

SCHEDULE 1

Article 3(c)

Valuation notice information

Making a proposal

1. If you think that the values shown in this notice are too high, you may lodge a proposal in writing with our office by 31 July in the year of revaluation or four months after the date of issue of this notice, whichever is later (but see also “Time limits for making a proposal” below). You cannot lodge a proposal if the entry in the valuation roll is in accordance with a prior agreement with you.

2. Your proposal must explain why you think the valuation is wrong and how you would like the entry in the valuation roll to be changed. You must provide the specific grounds for your reasoning, any evidence for the grounds and a statement as to how the evidence supports your proposal.

Proposal Determination Date

3. We will set a Proposal Determination Date (“PDD”), giving you at least 70 days’ notice, and will also provide a response to the points made in your proposal and the evidence supporting it at least 70 days before the PDD. We will make a decision on the proposal on or before the PDD. Where we consider it appropriate to reach a decision without going through the stage of setting a PDD and providing a response to a proposal, we will usually ask you to agree to this in writing. We do not however need to ask for your agreement if we amend the entry in the valuation roll in accordance with your proposal, or a subsequent agreement with you.

4. You may settle the matter by agreement with us at any time before the PDD, or before the issue of a PDD. You may also withdraw your proposal at any time before we issue a notice of decision on your proposal.

Time limits for making a proposal and for issue of decisions

5. If you are making a proposal otherwise than in connection with the issue of a valuation notice, the deadline for lodging a proposal varies depending on the circumstances in which the proposal is made:

- if you are making a proposal because you have just become a proprietor, tenant or occupier of lands and heritages, the last date for making the proposal is four months after the date on which you became proprietor, tenant or occupier,
- if you are making a proposal on the grounds that there has been a material change of circumstances since the relevant entry in the valuation roll was made, the last date for making the proposal is four months after the roll in which the relevant entry is to be found ceases to be in force,
- if you are making a proposal on the grounds that there is an error of measurement, survey or classification, or a clerical or arithmetical error, a proposal may be made at any time while the valuation roll containing the relevant entry is in force.

6. If you make a proposal but do not receive a decision on the proposal within the prescribed timescales, you will be entitled to make an appeal to the Local Taxation Chamber of the First-tier Tribunal for Scotland. The appeal will be dealt with as though we had made a decision not to alter the relevant entry in the valuation roll. In this situation, the last date for making an appeal will be worked out as follows:

- you should identify the last date for us to issue notice of a decision on your proposal, based upon the date on which you made the proposal. This is the later of (i) 30 September in the year before the revaluation year which follows the valuation to which the proposal relates, (ii) 30

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

September in the financial year after the financial year in which the proposal is made, (iii) the last day of the period of 12 months beginning with the date on which the proposal is sent to us. A proposal lodged on 1 May 2023, for example, in connection with the 2023 revaluation, has a disposal deadline of 30 September 2025.

- you should then count back 70 days prior to the last date for us to issue you with a PDD. If you have not received a PDD on or before that date, you will be able to lodge an appeal during the period beginning with that date, and ending 28 days later. For instance, if the disposal deadline is 30 September 2025, the last date for us to issue you with a PDD is 22 July 2025. If we do not do so on or before that date, you may appeal on any day during the period beginning on 22 July 2025 and ending on 19 August (28 days).

7. If you were issued with a PDD, but did not receive a decision, the last date for lodging the appeal will be 28 days after the PDD.

Making an appeal

8. If you are not satisfied with the decision on your proposal, you may lodge an appeal against the decision with the Local Taxation Chamber of the First-Tier Tribunal for Scotland (“the First-tier Tribunal”) including all the information required under the Tribunal rules. The requirements are set out in the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022. There will be no scope to appeal if we change the entry in the valuation roll in accordance with your proposal, or in line with an agreement we make with you after making your proposal.

9. You may lodge an appeal within 28 days of the day the notice of decision on your proposal is presumed to have been received, in other words 30 days after the decision has been issued. (See above in relation to the situation where no notice of decision is issued).

10. Where certain conditions apply, an application may be made to the First-tier Tribunal for the appeal to be dealt with instead by the Upper Tribunal for Scotland, by which the valuation appeals functions of the Lands Tribunal for Scotland are to be exercised. This can only be done on the basis that at least one of a number of conditions is met, for example that the facts of the case are highly complex or technical, or that the case involves the giving of expert evidence which is highly complex or technical.

11. Once the appeal has been dealt with by the First-tier Tribunal or, where relevant, the Upper Tribunal, you will have a right of onward appeal, to the Lands Valuation Appeal Court.

Powers of the assessor to change a valuation

12. In certain circumstances we may change a valuation, with effect from the start of the financial year, even though no proposal or appeal has been made. For instance we may:

- correct any error of measurement, survey or classification or any clerical or arithmetical error; and
- take account of any material change of circumstances, this being a change affecting the value of the lands and heritages.

13. In such a case where we change the entry in the valuation we will issue a new notice in relation to which you will have the right to lodge a proposal.