

Barclay Implementation Appeals Sub-Group – Minutes

Tuesday 29 January 2019, 11:00 am

Meeting Room GW.06, SAH

Present:

Ian Storrie (Chair)	Scottish Government
Alastair Beattie	Scottish Valuation Appeal Committees Forum
Ken McCormack	Royal Institution of Chartered Surveyors
Ian Milton	Scottish Assessors Association
Niall Rankin	Scottish Property Federation
Brian Rogan	Scottish Chambers of Commerce
Graeme Strachan	Scottish Assessors Association
Anouk Berthier	Scottish Government
Adam Scott	Scottish Government

Welcome and Introductions

The Chair welcomed all attendees and thanked those who attended the Appeals Subgroup workshop on 10 January at the CBRE offices in Edinburgh. The Chair set out the aim of this meeting, which was to review the minutes from that workshop and highlight any areas of particular agreement or disagreement within the group.

Discussion

The minutes from the workshop were agreed, with the caveat that it be made clear that the group did not have a copy of the NDR Bill which was being discussed.

The minutes were considered point by point and any particular areas of agreement or disagreement within the group were highlighted by those present at the workshop on 10th January. The following is a summary of the main points raised:

- 3.1 – Draft Valuation Notice issue date
 - A draft timeline had been provided which the group considered but a consensus was not reached.
 - The view of the Assessors was that mid to late December would be the earliest that the draft valuation notice could realistically be published. Otherwise there is a risk of there being too many changes between the draft and final valuations to make the former meaningful.
 - It was agreed to look at data of changes between draft and final valuation in order determine the best solution before setting the parameters.
- 3.2 – Information contained on Draft Valuation Notice
 - The content of the Draft Valuation was discussed.

- It was agreed that, subject to the new process, it may be appropriate for Assessors to include a link to the relevant practice note; a summary valuation, and list of addresses of let subjects where the Comparative method has been used at the point of draft valuation.
- It was suggested that the required information to be provided at draft valuation by the Assessor be set out in secondary legislation. However, concerns were raised that too precise a form of words may prove to be too restrictive.
- SG reassured the group that due consideration would be given to the role best practice guidance could play on its own.
- Ian Storrie to seek Kate Forbes' view on ratepayer communications and how to notify them of changes to the valuation roll (electronic or postal).
- 3.3 – Proposal lodging period
 - A 6-month proposal period was suggested in order to fit in around the beginning of the financial year while still providing enough time to process proposals and determine grounds of appeal.
 - It was suggested that a window from 15th December to 15th June would be suitable for proposals to be lodged.
 - It was suggested that the time limit should reset on 1 April where the final valuation issued on 1 April differs from the draft valuation, in all circumstances.
 - It was also mentioned that the full six months from 1 April would not be necessary, as examination will have begun with the draft valuation and the cause of any difference with the final evaluation can rapidly be identified.
 - Concerns were expressed over the amount of control Assessors will have over the new system.
 - Discussion on this point is intended to continue at a later date.
- 3.4 – Information to accompany proposal
 - It was suggested that information should be required at proposal stage, if not already previously supplied to the Assessor, and that no new information could be submitted after the end of the proposal stage.
 - It was mentioned that having online submission of information being the default would be most efficient.
 - It was suggested that turnover information should be provided as a minimum for those properties where this had been previously requested by Assessors (either through statute or guidance).
 - It was also suggested that all the information previously requested by Assessors should be provided in order for a proposal to be considered.
 - Discussion concerning the hospitality sector is intended to continue at a later date.
- 3.5 – Proposal Disposal timetable
 - A disposal deadline by end June 2024 was suggested.
 - It was suggested that revaluation appeals should not extend across multiple revaluations and should end at the next revaluation.

- It was suggested that the citation procedure for appeals should be considered and that a tight deadline would be needed.
- It was suggested that non-acceptance of a proposal should require a written reason from the Assessor, after which the ratepayer can lodge grounds of appeal.

The group agreed that the sub-group of members who met on 10th January should reconvene once clearer parameters had been set for the discussion.

Other Business

Numerous issues were raised relating to tribunals. It was agreed that these issues would be discussed at a later date when a Scottish Government official from the Justice Department, in relation to the transfer of Valuation Appeals Committees to Scottish Tribunals, is present in order to seek their views.

Next Meeting

The next appeals subgroup meeting is intended to take place in the next two to three weeks. Paula Stevenson (Scottish Government Head of Devolved Tribunals) is to be invited to attend.