

Barclay Implementation Appeals Sub-Group – Minutes

Wednesday 28 November 2018, 1:00 pm

Meeting Room 2W.06, SAH

Present: Ian Storrie (chair), Ken McCormack, Brian Rogan, Ian Milton, Graeme Strachan, Niall Rankin, Anouk Berthier

Actions

- SG to establish a working group to produce standard templates for valuation notices, summary valuations and return of information request forms.
- Non-SG members agreed to hold a workshop on 10 January to discuss suggested timings for the proposal/appeal system
- Non-SG members to consider whether they would like an SG official to attend in order to guide discussion.

Discussion

- A Cabinet paper on the Bill is to be considered on Tuesday 4 December.
- The Cabinet Secretary for Finance, Economy and Fair Work and The Minister for Public Finance and Digital Economy continue to engage with stakeholders
- The following is a summary of the likely appeal reforms proposals:
 - A requirement for assessors to provide better information on how they calculate valuations on the valuation notice
 - A requirement for the ratepayer to lodge a proposal with the assessor before lodging an appeal if they believe there is a factual error, or are otherwise aggrieved by the entry. The right to lodge an appeal will come after the assessor has responded or after a set period of time has elapsed.
 - The Bill is likely to include a power to introduce a fee, the details of which would be set out in secondary legislation.
- The Bill is likely to enable the move to a two-stage proposal/appeal process.
- Appeals under the new Tribunals system (planned at the next revaluation in 2022) could be administered under the Tax, Housing and Property or potentially their own, separate Chamber. This is not an issue for the NDR (Scotland) Bill as the regulation-making powers needed for the transfer are provided for in the Tribunals (Scotland) Act 2014.
- Any fees that are proposed to be introduced are likely to be consulted on in 2020-21.
 - The Bill is likely to introduce a power to levy fees, even if there is at present no intention for that power to be enforced.
 - The fee would only be levied at the appeal stage, not the proposal stage.
- It was proposed:
 - Assessors could set the date by which proposals are to be dealt with (a 'proposal hearing date').

- Assessors would not start processing proposals until the deadline for proposal submissions.
- Assessors could then categorise proposals into lots/batches in a similar manner to Valuation Appeal Committees batching relevant cases into the same hearing
- A desire to have checks and balances to protect the ratepayer was expressed
 - Tribunals are expected to resolve any issues around complaints about the system itself and timescales that are set
- The ratepayer must provide a proposal which sets out the grounds for appeal
- New information cannot be introduced after the proposal stage, except in exceptional circumstances.
- The group discussed the value of consistent timing of draft valuation and issuance of draft valuation notices.
- The group discussed the fact the timing of draft valuations will affect their accuracy and the deadline for proposal submission.
 - The group acknowledged that the earlier draft valuations are available the greater the risk that the final valuation is different.
 - It was pointed out that this currently only affects a small proportion of properties and that they will be treated differently from those with no change between draft and final valuation in the proposal/appeals system.
 - December was suggested as a suitable time for release of draft valuations, as figures are expected to be mostly firm by then
- The group discussed the need for full details of rental information to have been provided by the proposer before a valid appeal could be lodged
 - Some concerns were expressed regarding the legal, resourcing and logistical position around sharing information
 - The group discussed the existence of a prototype of 'Spatial Scotland'
 - The group acknowledged the importance of improved IT infrastructure to the delivery of the Barclay Review and such developments could facilitate better information sharing
- If a pre-agreement is reached then no appeal can be lodged
- Tribunals to take a more active role. Courts would have limited time to issue a hearing date after an appeal is lodged
- A meeting of the non-SG members will take place on 10 January
 - To focus on the timings of proposals and deadlines, considering potential problems for different types of appeals
 - To highlight points of agreement and disagreement

Other Business

- Ken McCormack – Brief query regarding whether electrical charging points for vehicles are rateable or not
 - Ian Milton – the appropriate forum for consideration of this matter is the SRF or SRSF.

Next Meeting

- The next meeting will take place in late January to discuss draft templates and the outcome of the meeting on 10 January