

Statement of Reasons

relative to appeal by

Alloy Finishing Limited

in respect of

Workshop, 260 Main Street, Coatbridge, Lanarkshire, Scotland,  
ML5 3RS

This appeal, which was in respect of the 2010 Re-valuation, called for hearing at a meeting of a Committee of the Lanarkshire Valuation Appeal Panel on 7<sup>th</sup> March, 2012.

Mr. John Walker appeared on behalf of the Appellants and Mr Neason on behalf of the Assessor.

Mr. Neason moved that the Appeal be dismissed in terms of Regulation 10(3) of the Valuation Appeal Committee, etc. (Scotland) Regulations 1995 on the basis that the Appellants had failed to comply with the terms of Regulation 10 (1) of said Regulations.

Regulation 10 (1) provides that;

- (1) An appellant shall, not later than 35 days before the date set for the hearing, furnish to the assessor a written statement specifying -
  - (a) The grounds for his appeal; and
  - (b) if the appeal relates to the valuation entered in the valuation roll, the valuation which the appellant considers should be entered in the roll and the grounds on which that valuation is arrived at.

He submitted that no written statement setting out the grounds of appeal, the Appellants' alternative value and the basis for it had been received by the Assessor. He further submitted that Mr. Kelly, a member of the Assessor's staff had attended with the Appellants and explained to them their obligation under the Regulations and advised them to lodge a written statement setting out their grounds of appeal, their alternative value and the basis for it. They failed to do so. The Assessor wrote to the Appellants by letter dated 28<sup>th</sup> February advising that

as a result of their failure to lodge such a written statement that it was the intention of the Assessor to seek a dismissal of their appeal when it called for hearing.

Mr. Neason further submitted that the purpose of the said regulation was to give the Assessor fair notice of the case which was to be brought by the Appellants and which the Assessor would then be required to answer. He stated that there are currently 8000 appeals to be disposed of by 31<sup>st</sup> December, 2013 and that that number is increasing due to further appeals being lodged. Failure on the part of the Appellants to comply with the regulations interfered with the efficient and expeditious disposal of appeals and could cause the system to break down.

He further submitted that the Appellants had previously been involved in an appeal in respect of these subjects and therefore ought to have been aware of the terms of the regulations and the obligations upon them.

Mr. Walker on behalf of the Appellants accepted that the Appellants had failed to comply with the terms of Regulation 10(1). He stated that he had been in contact with the Assessor's office by telephone and that the Assessor and his staff were aware of his grievances with regard to the valuation of the appeal subjects. He sought a continuation of the appeal to a later date to allow him a further opportunity to comply with the regulations. Mr. Neason opposed this request by Mr. Walker.

The Committee, gave careful consideration to all of the submissions made to it. It was clear that there had been no compliance by the Appellants in terms of Regulation 10 (1). No coherent reason had been advanced by Mr. Walker on behalf of the Appellants for their failure to comply with the regulations. The Committee accepted that the Appellants had previously been involved in a re-valuation appeal and that they ought to have been aware of the obligations upon them in terms of the said Regulation. The Committee were not satisfied that it was appropriate in the particular circumstances surrounding this appeal to afford the Appellants any latitude and accordingly they granted the Assessor's motion to dismiss the appeal.