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**From:** Bruce Simpson (GVJB)

**Sent:** 02 September 2024 13:32

**To:** h.chowdhry@hotmail.com <h.chowdhry@hotmail.com>

**Subject:** Council Tax - Farquhar Road

Dear Ms Chowdhry

I refer to your outstanding proposal against the Council Tax banding of the above property.

Council Tax banding is based on the capital value of the property as at 1 April 1991, subject to a number of statutory assumptions detailed within The Council Tax (Valuation of Dwellings) (Scotland) Regulations 1992. Regulation 2 (d) states the following assumption:

“that the dwelling was in a state of reasonable repair”

With regard to your property, the discovery of RAAC concrete must be disregarded as this is a condition which is repairable.

A number of cases regarding repairs and property condition have been brought before the Court of Session and I will summarise the decision in the two principal cases below.

The property addressed as “14 Portnalong, Isle of Skye” was in a dilapidated state. The owner appealed that it should be excluded from the Council Tax list. The property was built in the 1920’s with stone gables, corrugated iron walls and an asbestos tiled roof, it had no plumbed in running water, no 13 amp electric supply and no sewage disposal facilities. The rear wing was totally derelict and the back room had its windows boarded up. The court decided that all the issues were repairable and that the property should be banded as if it was in a reasonable state of repair.

The second case involves a property at 5 Muirkirk Road, Strathaven. This was a semi-detached property which had been subject to settlement. The gable wall was out of plumb, the front and rear walls sloped backwards. Internally the walls were out of plumb and the floors sloped. Structural engineers recommended major works to resolve the matter. An appeal requesting the Council Tax band be reduced due to these factors failed as the property had to be valued as if it were in a reasonable state of repair.

It is my opinion, particularly in light of these previous appeals, that the discovery RAAC in your property falls under the reasonable state of repair assumption within the legislation and as such the current banding of the property is correct.

However, should you still disagree with the above, you do have the right to proceed to a formal appeal. In order to do so, you must appeal against this notice to the First-Tier Tribunal for Scotland within 42 days of the date of this statement. Details on how to make such an appeal can be found at [www.localtaxationchamber.scot](http://www.localtaxationchamber.scot).

Kind Regards

Bruce

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