

LANARKSHIRE VALUATION APPEAL  
PANEL

## STATEMENT OF REASONS

## RELATIVE TO APPEAL

by

BROOMKNOLL OBJECT D ART

in respect of

SHOP, 11 BROOMKNOLL STREET, AIRDRIE

This appeal was called for hearing by a committee of the Lanarkshire Valuation Appeal Panel on 3 April 2013. Mr Colin Gibson appeared for the Appellants, Mr Iain Newton for the Assessor.

The appeal was lodged under S3(2A) of the Local Government (Scotland) Act 1975 on the basis that Broomknoll Object d art had taken over the appeal subjects on 20 May 2012.

Section 3(2A) of the Local Government (Scotland) Act 1975 provides as follows:-

“Where a person becomes the proprietor, tenant or occupier of lands or heritages which are included in the valuation roll he shall thereupon have the same right of appeal under [Section 3(2)] as he would have had if there had been sent to him the notice referred to in that subsection, except that the last date for lodging an appeal by virtue of this subsection shall be the last day of the period of six months beginning with the day upon which the person became the proprietor, tenant or occupier and all other time limits prescribed under the Valuation Acts in that regard shall have effect accordingly.”

The Assessor submitted that the appeal had not competently been made and moved that it be dismissed.

In support of his motion, the Assessor produced various documentation relating to the appeal, to which he made reference during the course of his submission. Production A was the letter of appeal dated 13 June 2013. It read *inter alia*: “We took over these premises 11 Broomknoll Street, Airdrie on 20 May 2012 > we like to initiate a rates appeal.” It was signed in an indecipherable signature, above the word “Manager”. The Assessor had accepted this information, had altered the valuation roll to show a new tenant and occupier, and had logged the appeal. Production B was the Assessor’s acknowledgement of receipt dated 6 July 2012, in which the Assessor had stated that he did not necessarily accept that the Appellants had a valid right of appeal. Appendix F was an e-mail from Carl Faberge dated 28 September 2012 sent from the e-mail address 11broomknoll@gmail.com with copies of the previous e-mail correspondence from the Appellants attached.

When the citation was issued, this was returned by Royal Mail as the Appellants had refused to sign for it. It had accordingly been sent on to the Appellants by ordinary post so they would have it when the Assessor contacted them to discuss the appeal. Appendix L were Rental Returns received on 22 February 2013 in terms of which the Sub-Tenant/Occupier from 1 February 2013 was stated to be Viscount Investments Ltd, 1 Alderbank, Penicuik, Midlothian. When the Assessor tried to discuss the appeal with the Appellants' Manager, additional information then came to light. Appendix O was an e-mail response received on 8 March 2013 from the e-mail address 11broomknoll@gmail.com. This contained *inter alia* the text:- "As you are aware we Ross Scot Gordon Ltd who traded as no longer trade from there as Broomknoll object d art you took such a long time to acknowledge or even consider our appeal." The Assessor read this as indicating a relationship between the Appellants and Ross Scott & Gordon Ltd, who appeared to have traded as Broomknoll Object d art. Ross Scott & Gordon Ltd had previously taken a new tenant appeal in relation to the appeal subjects arising from a tenancy which had begun in June 2009, and Tayhill Ltd trading as Broomknoll Jewellers had taken an appeal arising from the 2005 Revaluation. In both cases, Mr Gibson had appeared on behalf of the Appellants.

Based on this information, the Assessor took the view that there had been no change in occupancy since the 2010 Revaluation roll had come into force in that it appeared that Ross Scott & Gordon Ltd had been trading in the appeal subjects under another name. He submitted that the appeal was not competently made and should be dismissed.

Mr Gibson, who was evasive and disruptive throughout the course of the hearing, left his copy of the Assessor's Productions on the table whilst Mr Newton went through these. When asked about this, he said he had forgotten his glasses. He made no meaningful response to the Assessor's submission other than to state that his own information was 100% correct. When asked to clarify what he meant by this, Mr Gibson declined to do so. He stated that he would leave the Committee to determine what was to happen as there would be an opportunity to determine the matter at a later time. He was asked if there was anything else he wished to add but he then left the hearing.

The Committee adjourned to consider the submissions made and decided to uphold the Assessor's submission. The Committee agreed with the Assessor that on the basis of the available information it was unlikely that there had been a change of occupancy since the 2010 Revaluation Roll came into force. The Committee accordingly dismissed the appeal on the ground that it had not been competently made.

8 April 2013