

AGENDA ITEM 7

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: VALUATION TEAM APPEALS REPORT
Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD
Date: 22ND NOVEMBER 2019
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1. INTRODUCTION

- 1.1 The Assessor is required to carry out a general Revaluation of all Non-domestic properties normally every 5 years. Following the postponement of the 2015 Revaluation, the 2017 Revaluation came into effect from 1st April, 2017. The 2017 Revaluation required the revaluation of approximately 11,800 non-domestic properties with a total Rateable Value of approximately £350,000,000. Following the 2017 Revaluation the Assessor received in excess of 4,500 appeals, a 17% increase on the number of appeals received following the 2010 Revaluation.
- 1.2 In addition, following the Land Reform (Scotland) Act 2016 and the removal of the exemption from the Valuation Roll for Shooting Rights and Deer Forests, a further 532 entries were made in the Valuation Roll in September 2017 resulting in a number of additional appeals with effect from 1st April, 2017.
- 1.3 Also a number of appeals against entries in the 2005 and 2010 Valuation Rolls remain outstanding, the majority of these appeals being referred to the Lands Tribunal or Lands Valuation Appeal Court.
- 1.4 The Assessor is also required to maintain the Valuation Roll which includes the addition of new entries and amendments to existing entries to reflect a number of circumstances including physical changes to properties. These changes, together with changes to proprietors, tenant or occupier may also result in appeals being lodged by relevant parties.
- 1.5 The Assessor is required to maintain the Council Tax Valuation List by amending the List to reflect new, altered and demolished properties. Additionally he must dispose of any proposals (appeals) which are made against any entry in the Council Tax List.

2. 2017 REVALUATION APPEAL PROGRESS TO NOVEMBER 2019

- 2.1 The Assessor received 4571 Revaluation Appeals following the 2017 Revaluation. Progress with these appeals is outlined in the table below:

Disposed of as at:	Number disposed of:	% disposed of:	Number outstanding
06/06/2018	1002	22%	3560
26/10/2018	1649	36%	2913
17/06/2019	3206	70%	1356
29/10/2019	3628	79%	943

- 2.2 There are a further two non-domestic VAC hearing prior to 31st December 2019 and ten non-domestic hearings scheduled during 2020. Citations for the first 2020 hearing were issued in October 2019.
- 2.3 The statutory requirement is that all 2017 Revaluation Appeals are to be disposed of by the VAC by 31st December 2020.

3. 2017 RUNNING ROLL APPEALS

- 3.1 2017 Running Roll appeals include appeals received against new or altered Valuation Roll entries where the effective date of the change is post 1st April 2017.
- 3.2 New Proprietor, Tenant or Occupiers of Valuation Roll entries may also lodge an appeal against an existing entry in the Valuation Roll.
- 3.3 Finally 2017 Running Roll appeals may also be lodged at any time on the grounds that there has been a Material Change of Circumstances (MCC) which has affected the value of the entry, or where the appellant considers that there is an Error in the Valuation Roll entry. In such cases the onus of proof rests with the appellant.

In the financial year to 30th September 2019 there were a total of 473 changes to the Valuation Roll. Over the same period the Assessor received 92 Running Roll appeals.

4. APPEALS LODGED AGAINST 2005 AND 2010 VALUATION ROLLS

- 4.1 There are currently three appeals outstanding against the 2005 Valuation Roll. All of these have been referred to the Lands Tribunal.
- 4.2 There are also nineteen appeals outstanding against the 2010 Valuation Roll, with all but one of these appeals referred to the Lands Tribunal or Lands Valuation Appeal Court. These appeals include substantial and complex subjects such as the Oil Refinery in Grangemouth and the Glass Works in Alloa.

- 4.3 Good progress has been made with the disposal of outstanding 2005 and 2010 appeals over the period since 1st April 2017, with 343 of these appeals dealt with between 1st April 2017 and 29th October 2019.

5. COUNCIL TAX PROPOSALS & APPEALS

- 5.1 In the financial year to 30th September 2019 there were 421 new entries made in the Council Tax List. During the same period we received 61 Council Tax proposals and appeals, and the Valuation Team disposed of 119 proposals and appeals.

6.0 RECOMMENDATIONS

The Valuation Joint Board is asked to consider and comment on the following:

- (i) The progress in disposal of appeals arising from the 2017 Revaluation.
- (ii) Progress in disposal of appeals relating to the 2005 and 2010 Revaluations.
- (iii) Progress in disposal of Council Tax Appeals.

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Date: 29th October, 2019