Local Government Housing and Planning Committee Tuesday 17 September 2024 24th Meeting, 2024 (Session 6)

Note by the Clerk on The Valuation (Proposals Procedure) (Scotland) Amendment Regulations 2024 (SSI 2024/186)

Overview

- 1. At this meeting, the Committee will consider the following Scottish Statutory Instrument—
 - The Valuation (Proposals Procedure) (Scotland) Amendment Regulations 2024 (SSI 2024/186)
- 2. The instrument is subject to annulment by resolution of the Parliament until 9 October 2024. The Committee is invited to consider the instrument and decide what, if any, recommendations it might wish to make.
- 3. More information about the instrument is summarised below:

Title of instrument: <u>The Valuation (Proposals Procedure) (Scotland)</u>
<u>Amendment Regulations 2024</u> (SSI 2024/186)

Laid under: 3ZA(7) of the Local Government (Scotland) Act 1975(a) and all other powers enabling Scottish Ministers to do so.

Laid on: 27 June 2024

Procedure: Negative

Deadline for committee consideration: 7 October 2024

Deadline for Chamber consideration: 9 October 2024

Commencement: 29 September 2024

Procedure

- 4. Under the negative procedure, an instrument is laid after it is made, and is subject to annulment by resolution of the Parliament for a period of 40 days beginning on the day it is laid.
- 5. Once laid, the instrument is referred to:
 - the Delegated Powers and Law Reform (DPLR) Committee, for scrutiny on various technical grounds, and
 - a lead committee, whose remit includes the subject-matter of the instrument, for scrutiny on policy grounds.

LGHP/S6/24/24/3

- 6. Any MSP may propose, by motion, that the lead committee recommend annulment of the instrument. If such a motion is lodged, it must be debated at a meeting of the Committee, and the Committee must then report to the Parliament (by the advisory deadline referred to above).
- 7. If there is no motion recommending annulment, the lead committee is not required to report on the instrument.

Delegated Powers and Law Reform Committee consideration

- 8. The DPLR Committee considered the instrument on 3 September 2024 and reported on it in its Report on Subordinate legislation considered by the DPLR Committee, 3 September 2024.
- 9. The DPLR Committee agreed to draw the instrument to the attention of the Parliament on reporting ground (i) "in that the instrument's drafting appears to be defective on account that regulation 2(9) does not operate as intended."
- 10. The DPLR Report expands on this, explaining that the Committee queried "whether section 17ZA(6) accurately reflects the policy intention because it sets a deadline for making a proposal by reference to the year in which that proposal is made. The effect is that the deadline is a rolling deadline, which does not appear to be the stated policy intention."
- 11. The Report goes on to explain that in its response, the Scottish Government confirmed that regulation 2(9) does not operate as intended and advised that it will bring forward an amending instrument to address this issue at the next suitable opportunity, and in any event, well in advance of 31 March 2026, which is the intended cut-off date for making a proposal in relation to an error in an entry in the valuation roll currently in force.
- 12. The DPLR Committee welcomed this commitment and had no other points to raise on the instrument.

Purpose of the instrument

13. The Policy Note accompanying the instrument states that—

"The purpose of these Regulations is to bring together in one instrument the procedures and timescales for the making and disposal of proposals and the timescales for the making of appeals.

The instrument also ensures the wording of the regulations delivers the policy intention set out in 2022 and discussed below that the earliest deadline for the assessor to issue notice of a decision on a proposal under the two-stage appeals system introduced on 1 April 2023, is 30 September six months before the start of the next revaluation year, that is to say 30 September 2025 in the 2023 revaluation cycle."

Consultation

- 14. The Policy Note confirms that the procedures and the timescales for the making and disposal of proposals were consulted on in 2021 and the Scottish Government <u>published an analysis of the consultation responses in 2022</u> along with its <u>response to the consultation</u>.
- 15. This Scottish Government response to the consultation confirmed that following consideration of responses, "the deadline for the disposal of proposals would be set at whichever is the latest of 30 September in the year before the revaluation year (that is to say 30 September 2025 in the 2023 revaluation cycle), 30 September in the year after the year in which the proposal is made, or the last day of the period of 12 months beginning with the date on which the proposal is made."

Committee consideration

- 16. At the time of writing, no motion recommending annulment of the instrument had been lodged.
- 17. Members are invited to consider the instrument and decide whether there are any points they wish to raise. If there are, options include:
 - seeking further information from the Scottish Government (and/or other stakeholders) through correspondence, and/or
 - inviting the Minister (and/or other stakeholders) to attend the next meeting to give evidence on the instrument.
- 18. It would then be for the Committee, at the next meeting, to consider the additional information gathered and decide whether to make recommendations in relation to the instrument.
- 19. If members have no points to raise, the Committee should note the instrument (that is, agree that it has no recommendations to make).
- 20. However, should a motion recommending annulment be lodged later in the 40-day period, it may be necessary for the Committee to consider the instrument again.

Clerks to the Committee September 2024