

LANARKSHIRE VALUATION APPEAL PANEL

STATEMENT OF REASONS

RELATIVE TO APPEAL

by

Shell (UK) Ltd.

in respect of

Service Station, Welcome Break Services, Abington,
Biggar ML12

This was a revaluation appeal. Mr Steiner of Turner Morum appeared for the Appellants and Mr Lander presented the case for the Assessor. There were two appeals before the Committee today relating to the same subjects. These appeals were by the present appellants, Shell (UK) Ltd and by Welcome Break Ltd both relating to the Service Station, Welcome Break Services, Abington, Biggar. Welcome Break Ltd were the occupiers of the site but Shell had an interest because they sold fuel from the site. The occupiers, Welcome Break Ltd., were represented by Savills, who had taken the lead in negotiations with the Assessor because their clients had access to turnover information which Shell (UK) Ltd. did not have. In relation to the appeal by Welcome Break Ltd the Assessor initially opposed the motion made for a continuation of that appeal and moved for dismissal on grounds of non-compliance, but then withdrew his objection and consented to postponement of the appeal to enable this to be recited. This was because enquiries made by the Panel Secretary during the course of the hearing had confirmed that the citation served upon Savills, although not returned by the postal authorities, had never been delivered with the result that they had not been given fair notice of the date for which the appeal had been cited.

In relation to the present appeal by Shell (UK) Ltd the Assessor had moved at the outset for dismissal on grounds of non-compliance with Regulation 10(1) and he maintained that stance notwithstanding the acknowledgement by the parties that it was appropriate that the appeal for Welcome Break Services should be postponed and recited. The Committee, having adjourned to consider the matter, decided that it was appropriate that the present appeal should be postponed and recited also. The Committee accepted that Savills acting for Welcome Break Ltd would naturally take the lead in dealing with the Assessor in relation to the valuation. In circumstances where Savills had not received the citation served and had accordingly

been unaware of this until after the time for lodging grounds had elapsed, no grounds of appeal had been lodged by Savills. Turner Morum did receive the citation served upon them and ought to have furnished the information required under Regulation 10(1). Mr Steiner explained that the valuation of filling stations was co-ordinated nationally and depended upon applying rates to correct facts. He had supplied the necessary factual information to the Assessor in August and September 2012. He had omitted to lodge formal grounds of appeal but had not been aware of any valuation issue. The Assessor already had full information concerning the particular point at issue which had been provided by him earlier and could not be said to have been taken by surprise. The Committee formed the view on the basis of the evidence presented to it that there may be substantive issues to be resolved by the parties in relation to the treatment of sales of bunkered fuel. In the Committee's view, both appeals were so closely linked that it would have been perverse for the Committee to reach a disposal in the present appeal in isolation in circumstances where in order to resolve the point at issue in the related appeal the involvement of the present Appellants, Shell (UK) Ltd., would be necessary to vouch the figures for the fuel supplied to the appeal site and the breakdown of those figures into their constituent parts. In the circumstances, the Committee considered that there was cogent justification to excuse the admitted failure on the part of the Appellants to comply with the Regulation 10(1).

They accordingly decided in the particular circumstances of the present case to refuse the Assessor's motion for dismissal and in the exercise of their discretion under Regulation 9(3) to allow this appeal to be postponed to be recited in due course along with the related appeal for Welcome Break Ltd.

11 February 2013

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