

PE2172/B: Allow late proposals to alter the Council Tax Valuation Band in exceptional circumstances

Petitioner written submission, 2 October 2025

Response to Scottish Government Submission (PE2172/A)

I note the Scottish Government's confirmation that under the 1993 Regulations, there is no discretion for Assessors or the First-tier Tribunal to accept a late proposal, regardless of circumstances. This is precisely the issue my petition seeks to address. The lack of any mechanism for discretion creates unfair outcomes for taxpayers who face serious life events (bereavement, illness, sudden relocation, etc.) during the 6-month period.

While the Government highlights that Assessors have an ongoing duty to maintain an accurate list, this is not an adequate safeguard. In practice, Assessors rarely initiate changes without a formal proposal, and the onus remains on the taxpayer — who may be unaware of their rights or unable to act within the strict timeframe. Without reform, many people in genuine hardship are locked out permanently, even where there is strong evidence that the banding is wrong.

Response to SPICe Briefing

The SPICe briefing confirms that Assessors have no discretion and that appeals outside 6 months are routinely dismissed. Importantly, it highlights that in England and Wales, taxpayers can request a "band review" at any time. This means Scottish taxpayers are uniquely disadvantaged, with no equivalent informal route. The result is a system that is less flexible, less transparent, and ultimately less fair.

The briefing also mentions resource pressures on Assessors. I recognise this concern but emphasise that my petition does not seek to open the door to unlimited retrospective challenges. Instead, I ask for a modest, proportionate safeguard: a power for Assessors or the Tribunal to accept late proposals only where there is clear evidence of an incorrect banding and exceptional personal circumstances that reasonably explain the delay. This would affect only a very small number of cases.

Fairness and Awareness

One crucial issue not fully addressed in the Government's submission or SPICe briefing is the lack of awareness. When moving into a property, taxpayers are not told of the 6-month limit. It is unreasonable to expect compliance with a deadline that most people do not even know exists. In my own case, I assumed — reasonably — that two adjoining, identical properties would be in the same band. Only when the neighbouring property was advertised for sale did I discover the discrepancy. By then, the 6-month window had long passed.

Conclusion

The current system leaves no route to correct a proven error in banding if the initial 6-month period is missed. This cannot be reconciled with principles of fairness. Scotland should follow the example of England by providing either:

1. A discretionary power for Assessors/Tribunals to accept late proposals in exceptional circumstances; or
2. An equivalent to the English “band review” process, so taxpayers can at least request reconsideration where evidence of an error exists.

Such a change would not undermine the efficiency of the system but would prevent obvious injustices.