MINUTE OF THE SCOTTISH RATEPAYERS' FORUM Held via MS TEAMS On 22 September 2023 at 10 am

#### Present

Gordon Balmer (Petrol Retailers Association), Anouk Berthier (Scottish Government), Susan Cameron-Nielsen (Scottish Whisky Association) Jim Doig (SAA Secretary), Stacey Dingwall (Federation of Small Businesses), Kevin Fraser (IRRV), Heather Honeyman (SAA Vice President), David Lonsdale (Scottish Retail Consortium), Michelle McGlynn (SCTS), Jamie Mackie (Scottish Grocers' Federation), David Melhuish (Scottish Property Federation), Stephen Montgomery (Scottish Hospitality Group), Jordan Newfield (Association of Convenience Stores), Paul Stewart (SCTS), Jacqui Taylor (Temporary President of the Local Taxation Chamber), Pete Wildman (SAA President).

#### 1.0 Apologies

Marshall Bain (Scottish Licensed Trade Association), James Barnes (Horticultural Association), Colin Campbell (Scottish Chambers of Commerce), Fiona Campbell (Scottish Self Catering Association), Ian Cass (Forum of Private Businesses), Will Clarke (UKPIA), Ian Cranshaw (Chemical Industries Association), Marc Crothall (Scottish Tourism Alliance), Sally Cullimore (HTA), Reme Diaz (Scottish Government), Phillip Duffy (Scottish Government), Anna Gardiner (Scottish Land & Estates), Cameron Gold (Petrol Retailers Association), Marcelina Hamilton (Scottish Land & Estates), Rachel Hayes (Solar Trade), Neil Hemmings (Scottish Water, Nairne Hopkinson (SCDI), K Jack (SCTS), Robert Kennedy (Scottish Self Catering Association), Ewan MacDonald-Russell (BRC), Joanna Lindon (RICS) Luke McGarty (Scottish Grocers' Federation), Claire Mack (Scottish Renewables), Stuart Mackinnon (Federation of Small Businesses), Stephen McIntosh (Scottish Water), James Messis (Scottish Government), Robert Nicol (SAA), Sandra Reid (Scottish Government), Robert Robertson (Lothian Valuation Appeal Committee), Robert Toomey (RICS), Angeles Sandoval (Scottish Renewables), Gregor Scotland (CBI), Ian Storrie (Scottish Government), Leon Thompson (BHA), Colin Wilkinson (Scottish Licensed Trade Association), Gareth Williams (Scottish Council for Development of Industry), Edward Woodall (ACS).

P Wildman welcomed everyone to the meeting and advised of changes to the membership of the SAA Executive since the last SRF meeting. Pete Wildman is now President, Heather Honeyman is Vice President, Jim Doig is Secretary and Robert Nicol is the fourth Executive member. P Wildman advised of the protocol of SRF meetings.

#### 2.0 Minute of previous meeting of 11 November 2022

#### 2.1 Accuracy

The minute of previous meeting was approved. The minute will be published at the SAA Portal.

### 2.2. Matters arising not on agenda

No matters not covered by the agenda.

# 3.0 2005, 2010 & 2017 Revaluation and Running Roll

## 3.1 First Tier Tribunal

### i)Running Roll Appeals

P Stewart updated that additional appeals, not part of the original data transfer, had been identified.

The first FTT hearing is scheduled for the 30<sup>th</sup> November 2023.

The SCTS is looking for feedback on the citation process and a survey will be issued to stakeholders shortly. P Stewart cautioned that it may not be possible to accommodate all views fed back.

### ii) Covid MCC Appeals

J Taylor updated that there are still 39,000 appeals outstanding and that the LTC's default position will be to start scheduling however they would prefer to receive feedback on preferences for citation so that they may consider this.

# **3.2 Lands Valuation Appeal Court Cases**

Nothing to report.

# 3.3 Upper Tribunal update and cases

Nothing to report.

#### 4.0 2023 Revaluation

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# 4.1. Proposal Disposal Scheduling

Assessors intend to prepare a national PDD schedule and hope to share this with the group when available.

# 4.2 First Tier Tribunal update

J Taylor confirmed that the FTT had no plans to cite proposals at present but it is something they are reviewing at the present time.

#### 5.0 2026 Revaluation

P Wildman reported that the SAA had commenced work on their project plan for R2026

### 6.0 SAA Issues Log

The SAA issues log was noted.

#### 7.0 Scottish Water

No update from Scottish Water.

# 8.0 Scottish Government

# 8.1 Policy Update

A Berthier provided an update on Scottish Government matters. She advised the following:

Assessors had produced a Draft Valuation Roll on the 30<sup>th</sup> November 2022 and delivered Revaluation 2023. AB confirmed that the Revaluation 2023 report is available online. Quarterly statistics (RVAPP) will be published with the next one due at the end of September 2023.

The Autumn statement is due from the UK Government on the 22<sup>nd</sup> November 2023 and that the Scottish Budget is due on the 19<sup>th</sup> December 2023.

The New Deal for Business Group has been set up by the First Minister to look at the implementation and administration of the non- domestic rates system. The Group has published a report of its findings thus far and noted ten recommendations. A NDR subgroup meeting is planned for the 3<sup>rd</sup> of October 2023 and will consider the ten recommendations in further detail. It was noted that the devolution of Empty Property relief is being looked at. External members are welcome in the NDR sub-group task teams.

The Scottish Government are committed to looking at improvements to digital and the Local Government Digital Office is currently doing a landscape review of NDR systems.

# 9.0 AOCB

None.

# 10.0 Date of Next Meeting

To be confirmed.