

LANARKSHIRE VALUATION  
APPEAL PANEL

STATEMENT OF REASONS

RELATIVE TO REQUEST

by

Go Bananas Softplay Ltd

for

APPEAL CITATION IN RESPECT  
OF

Soft play centre,

59 Hallcraig Street,

Airdrie, ML6 6AH

This was a request under Regulation 8(7) of the Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Regulations 1995 for an appeal to be heard.

The terms of Regulation 8(7) are:-

“If an appellant considers that his appeal has not been or is not to be heard within a reasonable period of lodging it, he may request the Committee to hear the appeal within such period as he may specify, being a period not less than 70 days from the date of his request and if the Committee declines to hear the appeal within such a period –

- (a) it shall state its reasons for so declining; and
- (b) the Secretary shall notify both parties accordingly.”

The request was made by the Appellants by email dated 3<sup>rd</sup> October, 2011. The request was that the appeal be cited for hearing as soon as possible.

The request was duly heard by the Committee on 16<sup>th</sup> November, 2011. There was no appearance by the Appellants and therefore the request was dealt with having regard to the written submissions contained within the request and the submissions made by the Assessor who was represented by the Mr Clelland, advocate.

The Appellants sought to have the hearing of the appeal expedited as they were suffering financial hardship. The previous taxpayers who occupied the appeal subjects had gone into liquidation in January, 2011 and the Appellants had then taken over the subjects. They considered that the valuation of the appeal subjects was wrong having regard to the valuations applied to other soft play centres in the area in which the appeal subjects were located. Also they considered that the size of the appeal subjects had not been properly calculated. A resolution of their appeal if successful would assist in alleviating their financial difficulties.

Counsel for the Assessor opposed the granting of the request.

Firstly, he submitted that in terms of Section 25A of the Local Government (Scotland) Act 1966, it is open to the Appellants to apply to the local authority for remission of the payments of the rates exigible on the basis that it was necessary to alleviate financial hardship.

Secondly, he submitted that there had been a number of previously decided cases where there had been requests under Regulation 8(7) and the Assessor's position remained as stated in those cases. In particular, the issue was what was reasonable for the hearing of an appeal. There was a timetable set by the Scottish Parliament for disposal of revaluation appeals by December, 2013 and it had to be accepted that this timetable was reasonable. The Assessor had a significant number of appeals to progress and process.

It was the Assessor's practice to group appeals of similar type subjects in the same location together for hearing. He stated that there are other soft play centres with pending appeals.

He stated that the purpose of Regulation 8(7) was to deal with exceptional circumstances such as where an Assessor has through oversight omitted to cite a particular appeal or had failed to cite without good reason for doing so; for example, because of revaluation workload. This was not the case here. The system adopted by the Assessor for the citation of appeals was measured and reasonable and the timetable set down for this was a matter for the legislature. Revaluations appeals were dealt with first in order to set the tone of the Roll.

He submitted that this case was similar to those previously decided cases and that the request should be refused.

The Committee gave careful consideration to the submissions contained within the request and those made on behalf of the Assessor. They accepted that the purpose of the Regulation was to deal with exceptional circumstances such as where they had been an omission to cite or a failure to cite without good reason. There were a large number of appeals and the Assessor had to have an effective system for dealing with them. The Assessor's practice was to group together appeals with common features. The Committee accepted that this was a proper and reasonable approach for the Assessor to take. The period within which appeals had to be disposed of had been laid down in the Valuation Timetable (Scotland) Order 1995. The present appeal required to be dealt with within the timescales set out therein. The issue was that the appeal should be heard within a reasonable period of time of it being lodged. These timescales had been set by the legislature. The Assessor explained his method for dealing with appeals within these timescales. The present appeal was to be dealt with in accordance with that method. The Committee accepted that it was not appropriate to deal with this appeal in isolation. Accordingly, the Committee declined to grant the Appellants' request that the appeal should be cited for hearing at the present time.