

**MINUTE OF THE SCOTTISH
RATEPAYERS' FORUM
Held at St Andrews House,
Edinburgh
On 4 November 2013**

Present

Marianne Cook (Scottish Government), Kevin Fraser (IRRV), Philip Glenwright (UK Petroleum Industry), Rosaleen Harley (SLTA), Louise Hester (Scottish Government), Joan Hewton **Chair** (SAA President), Alasdair MacTaggart (SAA Vice President), Stuart Mackinnon (Federation of Small Business), Ian Milton (SAA Secretary), David Thomson (SAA Past President)

1. Welcome & Introductions

The Chair extended a warm welcome to all present and invited attendees to introduce themselves.

2. Apologies

Alexander Jackman, Gary Clark, Roger Littlewood, David Lonsdale, David Martin, Emma Mathieson, Fiona Moriarty

3. Minute of Meeting of 3 June 2013

The minute was approved.

4. Matters arising

There were no matters arising from the previous minute that were not on the agenda.

5. 2005 Revaluation – Lands Tribunal appeals progress

The Lands Tribunal issued the full decision relative to mobile telephone mast entries on 13 June. A MacTaggart advised that an appeal in the form of a stated case had been lodged with the Lands Valuation Appeal Court and that resolution of revaluation 2010 appeals could not be progressed meantime.

Appeals lodged relative to complex fibre telecommunications networks were being held in abeyance pending the resolution of similar appeals in England. Progress with these appeals is likely during 2014.

In response to a question from S MacKinnon, A MacTaggart advised that the roll-out of high speed broadband would not impact on the assessment of BT subjects. A MacTaggart also made reference to on-going discussions between agencies regarding the mobile infrastructure project that is seeking to deliver improved access to deeply rural locations.

J Hewton advised that the remaining racecourse appeals had been resolved and that those lodged relative to canals and gas distribution networks are anticipated to follow appeal resolution in England & Wales.

6. 2010 Revaluation and Running Roll

a. Appeal volumes and issues

J Hewton advised that 97.5% of revaluation 2010 appeals had been resolved and that all appeals that required to be disposed by Valuation Appeal Committees by 31 December 2013 had been listed for hearings prior to that date. In addition, she reported that 94% of 2010/11 running roll appeals had been resolved. The corresponding figures for 2011/12 and 2012/13 were 96% and 79% respectively.

The Lands Tribunal is currently considering disputed referral requests and currently has two significant matters for full hearings, these being telecommunications subjects and clinics/health centres. The issues around the telecommunications subjects will extend from the current 2005 appeals whereas the principal issue concerning the referral of appeals against assessments of clinics and health centres is the basis of valuation.

P Glenwright commented that the Scottish system for dealing with appeals was preferable to the current system that operates in England and Wales.

b. Lands Valuation Appeal Court

J Hewton advised that the court sat for three days in late October. The court heard submissions concerning the valuation of an hotel in Ayrshire, procedural issues around the dismissal of an appeal concerning a branch of Marks & Spencer and appeals claiming material change of circumstance affecting a number of shops in Glasgow. It was noted that decisions would become available in due course.

R Harley raised the issue of advice from a professional agent to the effect that Assessors and Valuation Appeal Committees 'would not listen' to party litigants. The SAA executive members advised that this would not be the case as the appellant would be entitled to instruct agents or progress their appeal personally; the outcome being dependent on the merits of the appeal.

7. Scottish Government

M Cook advised that the take up of Small Business Bonus Scheme (SBBS) had increased by some 3,000 recipients to a total of 92,381. A further 11,000 properties had been identified as having potentially eligible occupiers and the Minister is in the process of writing to the occupiers of these properties to ensure that they are aware of the SBBS. In response to a question from S MacKinnon, M Cook advised that the business portal was developing a one-stop online facility for basic plain English information for businesses, including an enhanced rates calculator.

The September retail price index was 3.3% and it is anticipated that the rate poundage for 2014/15 will be increased by this multiplier in line with government policy both north and south of the Border.

The analysis of the responses to the Scottish Government consultation 'Supporting Business - Promoting Growth' was published on 4 September along with a Scottish Government response to the consultation process, setting out 20 key follow-up action points. M Cook highlighted a number of these action points, including the improvement in clarity of information to be made available and the provision of non-statutory guidance for the award of reliefs. In relation to giving Councils power to create and fund local relief schemes that respond to local needs, guidance on ways this may be used could be provided.

The Scottish Government will undertake a specific review of the appeals system with the objective of accelerating the appeal resolution process and reducing where possible the volume of appeals. In this regard, the limited timeframe prior to preparations for the 2017 revaluation was noted.

In response to an invitation for questions, S MacKinnon asked about the review of the Business Rate Incentivisation Scheme (BRIS). M Cook advised that the BRIS thresholds were still pending agreement at the request of COSLA and Councils. M Cook also advised that reliefs and NDR collection assessments were separately accounted for BRIS purposes and reliefs would not therefore prejudice BRIS awards.

In relation to the proposed advance notice of revaluation values, M Cook advised that release of proposed revaluation values was anticipated to be within 3 to 6 months in advance of the revaluation date. S MacKinnon raised the issue of charitable relief and its application to trusts established by public bodies however M Cook advised that there were no plans to alter the terms of charitable relief at present.

8. AOCB

No items were raised.

9. Date of next meeting

A date will be confirmed 6 months hence.