

**MINUTE OF THE SCOTTISH  
RATING SURVEYORS FORUM  
Held via MS TEAMS  
On 22 September 2023 at 2pm**

**Present**

Anouk Berthier (Scottish Government), Andy Boal (J&E Shepherd), Collete Brough (Whitelaw Baikie Figes), Steven Dalton (Montagu Evans), Jim Doig (SAA Secretary), Kevin Fraser (IRRV), Lorna Greig (Ryden), Michael Harkin (BNP Paribas), Heather Honeyman (SAA Vice President), Graham Howarth (Gerald Eve), Derek Kidd (GL Hearn), Gordon Martin (Avison Young), Iain McGhee (Knight Frank), Billy McKaig (WYMRE), Niall Rankin (JLL), Paul Stewart (SCTS), Jacqui Taylor (Temporary President of the Local Taxation Chamber), Pete Wildman (SAA President).

**1.0 Apologies**

Louise Daly (Colliers), Neil Hemings (Scottish Water), Ken McCormack (Montagu Evans), Stephen McIntosh (Scottish Water), Brian Rogan (CBRE), Robert Nicol (SAA), Sandra Reid (Scottish Government), Ian Storrie (Scottish Government), Peter Wilkinson (Savills)

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 advised that the 28 day letters that had an end of August response date are being processed and any relating to hearing are being prioritised.

The first FTT hearing is scheduled for the 30<sup>th</sup> November 2023 and papers have been issued.

The SCTS is looking for feedback on the citation process for transferred NDR appeals and a survey will be issued to stakeholders shortly.

## **ii) Covid MCC Appeals**

J Taylor noted that there are still 39,000 appeals outstanding and that the LTC's default position will be to start scheduling although it would be helpful to get the views of all parties on the best way to do this.

There was a long discussion on the merits of taking a lead case. P Wildman noted that everyone was still learning with this process and it may be the case that appeals are scheduled by area rather than a lead case. If there is no lead case everyone would have to wait until the FTT cite cases so now would be a good opportunity for agents to discuss the option of a lead case.

## **3.2 Lands Valuation Appeal Court Cases**

Nothing to report.

## **3.3 Upper Tribunal update and cases**

Nothing to report.

## **4.0 2023 Revaluation**

### **4.1. Proposal Disposal Scheduling**

P Wildman advised that there were circa 18,000 proposals and that Assessors were still checking proposals and getting acknowledgements out. Final figures will be available after October. Assessors intend to prepare a national PDD schedule and hope to share this with the group when available. There was a need to avoid PDD and FTT dates clashing. P Wildman noted the need to all work together to make the new system work and for agents to let the SAA know of any concerns they have.

### **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. Where possible it is the intention of the SAA to reach agreement on Practice Notes for 2026 as early as possible. It was noted that the change to 3 yearly revaluations may lead to less changes in PN's.

G Martin noted the way in which public authorities had been advised late in the process from Scottish Government and wondered if there would be any changes for 2026. A

Berthier advised that the policy is unlikely to change and suggested that pre-agreement was the way forward.

## **6.0 SAA Issues Log**

The SAA issues log was noted. There was discussion on the number of valuations at the SAA Portal and how this could be increased going forward.

## **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. In particular:

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. An NDR sub-group meeting is planned for the 3<sup>rd</sup> of October 2023, chaired by Tom Arthur MSP 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 welcomed 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**

**9.1** N Rankin wondered if a single letter of authority could be shared with all Assessors. P Wildman noted that the letter needs to be part of the proposal process so unsure how that would work in practice.

**9.2** A Boal raised the matter of inconsistency amongst Assessors in acknowledgment of proposals and what is deemed to be incomplete. P Wildman suggested that agents should avail themselves of the review process where they feel a proposal has been wrongly deemed incomplete. There is also an appeal process to the FTT but hoped that Assessors are able to deal with it at the review stage.

## **10.0 Date of Next Meeting**

To be confirmed.