

LANARKSHIRE VALUATION APPEAL PANEL

STATEMENT OF REASONS

RELATIVE TO APPEAL

by

Mr Hartley Crawford

relative to

Public House, Swan Inn, 102 Main Street, Banton,
Kilsyth

This appeal which was in respect of the 2010 Revaluation was cited for hearing at a meeting of the Committee of the Lanarkshire Valuation Appeal Panel on 13 June 2012. Mr Hartley Crawford attended in person. Mr Steven L Stuart QC 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) (a) and (b) of the said Regulations.

Regulation 10(1) (a) and (b) provides 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 – (a) the grounds of his appeal; and (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.

Regulation 10(3) provides that:-

- (3) If an appellant fails timeously to - (a) furnish the statement required in paragraph (1); *or* (b) ... the assessor may apply to the Committee to have the appeal dismissed and the Committee may grant that application if it thinks fit.

Mr Stuart informed the Committee that the Assessor had received nothing from the appellant other than the original notice of appeal. He referred the Committee to the postscript to the opinion of the Lord Justice Clerk in the recent decision of the Lands Valuation Appeal Court in the Centre West appeal (*The Assessor for Lanarkshire Valuation Joint Board v Jane Norman Limited and others* [2012] CSIH 50). He submitted that committees had been directed that they must deal rigorously with cases of non-compliance. A failure to comply with the Regulations should not readily

be excused. The present case concerned a party litigant, but any adjournment would cause substantial prejudice to the Assessor and to other parties whose cases were yet to be heard.

Mr Crawford stated that his wife had sent a couple of e-mails but he had no papers with him. It had all been done over the phone. He thought he had done everything he was supposed to do. His rates had doubled and all pubs were struggling.

The Committee carefully considered the submissions made to it. It also took into consideration the statement by the Lord Justice Clerk in the postscript to the Centre West decision that a Committee might justifiably show indulgence to a party litigant who had an imperfect understanding of the Regulations. It took the view however that, in circumstances where there had been absolutely no compliance on the part of the appellant, and there appeared to be no reasonable excuse for this, it was bound in the light of the recent decision referred to and the postscript to this to accede to the Assessor's motion and to dismiss the appeal.

14 June 2012