

POLICY NOTE

THE VALUATION ROLL AND VALUATION NOTICE (SCOTLAND) ORDER 2022

SSI 2022/370

The above instrument was made in exercise of the powers conferred by sections 1(1), 3(2), 35 and 37(1) of the Local Government (Scotland) Act 1975. This instrument is not subject to procedure.

This instrument replaces the current Valuation Roll and Valuation Notice Order (The Valuation Roll and Valuation Notice (Scotland) Order 1989) and makes provision on the form of valuation rolls and valuation notices.

Policy Objectives

This instrument specifies that any valuation roll which comes into force on or after 1 April 2023 must be in tabular form and must contain the elements which are listed in article 2(2), and, where applicable, those listed in article 2(3) of the Order. These include a description of the lands and heritages and their situation, the name or names of the proprietor, tenant and occupier of the lands and heritages, as applicable, together with a note of whether they are proprietor, tenant or occupier, the net annual value of the property, the rateable value of the property, and any required dates, apportionments and/or 'flags' on the valuation roll such as any apportionment as between residential and non-residential use, for Council Tax purposes.

This instrument also specifies the form that a valuation notice issued by the assessor under section 3(2) of the Local Government (Scotland) Act 1975 must take. The notice must contain the information set out in the valuation roll, the reason it was issued, a link to the information in schedule 1 of this instrument in electronic form, and an indication that the recipient of the notice may request that this information be supplied in hard copy form, and how they may do so. The rationale for the default position that a link is produced is the expectation that a large volume of notices will be sent out in hard copy form. Sending large numbers of physical copies of the information in the schedule would be costly in time and resources.

Schedule 1 of the Order sets out the detail of how a proposal is to be made and explains how a Proposal Determination Date is to be set, and what the time limits are for making a proposal and for the assessor to issue a decision. It also explains how an appeal is to be made and to whom (the Local Taxation Chamber of the First-Tier Tribunal for Scotland), and provides detail on the assessor's power to change a valuation irrespective of whether a proposal or appeal has been lodged e.g. in the event of an error of measurement.

Schedule 2 of the Order revokes The Valuation Roll and Valuation Notice (Scotland) Order 1989 and its amending instruments (or parts of these, as applicable). This reflects the fact that the requirements for entries in a valuation roll will be different as of 1 April 2023; and that valuation notices will from that date be issued under this instrument, rather than the 1989 Order. There is no reason to retain the 1989 Order in place. The revocation will not prevent any alteration to an entry in a valuation roll which was in force while the 1989 Order was in

force, for example in order to reflect a change in value as a result of the outcome of an appeal.

Consultation

A draft of this Order was consulted on as part of the 'Consultation on reforming the non-domestic rates system: proposals, the draft valuation roll, content of valuation notices, etc.' which the Scottish Government launched on 22 September 2021.

The consultation closed on 15 December 2021 and received 37 responses all of which were from organisations. The Scottish Government published an analysis of the consultation responses on 22 April 2022 which can be accessed at: <https://www.gov.scot/publications/reforming-non-domestic-rates-system-consultation-analysis/pages/3/> A full list of those consulted and who agreed to the release of this information is available in Annex A of the analysis. The published responses can be accessed at: https://consult.gov.scot/local-government-and-communities/non-domestic-rates-processes/consultation/published_select_respondent

The Scottish Government published feedback to this consultation which can be accessed at: <https://consult.gov.scot/local-government-and-communities/non-domestic-rates-processes/>

Impact Assessments

No impact assessments have been carried out as none are necessary for this Order.

Financial Effects

There are no financial effects of this instrument. The Minister for Public Finance, Planning and Community Wealth confirms that no Business and Regulatory Impact Assessment is necessary as the instrument has no financial effects on the Scottish Government, local government or on business.

The Scottish Government has since 2019-20 made funding available to local government via the annual local government settlement specifically in respect of assessors' costs for the implementation of the Barclay Review and the Non-Domestic Rates (Scotland) Act 2020.

Scottish Government
Local Government and Communities Directorate

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