



THE SCOTTISH OFFICE

Local Government Finance Group

New St. Andrew's House
Edinburgh EH1 3TG

Telephone 0131-244 5067
Fax 0131-244 4785

To all consultees
on the attached list

20 June 1995

Dear Sir

**LOCAL GOVERNMENT REFORM: VALUATION APPEAL PANEL
ORGANISATION AND ADMINISTRATION**

1. Valuation Panels are appointed for each valuation area by the Sheriff Principal and the members of independent Valuation Appeal Committees which hear rating valuation and council tax appeals are drawn from these Panels. The detailed rules concerning the appointment and organisation of Panels are set out in The Valuation (Local Panels and Appeal Committees Model Scheme) (Scotland) Order 1975, Statutory Instrument 1975 No.1220. Under Section 29 of the Local Government etc (Scotland) Act 1994 this Order requires to be revised and new regulations are required for the period following 1 April 1996.
2. I enclose a consultation paper seeking your views on aspects of the Model Scheme which it might be desirable to change and seeking comments on the detailed content.
3. Please send your comments, **by 28 August 1995 at the latest** to Mrs L Sexton, Room 6/118 at the above address.

Yours faithfully,

A G BEATTIE

**LOCAL GOVERNMENT REFORM: VALUATION APPEAL PANEL
ORGANISATION AND ADMINISTRATION**

LIST OF CONSULTEES

Association of Sheriffs Principal (copy to each Sheriff Principal)
The Accounts Commission
Confederation of British Industry (Scottish Office)
Convention of Scottish Local Authorities (copy to Shadow Authorities & Islands Councils)
Faculty of Advocates
Federation of Small Businesses (Scottish Branch)
Institute of Revenue, Rating and Valuation (Scottish Branch)
Law Society of Scotland
Panel Secretaries Association
Regional Valuation Panel Chairmen's Committee
Scottish Assessors Association
Scottish Chambers of Commerce
Scottish Committee of the Council on Tribunals
Scottish Council (Development and Industry)
Scottish Valuation Advisory Council
The Royal Institute of Chartered Surveyors in Scotland

VALUATION APPEAL PANEL ORGANISATION AND ADMINISTRATION: SUCCESSOR TO THE MODEL SCHEME

A Consultation Paper by The Scottish Office

Background

1. Section 29 of the Local Government etc (Scotland) Act 1994 (copy attached) requires fresh Regulations to be drawn up to cover the structure and organisation of Appeal Panels following 1 April 1996.
2. It is anticipated that the Appeal Panel and Committee regime that will operate following 1 April 1996 will, in most respects, be a continuation of the present arrangements which are contained within the Valuation (Local Panels and Appeal Committees Model Scheme) (Scotland) Order 1975. The purpose of this paper is to seek views on aspects of the Model Scheme which it might be desirable to change and to seek comments on the detailed content of the new Regulations.

Overall Framework

3. It is Ministers' intention that one Panel should be constituted to correspond with the area of each authority or Joint Board appointing an Assessor for the same area. This will mean, for example, that there will be one Panel for the combined Highland and Western Isles area. It is appreciated that this might present some difficulties, for reasons of continuity with the arrangements currently in force, in parts of Strathclyde. Ministers are therefore prepared to consider arguments for having a single Panel covering more than one area, eg combining Renfrewshire, Glasgow and Argyll and Bute and Dumbarton. The purported advantages of departing from the general regime should, however, be clearly presented.
4. Under the existing arrangements, appointments to Valuation Appeal Panels are made by Sheriffs Principal but the responsibility for funding rests with the relevant Valuation Authority. It is intended that the responsibility for funding Appeal Panels and Committees will continue to rest, as at present, with the relevant Valuation Authority or, as the case may be, Joint Board. It has been argued that funding would better rest elsewhere. It is not considered appropriate, however, for the Secretary of State to assume this responsibility directly; for him to do so would be a step back from the principle of decentralising power to a local level and would not necessarily lead to greater resources being available to appeal panels or local authorities. It will, of course, be for the Authority or Board to consider its internal management arrangements so as to ensure that the Appeal Panel is seen to operate independently. Responsibility for funding the Appeal Panel might be exercised directly by the Authority or Board and not, for example, by the Assessor on their behalf. We understand that, at present, Committees and their Secretaries are often funded through a budget held by the Assessor's Department. If these responsibilities were exercised through the relevant Administration or Finance Department servicing the Authority (which might be the Administration or Finance Department of one Authority acting as the servicing agent for a Joint Board) then the separation of the Appeal Panel from the Assessor might be more visible and there might be less concern expressed over the panel's independence.

5. Views are sought on the proposed changes to the existing arrangements set out below. It would be helpful if, in putting forward their views, on these proposals or any other changes consultees wish to propose, respondents would comment on the benefits and/or disadvantages of the proposed changes to the present arrangements.

Size Of Panel And Appointment Of Members

6. Under the present Model Scheme a Valuation Appeal Panel should consist of not less than 15 and not more than 60 persons appointed by the Sheriff Principal after consultation with the Valuation Authority and such other persons as he may think fit. We are aware however that some Panels have faced operational difficulties as a result of the numerical restrictions on the size of each Panel. It is proposed to overcome this difficulty by reducing the lower threshold for the size of a Panel to 12 members and to give the Sheriff Principal unfettered discretion as to how large the upper limit of the Panel might be above that.

7. Whilst there is no proposal to alter the existing arrangements whereby Sheriffs Principal have unfettered discretion over the appointment of Panel Members, in order to widen the scope for the recruitment of panel members and to facilitate any local difficulties in recruitment, Sheriffs Principal may wish to consider seeking nominations from as many representative bodies as possible including, for example, Trades Councils and Academic Institutions. Sheriffs Principal may also wish to consider the possibility of advertising for members through an advertising scheme or publicity campaign along the lines of that used to recruit members of Children's Panels.

8. It is intended that the present situation should continue whereby it is the responsibility of Panel Chairmen and Panel Secretaries to arrange necessary training of Panel Members.

9. It is proposed that the terms of appointment and age restrictions on appointment will continue broadly as at present. The Sheriff Principal shall make any appointment which he considers desirable to fill a vacancy created by the death, resignation or termination or appointment of a panel member or to increase the number of members. The term of office shall be for a period not exceeding 5 years and no person shall be appointed to a Panel for a term of office which would commence after they have reached 70 years of age. The Panel Secretary shall notify the Sheriff Principal of any vacancy in the membership of the Panel as it occurs, and shall give such notification 6 months before a retirement or the expiry of a term of office is to take effect. Section 29(7) of the Local Government etc (Scotland) Act 1994 continues the existing arrangement whereby, in the case of the area served by a Panel being situated in more than one Sheriffdom, the Secretary of State directs which Sheriff Principal shall make the appointments.

10. Under the Model Scheme Order, one half or as near as may be of the members were originally appointed for a term ending on 30 September 1977 and the remainder of the panel members were appointed for a term ending on 30 September 1980. With equivalent renewals this has provided for staggered retirements and reasonable continuity. It is therefore proposed to adopt similar arrangements again with, one half of each Panel being due for re-appointment in 1997 and the other half of the Panel in 2000.

11. Given the seriousness of the position, dismissal should continue to be by the Sheriff Principal subject to confirmation by the Lord President of the Court of Session.

Residence Requirements

12 Under Section 29(4) of The Local Government etc (Scotland) Act 1994 all members of a Valuation Appeal Panel shall reside or be engaged in business or be employed in the valuation area or areas for which the Panel is responsible. The residence requirement will, of course, apply to the area of all the Authorities within a Joint Board area where the Panel is for such an area.

Transitional Arrangements

13 Particularly in Strathclyde Region, it might help to ensure continuity if additional members can be appointed to the present Panel to ensure a sufficient body of experienced Panel members is available in each successor area. In order to make such appointments, Sheriffs Principal may wish to seek the Secretary of State's consent to a derogation from the current upper limit for Panel membership.

Chairmen

14 Under the Model Scheme, the Sheriff Principal may appoint one of the Panel Members as chairman of the Panel, after consultation with such persons as he thinks fit and such numbers of deputy chairmen as he considers necessary. Appointment is for the same term as their current appointment as a panel member although there are provisions for re-appointment. It is intended that the Sheriff Principal should continue to have unfettered discretion over the appointment of chairmen but in order to ensure that appropriate experience of the operation of tribunals is utilised to the full, it is suggested that preference be given to persons with legal qualifications as either a Solicitor or Advocate or to persons with prior experience for at least 3 years as Chairman of another statutory tribunal.

15 Given the seriousness of the position, dismissal should continue to be by the Sheriff Principal subject to confirmation by the Lord President of the Court of Session.

Deputy Chairmen

16. In order to encourage the organisation of business through area-based committees each of which might normally be chaired by a Panel Deputy Chairman, Sheriffs Principal should be able to appoint as many Deputy Chairmen of a Panel as are necessary, after consultation with the Chairman. For example, if 10% of the number of members of the Panel were appointed as Deputy Chairmen, this would ensure that even the smallest Panel would have one Deputy Chairman and larger Panels would have enough to provide for these people to be the Chairmen of several separate area based Committees. In particular, in the case of Highland and Western Isles, regardless of where the Chairman was resident, it would be possible to appoint separate Deputy Chairmen resident on the mainland and in the Western Isles. This would allow Committees to operate in each part of the combined area without excessive travel unless there was a positive desire to use a "mixed" Committee for particular cases.

Secretary and Assistants

17. Under the existing arrangements, the Sheriff Principal appoints a Secretary and, after consultation with the Valuation Authority and the Panel Chairman, may appoint an Assistant Secretary or Assistant Secretaries. These arrangements do not allow the funding body to have a free hand to negotiate remuneration.

18. Views are sought on a possible alteration to the present arrangements for the appointment of Panel Secretaries and their Assistants designed to give funding authorities a more direct role. While noting that the Secretary must not be an employee of the Valuation Authority it might be suggested that it should be for the Valuation Authority to appoint the Panel Secretary subject to confirmation by the Sheriff Principal. If this approach were adopted the Sheriff Principal might give guidance as to the qualifications or experience that could expect to be confirmed. In this way the funding Authority should be able to exert a much more direct control over the costs and performance of Panel Secretaries while still leaving to the Sheriff Principal the responsibility for confirming that somebody is a suitable person to handle procedural matters for a statutory tribunal. Both aspects have to be safeguarded. This arrangement would provide the Valuation Authority or Joint Board with the scope to open the position to advertisement or competitive tender.

19. If this approach were followed then payment for a Secretary's services would be determined by the Valuation Authority or Joint Board and it might be suggested that this could be agreed on selection. If appointment and remuneration are agreed together then a satisfactory arrangement should be reached for all concerned.

20. It is suggested that the Authority or Joint Board should also be able to appoint Assistant Secretaries subject to consulting the Chairmen of the Panel as regards the number of these posts and obtaining the approval of the Sheriff Principal.

21. As an alternative approach, the valuation authority might have the opportunity to determine the basis and level of remuneration for Secretaries prior to the Sheriff Principal making an appointment.

22. The restrictions on appointments are continued by section 29(4) of the Local Government etc (Scotland) Act 1994. This means that the Secretary or Assistant Secretary would be unable to appear before Committees themselves whether in person or through a partner.

Accommodation

23. As at present this should be provided by the Valuation Authority or Joint Board, as the relevant funding body. They should note, however, the desirability of hearings taking place in "neutral" premises so as to preserve the VAC's independence in the eyes of appellants.

Individual Committees

24. Under the existing arrangements, a Committee comprises a Chairman plus a minimum of 3 and a maximum of 6 other members, with a quorum set at 3. It is proposed that individual committees would continue to have the Chairman or a Deputy Chairman of the Panel as the normal Chairman and that the quorum should be as at present. We would welcome any views related to changes on this point.

25. It will continue to be for Panel Chairmen, working along with their Deputies and Secretary, to consider internal organisational matters. Notwithstanding that, it is suggested that those Panels which have either significant caseloads or large geographical areas should consider very strongly drawing the members of any Committee locally (e.g. for the area of a unitary authority in the central areas or from combinations of old District Council areas in the Highlands) with only the Chairman or Deputy Chairman who is acting as Committee Chairman having to travel any significant distance. As noted above, in the context of Deputy Chairmen, it should be possible to arrange matters so that even that is required infrequently. This is broadly what happens already in a number of areas; for instance we understand that in Tayside the Panel operates, in practice, as if it were 3 quite separate Panels relating to the present District Council areas.

26. It may be that, in some cases, "mixed" committees might be desirable. For example, if this approach were being adopted in Orkney and Shetland and appeals were lodged in respect of Oil Supply Bases in each area which were thought to raise similar issues then it is possible that the Panel Chairman might decide that the appeals for both areas should be heard before the same "mixed" Committee. There would be no requirement to do this, however.

Expenses

27. Under the existing arrangements, members of an Appeal Panel or Committee are not remunerated. The expenses incurred by these Panels and Committees are defrayed by the Valuation Authority (Section 4(5) of the Local Government (Scotland) Act) 1975.

28. At present, the allowances which are available to Valuation Appeal Committee Members are as follows:

28.1. Valuation Appeal Committee members **who are local authority councillors** may be eligible for certain allowances, which are laid down in the Local Authorities etc (Allowances) (Scotland) Amendment Regulations 1995. Provision is made for allowances as follows:

a. basic allowance (under section 18(1)(a) of the Local Government and Housing Act 1989 ("the 1989 Act") and regulation 6);

b. special responsibility allowance (under section 18(1) (c) of the 1989 Act and regulation 7);

c. attendance allowance (under section 18(1)(b) of the 1989 Act and regulation 8); and

d. conference attendance allowance (under section 47 of the Local Government (Scotland) Act 1973).

The entitlement to basic, attendance and special responsibility allowances depends on the scheme made by each local authority and all of these allowances count against the authority's cash limit for the year. It is for the Valuation Authority to set the rates of allowances subject to a standard maximum laid down by the Secretary of State.

28.2. Valuation Appeal Committee members **who are not local authority councillors** may be eligible for a financial loss allowance. The amounts which are maxima, are set out in Regulation 22 of the Local Authorities etc (Allowances) (Scotland) Regulations 1991 as amended and are reviewed regularly.

28.3. However, a new system of allowances has been introduced for members of the shadow and islands authorities. **The system will apply to members of all the new councils and the islands councils from 1 April 1996.** Under the revised regulations, all members of local authorities are entitled to receive a basic allowance. At current rates this will be £5,000, £5,500 or £6,000 depending on the population of the authority's area. The total amount which a council can pay for basic allowance and attendance allowance is calculated by multiplying the appropriate amount for the authority by the number of councillors. Councils may then, if they so wish, pay attendance allowance of up to 25% of that amount. In addition, authorities may, at their discretion, pay special responsibility allowance for members who have certain designated responsibilities eg chairmen of committees etc. The amount which they pay in special responsibility allowance is at the council's discretion and simply counts against the council's overall cash limit. Conference allowance under Section 47 of the Local Government (Scotland) Act 1973 continues to be payable as before.

28.4. It is proposed that the arrangements for payment of expenses to Valuation Appeal Committee members **who are not members of a local authority** should continue to be payable as before. This is in line with the position for a variety of other lay tribunals.

28.5. In all cases, Valuation Appeal Committee members may be eligible for travel and subsistence allowances determined by the funding authority, the rates for which must not exceed limits specified by the Secretary of State. These rates are reviewed annually.

29. It is proposed that the arrangements for payment of loss of earnings allowance and travel and subsistence should continue broadly as at present. Present arrangements for both allowances and travel and subsistence allow the Valuation Authority to fix the rates subject to maxima set by the Secretary of State. There is no obligation on them to adopt these maxima, however, and it has been argued that their responsibilities in this respect need to be more closely focused. In this way the responsibility for determining the costs associated with Panels as well as funding them will clearly rest with the Valuation Authorities or Joint Boards, as the case may be. It must be emphasised, however, that this responsibility rests with the Authority or Board and should not be administered through the Assessor's Department.

Consultation

30. Ministers would welcome the views of all organisations to whom these proposals are relevant. Please send comments **by 28 August 1995 at the latest** to:

Mrs L Sexton
Local Government Finance Division 1
The Scottish office Environment Department
Room 6/118
New St Andrew's House
EDINBURGH
EH1 3TG
Tel 0131-244-5067 (Fax 0131-244-5065)

31. The Government may wish to make responses to this letter available for public inspection which would be done by placing them in the Library in New St Andrew's House. Unless you indicate that your response is confidential, we shall assume that you have no objection to it being treated in this way and would be grateful if you would please supply an extra copy for this purpose.

PART I

(4) Valuation rolls made up under this section shall be made up in the form prescribed for the purposes of section 1 of the 1975 Act; and subsections (4) and (5) of that section shall apply to such rolls as they apply to valuation rolls made up under subsection (1) of that section.

(5) An assessor shall make up a valuation roll under this section by extrapolating from the existing valuation rolls, and accordingly, except to the extent that alteration of the valuation roll may be required to be carried out under section 2 of the 1975 Act (alteration to valuation roll in force), shall not make any alteration of the entries in the roll for the purposes of a roll made up under this section.

29.—(1) With effect from 1st April 1996—

(a) valuation appeal panels and valuation appeal committees shall be constituted for each valuation area, in accordance with the provisions of this section and with regulations made by the Secretary of State, for the purpose of hearing and determining appeals and complaints—

Valuation appeal
panels and
committees.

(i) under the Valuation Acts; and

(ii) under sections 81(1) and 87(6) of the 1992 Act (council tax appeals); and

(b) every local valuation panel and valuation appeal committee constituted under section 4 of the 1975 Act shall cease to exist, and that section shall cease to have effect.

(2) A valuation appeal committee shall consist of members of a valuation appeal panel, and members of such a panel shall be appointed by the sheriff principal after such consultation as he thinks fit.

(3) Regulations under this section may make provision—

(a) for one valuation appeal panel to be appointed to serve two or more valuation areas;

(b) as to—

(i) the qualifications of members of a valuation appeal panel, and of any secretary or assistant secretary to be appointed to such a panel;

(ii) the maximum and minimum number of members of any such panel; and

(iii) the termination of the appointment of such members;

(c) with respect to the appointment of—

(i) one of those members as chairman of the panel;

(ii) such number of deputy chairmen as the sheriff principal considers appropriate; and

(iii) a secretary and, if the sheriff principal considers it necessary, an assistant secretary or assistant secretaries of the panel;

(d) as to—

(i) the number of valuation appeal committees to be formed from a valuation appeal panel;

(ii) the maximum and minimum number of members of such a committee; and

PART I

- (iii) the manner in which members of a valuation appeal committee are to be selected from a valuation appeal panel;
- (e) as to the terms and conditions of employment (including remuneration and allowances) of any secretary or assistant secretary of a valuation appeal panel;
- (f) as to the payment to members of a valuation appeal panel and a valuation appeal committee of such allowances as the Secretary of State may determine;
- (g) as to the defraying of any expenses incurred by a valuation appeal panel or committee; and
- (h) for any other matter which appears to the Secretary of State to be necessary, expedient or appropriate for the purpose of the administration of valuation appeal panels and committees,

and regulations under this section may make different provision in respect of different valuation appeal areas or different valuation panels.

(4) All members of a valuation appeal panel shall reside or be engaged in business or be employed in the valuation area or areas for which the panel is responsible; and no person appointed as the secretary or an assistant secretary of a panel shall be an officer of a local authority or shall by himself or by any partner or assistant appear before a valuation appeal committee for that area.

(5) A valuation authority may pay reasonable subscriptions, whether annually or otherwise, to the funds of any association of members or officers of valuation appeal panels or valuation appeal committees formed for the purpose of consultation as to the common interests of those panels or committees and the discussion of matters relating to valuation.

(6) The provisions of the Valuation Acts with regard to appeals and complaints shall, with any necessary modifications, apply to a committee constituted under this section in like manner as they applied before 1st April 1996 to a committee constituted under the 1975 Act.

(7) Where the area served by a valuation appeal panel is situated in more than one sheriffdom, its members shall be appointed by the sheriff principal for such one of those sheriffdoms as the Secretary of State may direct.

(8) Regulations under this section shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Rating authorities.

30. The rating authority for any local government area shall be the local authority for that area and, in this Act and in any other enactment (whether passed or made before or after the passing of this Act), the expression "rating authority" shall be construed in accordance with this section.

AGENDA ITEM No. 4
NORTH LANARKSHIRE COUNCIL

Source DIRECTOR OF PLANNING AND DEVELOPMENT
Destination CHIEF EXECUTIVE
Subject VALUATION APPEAL PANEL ORGANISATION
Date 17 August, 1995
My Ref SCC/KEL (AY)
Your Ref
Distribution FILE

I refer to your recent memo and attached correspondence from The Scottish Office.

Before commenting on the circular in detail, the current arrangements are set out below:-

1. The valuation appeal panels decide on appeals for alterations to rating and Council tax valuations.
2. The panel is a voluntary group appointed by the Sheriff Principal, comprising members of the public and Council members. The group, much like JP's, are paid only expenses and loss of earnings.
3. The panel is served by a Secretary and Administration Staff, who are full time employees within the Assessor's Office. The Assessors are themselves employees of the appropriate Regional Council.
4. The new North Lanarkshire Council is currently covered by 3 Assessor's areas.

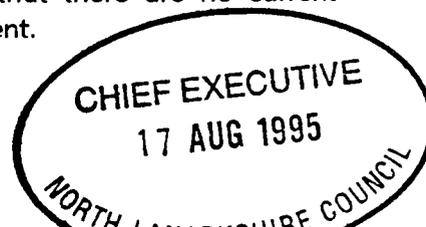
Returning to the circular, I would comment as follows:-

(a) Overall Framework:-

3. One panel per authority appears a logical arrangement. However an argument could be made for having a "Joint Board" for North and South Lanarkshire based on providing continuity of treatment across the former Monklands, Motherwell, Hamilton and Clydesdale Districts. It is suggested only if by doing so, would reduced the overheads.
4. Preserving the "independence", and perceived "independence" of the panels is vital. I would agree that funding arrangements are put in place which give this appearance. These should also divorce the panel funding from the Assessor's budgets.

(b) Size of Panel and Appointment of Members

6. The lowering of the maximum number of panel members should not have any effect on an authority the size of North Lanarkshire. I understand that there are no current problems of staffing the panel in Lanark Division at the moment.



Too large a number could lead to increased costs on training for example. A large number could also result in each member of the panel serving on a small number of hearings. This could in turn mean that they do not get the opportunity to build up a level of expertise.

The numbers appointed is a balance between the above and filling the requirements of the hearings.

7. It is an excellent idea to attempt to widen the areas from which members of panels can be appointed. Nominations from interested or qualified parties should be considered.

Care at all this should be given to the level of expertise required to sit on hearings, particularly where the complex rating issues are being considered. There is also the possibility of conflict of interest, i.e. a panel member could own a property of the same type and at the same location as that being appealed.

- 9/10. 5 years is a reasonable length of service, as it allows a level of expertise to be gained. It is also the current interval between valuations. The upper age limit for serving is one which requires an input from the Council.

The rotation of half the panel at different intervals provides the continuity required.

(c) **Residence Requirements**

12. Residing within the valuation area has the advantage of providing a knowledge of the background in the area.

(d) **Transitional Arrangements**

13. The proposal would provide an element of continuity.

(e) **Chairmen**

14. It appears logical for the Chairman to have the appropriate background, i.e. legal qualification or tribunal experience.

The Council as funders may wish to nominate suitable persons to the Sheriff.

(f) **Deputy Chairmen**

16. I would agree that by having a large number of Deputy Chairmen would allow panels to convene in different locations or more frequently if the caseload was large.

Following a form 14 above, it would appear that these Deputy Chairmen should have the appropriate qualifications and experience. I am not sure whether it is likely that the required number of appropriately qualified people will be available and willing to serve on panels.

(g) **Secretaries and Assistants**

- 18/22. I would suggest that the appointment of Secretary and Assistants should be carried out in consultation with the Sheriff. The advantage to the authority would be that it could be in control of the recruitment and costs. Doing this makes it more difficult to exhibit the independence of the Secretary and the panel, but in any case it is an accounting exercise.

Assistant Secretaries and Administration should be treated in the same fashion.

(h) **Accommodation**

23. Given North Lanarkshire Councils current accommodation problems, it is difficult to envisage "neutral" premises being available. Of course, conference facilities could be hired for the hearings, but this would add to the expense. Currently, Lanark valuation hearings take place in the Council Chambers in the Regional Council office in Hamilton.

(i) **Individual Committees**

24/26. The numbers on a Committee hearing appear acceptable, as do the suggestions on having more than one in an area.

Mixed Committees dealing with similar property in different areas is a step forward and will cut down on variations across valuation areas.

(j) **Expenses**

27/29. The suggestions leave the matter open where members are concerned. Loss of earnings and expenses in the current system, I can see no advantage in altering these.



SUMMARY

New Proposals

- (1) Panel matches new Council area
 - Logical, easy to manage.
 - Joint boards could reduce costs.
 - Current constancy of approach in Monklands, Motherwell, Hamilton and Clydesdale with joint Boards.
- (2) Widen catchment for members
 - Excellent idea.
 - NLC could make nominations.
 - Possible problems with finding people with experience of complex issues.
 - Conflict of interest.
- (3) Length of Service
 - 5 years with half of panel rotated ensures continuity across 5 year revaluation pattern.
- (4) Chairmen
 - Legal or tribunal experience necessary.
 - NLC may wish to make nominations.
- (5) Deputy Chairmen
 - Good idea to have large number, e.g. 10% to allow for increased number of meetings.
 - May be difficult to find this number of people if they require experience outlined in (4) above to Chair meetings.
- (6) Secretaries & Assistants
 - Authorities should control recruitment.
 - Ensures control and cost management.
 - Must set up financial system to show "independence".
- (7) Accommodation
 - Difficult to find neutral accommodation unless rented for the hearings.
- (8) Committee numbers
 - Minimum 3, maximum 6, workable.
 - "Mixed" Committees an improvement. Ensures continuity of approach across valuation area boundaries.
- (9) Expenses
 - Authorities can fix those payable to councillors; financial management advantage.