

### **VJB33. Valuation Team Appeals Report**

The Board considered a report by the Assistant Assessor presenting a Valuation Team Appeals update.

The report set out information on progress made in regard to:-

- 2017 Revaluation Appeal (to October 2018)
- 2019 Running Roll Appeals
- Appeals lodged against 2005 and 2010 valuation rolls
- Council Tax proposals and appeals

As at 26 October 2018, 36% (1649) of the 2017 Revaluation Appeals which had been received had been disposed of. The deadline for disposing of all appeals was 31 December 2020.

In regard to appeals outstanding against entries in 2005 and 2010 Valuation Rolls the Assessor explained that the majority of these were appeals that had been referred to the Lands Tribunal for Scotland. Any successful appeals could be backdated to 1 April 2005 or 2010 according to when the appeal had been lodged.

#### **Decision**

##### **The Board:-**

- (1) noted the significant appeal workload arising from the 2017 revaluation;**
- (2) noted the progress in disposal of appeals relating to the 2005 and 2010 revaluations, and**
- (3) noted progress in disposal of Council Tax Appeals.**