



## **AGENDA ITEM**

### **VALUATION JOINT BOARD FOR CENTRAL SCOTLAND**

**Subject: 2005 Revaluation Appeals Report**  
**Meeting: Central Scotland Valuation Joint Board**  
**Date: 24th October, 2008**  
**Author: Iain Macgregor, Assistant Assessor (East Division)**

#### **1.0 INTRODUCTION**

In accordance with Section 1(1) of the Local Government Finance Act 1975 a general revaluation of all non-domestic properties took place with effect from 1<sup>st</sup> April, 2005. Valuation Notices bearing the annual values were despatched to the proprietors and occupiers of the respective subjects in March 2005. The statutory period during which proprietors and occupiers may lodge appeals against values issued on 1<sup>st</sup> April, 2005 ended on 30<sup>th</sup> September, 2005. It is determined by the Valuation Timetable (Scotland) Order 1995 that these appeals, and any other appeals received in the Revaluation year, must be dealt with by 31<sup>st</sup> December, 2008. At the Valuation Joint Board meeting of 2<sup>nd</sup> November, 2007, the Assessor reported on the numbers of Revaluation appeals received and on the arrangements for disposal within the statutory timescale. This Report provides an update outlining the present position and shows that the process is almost complete.

#### **2.0 APPEALS RECEIVED**

At 30<sup>th</sup> September 2005 a total of 2,692 appeals were received. Of these 2,562 were lodged by professional agents on behalf of ratepayers. Of the original 2,692 appeals 67 remain to be dealt with.

<b>Scottish Executive Code</b>	<b>Category</b>	<b>Original No. of Appeals</b>	<b>Reval. Appeals to be dealt with</b>
01	Shop	818	0
02	Public House	133	0
03	Office Including Bank	422	0
04	Hotels etc	63	2
05	Industrial subjects Including Factories, Warehouses, Stores and Workshops	461	4
06	Leisure, Entertainment, Caravans and Holiday Sites	139	13
07	Garages and Petrol Stations	48	0
08	Cultural	13	0
09	Sporting Subjects	8	1
10	Education and Training	117	3
11	Public Service Subjects	194	0
12	Communications (non formula)	0	0
13	Quarries, Mines etc.	8	0
14	Petrochemical	17	0
15	Religious	16	1
16	Health Medical	78	14
17	Other	57	1
18	Care Facilities	42	0
19	Advertising	48	0
20	Undertakings	10	28
<b>Total</b>		<b>2692</b>	<b>67</b>

### **3.0 DISPOSAL OF REVALUATION APPEALS**

In the early stages of dealing with Revaluation appeals, those appeals relating to subjects in categories 1, 3 and 5, and valued on the comparative principle of valuation were targeted for disposal. To achieve this, a series of Valuation Appeal Committee Hearings were called by the Secretary to that Committee. The presentation of a case before the Committee is very much the last resort and most appeals were withdrawn or settled beforehand, following what can sometimes be protracted negotiations between the appellant or their agent and a member of staff. In timing appeal negotiations, due account is taken of the workload of professional agents who also have to deal with other Assessors' offices.

During 2007 more complex cases including licensed premises and those valued on the contractor's principle of valuation were tackled. As expected the majority of appeals were disposed of by mid 2007.

In terms of numbers, only around 2.5% of appeals originally received remain. Of those however, approximately half were considered by the Valuation Appeal Committee to be of a sufficiently complex legal and/or technical nature which required them to be referred to the Lands Tribunal for Scotland. Final disposal of these appeals is likely to involve substantial resources, both by the Assessor's staff and by professional agents on behalf of ratepayers, to bring them to a conclusion. The timescale for disposal of appeals referred to the Lands Tribunal is entirely at the discretion of the tribunal. Those not referred to LT will be disposed of at or before a Valuation Appeal Committee on 20 November 2008.

#### **4.0 RECOMMENDATIONS**

It is recommended that the Valuation Joint Board notes that satisfactory disposal of the majority of 2005 Revaluation Appeals has been achieved and a process is in place for disposal of the few which remain.

**Iain Macgregor**  
**Assistant Assessor**  
**Date: 15<sup>th</sup> October, 2008**