

Barclay Implementation Appeals Sub-Group – Minutes

Tuesday 9 April 2019, 11:00 am

Meeting Room GW.06, SAH

Present:

Ian Storrie (Chair)	Scottish Government
Alastair Beattie	Scottish Valuation Appeal Committees Forum
Ken McCormack	RICS
Ian Milton	Scottish Assessors Association
Niall Rankin	Scottish Property Federation
Graeme Strachan	Lothian Valuation Joint Board
Anouk Berthier	Scottish Government
Adam Scott	Scottish Government
Paula Stevenson	Scottish Government

Apologies:

Brian Rogan CBRE

Welcome and Introductions

The Chair welcomed all attendees and informed them that Paula Stevenson's agenda item would be moved forward as she would only be present for the first half. The aim of the meeting was set out, including to have Paula provide an insight into aspects of Scottish Tribunals; discuss issues relating to the NDR Bill and set out next steps.

Discussion

Previous Minutes

It was requested that the minutes from the previous meeting of the Appeals Subgroup on 29 January be amended to remove any implication of agreement for points where a consensus had not been reached.

Towards Scottish Tribunals – Timescales

Paula informed attendees about the process of transferring VACs to Scottish Tribunals. She discussed the structure of Scottish Tribunals and key dates in the process of transferring.

Paula highlighted a number of other planned tribunal transfers currently occurring or set to occur in the coming years.

The transfer of the VAC is scheduled for 2022. Due to its importance, it is set to be the only transfer taking place that year.

Paula set out the procedure that the transfer will follow:

- A dedicated member of staff will be present in the Tribunals Team at Scottish Government from January to July 2020 to work on the transfer of VACs. This will include Discussions on finance/cost implications, dates/timelines, rationale for the VAC transfer of functions, current member status in VAPs/VACs, rules of procedure, etc.
- Government solicitors will be instructed to draft regulations for the transfer in 2020, and these will be consulted on in spring 2021.
- Five draft regulations will be produced for the transfer of VACs.
- NDR Team intends to run a consultation on NDR regulations related to the proposal /appeals stage during that time.
- The regulations will go to ministers in January 2022. As an affirmative instrument, it will be laid 54 days before introduction.
- Paula mentioned that the current suggestion is to move the VAC into the Tax Chamber, although this decision ultimately rests with the Lord President.
 - It was suggested that a stand-alone chamber may be more appropriate due to the difference in work between the two.
- It was questioned whether cases could go directly to the upper tribunal.
 - Paula said that she expected cases could be reallocated to the upper tribunal to provide relevant expertise.
- Alastair Beattie's view was that functions of the VAC should be transferred to the new tribunal all at once rather than separately, in order to avoid staffing issues.
- It was questioned when and how the new regulations would come into effect
 - There was some suggestion that the final date for disposal of 2017 appeals with the current system would be 31 December 2023.
 - It was suggested that the new tribunal would take over as soon as possible and from then, appeals will be lodged under the new system.
 - Paula confirmed that different transitional options are available when committees/tribunals are transferred.
- The issue of dealing with running roll appeals was raised.
 - It was pointed out that an extremely small number of these end up going to committee.
- It was suggested that the appellant would inform the tribunal of an appeal, although this topic will continue to be discussed in future.

Previous Meetings

- It was made clear that by January 2020, this subgroup will need to publish a report including proposed timescales. Even consensus is lacking, the report should cover the options that have been discussed to enable SG officials to advise ministers appropriately.

- The draft report would therefore need to be produced in autumn 2019.
- This report will be used to help draft regulations for the proposal/appeals stage.
- It was questioned whether a firm statutory timetable needed to be imposed for disposals.
 - It was mentioned that a shorter appeals window will place more of a burden on tribunals
 - It was suggested that appeals may not need to be confined to a single revaluation. Six months at the beginning of the next period could be dedicated to disposal.
 - However, it was pointed out that this may present legal problems due to changes affecting other ratepayers being delayed.
 - It was mentioned that these changes may require primary legislation.

Bill

- The chair informed the group that the NDR Bill is currently with Parliament and that the written request for evidence was sent out today. Attendees were encouraged to respond and include anything they felt was important. Anouk Berthier informed the attendees that she would be available to discuss any comments if they wished.
 - Stage 2 of the Bill is expected in Autumn 2019.
 - Any changes must be notified to SG by late August or set out in the response to the request for evidence.
- The chair pointed out that the bill does not contain anything relating to the draft valuation, as this can be covered separately in secondary legislation.
- It was agreed that a minor change to the wording of section 3ZB of the NDR Bill was necessary.

Other Business

Questions were asked relating to the budget decision to devolve empty property relief to local councils. The chair informed the attendees that SG is currently having provisional conversations with COSLA on this matter.

Ian Milton informed the group that figures requested at the last meeting, pertaining to the year when the valuation roll was changed, were not available.

Actions

- Paula to provide the timetable for the VAC transfer to Anouk, who will then include items from the NDR team before issuing to the appeals subgroup.
- Attendees to meet independently of SG to discuss issues relating to the outcome of this meeting, publication of the NDR Bill and the VAC transition.
- Alastair to set out his issues with section 3ZB of the NDR Bill in writing and send on to Anouk.
- NDR Team to investigate if figures for the year the valuation roll was changed can be pulled together and presented at the next meeting.

Next Meeting

The next meeting of the Appeals Subgroup is set to take place in June/July 2019, with the aim of discussing the draft report to be produced.