

THE CHALLENGE OF REVALUATION 2010

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INTRODUCTION – CHALLENGE(S)?

→Revaluations generally

→The 2010 Revaluation specifically

→General Challenges to Assessors

→Recession related

→Challenges to date/To come

→Without whinging?

REVALUATION PROCESS – The Assessors' View

- Look back at 2005
- Collection of rental and other 'Tone' data
- Devise schemes of value
- Apply schemes
- Provide Values to Scottish Government
- Publish Provisional Values on SAA web portal – Autumn 2009
- Publish Valuation Rolls and issue Notices – Feb/March 2010
- Receive appeals/Resolve appeals

THE ASSESSORS VIEW - Internal Factors

- Resources – tightening or reducing budgets
- Staffing – Pay Modernisation/Single Status
- Pressure on other areas of function – KPIs
- Pressure from other areas of function
- Recession – Evidence difficult to analyse
- Demands and expectations of the other players

'THE CAST'

- Scottish Parliament
- Scottish Government
- Finance Authorities
- Valuation Panels
- Lands Tribunal
Scotland
- Lands Valuation
Appeal Court
- Valuation Office
Agency
- Ratepayers
- Agents
- Business Associations
- Professional Bodies
- Lobby Groups
- Politicians
- Local Authorities
- Misc. Others

SCOTTISH PARLIAMENT/GOVERNMENT

→ Budget Requirements

- Revaluation Uplift
- Loss on Appeal

→ Timetables

- Estimates – April 2009
- ‘Final’ Values – Aug 2009

→ Certainty

→ Political Commitments

- Rate Poundage
- Small Business Support

→ Less Direct effect on Assessors

Primary Interest is effect on rates pool income

RATEPAYERS VIEW

→ Budget planning

→ Extent of Liability

→ Certainty of Liability

→ In advance

→ Fairness and Comparability

→ Transparency

→ Relief Schemes

Primary Interest is early confirmation of rates payable

RATEPAYERS & AGENTS – INPUT INTO PROCESS

Roles include:-

Information provision to
Assessors

Discussion on/Agreement of
Schemes of Valuation

Pre-agreement of final
values

Lobbying on Relief Schemes

Achieved through:-

Scottish Business Rating
Surveyors Association

Scottish Ratepayers
Federation

Other representative bodies

Successes?

HARMONISATION

- First time simultaneous.
- A broad intention to harmonise where possible and where necessary
- Broad definition of value the same
- There are differences in legislation in some areas
- Many cases in different countries achieve same effect by different routes
- Level of value do vary from location to location; London is not the same as Lesmahagow

APPEALS

- Obtain/Retain Instructions
- Submit/Receive Appeals
 - Blanket or selective
 - Resources/Systems/Electronic Submission
- Disposal of Appeals
- Scheduling of Valuation Appeal Committee and Lands Tribunal Hearings
- Recession
 - Increased volumes of appeals?
 - Increased complexity/litigation?

Professional Regulation

- New guidance on acting as expert witness
- New guidance on acting as an advocate
- New Guidance on appeal process in preparation

- **Successful Revaluation requires the understanding of all parties**
- **Are Assessors and Agents ready for the Challenges still to come ?**
- **Including the effects -if any- of the recession?**