Sent: 26 February 2016 13:52

To: [redacted] **Cc:** [redacted]

Subject: RE: Land Reform bill - identification of owners/tenants of private woodland

Thanks [redacted],

Early next week will be no problem.

[redacted]

From: [redacted]

Sent: 26 February 2016 12:25

To: [redacted] **Cc:** [redacted]

Subject: RE: Land Reform bill - identification of owners/tenants of private woodland

Hi [redacted],

I have in the first instance forwarded your detailed explanation (for which thanks) on to [redacted]. He should be best placed on advice on whether this is possible or not within the scope of data protection principles.

[redacted]is pretty much tied up with meetings today so I expect it will be early next week before we get back to you.

Regards

[redacted]

[redacted]

Silvan House

Edinburgh

EH12 7AT

Tel: [redacted]

From: [redacted]

Sent: 26 February 2016 10:31

To: [redacted] **Cc:** [redacted]

Subject: Land Reform bill - identification of owners/tenants of private woodland Hi [redacted],

Thanks for calling earlier. As discussed, here is a brief summary of the issue.

- The land reform bill proposal, for non-domestic rates to be levied on shooting and deerstalking (colloquially 'sporting rates'), means that the Assessors (who are appointed by councils to value properties under statute) will need a starting point to identify the tax base.
- · Sporting rates were levied from the 1850s up until 1995, when they were ended by the UK Govt. There were around 8,000 entries on the valuation roll, because that is generally where the Assessors identified there to be evidence (or the prospect) of game.
- The statutory "shootings" and "deer forests" generally attach to respective landholdings. There is no statutory distinction to say that shootings attach only to sporting estates, and small shoots were also valued and rated and that is our intention for re-introduction in April 2017.
- · Although Assessors still have the pre-1995 records (and old contact addresses), they will need to start from scratch, to explore landholdings across Scotland and contact the proprietor (or perhaps tenant) to identify any shooting and deerstalking and request information (for which they have a statutory power).
- · Although the Assessors won't be able to do this until the Bill passes and the provision commences, we need to consider now what data sources are available and, of them, what could be accessed by the Assessors (and whether we need to do anything to enable such access). We are in discussions with our colleagues in RPID to share contact details that SG holds for the agricultural census each year. Our reason for contacting the Forestry Commission is that we believe there are a swathe of privately owned forests and woods which are not attached to farms. To ensure

that Assessors are able to cover all land where shooting takes place, they therefore need a means of identifying the addresses of the proprietors/tenants of these forests and woodlands.

Or course we would ensure that Assessors are not sending out duplicate letters, but if you were able to share the list of addresses that you hold for the National Forest Inventory, then Assessors could be confident that their coverage of the rural land mass is complete. We understand that the sharing of this data would be subject to data protection principles, and we are working through this with our RPID colleagues to ensure that the SG data that is shared is proportionate and in the public interest. I'd be grateful for advice from yourself and colleagues on the way forward. [redacted] (cc'd) and I will be happy to answer any questions you may have. The Bill is currently progressing through parliament, and in its late stages, so we would be grateful for advice as soon as you can provide it. Kind regards,

[redacted]

[redacted]| Economic Adviser | Local Government and Analytical Services | Scottish Government [redacted]

3H North, Victoria Quay, Edinburgh, EH6 6QQ

[redacted]

Sent: 20 May 2016 10:44

To: [redacted] **Cc:** [redacted]

Subject: RE: Sporting rates

[redacted],

Apologies in the delay in getting back to you. I've copied in [redacted] from the Highland Assessors office who is leading on this work and will be the relevant contact for the data sharing agreement. I've also copied in [redacted] who will contact you in due course over discussions re. reliefs etc.

Thanks again for your help on this,

[redacted]

[redacted] | Economic Adviser | Local Government and Analytical Services | Scottish

Government [redacted]

3H North, Victoria Quay, Edinburgh, EH6 6QQ

[redacted]

From: [redacted]

Sent: 28 April 2016 00:43

To: [redacted]

Subject: RE: Sporting rates

Hi

Well congratulations and hope you a had a stomping time.

Just let me know how we can help. In particular would be interested in any discussions surrounding rebates where public interest is delivered or where cost of delivery of public interests is being taking into account. SNH is now required to formally review every 3 years compliance with the deer code; which is in effect about delivery of public interest... So would be good to ensure connections.

Slainte [redacted]

.....

[redacted]

Wildlife Management Team Scottish Natural Heritage [redacted]

From: [redacted]

Sent: 27 April 2016 14:08

To: [redacted]

Subject: RE: Sporting rates

Hi [redacted],

Thanks for getting back to me. Just to confuse you, I've changed my name (the reason for recent absence was marriage related!).

I will have a chat with my contact at the Scottish Assessors (SAA) – they will be the ones that need to be on a data sharing agreement. As I think I've mentioned, the SG Agricultural department are currently working one through with the SAA so hopefully that may be instructive. I will endeavour to find out where things have got to and get back to you.

[redacted]

[redacted] | Economic Adviser | Local Government and Analytical Services | Scottish

Government [redacted]

3H North, Victoria Quay, Edinburgh, EH6 6QQ

[redacted]

From: [redacted]

Sent: 20 April 2016 14:55

To: [redacted]

Subject: Sporting rates

Hi [redacted],

I have had a discussion with our Data Protection colleagues and in principle we think we can provide the information regarding properties and relevant contacts for those that provide SNH with a statutory deer cull return.

As discussed this is not unfortunately a complete picture of all properties where deer are shot. While more complete for the open red deer range it is patchy for the lowlands.

There will need to be a formalised approach to SNH for the data and this is likely to include the need for a formal data request note. There may be a slight complication with regard to whether this note is signed centrally or by the individual local authorities.

We can however work through those details. I will continue to act as the central contact for SNH at the moment. Happy to chat through how you wish to take forward.

Kind regards,

[redacted]

.....

[redacted]
Wildlife Management Team
Scottish Natural Heritage
[redacted]

Sent: 22 September 2017 11:59

To: [redacted] **Cc:** [redacted]

Subject: FW: Shooting rights and deer forests - removal of exemption from rating

[redacted]

Forest Enterprise Scotland

Forest Enterprise Scotland Head Office

1 Highlander Way Inverness Business Park Inverness, IV2 7GB

[redacted]

www.forestry.gov.uk/scotland

www.facebook.com/forestrycommissionscotland

Forest Enterprise Scotland is an agency of the Forestry Commission charged with managing Scotland's National Forest Estate

From: [redacted]

Sent: 22 September 2017 11:27

To: [redacted] **Cc:** [redacted]

Subject: Shooting rights and deer forests - removal of exemption from rating

[redacted]

I refer to our telephone conversation that concluded a moment ago. I had called [redacted] this morning in my capacity as [redacted] of the Scottish Assessors Association, the body that represents the 14 Lands Valuation Assessors that maintain the valuation rolls for the 32 local authority areas in Scotland.

As discussed, the purpose of my call was to give Forest Enterprise a heads-up on the outcome of the work that Assessors have been doing following the removal of the exemption from rating for shooting rights and deer forests from 1 April 2017. As acknowledged during our conversation, Assessors have been 'starting from scratch' on this particular exercise and as shooting rights are incorporeal in nature, the task has been quite complex when compared to the identification and valuation of bricks and mortar buildings that we find in the towns and cities across Scotland. We are therefore very grateful for the engagement that we have had from Forest Enterprise and other stakeholders in their willingness to provide information to us.

The law permits entries that are effective from 1 April 2017 to be added to the valuation rolls by 31 March 2018 however Assessors had undertaken to have the bulk of entries for shooting rights and deer forests added to valuation rolls by the end of this month. As discussed, we have a total of 462 valuation roll entries under preparation with a total rateable value of £1.816M where Forest Enterprise is shown as the proprietor. Of these, some 32 are shown as tenanted and as such the tenant will normally be responsible for any rates payments. The resulting balance is 430 entries with a total rateable value of £1.682M where as things stand, Forest Enterprise as the owner and occupier will be liable for rates. I should add that these figures were accurate as at the date of extract which was 15 September 2017 and do indeed have the bulk of entries in this dataset; Assessors are however continuing to value rights that they become aware of and will continue to do so for the remainder of this year. As discussed, we anticipate that once the formal valuation notices are posted to land managers next week, there will be a shake-out of further detail in terms of tenancies and suchlike.

The current rate poundage is 46.6p with a supplement of 2.6p levied on individual subjects with a rateable value above £51,000.

Naturally there is a right of appeal against each rateable value assessment and an appeal must be lodged within 6 months of the issue date of the valuation notice. Land managers do not however have to lodge an appeal before they can discuss the assessment with the local Assessor. In the case

of Forest Enterprise, it may be the case that a national-level discussion would be useful and in this regard, you now have my contact details and the email address of Bill Gillies, the Assessor for the Highlands and Western Isles, who has led on this particular valuation project.

I hope that the above assists and simply repeat my offer of engagement at national level or for that matter to assist towards engagement with the individual Assessors at a local level.

Kind regards, [redacted]

[redacted]
[redacted], Scotish Assessors Association
[redacted]

Sent: 26 September 2017 08:47

To: [redacted] **Cc:** [redacted]

Subject: FW: Update - Sporting Rights and non-domestic rates

[redacted] [redacted]

Forest Enterprise Scotland

Forest Enterprise Scotland Head Office

1 Highlander Way Inverness Business Park Inverness, IV2 7GB

[redacted]

www.forestry.gov.uk/scotland

www.facebook.com/forestrycommissionscotland

Forest Enterprise Scotland is an agency of the Forestry Commission charged with managing Scotland's National Forest Estate

From: [redacted]

Sent: 25 September 2017 13:58

To: [redacted]

Cc: [redacted]; <u>CommunicationsEconomy@gov.scot</u>; CommunicationsRuralEconomy&Environment@gov.scot

Subject: FW: Update - Sporting Rights and non-domestic rates

All – please see emailing below for info.

[redacted] – grateful if we could discuss, perhaps in margin of our separate meeting this afternoon. With colleagues' help I'd like to add a page of factual info to our web area this week (www.mygov.scot/business/business-premises-rates), and also circulate it to key stakeholder bodies (e.g. SL&E, SGA, BASC, NFU, FSB). Some of the key points for internal awareness:

- over 10,000 mostly rural stakeholders will get a valuation notice from the local Assessor (every proprietor and tenant receives a notice)
- we understand these will start to issue this week; some further entries might follow later
- the rateable values for each property, together with proprietor and tenant names, will also be published on the valuation roll with an effective date of 1 April 2017 (accessible here: www.saa.gov.uk)
- the Assessors are independent, appointed by local government and not accountable to Ministers
- all proprietors & tenants can appeal their valuation within six months of the notice
- there will likely be a valuation appeal 'test case' at the Lands Tribunal in due course, but realistically unlikely to be resolved for over a year; full rates are due while appeals are pending (rebates are paid if appeals succeed)
- each rateable occupier (proprietor for in-hand shootings; tenant for let shootings) will receive a 2017-18 rates bill from their local authority
- the rates bill is calculated by multiplying the rateable value by the 2017-18 poundage of 46.6 pence (in exceptional cases where RV is over £51,000, a 2.6p supplement also applies); e.g. if the RV is £20.000 then the 2017-18 rates bill is £9.320
- rates are normally payable in ten monthly instalments, but because of the late issue of 2017-18 bills this will be compressed; if the bills issue in October, then four monthly instalments will be due from November to February (although the local authority can agree a different schedule with the ratepayer)
- many will be eligible for rates relief up to 100% under SG's Small Business Bonus Scheme
 (application can be made to the local authority) and we may write to all ratepayers to highlight
 the scheme; the main criterion is that if the ratepayer's total rateable value is no more than
 £15k, then 100% relief is applicable; *total rateable value includes all shootings and any other
 property for which the ratepayer is liable

- as expected, Forest Enterprise looks set to be the biggest single ratepayer, with a potential total bill of around £800k this year; Assessors had contacted FES, who have now contacted SG
- agricultural property is separate from shootings and deer forests, and continues to be excluded from the valuation roll and thereby exempt from non-domestic rates
- likewise this does not cover fishings, which continue to be separately entered on the valuation roll (as the basis of the local fisheries levy) but specifically exempted from rates

Subject to any initial views, I'll circulate draft text to reduced copy list for comment.

Thanks.

[redacted].

[redacted] | Local Government & Analytical Services Division | The Scottish Government | 3G North, Victoria Quay, Edinburgh, EH6 6QQ | [redacted]

From: [redacted]

Sent: 22 September 2017 14:40

To: Cabinet Secretary for Finance and the Constitution; Cabinet Secretary for the Rural Economy and

Connectivity
Cc: [redacted]

Subject: Update - Sporting Rights and non-domestic rates

Update – For Information- Sporting Rights onto Valuation roll

Background

You will recall that following the Land Reform Act non-domestic rates (NDR) for "shootings" and "deer forests" are being reintroduced this year.

Assessors intend to issue valuation notices and add the relevant entries onto the valuation roll next week (with retrospective effect from 1/4/2017). 2017-18 rates bills from Councils will follow thereafter.

As promised, the Scottish Assessors Association has now given us prior sight of the data and this is summarised below.

Summary

Just over 9,800 new entries are planned on the valuation roll, with total rateable value (RV) of £15.6m.

This compares with 7,911 entries and total RV of £3.7m back in 1994 (before the exemption was introduced).

The new entries are split by category as follows.

Description	Number	Rateable Value (£)	Gross Bill (before relief)
Deer Forest	813	£3,905,490	£1,821,869
Shooting Rights	8,951	£11,550,394	£5,388,965
Shooting Rights (Part)	40	£113,490	£52,886
Total	9,804	£15,569,374	£7,263,721

Data split by Council

As would be expected the vast majority of entries are in rural areas such as the North East, Highlands, the Borders and Dumfries and Galloway.

Council	Number of entries	Rateable Value (in £)	Gross Bill (before relief)
Aberdeen City	14	£6,335	£2,952
Aberdeenshire	977	£744,222	£346,807
Angus	513	£656,500	£305,929
Argyll & Bute	734	£1,789,800	£837,434

Clackmannanshire	20	£11,505	£5,361
Dumfries & Galloway	557	£937,150	£438,623
Dundee City	6	£2,730	£1,272
East Ayrshire	285	£247,815	£115,482
East Dunbartonshire	47	£38,080	£17,745
East Lothian	73	£79,800	£37,187
East Renfrewshire	51	£29,472	£13,734
Edinburgh City	9	£14,125	£6,582
Eilean Siar	120	£374,575	£174,552
Falkirk	59	£30,150	£14,050
Fife	455	£372,980	£173,809
Glasgow City	0	£0	£0
Highland	1,958	£5,131,210	£2,391,144
Inverclyde	23	£17,650	£8,225
Midlothian	20	£106,930	£49,829
Moray	188	£243,135	£113,301
North Ayrshire	190	£157,595	£73,439
North Lanarkshire	45	£37,215	£17,342
Orkney Islands	372	£205,405	£95,719
Perth & Kinross	770	£1,157,815	£539,542
Renfrewshire	37	£16,065	£7,486
Scottish Borders	1,050	£1,672,995	£779,616
Shetland Islands	294	£169,460	£78,968
South Ayrshire	359	£384,675	£179,259
South Lanarkshire	238	£323,675	£150,833
Stirling	282	£559,605	£263,870
West Dunbartonshire	38	£29,190	£13,603
West Lothian	20	£21,515	£10,026
Total	9,804	£15,569,374	£7,263,721

Other key points to note/ potential income raised

- These are expected to be the majority of entries, however further entries will be made on an ad hoc basis as Assessors gather further information.
- As expected, many of the entries may be entitled to Small Business Bonus Scheme 100% relief (rateable value up to £15,000). Up to 8,900 entries may be eligible. However, some of these will not be entitled as they are part of larger companies/ organisations (for example Buccleuch estates has multiple properties)
- SG's estimate to Parliament during Land Reform Bill was that this reform would raise additional NDR income of around "£4m subject to relief".
- Our initial analysis suggests that around £2.5 5m additional NDRI will be raised from sporting rights (after relief has been deducted)
- By far the largest proprietor of shooting estates in Scotland is the Forestry Commission. The Forestry Commission manages its estates through the Government agency Forest Enterprise Scotland.

• Forest Enterprise Scotland has 556 estates, representing 16% of shooting estate RV and 6% of the number of shooting estates in Scotland.

Further engagement

We will be working with the sector to support implementation. This will likely include a write around to all those premises potentially eligible for SBBS to encourage them to apply.

[redacted]

Sent: 29 November 2017 11:38

To: Cabinet Secretary for the Rural Economy and Connectivity

Cc: Cabinet Secretary for the Environment, Climate Change and Land Reform; Cabinet Secretary for

Finance and the Constitution; DG Economy; [redacted]; FES Corporate Support

Subject: For Information: Ministerial Briefing - Meeting with the Scottish Assessor's Association (07

December 2017)

Importance: High

[redacted]

As requested please find attached the briefing for the Cabinet Secretary's forthcoming meeting with the Scottish Assessors Association (SAA) on the 07 December 2017 to discuss the impact of the re-introduction of non-domestic rates for Shootings and Deer Forests on Forestry.

As requested with have incorporated the addition material sought by the Cabinet Secretary (i.e. Annex D & E), however it has made the briefing very large.

Unfortunately we haven't been able to source photos of [redacted], however their Pen Pictures have been incorporated.

Let me know if you require any further information or additional clarification.

Regards [redacted]

Forest Enterprise Scotland

Forest Enterprise Scotland Head Office

1 Highlander Way

Inverness Business Park

Inverness, IV2 7GB

[redacted]

www.forestry.gov.uk/scotland

www.facebook.com/forestrycommissionscotland

Forest Enterprise Scotland is an agency of Forestry Commission Scotland and manages the National Forest Estate.

From: [redacted] On Behalf Of CabSecREC@gov.scot

Sent: 22 November 2017 16:41 **To:** [redacted]; CabSecREC@gov.scot

Cc: CabSecECCLR@gov.scot; CabSecFC@gov.scot; DGEconomy@gov.scot; [redacted];

<u>CommunicationsRuralEconomy&Environment@gov.scot</u>; [redacted]

Subject: RE: For Information: Ministerial Briefing - Meeting with the Scottish Assessor's Association

(07 December 2017)

[redacted]

As discussed – apologies you were note copied into the attached email. Please note room is now TG.23 in Parliament due to the numbers attending. Grateful if you could add all attendees including [redacted] along with the additional information requested by [redacted] to the briefing then resend to us **by 4pm on Thursday 30 November**.

Many thanks

[redacted]

[redacted]

Cabinet Secretary for the Rural Economy and Connectivity

[redacted] St Andrew's House | Regent Road | Edinburgh | EH1 3DG

[redacted] Email: CabSecRec@gov.scot

Meeting with Scottish Assessors Association (SAA)

Date and	Time of	Thursday 7 th December 2017
Engagement		13:15 – 14:00

Where	Scottish Parliament, Room TG.23	
Key Message	ge [redacted]	
Who	[redacted], Scottish Assessors Association, [redacted], Scottish Assessors Association and [redacted] Assessor for the Highlands and Western Isles	
Why	[redacted]	
Official Support Required	[redacted], Forest Enterprise Scotland [redacted], Forest Enterprise Scotland [redacted], Scottish Government [redacted]	
Media Handling	N/A	
Dress code	Business attire	
Greeting Party and specific meeting point on arrival (if at a non SE Building)	N/A	
Specific entrance car/parking arrangements	entrance car/parking	
Briefing contents	Annex A - Agenda Annex B - Summary Annex C - Briefing Notes Annex D - [redacted] Annex E - Additional information requested by Mr Ewing Annex F - Pen Pictures	

Annex A
AGENDA
CABINET SECRETARY to Chair
Items for discussion
[redacted]

Annex B

Summary Background

Part 6 of the Land Reform (Scotland) Act 2016 brought deer forests and shootings within the ambit of non-domestic rates with effect from 28 June 2016. Since 1995 shootings and deer forests had not been entered in the valuation roll.

The SAA issued valuation guidance in their Practice Note 35 dated 20/09/17. Therein the methodology for valuation is based on potential to exercise shooting rights valued at a flat rate per hectare of different land types in the absence of local evidence. This blanket approach makes no distinction between commercial and recreational shooting and deer control for sustainable land management purposes or, indeed, whether shooting rights are exercised or not. As a result of this, FES is currently facing 535 separate entries on the Valuation Roll totaling £2.162m with an associated rates bill of £1.008m. Iredacted

Scottish Land & Estates (SLE) have organised a meeting of their working group on sporting rates for the 18 December 2017 and ConFor have subsequently arranged to hold a forestry focused discussion to take place before that meeting.

[redacted]

Annex C

GENERAL BRIEFING NOTES

Sustainable Deer Management on the National Forest Estate

- FES manages around 630,000 ha of Scotland's land area.
- FES carry out the sustainable culling of wild deer in order to protect the National Forest Estate's natural assets to help facilitate the delivery of sustainable land management and in accordance with The Deer (Scotland) Act 1996 and the Wildlife & Natural Environment (Scotland) Act 2011 (amends parts of the Deer (Scotland) Act 1996).
- This includes protecting around 100 million young trees at the vulnerable growing stage (to secure future timber production), and a very wide range of designated and non-designated conservation areas.
- The cull will help FES deliver an annual restocking programme of around 6,100
 ha and a woodland creation programme of around 900 ha, both key
 government targets.
- In 17/18 FES will cull around 34,000 deer. This represents around 30% of Scotland's national cull (delivered on just 8% of Scotland's land area). This is a very significant contribution to the Scottish Governments objective for the sustainable management of wild deer by reducing deer densities and deer damage impacts.
- Around 90% of the cull is delivered by paid, professional Wildlife Rangers and Deer Management Contractors (i.e. no sporting or recreational element), and this represents a substantial overhead for FES.
- The remaining 10% of the cull is delivered by Recreational Stalkers who are
 offered and pay for the opportunity to shoot deer on the Estate (also as part of
 our forest protection activity).
- The net cost of deer management on the Estate is £5.5 million. This equates to a net cost of £8.70/ha/yr or £162/deer culled/yr. [redacted]

Rates Liability

- On 22nd September 2017 [redacted] of SAA advised FES that, as at 15th September, 462 rateable units had been identified on the NFE with a total Rateable Valuation of £1.816M and a resultant Rates liability of c£846k.
- The deadline for adding new rateable units to the Valuation Roll is 31st March 2018. As at 25th October, the total number of Valuation Roll entries on the NFE had risen to 535 with a total Rateable Valuation of £2.162M and associated Rates liability of £1.008M. We expect this to rise further. We are presently unclear on what proportion of this is payable by 3rd party occupiers and we are awaiting further information from SAA on this.
- [redacted]
- Small Business Rates Relief is available to Rates payers and it is likely that most (if not all) 3rd party occupiers on the NFE will be eligible for relief.

[redacted]

Annex D

[redacted]

Additional Information Requested by the Cabinet Secretary

The Re-introduction of Non-Domestic Rates for Shootings and Deer Forests

1. Provide the text of the debate on these clauses in the Stage 2 and 3 of the 2016 legislation.

The two tabled amendments relevant to this issue are Amendment 126 and Amendment 73. **Amendment 126:** In section 67, page 50, line 11, at end insert—() In determining the rateable value of any shootings or deer forests, the assessor may make such deduction from the net annual value as the assessor considers appropriate to reflect good management in the public interest of the shootings or deer forests'.

Amendment 73: After section 67, insert—Net annual value of deer forests

- (1) The Valuation and Rating (Scotland) Act 1956 is amended as follows.
- (2) In section 6 (ascertainment of gross annual value, net annual value and rateable value of lands and heritages)—
- (a) in subsection (8), after —provisions linsert —of subsection (8ZA) and,
- (b) after subsection (8) insert—
- —(8ZA) In arriving at the net annual value under subsection (8) of lands and heritages consisting of deer forests, regard may be had to such factors relating to deer management as the assessor considers appropriate.
- (c) after subsection (10) insert—
- —(10A) In subsection (8ZA), —assessor means the assessor appointed under section 27(2) of the Local Government etc. (Scotland) Act 1994 for each valuation area.

In the stage 1 debate 16 December 2017 the issue of non-domestic business rates being applied to shootings and deer forests having a deleterious effect on deer management was debated in detail.

[redacted]

Annex F

Pen Picture

[redacted]

From: [redacted]

Sent: 12 December 2017 14:16

To: Cabinet Secretary for Finance and the Constitution

Cc: [redacted]

Subject: Note of a meeting with CabSec REC and the Scottish Assessor's Association 07 December

2017

FAO [redacted]

As requested by [redacted] please see below a read out following [redacted]'s meeting with Scottish Assessors Association to discuss the impact of the re-introduction of non-domestic rates for Shootings and Deer Forests on Forestry.

Please find below a summary of the key points raised following a meeting between the Cabinet Secretary REC and the Scottish Assessor's Association (SAA) (represented by [redacted]), attended by Forest Enterprise Scotland ([redacted]) and [redacted] (SG) on the 07 December 2017.

[redacted]

[redacted]

[redacted]

Corporate Support

Forest Enterprise Scotland

Forest Enterpirse Scotland Head Office

1 Highlander Way

Inverness Business Park

Inverness IV2 7GB

[redacted]

www.forestry.gov.uk/scotland www.facebook.com/forestrycommissionscotland Forest Enterprise Scotland is an agency of Forestry Commission Scotland and manages the National Forest Estate.

Sent: 05 February 2018 16:21

To: Cabinet Secretary for the Rural Economy and Connectivity

Cc: Cabinet Secretary for Finance and the Constitution; Cabinet Secretary for the Environment,

Climate Change and Land Reform; DG Economy; [redacted]; FES Corporate Support **Subject:** Submission on Valuation of Shooting Rights and Deer Forests update

Private Office

Please see attached submission from [redacted] updating the CabSec on actions taken since the meeting with SAA in December 2017.

Regards

[redacted]

[redacted]

Forest Enterprise Scotland

Forest Enterprise Scotland Head Office

1 Highlander Way

Inverness Business Park

Inverness, IV2 7GB

[redacted]

www.forestry.gov.uk/scotland

www.facebook.com/forestrycommissionscotland

Forest Enterprise Scotland is an agency of the Forestry Commission managing Scotland's National Forest Estate.

PS/ Cabinet Secretary for the Rural Economy and Connectivity

VALUATION OF SHOOTING RIGHTS AND DEER FORESTS Purpose

1. To update the Cabinet Secretary following a meeting with the Scottish Assessors' Association (SAA) on 30 January 2018 and to advise on further action currently being undertaken.

Priority

2. Routine

Background

3. The Cabinet Secretary met the SAA on 7 December 2017 to discuss the impact of SAA's approach in relation to the National Forest Estate (545 notices received to date with a net valuation of £1.035m). [redacted]

Recommendation

7. That the Cabinet Secretary notes the latest discussions with the SAA and that FES will provide a further update after the 6 April 2018.

[redacted]

Forest Enterprise Scotland

[redacted]

5th February 2018

	For Action	For Comments	For Information		
Copy List:			Portfolio	Constit	General
			Interest	Interest	Awareness
PS/Cabinet Secretary for Environment, Climate Change and Land Reform					X

PS/DG Enterprise, Environment & Innovation	
[redacted]	