

Barclay Implementation Appeals Sub-Group – Minutes

Wednesday 7 November 2018, 11:00 am

Meeting Room 1W.08A, SAH

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

Actions

- NDR team to produce templates of request for information forms issued by Assessors, valuation notices and summary valuations and to consult on these through the sub-group

Discussion

- Discussions centred around the main topics of:
 - Information provided to ratepayers and how this can be improved
 - Requirement to provide information in order to lodge an appeal
 - Timings of appeals
 - Profile of resolving appeals
- A two-stage process was discussed with a first stage involving a discussion between ratepayers and assessors after the valuation notice is issued and prior to an appeal being lodged. Assessors suggested that this could be achieved by “batching” discussions as ratepayers would be unlikely to want to be the first in their class to reach an agreement.
- The aim of this system is to filter proposals so that only those cases that are incapable of resolution are sent to hearing.
- It was agreed that information provision from assessors to ratepayers could be improved, and that providing the addresses of other properties used to determine the rateable value on the valuation notice for bulk category comparative principle shops, offices and industrials would be a possible and practical way of achieving this within the boundaries of Assessors protecting personal and/or commercially sensitive information.
- It was mentioned that the six month lodging deadline is not workable with a three-year revaluation, and that it should either be shortened, or extended to allow a discussion to take place beforehand.
- It was suggested that a ratepayer wishing to lodge a proposal should be required to provide the grounds for appeal and a full return of information upon lodging

- The idea of pre-agreements, and that an appeal should not be allowed on the back of a pre-agreement (unless there is a change in ownership, error or material change in circumstance), was discussed.
 - Brian Rogan advised in his view that no pre-agreement could be legally binding until after the 1st January in a year of Revaluation as that is the date upon which the physical circumstances of properties are considered for the purposes of a Valuation made. Brian highlighted that this in his view the Valuation Timetable Order 1995 needs amended as its interpretation by the LVAC can present problems for Ratepayers and also a difficulty for Government as ratepayers could physically improve their properties between 1st Jan in the year of the next Revaluation and the 15th March in the year of the next Revaluation (the date the roll is made up and entries are made) and the Assessor would be unable to reflect this change in his Revaluation figure. Brian asked for clarity if Government was comfortable with this as MCC's can only occur since the entries were made.
- The timing of the release of draft valuations was discussed. Assessors mentioned that they did not believe they could deliver draft values earlier than they currently do (September in year prior).
- The issue of assessors being unable to release information under data protection laws was raised.
 - Having previously spoken with lawyers, Ian Storie mentioned that a way to release the information may be provided.
- It was agreed that Assessors would work towards increasing the number of summary valuations available online. It was acknowledged that SVs for some categories such as shootings and basic contractors subjects may be more readily provided and that smaller categories including hospitality subjects would not be feasible at present. It was mentioned that summary valuation subjects and content varies between Assessors and SAA undertook to review the position. The Advisory group has recommended that there is an increase in the standardisation of summary valuations.
- Ian Storie will be meeting Heather Honeyman on 28 or 29 November to discuss IT options.
- It was agreed that there should be a standard procedure for the returns of information. Assessors prefer the online provision of information.
- The need to amend the Local Government (Scotland) Act 1975 for certain of the changes being brought forward, such as increasing values following appeals, was raised.

Next Meeting

- Arrangements will be made for another Appeals Sub-Group meeting to take place in two to three weeks' time. A poll will be set up for attendees to indicate their availability.