

POLICY NOTE

THE VALUATION APPEAL COMMITTEE (PROCEDURE IN APPEALS UNDER THE VALUATION ACTS) (SCOTLAND) AMENDMENT REGULATIONS 2017

SSI 2017/78

The above instrument is made in exercise of the powers conferred on the Scottish Ministers by section 15(2) of the Local Government (Financial Provisions) (Scotland) Act 1963 and all other enabling powers. The instrument is subject to negative procedure.

Purpose of the instrument

This instrument amends various procedures in respect of valuation appeals relating to valuation rolls coming into force on or after 1 April 2017, as follows:

- electronic communications are to be more widely enabled;
- the notice period for a hearing is to be extended from 70 to 105 days;
- details of hearings are to be shown online (rather than at specified premises);
- the Assessor's statement to an appellant is to be provided within 28 days of receipt of the appellant's statement and no later than 21 days before the hearing (rather than within 14 days of receipt of the appellant's statement);
- any requirement for the appellant to confirm intent to proceed with the appeal is to be notified by the Assessor no later than 21 days before the hearing (rather than within 14 days of receipt of the appellant's statement); and
- at a hearing a party is only to be allowed to found on grounds specified in its statement, unless the other party consents or the Committee exercises its discretion.

Valuation appeals relating to valuation rolls in force up to 31 March 2017 will not be subject to these procedural amendments.

Background

As part of its response to the *Supporting Business, Promoting Growth* consultation on non-domestic rates, the Scottish Government in September 2013 committed to a separate review of the valuation appeals system.

Under the Tribunals (Scotland) Act 2014, the functions of Valuation Appeal Committees are to transfer to the Scottish Tribunals at a future date.

Policy objective

The policy objective is to improve the valuation appeals process for all parties.

Consultation

The Scottish Government consulted publicly on valuation appeal procedures from 11 December 2014 to 6 March 2015, and published its response on 20 October 2016.

Business and Regulatory Impact Assessment

No Business and Regulatory Impact Assessment has been carried out.

Financial Implications

There are no direct financial implications.

Local Government & Analytical Services Division
March 2017