

LANARKSHIRE VALUATION APPEAL PANEL
NOTE OF DECISION

and

STATEMENT OF REASONS
RELATIVE TO APPEAL

by

MONSOON LTD

relative to

13 Southgate Mall, East Kilbride

This appeal which was in respect of the 2010 Revaluation called for hearing at a meeting of the Committee of the Lanarkshire Valuation Appeal Panel on 15 June 2011. Mr Stuart appeared for the Assessor and Moira Walker for the Appellants.

Mr Stuart moved that the appeals be dismissed in terms of Regulation 10(3) of the Valuation Appeal Committee (Procedure in Appeals Under the Valuation Acts) (Scotland) Regulations 1995. No grounds had been lodged timeously, then generic grounds had been received as late as 8th June. The grounds lodged did not contain insufficient specification. What was required under Regulation 10(1) was a written statement **specifying** (a) the grounds for the appeal and (b) the valuation which the Appellant considered should be entered in the Roll and the grounds on which that valuation is arrived at. Some explanation was required, though it need not be detailed and this should be such as to give fair notice to the Assessor to enable him to prepare a case. If the appeal was not to be dismissed, it must be continued.

Ms Walker explained that this was one of two cases which as a result of an administrative error had not been transferred to the rating system and that as soon as this had been realised, grounds had been provided.

The Committee, having considered the submissions made, accepted the Assessor's submission that there had been non compliance but that rather than dismissing the appeal determined that in the circumstances it should be adjourned to be recited at a future date.

17 June 2011