

**MINUTE OF THE
SCOTTISH RATING SURVEYORS FORUM
Held via MS TEAMS On 3 October at 2pm**

Present:

Heather Honeyman	(SAA President) (Chair)
Robert Nicol	(SAA Vice-President)
Brian Rout	(SAA Secretary)
William McFarlane	(SAA Assessor Member)
Anouk Berthier	(Scottish Government)
Sandra Reid	(Scottish Government)
Niall Rankin	(JLL)
Billy McKaig	(WYMRE)
Lorna Greig	(Ryden)
Graham Howarth	(Gerald Eve)
Amy Hopkins	(GL Hearn)
Gordon Martin	(Avison Young)
Steven Dalton	(Montagu Evans)
Richard Foster	(FG Burnett)
Andy Boal	(Shepherd)
Peter Wilkinson	(Savills)
Colette Brough	(Whitelaw Baikie Figes)
Kevin Fraser	(IRRV)

1.0 Apologies and Introductions

Apologies noted from:
D Kidd (GL Hearn)

H Honeyman welcomed everyone to the meeting and introduced W McFarlane as the SAA Executive - Assessor Member.

1.1 Membership

It was noted that the membership list required updating. G Martin will drop a note to those with no representative and advise them to provide details to B Rout.

H Honeyman encouraged members to send substitutes to maximise attendance at this forum.

2.0 Minute of previous meeting of 27 June 2024

2.1 Accuracy

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

2.2. Matters arising not on agenda

H Honeyman confirmed that Assessors will issue valuation notices for settled appeals arising from the 2005, 2010 and 2017 Revaluations.

3.0 2005, 2010 & 2017 Revaluation and Running Roll

3.1 First-tier Tribunal

Disposal of transferred NDR appeals

The Local Taxation Chamber issued 20,347 decisions on 1 October 2024 withdrawing or dismissing appeals that transferred to the Chamber from the former Valuation Appeal Committees.

The decisions issued state that in terms of Rule 6(7) of the Procedural Rules, the Appellant of a dismissed appeal may apply for the proceedings to be reinstated if they can satisfy the Tribunal that the Appellant has good reason for the failure to reply to the 28-day letter and the Tribunal determine that it would be appropriate for the proceedings to continue.

As all transferred NDR appeals must be determined by 31 December 2024, and the Tribunal is required to give 70 days' notice of the date and time for any hearing, applications for reinstatement should be provided to the Chamber by 8 October 2024.

There are approximately 2,183 transferred NDR appeals remaining for the Tribunal to determine before 31 December 2024. The Chamber is currently reviewing all remaining transferred NDR appeals to ensure these are appropriately disposed of by 31 December 2024.

Appeals referred to Upper Tribunal for Scotland

The Chamber is aware that there has been a high volume of correspondence in relation to appeals scheduled for hearings by the First-tier Tribunal for Scotland that are currently with the Upper Tribunal for Scotland.

The Chamber is not always aware that appeals had previously been referred to the Lands Tribunal for Scotland and are now with the Upper Tribunal for Scotland. We are grateful for parties advising of any appeals scheduled for hearing that have been referred to the Upper Tribunal for Scotland and for providing Upper Tribunal case references where this is known. The Chamber is continuing to work with parties and the Upper Tribunal to reconcile the caseload between the First-tier Tribunal and the Upper Tribunal.

3.2 Lands Valuation Appeal Court Cases

Nothing to report.

3.3 Upper Tribunal update and cases

No report but H Honeyman requested that agents approach the local assessor to discuss progress these appeals where possible.

4.0 2023 Revaluation

4.1. Proposal Disposal Scheduling

H Honeyman reported that the proposal disposal schedule for national practice notes published on the SA portal is a live document and subject to change where necessary.

H Honeyman advised that notice of postponement of PDDs should be as advanced as possible and that the SAA Executive would discuss this with Assessors to ensure consistency of approach.

A Hopkins reported an improving picture since the last meeting of the Forum.

4.2 First-tier Tribunal update

Since the end of May 2024, the Chamber has received approximately 414 NDR appeals in relation to the 2023 revaluation – mostly schools. There have been several requests for case management discussions in relation to these appeals. The Tribunal will be writing to agents that lodged these appeals regarding next steps.

There have been several technical changes deployed to the Local Taxation Chamber website which have been requested by stakeholders. These include changes to Notice of Appeal Form A (which is used to lodge NDR appeals); changes to the way forms and guidance are saved on the website to make them more identifiable to users; and functionality to download the 'Forthcoming Hearings' table on the website.

5.0 2026 Revaluation

5.1 Assessor Information Notices

H Honeyman advised that Licensed Premises and Hotel AINs would be issued during October/November and that Civil Penalty Notices will be issued if not returned. This message would be added to the SA Portal and had been previously circulated to the forum.

5.2 Practice Note Consultation

An open invitation was extended to members to let the SAA Executive know if any material changes to Practice Notes should be considered by the SAA. H Honeyman advised that where the SAA introduce a new or intend to fundamentally change a Practice Note there is a formal consultation process that can be found at the SA Portal.

5.3 Pre-agreements

H Honeyman advised that the pre-agreement window would close on 20 February 2026. The commencement date can be flexible but can't agree anything before the tone date of 1 April 2025. Requirements to open up discussions will be posted at the SA Portal in due course.

G Howarth stated that the decapitalisation rates would be required from Scottish Government. H Honeyman commented that everything could be agreed in anticipation of the rates.

6.0 SAA Issues Log

The SAA issues log existence was noted.

7.0 Scottish Water

No update from Scottish Water.

8.0 Scottish Government Update

A Berthier was delighted to hear the positive feedback from forum members and also provided an update on Scottish Government matters.

Members were invited to get in touch to be added to the Scottish Government's Economy Bulletin. The most recent bulletin includes Revaluation 2026 timelines. This will be shared with members.

The UK budget on 30 October will set business rates policy for 2025/26 in England. The NDR Sub-Group has been rescheduled to the week after the UK budget and will be 6 November to allow for representations to be made in advance of the Scottish Government budget on 4 December.

Scottish Government would continue not to support Public Sector Appeals and an appellant must contact the Scottish Government to explain the reasons as to why a proposal is necessary. An anticipated response time is within the week and Scottish Government is cognisant of the response time to be faster if close to the proposal deadline.

Responses to the survey on Proposal Deadline are being analysed with a response and next steps to follow in due course.

9.0 AOCB

A general discussion on proposal procedural matters took place with members encouraged to engage with each local assessor at an early stage if they have concerns in respect of procedural matters not being followed.

N Rankin asked when the pause on purchasing Valuation Roll data will be lifted. SAA advised it is waiting on Royal Mail approval in respect of address licensing.

10.0 Date of Next Meeting

6 March 2024 at 2pm via MS Teams. Consideration will be given to a potential in-person meeting during the summer of 2025.