

LANARKSHIRE VALUATION APPEAL PANEL

STATEMENT OF REASONS

RELATIVE TO APPEAL

by

R SHAH

in relation to

BETTING OFFICE, 251-253 STATION ROAD,  
SHOTTS.

This appeal which was in respect of the 2010 Revaluation was called for hearing at a meeting of the Committee of the Lanarkshire Valuation Appeal Panel on 7 September 2011. The Appellant, R Shah, was neither present nor represented. He had written to the secretary by letters dated 18<sup>th</sup> and 31<sup>st</sup> August 2011 which were produced asking for the time limits in the Regulations to be extended or the appeal set aside for future hearing. Mr Stuart presented the case for the Assessor.

Mr Stuart moved that the appeal be dismissed under Regulation 10(3) of the Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) 1995 (S.I. 1995 No 572) on the basis that the Appellants had not complied with the terms of Regulation 10(1)(a) and 10(1)(b) of the said Regulations.

Regulation 10(1)(a) and (b) 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 into the Roll and the grounds on which that valuation is arrived at.

Regulation 10(3)(a) provides that :-

If an appellant fails timeously to-

- (a) furnish the statement required in paragraph (1)

The Assessor may apply to the Committee to have the appeal dismissed and the Committee may grant that application if it thinks fit.

The Assessor had already explained that the requirement for grounds of appeal and the Appellants' alternative valuation to be lodged was so that the Assessor had fair notice of the Appellants' case.

By letter dated 15<sup>th</sup> August 2011, the Assessor had written to the Appellant informing him of his intention to apply to have the appeal dismissed on the basis that no grounds had been lodged. The Appellant then submitted grounds of appeal by letter dated 18<sup>th</sup> August 2011 but those were lodged late and did not specify an alternative value. He stated that his health would not permit him to travel and asked that his letter be considered as his appeal submission. The Appellant then wrote by letter dated 31<sup>st</sup> August 2011 explaining that he had been late in submitting his response to the appeal because he wasn't aware of the requirement for submitting the grounds within the appropriate time scale and asking for an extension of time or for the appeal to be set aside for future hearing.

The Assessor objected to this. He referred to the fact that the citations had been issued on 15<sup>th</sup> June. This provided the Appellant with adequate time to comply with the Regulations. Paragraph 4 of the citation made specific reference to the fact that guidance on appeal procedure could be obtained from the Scottish Government website and included a link to the appropriate website.

The Committee decided that the Appellant was in breach of Regulation 10(1)(a) and (b), that no reasonable excuse had been given for this and granted the Assessor's application to the Committee under Regulation 10(3) to have the appeal dismissed.

12 September 2011