

Briefing for the Citizen Participation and Public Petitions Committee on [petition PE2172](#) to allow late proposals to alter the Council Tax Valuation Band in exceptional circumstances, lodged by Sarah McFadzean

Overview of issues raised by the petition

When someone moves into a new home, they can apply to have their council tax band changed should they think their property is in the wrong band. This application is made to the local assessor and is known as a “proposal”. As noted by the petitioner, “proposals to alter the Council Tax Valuation Band must be made within 6 months of becoming liable for a property”. This deadline is set out in section 5 of [the Council Tax \(Alteration of Lists and Appeals\) \(Scotland\) Regulations 1993](#).

Background information

The petitioner states that “this rule is inflexible, and there is no allowance for late proposals even in cases of bereavement, serious illness, or other exceptional life events”. SPICe has contacted the Scottish Assessors Association (SAA) to check what flexibility is available and they confirmed:

“If a proposal is received by the Assessor out with the statutory time limits, then it should be deemed by the Assessor to be invalid. The person making the proposal can appeal the Assessor’s decision to treat the proposal as invalid to the [Local Taxation Chamber](#) (LTC).”

There appears to be little in the way of discretion available to the Assessor regarding the statutory time limits for receiving a council tax proposal.

In 2023, the Scottish Local Taxation Chamber considered [an appeal from a Clydebank resident](#) who had proposed a change to his property’s council tax band from C to B. The appeal was dismissed because the resident had moved into the property in 2011 and only made the proposal in 2020:

“As the appellant [the householder] became the taxpayer on 14 October 2011 a proposal that the Band is not the band which should have been so shown on the list would have to have been made by 13 April 2012 in order to be valid. It was the responsibility of the appellant and not the respondent [the assessor] (or the local authority who were paid the Council tax), to ensure that the proposal was validly made. The 1993 regulations make no provision for the tribunal to consider a “reasonable excuse” for a failure to comply with those Regulations and nor do they provide the tribunal with a dispensing power. As a consequence, the tribunal has no discretion to overlook the failure to

comply with the 1993 Regulations and hear an appeal when a proposal has not been validly made.”

“Material reduction in value” is an exception

The owner of a property or the person liable to pay council tax for it, may lodge a proposal to alter the valuation band **at any time** if they believe there has been a “material reduction” in the value of the dwelling (see [SAA website](#)). This is when the change in value may result from the demolition of part of the dwelling, a change in the physical state of its locality or the adaptation of the dwelling to suit a person who is physically disabled.

There is no mention of flexibility in cases of “bereavement, serious illness, or other exceptional life events” (examples highlighted by the petitioner).

The situation for council tax payers in England

The [equivalent English regulations](#) also place a deadline of six months on anyone “making a proposal”. These regulations were [amended and updated in 2009](#). Looking at a selection of “invalid” proposals on the [Valuation Tribunal for England \(VTE\) website](#), it certainly appears that the 6-month deadline is also adhered to in England. [One such decision](#) states:

“...the appellant had not lodged the proposal within six months of becoming the new taxpayer in respect of the appeal property. Therefore, having regard to the above [sub paragraph (5) of Regulation 4, 2009], the panel found that the proposal submitted by the appellant on 19 November 2020 had been invalidly made and accordingly dismissed the appeal.”

The VTE provided this useful table in one of [its 2020 decisions](#):

Decision and reasons	
12	Regulations 3 and 4 of The Council Tax (Alteration of Lists and Appeals) (England) Regulations 2009, set out the restrictions on the alteration of valuation bands, and the circumstances and periods in which proposals may be made. The restrictions can be summarised as follows:
Event giving rise to proposal	Interested person may make a proposal...
After the list is compiled a person becomes the taxpayer in respect of the dwelling for the first time	Within 6 months from the date of becoming the taxpayer
Listing Officer has altered the List	Within 6 months from the date of alteration
Band appears incorrect following a Valuation Tribunal decision, or High Court appeal	Within 6 months from the date of decision
Material reduction	At any time
Material increase	At any time

This same decision also stated (my emphasis):

“The Listing Officer is under a statutory duty to ensure that the valuation list is fair and correct, and therefore all taxpayers have the right to ask the Listing Officer to check that their band is correct at any time. [The appellant] confirmed that he had completed a **band review**, and he was satisfied that the band is correct.”

[Guidance published by the UK Government](#) states that taxpayers in England can ask for their band to be *reviewed* even if they have been paying council tax on a property for more than 6 months. This is called a “band review” rather than “making a proposal”:

“The VOA [Valuation Office Agency] has responsibility for maintaining accurate Council Tax Lists. When evidence suggests that a band may be inaccurate, a taxpayer may request a band review. The VOA will investigate and, if necessary, change the band. The taxpayer does not have the right to appeal the outcome of a band review.”

As explained in a [recent blog post from the VOA](#): “when you make a proposal [i.e. you moved in less than six months ago], by law we must review your band”. For an informal band review, “the same legal rights do not apply, and [the VOA] only take your request forward if you provide strong evidence that your band is wrong”. (See also House of Commons Library [Council tax: FAQs briefing](#)).

Money savings expert, Martin Lewis, wrote an article on [how to check & challenge your Council Tax band](#) (updated June 2025). He writes:

“The system in Scotland is based on Scottish law, which means there are subtle differences to the system in England.

In reality, in Scotland there *isn't* an informal route to challenge your band if you can't challenge formally. That means you should always go through the formal system of challenging, known as making a proposal.

If you've lived in your property for more than six months, and if nothing substantial has changed to your property to give you formal proposal rights, but you're convinced your band is incorrect, it's not going to be easy to get your band changed. But if you can persuade an assessor, via the formal route, that the band is wrong, it *might* be possible for them to lower your band. You'll need very strong evidence.”

SPICe has contacted the House of Commons Library, the Scottish Government and the English Valuation Office Agency. SPICe has not been able to identify what differences there are in the English and Scottish legislation when it comes to band reviews. However, the Scottish Assessors Association confirmed that “band review is not a legislative option in Scotland”.

Possible impact of changes on Scottish assessors

It is likely that a change in procedures in Scotland could have an impact on Scotland's 14 assessors, i.e. there may be resource implications. During a [session on council tax revaluation in February](#), the Local Government, Housing and Planning Committee heard that assessors are already under pressure with existing workloads.

[Data published by the UK Government](#) shows that there was a spike in the number of band reviews requested in the years following 2004-05 (over 70,000 in England in 2007-08). Media coverage in early 2007 drew public attention to the process of taxpayers challenging their council tax band. As a result, the number of band reviews increased.

Scottish Parliament and Scottish Government work in this area

In early 2025, the Local Government, Housing and Planning Committee [held a short inquiry](#) looking at potential changes to the current council tax system. Although this specific issue was not discussed, the wider issue of revaluation certainly was. The [Committee concluded](#) that "revaluation is a necessary prerequisite to any further changes to the system being considered".

The [Scottish Government has made it clear](#) that it is not planning to undertake a nationwide Council Tax revaluation any time soon.

Members are reminded that local taxation is a devolved area.

Greig Liddell

Senior Researcher

7 July 2025

The purpose of this briefing is to provide a brief overview of issues raised by the petition. SPICe research specialists are not able to discuss the content of petition briefings with petitioners or other members of the public. However, if you have any comments on any petition briefing you can email us at spice@parliament.scot

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