

Paper MSFWG0918

Prepared by the Association of Salmon Fishery Boards

ASSESSMENT SYSTEM.

INTRODUCTION

District Fisheries Boards are funded by a statutory power of levy on all proprietors of fisheries. The amount levied is based on the rateable value set by the Regional Assessor, and entered on the Valuation Roll. The rateable value is based on the hypothetical rental value. The rate in the £ is decided by the Board and applies equally to all assessments.

THE PRACTICE.

There are fourteen assessors in Scotland. Many District Boards fall in more than one assessment area. The Forth District Fishery Board has four assessors. Whilst the Scottish Association of Assessors tries to standardise its methods, there will always be disparities of interpretation.

The Fishery Boards in Scotland raise around £3.14 million per annum (2007) from its proprietors. Rateable values, and thus assessments vary enormously, dependant on catch and on method of catch. Unused fisheries are still assessed, on hypothetical rental value.

Although there is a difference between rivers, in 2007, in Scotland the average levy on a rod caught salmon/grilse, whether returned or not was £36. For every net caught fish, it was £3. Local variations can be even greater, and examples are attached.

The individual can appeal his or her assessment, within a certain time frame, when notified of the assessment, on change of circumstance and on change of ownership. The Board cannot appeal, but can put in a complaint.

THE PROBLEM.

The present system is laborious, expensive, time-consuming and inequitable. Assessors are expected to set assessments, despite their employers not benefitting from the collection of rates. It is not given the highest priority, and appeals can take years to settle. This creates problems for Boards in budgeting and setting their levies.

There is insufficient evidence for the accurate imposition of assessments on netting interests. Taking the national average of £3 per salmon caught in a net, this seems to be out of kilter with average and conservative carcass values of £90, £20 and £11 for salmon, grilse and seatrout respectively. Netting accounted in 2007 for 35% of the harvest, yet contributed 2% of the levy.

There is a lack of uniformity with the treatment of unused fisheries. In some areas these are assessed at over £250, and in others at £10.

Boards cannot appeal assessments; they can only put in a complaint.