



Scottish Assessors Association



Scottish Business Ratepayers Group

**MINUTE OF
SCOTTISH ASSESSORS ASSOCIATION EXECUTIVE &
SCOTTISH BUSINESS RATEPAYERS GROUP MEETING**

Thursday 30 April 2020 at 11:00am, Stirling

WELCOME AND INTRODUCTIONS

Present: Alastair Kirkwood, Gary Bennett, Ian Milton, Pete Wildman on behalf of SAA.

Graeme Howarth of Gerald Eve, Gordon Martin of Avison Young, Andy Boal of Shepherds, Steven Dalton of Montagu Evans on behalf of SBRG.

1. APOLOGIES

No apologies submitted to the meeting.

2. MINUTE OF PREVIOUS MEETING

2a. Accuracy

The minute was approved.

2b. Matters arising not on the Agenda

There were no matters raised. The actions from the previous minute were reviewed

- A Kirkwood had circulated the list of outstanding cases at Lands Tribunal. The list represented Assessors best understanding of the position. It was noted that there were only telecom appeals left to be resolved.
- 2005 Revaluation had been added as a separate item on the Agenda.
- The citation list had been updated by Assessors.
- University discussions are ongoing.
- A Kirkwood provided an update on the ATM referrals in Tayside.
- A Kirkwood noted that the deadline for feedback to be provided on 2017 Practice Notes ahead of 2022 Revaluation work commencing was 31 May 2020
- Any issues with regard to District Heating systems should be referred to B Gillies in the first instance.

3. 2005 REVALUATION

3a. Lands Tribunal Cases – Progress and Issues

A Kirkwood asked that everyone make every effort to resolve the outstanding appeals. SBRG representatives noted that the current pandemic has made it very difficult to progress appeals as they are having to deal with enquiries from their clients.

4. 2010 REVALUATION

4a. Outstanding Issues

None reported.

4b. Lands Tribunal Cases – Progress and Issues

G Howarth noted progress with the oil subjects. G Martin advised that there were some issues over identifying MOD subjects.

4c. VAC/LVAC Cases

A Kirkwood commented that there had been no LVAC decisions since the last meeting. He also gave an update on the appeals to the Tayside VAC in respect of hydro subjects.

4. 2017 REVALUATION

4a. Appeal Programming, etc.

The effect of the pandemic on the timetabling of appeal hearings was discussed, it was noted that all would try and progress appeal discussions but current restrictions made that difficult.

4b. Appeal Regulations

It was noted that work on the new appeal regulations was currently being undertaken by the Scottish Government.

4c. Appeal Disposal Progress

A Kirkwood noted that the deadline for disposing of revaluation appeals was 31 December 2020. There were currently across Scotland 10,570 appeal that had been cited but yet to be disposed of and 5,840 to be cited. He also noted the significant number, approximately 50,000, of MCC appeals that had been lodged as a result of the pandemic and the majority would need to be dealt with by 31/03/2021.

A discussion took place on the issues arising from this including potentially an amendment to the disposal dates. The SAA would not be adverse to this and the SBRG representatives agreed to discuss this with the other members of the SBRG. It

was noted that the SAA representatives were not certain which agents were members of the SBRG and it was agreed that G Martin would supply a current membership list to the SAA. **Action G Martin**

The issue of the approval of changes to the 2017 Practice Note in respect of Garden Centres was raised by G Howarth. A Kirkwood undertook to raise this with the SAA Commercial Properties Committee. **Action A Kirkwood.**

5. 2022 REVALUATION

The impact of the pandemic on the next revaluation was discussed both in terms of the effect on workloads of dealing with around 50,000 MCC appeals from the 2017 revaluation and the effect on the property market at the tone date of 1 April 2020.

G Howarth asked what the position was in respect of the issue of Return of Information forms for the Revaluation. A Kirkwood advised that the existing provisions in section 7 of the Lands Valuation (Scotland) Act 1854 still existed and these would continue to be used until the Civil Penalty Appeal Regulations had been made.

6. SAA PORTAL

A Kirkwood gave an update on Portal developments including an updated rent form, a GIS interface and the provision of additional valuations.

G Howarth asked if previous valuations can be retained at a Revaluation.

7. NON DOMESTIC RATES (SCOTLAND) BILL

It was noted that the Act had received Royal Assent since the last meeting but that only a few parts of the Act had been commenced and the commencement date for the remaining provisions was not known at the current time.

8. AOCB

A discussion took place over the Covid 19 grant applications and the clarity of the regulations. It was noted that this was a matter for Local Authorities and not Assessors but Assessors will assist with any enquires from Local Authorities.

9. DATE OF NEXT MEETING

To be confirmed.