

## **AGENDA ITEM 5**

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

**Subject: Non-Domestic Appeal Disposal**  
**Meeting: Central Scotland Valuation Joint Board**  
**Date: 25<sup>th</sup> January, 2013**  
**Author: Jane Wandless, Assistant Assessor**

#### **1.0 Non-Domestic Appeals Received**

Following the 2010 Revaluation we received some 3800 Revaluation Appeals, representing an increase of approximately 40% on the number of Revaluation Appeals received following the 2005 Revaluation. In addition, to date, we have received some 5000 non Revaluation appeals, representing an increase of approximately 194% on the number of non Revaluation Appeals received during the same period following the 2005 Revaluation. All appeals received up to 31<sup>st</sup> December 2012 must be dealt with by the Valuation Appeal Committee by the 31<sup>st</sup> December, 2013.

#### **2.0 Appeal disposal to date**

Whilst significant progress has been made to date in the disposal of both Revaluation and non Revaluation Appeals, we currently have 685 Revaluation Appeals and 3948 non Revaluation Appeals still to be dealt with by the disposal date of 31<sup>st</sup> December, 2013.

You will note from Appendix A attached that approximately 3500 of the 3948 non Revaluation Appeals are 2010 Material Change Appeals. Following the recent Lands Valuation Appeal Court decisions in respect of retail subjects in Dundee, Kirkcaldy and Glasgow, spreadsheets identifying outstanding Material Change Appeals were sent to the main Rating Agents inviting them, in the light of these decisions, to identify appeals which could be withdrawn prior to citation. To date a number of agents have responded with significant numbers of Material Change Appeals withdrawn without discussion. It is hoped that this process will continue.

#### **3.0 Appeal categories**

I have also attached at Appendix A a breakdown of the appeals by Scottish Government Property Classification. You will note that whilst the largest number of appeals outstanding relate to Shop appeals, appeals have been received for all categories of subjects.

## **4.0 Future Arrangements**

Valuation Appeal Committee Hearings dates have now been set for 2013, with an additional Hearing arranged for the 8<sup>th</sup> February 2013 to deal with appeals continued from the Hearing on 14<sup>th</sup> December, 2012.

Citations have been issued to date for 1551 of the 4633 Appeals outstanding, for Hearing dates up to 22<sup>nd</sup> March 2013. Of the remaining 3082 Appeals, 3035 are 2010 Appeals which must be listed, by the end of June 2013, for a Valuation Appeal Committee Hearing, and must be heard by the Valuation Appeal Committee by 31<sup>st</sup> December 2013. The 47 outstanding 2005 Appeals are subject to Lands Tribunal Referrals. There may also be further appeals to be prepared for hearing by the Lands Tribunal for Scotland and the Lands Valuation Appeal Court. Lands Tribunal and Lands Valuation Appeal Court appeals are not restricted to the disposal date which applies to the Valuation Appeal Committee.

As there are a further 7 Valuation Appeal Committee Hearings between April and December 2013 it will be necessary to cite an average of 440 Appeals on each Hearing date. Depending on the progress of these appeals, it may well be necessary to have more hearings during 2013 in addition to those already fixed.

## **5.0 Conclusions**

2013 will prove a busy year for the Valuation Team with a large number of appeals to be dealt with by the 31<sup>st</sup> December 2013, however following the recent postponement of the 2015 Revaluation we anticipate that these appeals can be dealt with within current resources. Most of our deadlines are statutory and there is no reason to consider that they will not continue to be met.

## **6.0 Recommendations**

The Valuation Joint Board is asked to note this Report.

.....

**Jane Wandless**

**Appendix A – Appeal Statistics**