
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations constitute 13 valuation appeal panels for the valuation areas referred to in regulation 2 for the purpose of hearing appeals under the Valuation Acts and council tax appeals, pursuant to local government re-organisation in Scotland.

Regulation 3 provides that the sheriff shall determine the number of members of a panel, although each panel shall have at least 12 members. Regulations 4 and 5 provide for the appointment and term of office of a panel member, and requirements as to notice to the sheriff when a person ceases to be a panel member.

Regulations 6 and 7 deal with the appointment of a panel chairman (and deputy chairmen) and a secretary (and assistant secretary) of the panel. Regulation 8 deals with termination of such appointments.

Regulations 9 to 11 provide for the appointment of members and a chairman of a valuation appeal committee and for the places where such a committee shall sit.

Regulations 12 to 14 deal with allowances to panel and committee members, provision of accommodation and services and the defraying of the costs of panels and committees.