**2 September 2020**

**REFERRAL OF APPEALS: POSTPONEMENT**

Members will be aware of recent communications regarding the referral of outstanding appeals to the Lands Tribunal for Scotland and the impending deadline of 30th September 2020.

As a consequence of issues relating to the coronavirus pandemic, the Scottish Government intend to legislate for an extension to the 2017 revaluation timetable which will have the effect of moving the last date for revaluation appeal disposals from 31st December 2020 to 31st December 2021. Accordingly, all relevant deadlines for dealing with revaluation appeals will be provided with a 12-month extension.

As has been previously advised, applications for referral to the Lands Tribunal for Scotland require to be made more than 14 days before the date of any hearing before the Valuation Appeal Committee and, in the case of joint referrals, prior to 30th September 2020.

As a consequence of the proposed legislative changes, the assessors have suggested that it would be appropriate to seek a “continuation” of the appeal hearing – ie a postponement – rather than jointly referring the case to the Lands Tribunal.

As Alba members will be aware, the Old Faskally case remains outstanding and, at the present time, submissions have been made to the Tayside Valuation Appeal Committee for Tayside, with a view that they will provide a concluding decision to this case in reasonably early course.

Our legal advice is that the 2017 appeals – intended for the Lands Tribunal – should await the Tayside Committee’s determination of the outstanding 2010 appeals.

In light of the above, the recommendation by Alba to its members is that they should **agree to requests for continuation** of their 2017 appeal, as the proposed legislative change will provide an opportunity for appellants to propose referral to the Lands Tribunal in due course.

We do not believe this will cause further delay than is inevitable as a result of lockdown. Alba’s case against the Assessor – on behalf of both 2010 and 2017 appeals – will be taken forward as soon as the committee comes to a decision.