

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

Scottish Government written submission, 11 September 2025

The Scottish Government welcomes the opportunity to respond to Petition PE2172 relating to the statutory time limits which apply to the submission of proposals for the alteration of a domestic property's Council Tax banding.

The legal framework for the alteration of the Scottish Assessors' respective Council Tax valuation lists is established by The Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993 ("the 1993 Regulations").

Any person liable for Council Tax who believes their property's Council Tax band is incorrect has a right to submit a formal "proposal" to the Assessor. However, this right is subject to statutory time limits as defined in Regulation 5 of the 1993 Regulations. Under the regulations, parties newly responsible for the Council Tax liability of a property may submit a proposal to the relevant Assessor for a six-month period starting on the date they became liable. The 1993 Regulations do not grant Assessors or the First-tier Tribunal discretion to extend this statutory period for exceptional personal circumstances or compassionate reasons.

If an Assessor does not agree with a validly made proposal, the proposer has a right of appeal to the Local Taxation Chamber of the First-tier Tribunal for Scotland for independent judgement.

Separate to the proposal system each Assessor has an ongoing duty to maintain an accurate Council Tax valuation list of properties falling in their area. The 1993 Regulations provide the powers for the Assessor to alter the list at any time if they are satisfied that an error has been made, either administratively or in terms the original valuation. This power is not dependent on the consideration of a formal proposal and is not subject to any time limit.

Therefore, anyone liable for Council Tax can contact their Assessor at any time to draw attention to a potential error in the allocation of the Council Tax band of their property and to request a review and, potentially, correction on the valuation list.

The issue of fairness raised in the petition is central to the Scottish Government's current work on Council Tax reform. The Scottish Government and COSLA have announced a joint programme of engagement to build consensus around reforms to make Council Tax fairer. A key principle of this programme is that future changes must be informed by robust data, expert analysis, and wide public consultation.

The Scottish Government has commissioned the Institute for Fiscal Studies (IFS) to carry out an initial stage of independent research. This will assess market trends, model the potential impacts of various reforms, and provide a strong evidence base for discussion.

This evidence base will support an extensive programme of engagement, which will include a formal public consultation, town hall events across Scotland, and focused discussions with experts and key stakeholders.

The findings from this comprehensive work will inform a debate in the Scottish Parliament in early 2026, shaping proposals for the next Parliament to consider.

I hope that you find this helpful.

Local Taxation

Scottish Government