

**BRIEFING PAPER**

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## Assessor Information Notices

Assessors across Scotland have now started to issue Assessor Information Notices requesting rental and other information for non-domestic properties. The forms are a revamp of historic rental information forms long issued by Assessors and follow changes in legislation regarding the powers of Assessors to obtain information. The civil penalties (fines) are the new bit and should be taken seriously – these powers were conveyed on Assessors and enforceable from December last year and the procedure is governed by Regulations in cases of non-compliance. The reason for issuing now is because the Valuation Date for the next Revaluation is 1 April 2022. The next revaluation will come into effect on 1 April 2023.

Assessors have also changed the way in which the information is provided to an online form accessed at [www.saa.gov.uk](http://www.saa.gov.uk). In cases where a business has a large portfolio of properties, it may be possible to provide an annual bulk return by agreement with the Scottish Assessors Association, which would minimise the risk of receiving multiple notices.

Even if the recipient does not hold the information or if they consider the forms are not relevant to them, a response must be made to the Assessor within the timeframe stated in order to avoid a financial penalty. The fines are applied cumulatively and can amass to 71% of the Rateable Value of the property for continued breaches.

If you have any concerns or queries our rating team will be pleased to assist. Whilst the responsibility to complete the forms rests with the addressee, our team can also complete these forms and liaise with the Assessor to ensure compliance on behalf of ratepayers in certain circumstances.

*For further information or advice on Business Rates please contact our Head of Rating, Richard Foster:*

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