver this with effect from 1 April 2018.
27. We do not anticipate the expanded Fresh Start relief as being restricted by EU State aid rules.
28. Barclay suggested a further measure to support town centres, namely a new discretionary power for councils to apply rates supplements in certain circumstances from 2020; for example out-of-town retailers or distribution warehouses for online retailers.
29. We will consider this further, informed by stakeholder engagement, including through the advisory group that we have convened.

Barclay recommendation #6

There should be a separate review of Plant and Machinery valuations with particular focus on renewable energy sector valuations and statutory improvements to property including sprinkler systems.

30. The Scottish Government accepts this recommendation.
31. We have committed in the first instance to 'fast track' an external review of plant and machinery rateability specifically for the hydropower sector, as early consideration is necessary to help secure inward investment.
32. The terms of reference for this review are:
 - to consider the present law governing rating valuation of plant and machinery for hydropower schemes in Scotland; and
 - to recommend any legislative changes required in respect of the extent of rateable property for such schemes, having regard to the financial, technical and other considerations involved.
33. The review will be chaired by Professor David Tretton FRICS FIRR. Further members of the review group will be confirmed in due course.
34. The review will commence in early 2018 and be expected to report to the Scottish Government around the autumn of 2018. We will respond swiftly come that time.
35. We will also engage stakeholders to scope out a separate wider review of plant and machinery beyond the hydropower sector.

Barclay recommendation #7

The effectiveness of the Small Business Bonus Scheme should be evaluated.

36. The Scottish Government accepts this recommendation.

37. Whilst we are committed to the Small Business Bonus Scheme, a review will be undertaken to ensure that we maximise the economic and social benefits of the Scheme.

38. Further detail will be set out in due course. Any findings will be addressed in time for the 2022 revaluation.

MEASURES TO IMPROVE ADMINISTRATION

Barclay recommendation #8

The Scottish Government should provide a 'road map' to explain changes to the rating system and should consult whenever possible on those changes, prior to implementation.

39. The Scottish Government accepts this recommendation.
40. We are clear that changes to the rating system must and will be informed by on-going engagement with a range of individual ratepayers, representative bodies and delivery partners.
41. We will supplement this by publishing a 'road map' of changes to the rating system and promoting this in time for the start of the 2018-19 financial year.
42. In particular, this will be informed by the advisory group that we have convened.

Barclay recommendation #9

There should be better information on rates made available to ratepayers – co-ordinated by Scottish Government.

43. The Scottish Government accepts this recommendation.
44. We are committed to improving information for ratepayers in a number of ways.
45. We will continue to enhance our online facility, which includes guidance and a rates calculator:

www.mygov.scot/business/business-premises-rates
46. We will continue to engage and be accessible to individual ratepayers and representative bodies. The policy team can be contacted via email at:

BusinessRatesGeneralEnquiries@gov.scot
47. We will work with delivery partners, including local authorities and the Scottish Assessors, to improve the information that we collectively make available.
48. This work will proceed without delay, and will be discussed at the next meeting of the Scottish Ratepayers Forum in January 2018. It will also be informed by the advisory group that we have convened.

Barclay recommendation #10

A full list of recipients of rates relief should be published to improve transparency.

49. The Scottish Government accepts this recommendation.

50. We will work with delivery partners to improve transparency in respect of rates relief recipients, in line with considerations of personal data protection.

51. This work will proceed without delay and be informed by the advisory group that we have convened.

Barclay recommendation #11

A “rateable value finder” product should be used – to identify properties that are not currently on the valuation roll, so as to share the burden of rates more fairly.

52. The Scottish Government accepts this recommendation.

53. We will work with delivery partners to implement this recommendation, subject to any procurement considerations, reviewing the associated issues and learning from experiences with similar proprietary products and services used elsewhere in the UK.

54. This work will proceed without delay and be informed by the advisory group that we have convened.

Barclay recommendation #12

Assessors should provide more transparency and consistency of approach. If this is not achieved voluntarily, a new Scotland wide Statutory Body should be created which would be accountable to Ministers.

55. The Scottish Government accepts this recommendation.

56. This recommendation is mainly for the Scottish Assessors. The Scottish Government met with the Scottish Assessors Association (SAA) at an early stage, and requested an action plan by the end of September 2017. This is included in the Annex, as published on the SAA website on 29 September 2017.

57. We welcome this constructive response from the SAA, and will continue to work closely with them in respect of delivering this action plan without delay.

Barclay recommendation #13

The current criminal penalty for non-provision of information to Assessors should become a civil penalty and Assessors should be able to collect information from a wider range of bodies.

58. The Scottish Government accepts this recommendation.
59. The current statutory requirement for proprietors, tenants and occupiers to provide information to the Assessor where requested, to inform valuations, will be widened beyond these parties.
60. In practice response rates are often low for such requests for information, and criminal proceedings are rarely if ever pursued in respect of the current criminal offence of failure to provide such information.
61. We will therefore replace this with a new civil offence related to the failure to provide information to the Assessor.
62. We intend to bring forward primary legislation to deliver this by 2020

Barclay recommendation #14

Standardised rates bills should be introduced across Scotland.

63. The Scottish Government accepts this recommendation.
64. We will engage local authorities and other interested stakeholders to inform how best to take this forward administratively, in light of contractual arrangements and other practical considerations, whilst duly recognising the autonomy of local authorities in this regard.
65. This work will also be informed by the advisory group that we have convened.

Barclay recommendation #15

Ratepayers should be incentivised to sign up for online billing where available except in exceptional circumstances.

66. The Scottish Government accepts this recommendation.
67. We will engage local authorities and other interested stakeholders to inform how best to take this forward administratively, in light of contractual arrangements and other practical considerations, whilst duly recognising the autonomy of local authorities in this regard.

68. This work will also be informed by the advisory group that we have convened.

Barclay recommendation #16

A new civil penalty for non-provision of information to councils by ratepayers should be created.

69. The Scottish Government accepts this recommendation.

70. We will engage local authorities and other interested stakeholders to inform how best to specify this new measure. This work will also be informed by the advisory group that we have convened.

71. We intend to bring forward primary legislation to deliver this measure by 2020.

Barclay recommendation #17

Councils should refund overpayments to ratepayers more quickly.

72. The Scottish Government accepts this recommendation.

73. This recommendation is mainly for local authorities. The Scottish Government will shortly write to all local authorities in respect of this recommendation, with a view to an administrative rather than a legislative response. However, this approach will be kept under review.

74. This work will also be informed by the advisory group that we have convened.

Barclay recommendation #18

Councils should be able to initiate debt recovery at an earlier stage.

75. The Scottish Government accepts this recommendation.

76. We will engage local authorities and other interested stakeholders to inform how best to specify this change. This work will also be informed by the advisory group that we have convened.

77. We intend to bring forward primary legislation to deliver this measure by 2020.

Barclay recommendation #19

Reform of the appeals system is needed to modernise the approach, reduce appeal volume and ensure greater transparency and fairness.

78. The Scottish Government accepts this recommendation.

79. We recently made improvements to valuation appeal processes, which were in place in time for the 2017 revaluation.

80. In the longer term, the functions of the current Valuation Appeal Committees will transfer to the Scottish Tribunals, noting that these functions extend beyond those related to rating valuation. We are continuing to engage stakeholders as to the associated detail and timetable; for example, it may be appropriate for this transfer to coincide with the next scheduled revaluation in 2022.

81. We will address the principles recommended by Barclay in specifying the arrangements for these functions to be incorporated into the Scottish Tribunals structure.

82. This work will also be informed by the advisory group that we have convened.

MEASURES TO INCREASE FAIRNESS

Barclay recommendation #20

A General Anti-Avoidance Rule should be created to reduce avoidance and make it harder for loopholes to be exploited in future.

83. The Scottish Government accepts this recommendation.

84. A General Anti-Avoidance Rule (GAAR) is already in place for Revenue Scotland in respect of the devolved taxes, but no such arrangement is in place for local authorities in respect of local taxes (non-domestic rates and council tax).

85. The GAAR allows Revenue Scotland to take counteraction against tax avoidance arrangements which it considers to be artificial in relation to devolved taxes, even if the arrangements otherwise operate within the letter of the law.

86. We will engage local authorities and other interested stakeholders to inform how best to specify a GAAR in respect of non-domestic rates. This work will also be informed by the advisory group that we have convened.

87. We will bring forward primary legislation to deliver this measure by 2020.

Barclay recommendation #21

To counter a known avoidance tactic, the current 42 days reset period for empty property should be increased to 6 months in any financial year.

88. The Scottish Government accepts this recommendation.

89. Currently, after a 42-day period of occupation a property can be eligible for empty property relief (e.g. 100% relief for six months for industrial property). This is open to abuse through patterns of occupation aimed at obtaining successive periods of empty relief.

90. We will engage local authorities and other interested stakeholders to inform how best to specify this change. This work will also be informed by the advisory group that we have convened.

91. We intend to bring forward legislation to deliver this measure by 2020.

Barclay recommendation #22

To counter a known avoidance tactic for second homes, owners or occupiers of self-catering properties must prove an intention let for 140 days in the year and evidence of actual letting for 70 days.

92. The Scottish Government accepts this recommendation.
93. Currently, for self-catering holiday accommodation to be entered in the valuation roll (and thereby be liable to non-domestic rates, rather than council tax), it must be made available for letting for a total of at least 140 days in the year in question. However it need not actually be let for any period.
94. This is open to abuse by making a property available to let with no actual intention of letting it. Such properties can then be eligible for 100% rates relief under the Small Business Bonus Scheme, with the outcome that no local tax is paid (neither non-domestic rates nor council tax).
95. We will engage local authorities and other interested stakeholders to inform how best to specify this measure.
96. We intend to bring forward legislation to deliver this measure by 2020.

Barclay recommendation #23

The Scottish Government should be responsible for checking rates relief awarded, to ensure compliance with legislation.

97. The Scottish Government accepts this recommendation.
98. This will be an administrative response, with our approach informed by engagement with local authorities. This work will proceed without delay, and also be informed by the advisory group that we have convened.
99. As an early action, in light of concerns expressed to us about undue application of charity relief to trading arms of charities, we will write to local authorities shortly on this particular matter.

Barclay recommendation #24

Charity relief should be reformed/restricted for a small number of recipients.

100. The Scottish Government accepts this recommendation in part.

101. Barclay specifically recommended that charity relief be ended for council arm's-length external organisations (ALEOs), for independent schools, and for certain commercial use of property by universities.
102. We do not intend to change charity relief or sports club relief eligibility for council ALEOs. However, in light of concerns regarding the continuing expansion of the ALEO approach, we will offset further relief benefit to councils to mitigate against future ALEO expansion. We note that both COSLA and sector stakeholders have welcomed our approach, and will continue to work with them on implementing this detail.
103. We propose to implement in part Barclay's recommendation to end charity relief for independent schools. Having listened carefully to views from the sector, we are unconvinced about the principle or the substance of the current arrangements, and wish to take this opportunity to make improvements. To be clear, many types of organisations undertake commendable and worthwhile activity but do not receive rates relief, and all reliefs must be focused in line with priorities and kept under review in the context of wider budget pressures. It is our assessment that without this relief non-domestic rates will be fair and sustainable for the independent schools sector, as they are for other types of organisation occupying non-domestic property. Accordingly we propose to retain this relief eligibility for special schools, given their particular circumstances, but end it for other independent schools – subject to giving further consideration to how we ensure those independent schools which are not special schools but nonetheless have exceptional circumstances, such as specialist music schools, are also able to retain this relief. We will continue to engage with the sector as we finalise the detail of our proposals, subject to which we intend to bring forward primary legislation to deliver this change by 2020 (this being a change to non-domestic rating provision, rather than to charity law). This notice will allow time for those schools affected to plan ahead.
104. We do not intend to change charity relief eligibility for universities. Whilst we note the points made by Barclay about commercial use of certain university properties, we recognise that a range of charities and other not-for-profit organisations undertake some commercial activity and continue to be eligible for charity relief. Aside from the principle in question there would also be practicability issues in distinguishing commercial from non-commercial use.

Barclay recommendation #25

To focus relief on economically active properties, only properties in active occupation should be entitled.

105. The Scottish Government accepts this recommendation.

106. We anticipate this change as applying to charity relief and to the Small Business Bonus Scheme. It will not apply to the 'growth accelerator', which by its nature will involve properties being unoccupied for refurbishment etc.
107. We will consider discretion for local authorities in the application of this measure for respective properties, so that local circumstances can be accounted for.
108. We will further engage stakeholders to inform how best to specify this change, including through the advisory group that we have convened.
109. We intend to bring forward legislation to deliver this measure by 2020.

Barclay recommendation #26

To encourage bringing empty property back into economic use, relief should be reformed to restrict relief for listed buildings to a maximum of 2 years and the rates liability for property that has been empty for significant periods should be increased.

110. The Scottish Government accepts this recommendation, with one qualification.
111. This qualification is that the proposed supplement for long-term empty property will not be applicable to listed properties.
112. We will enable discretion for local authorities in the application of this measure, so that local circumstances can be accounted for.
113. We will further engage stakeholders to inform how best to specify this change, including through the advisory group that we have convened.
114. We intend to bring forward legislation to deliver this measure by 2020. This notice will allow those ratepayers affected to plan ahead.

Barclay recommendation #27

Sports club relief should be reviewed to ensure it supports affordable community-based facilities, rather than members clubs with significant assets which do not require relief.

115. The Scottish Government accepts this recommendation.
116. We will further engage sector stakeholders to inform how best to specify any change, including through the advisory group that we have convened. In

particular we will ensure that local community facilities continue to be duly supported, meaning that this change will not affect the vast majority of current recipients of this relief.

117. We intend to bring forward primary legislation to deliver this by 2020.

Barclay recommendation #28

All property should be entered on the valuation roll (except public infrastructure such as roads, bridges, sewers or domestic use) and current exemptions should be replaced by a 100% relief to improve transparency.

118. The Scottish Government does not accept this recommendation.

119. Whilst it could be beneficial to have better valuation information for those properties currently excluded from the valuation roll, the administrative burden on Assessors and businesses does not warrant implementing this when there is no intention to levy non-domestic rates. Moreover, there could be State aid implications with ending a measure that pre-dates EU accession (i.e. exclusions from the valuation roll that have been in place since before 1973) and replacing it with a new relief that could constitute State aid.

Barclay recommendation #29

Large scale commercial processing on agricultural land should pay the same level of rates as similar activity elsewhere so as to ensure fairness.

120. The Scottish Government does not accept this recommendation.

121. Certain agricultural property is currently excluded from the valuation roll, and however this exclusion is defined there will be a cut-off point open to interpretation. We are not convinced there is sufficient cause to re-define the current scope of the exclusion, in the context of the important contributions made to the economy by the agricultural sector.

Barclay recommendation #30

Commercial activity on current exempt parks and Local Authority (council) land vested in recreation should pay the same level of rates as similar activity elsewhere so as to ensure fairness.

122. The Scottish Government accepts this recommendation.

123. We will further engage local authorities and other stakeholders to inform how best to specify this change.

124. We intend to bring forward primary legislation to deliver this by 2020

**SCOTTISH ASSESSORS ASSOCIATION (SAA):
ACTION PLAN⁵ IN RESPONSE TO BARCLAY RECOMMENDATION 12**

Para	Recommendation	Action Plan 29 September 2017	Action Plan Timeline
Rec 12	Assessors should provide more transparency and consistency of approach. If this is not achieved voluntarily, a new Scotland wide Statutory Body should be created which would be accountable to Ministers	Detail provided for 4.63(a)-(j)	Immediate
4.63(a)	All ratepayers should have access to consistent levels of service and advice, regardless of where they are located in Scotland	SAA will undertake an audit to identify variations in current service standards. Where significant differences are identified an issues log shall be created, maintained and action taken to provide mitigation and remedy. In addition the SAA shall undertake consultation with key stakeholders with a view to identify perceived service standard inconsistencies with a view to establishing a suite of national service standards.	Issues log established 1 October 2017. Initial consultation with stakeholders 1 November 2017 to 31 December 2017 Progress to be reported to the Scottish Ratepayers Forum and anticipated Scottish Rating Surveyors Forum. Outcome to be reported in SAA Annual Report.
4.63(b)	Assessors should consider an account manager based approach with named individuals in an Assessor's office given the role of key contact for individual sectors or property types within an individual area	At the national level a system of property category coordinators who could be considered "national account managers" is already in place through the SAA committee structure, working groups and practice note authors. SAA will publish on the SAA website the contact details for each national property category coordinator. At the local level Assessors shall provide contact names for each locality.	National property category coordinators list updated and checked for publication by 1 November 2017. Local contact names for each locality to be published online by 1 November 2017. Online publication may involve website development costs.

⁵ published at <https://www.saa.gov.uk/wp-content/uploads/2017/09/Barclay-Report-SAA-Recommendation-12-action-plan-20170929.pdf>

Para	Recommendation	Action Plan 29 September 2017	Action Plan Timeline
4.63(c)	Where local practice notes are used for valuation of any property, these must be made available online to all ratepayers	Currently where they exist Local Practice Notes are in the main made available on individual Assessor web sites. In order to improve the stakeholder journey the SAA shall conduct an audit of all existing Local Practice Notes with a view to making these accessible on the SAA website as an overall suite of national and local Practice Notes.	Audit completed by 1 November 2017. Publication by 1 January 2018. Online publication may involve website development costs.
4.63(d)	Where the Assessors propose to change valuation practice notes this must be done in consultation with relevant external bodies and draft notes must be published online for comment for an appropriate period before they are finalised;	In advance of revaluations the SAA commits to undertake consultation, within the limitations which the revaluation timetable imposes, on proposed SAA Valuation Practice Notes, drawing particular attention to instance of significant change. Where published Practice Notes are subject to change following representation, appeal activity, or harmonisation requirements the SAA shall give notification of these changes through the SAA web site.	Notification of changes will be made from 1 October 2017. Consultation will precede the 2022 revaluation and will be timetabled as part of the R2022 plan.
4.63(e)	The point at which new build property is added onto the valuation roll should be consistent	The SAA has provided its support to the policy to see new build properties enter the Valuation Roll on occupancy and action on this matter has already been taken. The SAA would welcome the opportunity for discussions with the Government in order to establish clarity and examine the practical implications of this policy.	Immediate hold on new entries for unoccupied properties. Clarity on policy proposals required for 1 October 2017 with the practical implications closely examined in the short term. Legislative measures are likely to be required in the medium of long term

Para	Recommendation	Action Plan 29 September 2017	Action Plan Timeline
4.63(f)	The Scottish Assessors Association (SAA) should produce and publish an annual report on valuation practice and outcomes. This is particularly important in a revaluation year where the report should be substantive and highlight the average and range of movements in rateable value across council areas and sectors, any changes to valuation methodologies and summarise engagement with national and local trade bodies.	The SAA shall publish its first annual report during June 2018. In addition a report specifically reflecting on revaluations and their implications shall also be published at the appropriate time.	30 June 2018
4.63(g)	Assessors should work through the SAA to standardise the level of service they provide, in particular to assist those ratepayers looking to build new or improve existing property to help them determine the potential estimated rateable value that will result	While the provision of estimated values is currently a non-statutory activity the SAA recognises the significance and potential benefits to both small and large non-domestic property occupiers. The capacity to meet this requirement is limited due to the requirement to continue to operate statutory functions in a challenging budgetary environment.	Clarity on the legal mandate to provide estimated values and indemnity for Assessors providing estimates is required and the SAA will work with Government and RICS to reach this clarity with immediate effect. As soon as this issue is resolved all Assessors will provide estimated values. SAA will monitor demand and timeframe for delivery which will be conditional upon resources with particular reference to the willingness of valuation authorities to fund non-statutory activities.

Para	Recommendation	Action Plan 29 September 2017	Action Plan Timeline
4.63(h)	The Assessors should provide more information on the evidence used at each revaluation to support valuations. While we appreciate that this will require detailed consideration in terms of what can be made available within the boundaries of data protection and commercial sensitivity, at the minimum ratepayers should be informed which comparator rental properties were used to inform their valuation	SAA recognises the need to make more information surrounding the valuation levels adopted accessible and shall, following detailed consideration of data protection and commercial sensitivity issues along with consultation with stakeholders provide details of how this may be taken forward.	Online publication will involve website development costs and may require a legal gateway.
4.63(i)	Appointments to the SAA should be more transparent	The current Constitution of the SAA that provides for the appointment of office-bearers shall be made available on the SAA website along with the names and contact details of the present office-holders.	1 October 2017
4.63(j)	Minutes of meetings with sector representatives should be published (with any commercially sensitive data redacted as necessary).	Minutes of meetings held between the SAA and the Scottish Ratepayers Forum are already published on the SAA website. The SAA intends to overhaul its consultation framework to increase accessibility and widen reach. SAA shall review the current position with the intention of publishing minutes of all meetings with external bodies, organisations and stakeholders, subject to the approval of parties present.	Complete review of consultation framework by 1 December 2017 Publication of minutes of all meetings held after 1 October 2017. Online publication may involve website development costs.