THE HIGHLAND & WESTERN ISLES VALUATION APPEAL COMMITTEE

Inverness, 25 July 2008

Subjects

Reference Number

Per Schedule Annexed

The Committee had before it applications from the Appellants' Agents, Atisreal UK, in the form of a letter of 30 June 2008 to the Committee's Secretary, to refer these Appeals for consideration to the Lands Tribunal for Scotland in terms of the relevant regulations within the Valuation Appeal Committee Etc (Scotland) Regulations 1995. The Assessor responded, in opposition, by letter to the Secretary of 11 July 2008 and this letter was also available for consideration by the Committee.

The Committee noted that the applications by way of letter of 30 June 2008 from the agents was made on the last possible day for lodging such applications. The Committee further noted that it is expressly stated in the Agents letter that they were acting without their clients' instructions to lodge the applications. The Committee took the view that this was a device by which the agents sought to extend the time

3

limit for lodging an application to the Tribunal and noted that in terms of Regulation 19 of the 1995 Regulations the extension of the time limit for lodging such an application is expressly prohibited. Furthermore, standing the statement by the Agents that they were without instructions from the Appellants in respect of the lodging of the applications, the Committee took the view that there were no valid applications before it by or on behalf of the Appellant and so refused to refer the applications.

In the event that the Committee was wrong to reach that conclusion it then went on to consider the merits of the applications. In support of the applications the agents sought to rely on sub paragraphs (a), (b), (c) and (d) of Paragraph (1) of Regulation 5.

The Committee noted the agents acknowledgement that "there is no dispute as to the methodology to be employed". The Committee also noted that the largest of the subjects referred to, Raigmore Hospital, Inverness, was the subject of an Appeal before this Committee at the last revaluation. Having regard to the representations made on behalf of the Appellants and the response by the Assessor, the Committee was not persuaded that the facts of the cases or the evidence likely to be led in support was likely to be sufficiently complex or highly technical in nature to warrant a referral nor did the Committee consider that the law applicable was beyond its ordinary competence nor that the cases raised fundamental or general issues likely to be used as a precedent in other cases.

For these reasons, if the applications before it did amount to valid applications for referral, the Committee would have been minded to refuse the applications.

The cases remain listed for hearing on 23 September 2008.