

Agenda Item

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Revaluation Appeals Report 2017

AGENDA ITEM 6

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: Revaluation 2017 Appeals
Meeting: Central Scotland Valuation Joint Board
Date: 8th December 2017
Author: Pete Wildman, Assessor

1.0 Introduction

- 1.1 The 2017 Revaluation came into effect on the 1st April, 2017 and will remain in force until the next Revaluation which is scheduled for 2022.

2.0 Revaluation Cycle

- 2.1 A Revaluation is a regular, usually 5-yearly, reassessment of all non-domestic properties. The last Revaluation was in 2010 however the Scottish Government made the decision to delay the 2015 Revaluation for a period of 2 years.
- 2.2 The valuations are based on a valuation "tone date" of 1st April, 2015 which allows for a period of 2 years to ingather and analyse information.

3.0 Appeals

- 3.1 Once the Revaluation comes into force there is a fixed period within which appeals against the 2017 Revaluation Rateable Values must be lodged. For the 2017 Revaluation the period for lodging Revaluation appeals was from the 1st April, 2017 to the 30th September, 2017. All Revaluation appeals must be dealt with by the 31st December, 2020 unless referred to the Lands Tribunal.
- 3.2 It is of note that significantly more appeals have been lodged during this period than during the equivalent period following the 2010 Revaluation. In 2010, 3,800 Revaluation appeals were lodged whereas for 2017 the number has increased to circa 4500. This will have a significant effect on our work programme for the next 3 years.

4.0 Timetable

- 4.1 The vast majority of appellants employ professional rating agents to represent them in dealing with appeals. Although appeals can be discussed at any time experience shows that agents are much more likely to react to the impetus of an appeal being listed for a hearing by Central Scotland Valuation Appeal Panel (VAP).
- 4.2 A total of 10 hearings dates for 2018 have now been set by the Secretary to the VAP to deal with the first tranche of appeals in 2018, with the first hearing being held on the 9th February 2018.
- 4.3 Citations are issued by the Valuation Appeal Panel at least 105 days ahead of the hearing date. Discussions then take place between my staff and the ratepayers or their agents.

5.0 Future Arrangements

- 5.1 Whilst hearing dates have been arranged for 2018, finalised dates for 2019 and 2020 have yet to be confirmed. Under current regulations all Revaluation appeals must be listed for a hearing by the end of June 2020 with all hearings concluded by December 2020. During this period appeals may have to be prepared for hearing by the Lands Tribunal for Scotland and the Lands Valuation Appeal Court.

6.0 Workload

- 6.1 The increase in the number of appeals will impact on our work planning over the next 3 years and inevitably result in an increase in the workload of Valuation staff. Whilst there is no reason to assume that appeal deadlines will not be met, I will provide a progress report in twelve months' time, by which time I hope to be able to report that progress has been satisfactory and that we are on course to meet the targets set.

7.0 Recommendations

- 7.1 The Valuation Joint Board is asked to note this Report.

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Pete Wildman
Assessor
Date: 27th November, 2017