



AGENDA ITEM 4

VALUATION JOINT BOARD FOR CENTRAL SCOTLAND

Subject: Appeal Disposal
Meeting: Central Scotland Valuation Joint Board
Date: 18th November, 2011
Author: Peter Wildman, Assistant 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 1st April, 2010 to 30th September, 2010. These appeals must be dealt with by 31st December, 2013.

In addition to the Revaluation appeals there are also appeals against changes that the Assessor has made to the Valuation Roll e.g. new entries, amended values to reflect alterations to a property. There are also appeals that have been lodged on the grounds that a Material Change of Circumstance has occurred. Any such appeals that have been lodged to date also have to be disposed of by 31st December 2013.

As advised to the Board previously there have been more Revaluation appeals lodged than in the past. In 2005 2,700 appeals were lodged whereas at this Revaluation the figure was 3,800.

In addition we have received some 2400 non Revaluation appeals, this compares to 200 non Revaluation appeals received during the same time period for the 2005 Revaluation. This increase reflects the current state of the economy with the majority of appeals being lodged during March 2011 on the basis of falling rental levels.

We therefore have 6200 appeals to dispose of by 31st December 2013 compared to 2900 appeals for the same period in 2005. This represents an increase of 113%. We have dealt with approximately 1000 appeals to date. It is important to deal with Revaluation appeals first.

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 Panel. In order to start the process thirteen appeal committee hearings were arranged for 2011 and a further fifteen hearings have been arranged for 2012. We liaise with the Secretary of the Valuation Appeal Panel over which appeals will be allocated to each 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.

5.0 Future Arrangements

Valuation Appeal Committee Hearings will have to be set up for 2013 and it may well be necessary to have more hearings during 2012 in addition to those already fixed. Under the current regulations all appeals must have been listed for a Valuation Appeal Committee Hearing by the end of June 2013. 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 113% will 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. It is likely though that such an increase in workload will impact on other areas of work and may result in KPI figures not being met.

7.0 Recommendations

The Valuation Joint Board is asked to note this Report.

.....

Peter Wildman