

## **AGENDA ITEM 5**

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

**Subject:** Update on Revaluation 2010  
**Meeting:** Central Scotland Valuation Joint Board  
**Date:** 26<sup>th</sup> November, 2010  
**Author:** Ian Ballance, Depute Assessor

#### **1.0 Introduction**

The 2010 Revaluation came into effect on 1st April, 2010. It will remain in effect until the next Revaluation which is scheduled for 2015.

#### **2.0 Revaluation Cycle**

Since 1985 Revaluations have been prepared and implemented every five years. This fits in well with a cycle which involves gathering and analysing information (two years) and dealing with appeals (three years) then gathering and analysing information again. This cycle also gives us sufficient flexibility to deal with our other statutory functions.

#### **3.0 Appeals**

Once the Revaluation Roll comes into force there is a fixed period within which appeals against the Revaluation figures must be lodged. For the current Revaluation the appeal period ran from 1<sup>st</sup> April, 2010 to 30<sup>th</sup> September, 2010. These appeals must be dealt with by 31<sup>st</sup> December, 2013.

It is clear this Revaluation that more appeals than in the past have been lodged. This may be a reflection of the economic times although a number of the appeals are protective, in that an appeal is lodged irrespective of the merits of the valuation figure. In 2005 2,700 appeals were lodged whereas at this Revaluation the figure is 3,800 an increase of 40%. This will have an effect on our work programme for the next three years.

#### **4.0 Timetable**

The vast majority of appellants employ agents to deal 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 hearing by Central Scotland Valuation Appeal Committee. In order to start the process thirteen appeal committee hearings have been arranged for 2011. One of our early tasks will be to arrange, in agreement with the Secretary of the Valuation Appeal Committee, which appeals will be allocated to which hearing. As appellants must receive a minimum of seventy days notice of any appeal hearing (we in fact attempt to give eighty four days notice) the planning needs to be completed at least three months before each hearing. Much of this planning has already been started.

#### **5.0 Future Arrangements**

Valuation Appeal Committee Hearings will have to be set up for 2012 and 2013. Under the current regulations all appeals must have been listed for a Valuation Appeal Committee Hearing by the end of June 2013. In these years there may also be appeals to be prepared for hearing by the Lands Tribunal for Scotland and the Lands Valuation Appeal Court.

#### **6.0 Conclusions**

The fact that appeal numbers have increased by 40% may cause us to revise our work plans for the next year although much of our deadlines are statutory ones. However these deadlines have been met in the past and there is no reason to consider they will not continue to be met. In twelve months I hope to be able to report that progress with the Revaluation has been satisfactory and we are on course to meet the targets set.

#### **7.0 Recommendations**

The Valuation Joint Board is asked to note this Report.

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**Ian Ballance**

**Dated : 12<sup>th</sup> November, 2010**