

FIFE COUNCIL
ASSESSOR
Lands Valuation (Scotland) Acts
Valuation Notice

Assessor Service
Fife Council
Bankhead Central 2
Bankhead Park
Glenrothes
KY7 6GH
Tel: 03451 555533
email: fife.assessor@fife.gov.uk



1150/3327/1/1/2730699

316C

The Trustees Of The Alexander
Trust
Per Sam Parsons
Easter Kellie Farm
Pittenweem
Anstruther
KY10 2RF



In terms of the Lands Valuation (Scotland) Acts the following entry has been made in the Valuation Roll in respect of which you are shown as the proprietor, tenant or occupier. If any of the details shown below are incorrect, please make the necessary amendments and return this notice immediately. Details of this entry in the Valuation Roll are also available at www.saa.gov.uk.

Any appeal or enquiry relating to this notice should be made to the Assessor at the address shown above, or on-line, quoting the reference number and address. Additional information concerning appeals and other matters is included overleaf.

Date of Issue 06/11/2020

HEATHER HONEYMAN, Assessor

Valuation Roll in force from 1 April 2017

REFERENCE OF PROPERTY	231008090				
DESCRIPTION AND SITUATION OF PROPERTY	CAFE MILL HOUSE CAFE THE BOWHOUSE ST MONANS ANSTRUTHER KY10 2FB				
PROPRIETOR	TENANT		OCCUPIER		
THE TRUSTEES OF THE ALEXANDER TRUST			VACANT		
MARK *	NET ANNUAL VALUE	RATEABLE VALUE	APPORTIONMENT		EFFECTIVE DATE OF ALTERATION
			Res	Non-Res	
	7400	7400			01/04/2019

*** Markings under Rating and Valuation Acts**

- I - Industrial Lands and Heritages
- M - Subjects derated under the Mines and Quarries (Scotland) Order
- L - Buildings used for Livestock Production
- S - Stud Farm
- X - Entry made, by request, in terms of S11 of the Salmon Act 1986 for Fishery Board purposes only

Res/Non-Res – Denotes the residential and non-residential elements of part residential subjects

Your Rates Bill and Relief

This is not a rates bill. If you are the rateable occupier or other liable person in respect of this property your local Council will issue you with a rates bill. This is normally calculated by multiplying the Rateable Value of the property by the rate in the pound set by the Scottish Government. In some cases this amount may be reduced by rates relief schemes. Details of such schemes can be found on the Scottish Government website:

<https://www.mygov.scot/business-rates-guidance/>.

DETAILS OF THE ASSESSOR FOR FIFE COUNCIL'S PRIVACY NOTICE AND HOW THE ASSESSOR COLLECTS AND USES PERSONAL INFORMATION ARE AVAILABLE AT http://www.saa.gov.uk/fife/fife_privacy.html

NOTES

LODGING AN APPEAL

If you think that the values shown overleaf are too high (for example, by comparison with those for similar properties) the first thing you should do is to approach the assessor. Contact the assessor's office by calling, or by telephone, or by writing, as soon as possible.

If you have been unable to reach agreement with the assessor before the last date for lodging an appeal, which is 30th September in the revaluation year or 6 months from the date of issue of this notice whichever is the later (but see also "Time limits for appeal" below), you must ensure that you have lodged your appeal in writing or by email/online at www.saa.gov.uk before that date explaining why you think the valuation is wrong.

APPEAL HEARINGS

In most cases, your appeal will be heard by a valuation appeal committee, but you may settle the matter by agreement with the assessor at any time before the hearing. You may also withdraw your appeal at any time. The secretary of the valuation appeal committee will send you, at least 105 days in advance of the hearing, a notice to appear. If the date should be unsuitable, you should advise the secretary, or the assessor, without delay.

If you consider that your appeal has not been heard within a reasonable period of lodging it, you may request the valuation appeal committee to hear the appeal within such period as you may specify being a period not less than 105 days from the date of your request.

THE LANDS TRIBUNAL FOR SCOTLAND

If you consider your appeal is complex, highly technical or raises major issues of principle or law, you may apply to the valuation appeal committee, within any time up to 14 days before the date set for the hearing of your appeal, requesting it to refer your appeal to the Lands Tribunal for Scotland, a national body with the status of a court, instead of itself hearing the appeal. You may also make a joint application with the assessor for your appeal to be so referred. The assessor will give you further details and advice about this.

TIME LIMITS FOR APPEAL

You must lodge your appeal in writing or by email/online at www.saa.gov.uk to be with the assessor on or before the last date for appeal. This date varies with the kind of appeal. There are 3 kinds of appeal—

- (a) appeals against revaluation or a new valuation (if for example the property is newly built): 30th September in the revaluation year or 6 months from the date of issue of the valuation notice, whichever is the later;
- (b) if you are a new proprietor, tenant or occupier, you may appeal against the valuation in force when you took over the property but you must do this within 6 months of acquiring the interest in the property;
- (c) if your property has been affected by a "material change of circumstances", you may appeal *at any time until 6 months after the Roll ceases to be in force*. The phrase "material change of circumstances" is statutorily defined and if you think your property has been affected in this way you should discuss the circumstances with the assessor. The definition is—

"material change of circumstances" means in relation to any lands and heritages a change of circumstances affecting their value and, without prejudice to the foregoing generality, includes any alteration in such lands and heritages, any relevant decision of the Lands Valuation Appeal Court or a valuation appeal committee for the valuation area in which the lands and heritages are situated or the Lands Tribunal for Scotland under section 1(3A) of the Lands Tribunal Act 1949, and any decision of that Court, committee or Tribunal which alters the net annual value or rateable value of any comparable lands and heritages.

POWERS OF THE ASSESSOR TO CHANGE A VALUATION

The assessor may change a valuation in a number of circumstances. In particular the assessor may—

- (a) correct any error of measurement, survey or classification or any clerical or arithmetical error; and
- (b) take account of any material change of circumstances as in the definition given above.

In such a case where a valuation is amended, the assessor will issue a new notice and you will have a right of appeal in respect of such a change.

FURTHER ADVICE

The valuation roll may be inspected during ordinary business hours at the office of the assessor and at various other places throughout the area, such as main public libraries. It can also be searched online at www.saa.gov.uk.

If you have any questions or are uncertain about any aspect of your valuation or your appeal rights you should discuss them first with the assessor. The assessor may be able to settle matters without any further procedure.

Information on potential legal aid in respect of valuation appeals is at: <https://www.mygov.scot/business-rates-guidance/>.

Further information is available at the Scottish Government website: <https://www.mygov.scot/business-rates-guidance/>.

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Assessor for Fife Council
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