

LANARKSHIRE VALUATION APPEAL PANEL

STATEMENT OF REASONS

RELATIVE TO APPEAL

by

Mr & Mrs Gallagher

IN RESPECT OF

Office, 47/49 Claude Street, Larkhall

This appeal which was in respect of the 2010 Revaluation was called for hearing at a meeting of the Committee of the Lanarkshire Valuation Appeal Panel on 14 March 2012. Mr Mowat of D M Hall appeared for the Appellants. Mr Newton presented the case for the Assessor.

Mr Newton moved that the appeal be dismissed under Regulation 10(3) of the Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) 1995 (S.I. 1995 No 572) on the basis that the Appellant did not comply with the terms of Regulation 10(1) of the said Regulations.

The appeal had been adjourned (for the second time) by agreement until 14 March 2012 because it had become clear that there would be insufficient time to hear this on the date for which it had been set down. When writing to the Appellants' agents the Secretary had sought agreement that the period of notice for citation should be reduced but had made no mention of whether fresh grounds were required. The issue for decision was whether the Appellants required to lodge fresh grounds or whether the grounds which they had lodged previously could still be relied on. The Committee decided that fresh grounds should have been lodged on the basis of Regulation 9(4) but took the view that in circumstances where Mr Mowat had been ready to proceed on two previous occasions but the appeal had had to be postponed for lack of time it would have been unfair to dismiss the appeal for this reason in circumstances where there was no substantial prejudice to the Assessor who was already aware of the grounds of appeal which had been previously lodged.

The Committee accordingly decided that whilst the Appellant was in breach of Regulation 10(1), it was not appropriate in the circumstances of the present case to dismiss the appeal. The appeal would be recited for hearing in accordance with the Regulations and it would then be incumbent on the Appellants to comply fully with the procedural requirements laid down in the Regulations.

14 March 2012