

LANARKSHIRE VALUATION APPEAL PANEL

STATEMENT OF REASONS

RELATIVE TO APPEALS

by

MOHAMMED ASLAM, NASAR ASLAM and
ZUBIDA ASLAM

in respect of

SHOP, UNIT 3, SHOPPING DEVELOPMENT,
MAIN STREET, CLELAND ML1 5QN

SHOP, UNIT 7, SHOPPING DEVELOPMENT,
MAIN STREET, CLELLAND ML1 5QN

SHOP, UNIT 3A, SHOPPING DEVELOPMENT,
MAIN STREET, CLELLAND ML1 5QN

These appeals which were in respect of the 2010 Revaluation were called for hearing at a meeting of the Committee of the Lanarkshire Valuation Appeal Panel on 7 September 2011. Mr Mohammed Aslam appeared for the Appellants. He was assisted by John Brown, a family friend. Mr Stuart presented the case for the Assessor.

Mr Stuart 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 Appellants had not complied with the terms of Regulation 10(1)(b) and 10(2)(b) of the said Regulations. Regulation 10(1)(b) and 10(2)(b) provide that:-

- (1) An Appellant shall, not later than 35 days before the date set for the hearing, furnish to the Assessor a written statement specifying – ... (b) if the appeal relates to the valuation entered in the Valuation Roll, the valuation which the Appellant considers should be entered into the Roll and the grounds on which that valuation is arrived at.
- (2) Within 14 days of receipt of such a statement, the Assessor, - (b) may serve a notice on the Appellant requiring him, by a date specified in the notice (being a date not less than 10 days after the service of the notice), to provide written confirmation to the Assessor that he intends to proceed with the appeal.

Regulation 10(3) provides that:-

If an appellant fails timeously to-

(a) furnish the statement required in paragraph (1); or

(b) provide, in response to a notice served under sub-paragraph (b) of paragraph (2), the written confirmation referred to in that sub-paragraph;

The assessor may apply to the Committee to have the appeal dismissed and the Committee may grant that application if it thinks fit.

The Assessor explained that the requirement for grounds of appeal and the Appellants' alternative valuation to be lodged was so that the Assessor had fair notice of the Appellants' case, and that the requirement that the Appellants should give notice of their intention to appear was to ensure that the Assessor was aware of which cases would proceed.

By letters dated 30th July the Appellants had lodged grounds of appeal but the grounds put forward pertained to a material change of circumstances appeal rather than a revaluation appeal. Also, they did not specify an alternative value or the grounds on which this had been arrived at. The Assessor sent letters to the Appellants dated 15th August 2011 advising them that in terms of the Regulations they were obliged to submit to him a written statement of their grounds of appeal, their valuation and the grounds on which that valuation had been arrived at and that since they had made no such submissions, he had assumed that they no longer intended to proceed with their appeal. He then wrote to the Appellants by letters dated 22nd August 2011 acknowledging receipt of their written statement of grounds but advising them that their letters could not also be used to lodge a material change of circumstances appeal and that this would require to be lodged separately. He also required them in terms of Regulation 10(2)(b) to provide written confirmation by 24th August 2011, that is, 2 days later, of their intention to proceed with the appeal. The letter also asked the Appellants to contact the Assessors' assistant to arrange a suitable date and time for discussion of the appeal.

The Committee did not find the Appellants to be in breach of Regulation 10(2)(b) in circumstances where the date specified in the Assessor's notice was less than 10 days after service of the notice.

The Committee also took the view in the circumstances that whilst the Appellants had failed to comply with Regulation 10(1)(b) and ought to have done so they did not think it was appropriate to grant the Assessor's application to have the appeal dismissed on this ground in circumstances where the Assessor initially appeared to have treated the Appellants as having lodged any grounds and had then acknowledged the grounds submitted without reference to the Appellants' failure to provide their valuations and the grounds on which these were arrived at.

The appeal would be recited for hearing and it would then be incumbent on the Appellants to comply fully with the procedural requirements laid down in the Regulations.

12 September 2011