

WORKING PAPER — NOT PEER REVIEWED

Institutional Isomorphism and Procedural Barriers in the Administration of Mandatory Charitable Non-Domestic Rates Relief: A Scottish Case Study

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Abstract

Mandatory 80 per cent charitable rates relief in Scotland is a statutory entitlement under section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962. In practice, volunteer-led charities applying for that relief encounter a near-identical sequence across otherwise independent councils: unannounced external visits, snapshot photographs treated as proof of non-use, delayed or refused disclosure, and sheriff-officer enforcement while the application remains live. This paper treats that sequence as an instance of institutional isomorphism (DiMaggio and Powell, 1983). Drawing on a 32-council compilation of Non-Domestic Rates (NDR) income accounts for 2022/23–2025/26, five primary case files (Dumfries and Galloway / Stranraer; Glasgow City / Tollcross; Moray / Elgin), and the professional architecture of the Institute of Revenues, Rating and Valuation (IRRV) and the Scottish Assessors Association (SAA), it argues that coercive fiscal pressure, normative professional socialisation, and mimetic copying of enforcement scripts have displaced the 1962 Act's broad, purposive test. The paper does not claim a conspiracy. It claims a system that has learned, and now reproduces, a revenue-first method of administering a mandatory relief.

1. Introduction

Scottish local government bills and collects non-domestic rates as agent for the national pool. Reliefs, including mandatory charitable relief, reduce the contributable amount. That arithmetic is not in dispute. What is in dispute is how the statutory test — whether premises are “wholly or mainly used for charitable purposes” — is applied to small, volunteer-led organisations whose use is intermittent, upstairs, event-based, or dedicated to giving space to others.

Eat Up (SC048548) occupied Units 2/3/4, 23–29 George Street, Stranraer under a licence from 24 March 2024 to 19 August 2025. Parallel files exist at 1220 and 1224 Tollcross Road, Glasgow, in Moray, at Stadium House in West Lothian, and — for a second volunteer-led charity — at 4 Bairdsland View, Bellshill in North Lanarkshire. The same pattern appears in each file. This paper asks why.

The answer offered here is institutional rather than personal. Individual officers work inside a model that rewards collection, trains a common professional standard, and copies neighbouring practice. New Public Management recast revenues teams as income-maximisers (Hood, 1991). Street-level officers ration scarce attention through discretion (Lipsky, 1980). Administrative

burden itself becomes de facto policy (Herd and Moynihan, 2018). When those mechanisms operate on a mandatory entitlement, the entitlement survives on paper and is rationed in practice.

A note on method and ethics. Named officers appear because they signed the correspondence that constitutes the public record of these cases. The argument is about the model they operate, not about private character. Financial figures are taken from published annual accounts or, where a full NDR note is unpublished, from the Local Government Finance Orders. Relief lines are treated as bundled unless a council itself splits them. No mandatory-charity split is inferred.

1.1 Method and limitations

The study combines two sources that must be kept distinct. First, a compilation of published annual accounts and audit reports for all 32 Scottish local authorities, coded on the standard NDR income-account headings (gross levied, bundled reliefs, contribution to the pool, distributable amount). That exercise establishes a common fiscal architecture. It does not, and is not used to, infer a mandatory-charity split or the prevalence of extra-statutory occupation tests. Second, five primary case files — Dumfries and Galloway (Stranraer), Glasgow (Tollcross), Moray (Elgin), West Lothian (Stadium House), and North Lanarkshire — selected purposively because the author had contemporaneous access to correspondence, bills, warrants, and officer letters. A primary case file is a documented charity-relief dispute in which the council applied an occupation or use test beyond the words of section 4. Procedural similarity was identified by comparing sequences (application; visits or third-party information; evidential demand; silence or refusal; recovery) rather than by counting identical sentences. The five files are not a representative sample of all Scottish charitable-relief applications. The study cannot establish how common these practices are. Organisational similarity does not by itself prove conscious copying or causation. No conspiracy is alleged. The argument is that a shared fiscal, professional and administrative environment is consistent with convergent procedure.

2. Legal and policy context

2.1 The 1962 test

Section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 creates a mandatory 80 per cent relief where premises are occupied by a charity and used wholly or mainly for charitable purposes. The remaining 20 per cent is discretionary. Parliament, at Report Stage on 30 January 1962, recognised that a local authority would need a proper account of the organisation's activities — not a glance at a darkened doorway. The Pritchard Committee (Cmnd 436) and the subsequent case law on rating of charitable bodies pointed the same way: a broad-brush approach to objects, with the charity regulator — now OSCR in Scotland — as the proper judge of charitable status.

2.2 What the courts have actually said

Centric Community Projects Ltd v Aberdeen City Council [2019] CSOH 76 held that councils must apply the statutory test and must not rest a refusal on snapshot observations alone. London Borough of Merton v Nuffield Health [2023] UKSC 18, although an English appeal, is relevant for the principle that a rating authority has no power to graft extra-statutory conditions onto a relief that Parliament has already defined. Both cases confirm that “use” is a purposive inquiry into the charity’s activities over time, not a photographic still.

The Institute’s own case digest for 2025 included NCBI Retail v Commissioner of Valuation [2024] IEHC 606. The Irish High Court held that a valuation tribunal had erred by asking what charity shops were used “as” (retail) rather than “why” they were used (to fund the charity’s objects). The Scottish test is “wholly or mainly,” not Ireland’s “exclusively,” and the decision is not binding. The reasoning is nonetheless aligned with Centric and with Merton v Nuffield Health: purpose is not displaced by the external appearance of the activity. The same digest recorded the first-instance decision in City of London Corporation v 48th Street Holding Ltd [2025] EWHC 1130 (KB), which had treated a commercial empty-rates “box-shifting” scheme as effective occupation. That holding did not survive. The Court of Appeal reversed it in City of London v 48th Street Holdings Ltd [2026] EWCA Civ 970: occupation whose sole aim is to generate a rates outcome, with no purpose save mitigation, is not beneficial occupation. The contrast with the present cases is the direction of the error. Box-shifting invents occupation to avoid a bill. Snapshot photographs of an unlit doorway deny occupation that exists for charitable objects. Both mistakes substitute a manufactured picture of use for the purpose of the use.

Holyrood has not rewritten that test. Legislation.gov.uk records no outstanding effects that repeal or replace section 4. The Scottish Government’s 2026 relief circular still opens the charity chapter with the statement that the key legislation is section 4 of the 1962 Act, and that the relief is not time-limited (Scottish Government, 2026). The Non-Domestic Rates (Scotland) Act 2020, section 17, removed mandatory charity relief from mainstream independent schools from 1 April 2022; it left special schools and schools of musical excellence in, and it did not alter the “wholly or mainly used” wording for ordinary OSCR-registered charities. The Barclay Review’s wider recommendation that relief be confined to “active occupation” was accepted only in part — the schools carve-out — and was not enacted as a new statutory test for the rest of the sector (Scottish Government, 2023). Annual levying regulations continue to cross-refer to section 4(2) and 4(5). Extra demands — daily footfall, paid staff, pavement posters, VAT and PAYE packs — therefore remain administrative practice, not a parliamentary amendment.

R v Moloney [1985] AC 905 is sometimes mis-invoked as if foresight of a consequence were itself intention. The House of Lords said the opposite: foresight is evidence from which intention may be inferred; it is not intention. Applied here, an officer’s belief that a building “looks empty” is evidence that may be weighed. It is not a finding that the premises were not wholly or mainly used for charitable purposes.

2.3 What the statute does not require

The 1962 Act does not require daily footfall, paid staff, retail-hours opening, or posters visible from the pavement. It does not authorise a council to treat a landlord webform, an unannounced external visit, or a single photograph as a complete evidential basis. Those are administrative inventions. Once invented in one authority, they travel.

Scottish Government replies to the present cases confirm the split. Officials writing for the Minister for Public Finance and for the First Minister state that the Government sets rates policy and reliefs, that councils administer and interpret the legislation, and that ministers have “no scope to intervene” in an individual award (Scottish Government, 2025c; 2026b). A parallel reply from the Third Sector Unit values the sector and then locates the same problem with local authorities, the SPSO, or Audit Scotland (Scottish Government, 2026c). One of those letters goes further. The 6 May 2026 reply states that it is “entirely at the discretion of councils whether to award reliefs to eligible properties,” while also reciting the section 4 test. Mandatory 80 per cent relief is not a discretion. The extra 20 per cent is. The centre therefore both recites the statute and describes a duty as a choice, and then declines to correct a local extra-statutory occupation test. “Suitably robust” procedures, in that setting, become the warrant for snapshot visits and evidence packs rather than a check that the statutory purpose test is being applied.

3. Theoretical framework

3.1 Three mechanisms of isomorphism

DiMaggio and Powell (1983) distinguished coercive, mimetic and normative isomorphism. All three are visible in Scottish NDR administration.

Coercive pressure comes from the pool, the settlement, Audit Scotland’s focus on collection, and the structural budget gap documented across the 32 councils. This creates a structural setting in which relief is fiscally visible, while the quality of an individual section 4 determination is considerably less visible. The case studies examine whether that asymmetry may contribute to a more restrictive administrative approach.

Coercive pressure in this field is fiscal and legal before it is personal. Councils levy non-domestic rates as agent for a national pool; the figure that appears in the Comprehensive Income and Expenditure Statement is the Scottish Government’s distributable amount, not the local net collection (Scottish Government, 2025; Local Government Finance (Scotland) Orders 2023–2025). Combined General Revenue Grant and non-domestic rates income is guaranteed, so a relief that reduces the contributable amount is institutionally visible in a way that a refused application is not. The Code of Practice then requires every authority to publish the same NDR income account — gross, bundled reliefs, write-offs, contribution, distribution — which is why thirty-one of the thirty-two councils now compiled display the same skeleton. Audit Scotland and the Accounts Commission complete the legitimacy test: financial balance and collection performance are reportable; the quality of a “wholly or mainly used” inquiry is not. Sheriff-officer recovery while an application remains live is the same pressure expressed as force. None of this requires a central instruction to refuse charities. It requires only that relief be institutionally

visible on a line the centre and the auditor can see, while the quality of a section 4 determination is not.

Audit Scotland's compliance frame completes that channel. Appointed auditors certify the council's NDR income account and the NDRI returns that feed the national pool; the Scottish Government's own Non-Domestic Rating Account is audited separately (Audit Scotland, 2025). Best Value, integrated into the annual audit since 2023, is reported principally as financial sustainability and transformation, not as the quality of a section 4 determination. Scottish Government relief circulars, compiled with COSLA and the IRRV, require procedures that are "suitably robust, including for audit purposes," and illustrate occupation with commercial evidence — VAT, PAYE, metered utilities — rather than with the 1962 purposive test. Robustness-for-audit and fidelity-to-statute are therefore not the same demand. The first is inspected. The second is not.

Mimetic pressure comes from copying. Sheriff officers, charge-for-payment templates, "three visits / property empty / refuse / enforce" sequences, Sub-Committee routes, and commercial occupancy packs appear in Dumfries and Galloway, Glasgow, Moray, West Lothian and North Lanarkshire with only local names changed. Bandura's observational learning and vicarious reinforcement explain how a method that produces a bill in one council is adopted in the next without a central instruction.

Normative pressure comes from the IRRV and the SAA. Membership, conferences, diplomas, and sponsored training days socialise a professional standard that can quietly displace the statutory standard (Teodoro, 2014). Gary Watson, Chief Executive of the IRRV, wrote in 2026 that questions of declaration and perceived conflict in a member's local-authority role "need to be addressed by the authority", and that the Institute would consider a complaint only after the employer's procedure was exhausted. That reply is itself evidence of how the professional body locates responsibility: back inside the council whose decision is under challenge.

3.2 Street-level discretion and administrative burden

Lipsky (1980) described street-level bureaucrats as policy-makers by default. They simplify, screen, and ration. In NDR teams that rationing takes the form of an evidential threshold the charity must meet while the council withholds its own visit notes, photographs and internal assessments. Herd and Moynihan (2018) call this administrative burden: learning costs, compliance costs, and psychological costs that function as policy even when the statute is silent. A volunteer chair answering emails at weekends is not in a symmetrical contest with four named, paid officers.

3.3 Strain, ritualism, and survivorship bias

Merton's ritualism — adherence to means after the original ends have receded — fits a process that repeats "prove use" after insurance certificates, utility accounts, licences, window posters

and on-site meetings have been produced. The original end is the statutory test. The surviving means is the photograph of an unlit doorway.

Survivorship bias (see also Elston and Elston, 2021, in a clinical register; the logic is the same) distorts the public picture. Charities that absorb the bill, leave the building, or close do not appear in the “successful relief” column. The capacity to sustain litigation of that scale is not evenly distributed between large institutional charities and small volunteer-led organisations. Any national statistic that counts only determined awards therefore overstates how well the system works for volunteer-led organisations.

3.4 Participation without power

Arnstein’s ladder (1969) places most of the observed “engagement” — late meetings, Sub-Committees briefed from officer reports, invitations to supply yet more evidence — on the rungs of informing and consultation, not partnership. A Sub-Committee of elected members who receive a case already framed by the department whose decision is under challenge is not a blank-slate deliberative forum (Elstub, 2010).

4. Professional architecture

The SAA maintains the Valuation Roll. Its published disclaimer states that the website is “a guide only” and that members “accept no responsibility whatsoever for any reliance placed on the contents of this site.” Local rates departments nonetheless treat Roll data and landlord returns as starting points for occupation findings. The IRRV sets professional standards, runs the Scottish Conference (Crowne Plaza, Glasgow, 2–3 September 2026), and is commercially supported by enforcement firms including Scott & Co. IRRV Services Ltd is a registered company. None of that is unlawful. It is a closed professional circuit: assessors, revenues officers, and sheriff officers meet, train, and sponsor one another, then apply a common method to charities that sit outside the circuit.

The Institute’s own 2026 programme makes the collection orientation explicit without any need to infer a hidden syllabus. The Business Rates Master Class (16–17 November 2026), delivered virtually by Janet Alexander IRRV (Hons), is advertised as covering administration, valuation, liability, reliefs, billing, collection and enforcement in a single two-day course (IRRV, 2026a). The Institute’s Business Rates Pro online programme likewise places “charities and non-profit making bodies” inside the reliefs module, immediately before billing, collection, recovery and enforcement (IRRV, 2026b). Charity relief is therefore taught as one item in a revenues toolkit, not as a standalone statutory entitlement to be approached from the 1962 purposive test. That packaging is consistent with New Public Management’s income-maximising turn (Hood, 1991) and with Teodoro’s account of professional standards quietly displacing statutory standards. It is not evidence that any named officer was instructed to refuse Eat Up. It is evidence that the professional field rehearses relief and enforcement as one craft.

The same season's public calendar places that toolkit beside court and recovery craft. The Institute's Scotland course Introduction to NDR (14–15 October 2026) is advertised as being “of interest to local authority staff and others, such as Sheriff Officers' staff and recovery agents” (IRRV, 2026d). Parallel upskilling sessions train officers to obtain liability orders, present evidence in contested hearings, and represent the council in the magistrates' court and the valuation tribunal, including sessions delivered by the Institute's Chief Executive, Gary Watson IRRV (Hons) (IRRV, 2026e). A further course addresses vulnerability and suicidal disclosure for “Revenues and Enforcement practitioners” and enforcement agencies. Magistrates' liability-order procedure is English and Welsh rather than Scottish, but the professional field is UK-wide: relief, collection and enforcement are rehearsed as one craft, and in Scotland the Institute expressly invites sheriff officers into the NDR classroom.

The same professional field also answers government consultations as a policy actor. In 2025 the Scottish Government consulted on introducing fees for non-domestic rating valuation appeals to the Local Taxation Chamber, following the Barclay aim of reducing appeal volume (Scottish Government, 2025). A fee at the door of the tribunal is a further compliance cost on parties who already face extra-statutory occupation packs at the relief stage.

The Nolan Principles and the National Code of Conduct for Local Government Employees in Scotland require integrity, objectivity, accountability, openness, and the declaration of connections that might influence a decision. The IRRV's own Code of Conduct (IRRV, 2025c) binds members to professional integrity and impartiality in the same field. An IRRV Council member determining a high-value relief application is not automatically conflicted in the pecuniary sense. A reasonable person, knowing the professional standing, the conference circuit, and the enforcement outcome, may still ask whether the connection should have been declared. The Standards Commission's three-stage test is designed for that question.

Paula Doherty IRRV(Dip) is Policy, Debt and Welfare Team Leader at Dumfries and Galloway Council and has sat on the IRRV National Council. The point is not that a qualification is improper. The point is that the same professional network that trains the method also supplies the decision-maker, while the Institute locates any complaint back with the employing authority.

5. The national NDR picture

Scottish NDR is a pooled tax. Councils levy, grant reliefs, write off, and contribute a net amount to the national pool; the Scottish Government then distributes a settlement figure which is credited in the Comprehensive Income and Expenditure Statement (CIES). Gross levied is not “what the council keeps”. Reliefs are usually printed as a single bundled line. This paper therefore does not split mandatory charitable relief out of those bundles.

Nationally, NDR contributable income recovered from the pandemic trough to £3,033 million in 2023/24, with a distributable amount of £3,047 million that year, £3,068 million in 2024/25, and £3,114 million in 2025/26 (Scottish Local Government Finance Statistics; Local Government Finance Orders). NDR is about one fifth of general funding. Combined GRG and NDR is

guaranteed. That guarantee does not remove the local incentive to maximise the contributable amount.

Thirty-one of the 32 councils now have a compiled NDR income account for at least one recent year on the standard headings: gross levied, bundled reliefs, bad-debt provision, prior-year adjustments, pool contribution, pool distribution, CIES credit. Stirling is the exception. The council publishes abstracts rather than full notes; the 2024/25 unaudited statements were delayed to December 2025 and the 2025/26 unaudited statements have been postponed to October 2026. Stirling is therefore locked on settlement figures only: distributable NDR of £45.636 million (2023/24), £47.768 million (2024/25) and £46.246 million (2025/26), plus a 2023/24 NDRIS retention of £39,017. Its 2024/25 budget papers record £0.708 million for discretionary and empty-property relief and £0.124 million for discretionary relief to charities. Those last two figures are budget lines, not outturn, and are not treated as a mandatory-relief split.

5.1 Worked example — West Dunbartonshire (locked)

West Dunbartonshire publishes a complete agent's NDR account. Figures below are £000. Credits in the source tables have been converted to positive magnitudes.

Heading	2022/23	2023/24	2024/25	2025/26 u
Gross levied	96,645	95,359	100,028	100,514
Reliefs (bundled)	8,997	9,621	10,004	10,149
Bad debts / WO	966	954	1,000	1,005
Net NDR income	86,682	84,784	89,024	89,360
Prior-year adjustments	1,029	942	3,848	1,944
Contribution to pool	86,119	83,789	84,519	87,680
Distribution from pool / CIES	107,740	93,396	87,481	84,737
BRIS / NDRIS retained	0	0	0	0

Sources: West Dunbartonshire Council audited statements 2022/23 and 2023/24; unaudited 2024/25 comparative and 2025/26 accounts issued 17 June 2026. Rateable value fell from £185.671 million (1 April 2023) to £181.099 million (31 March 2026). Reliefs remain bundled.

Two observations follow. First, the CIES credit is the pool distribution, not the local net levy. A council can collect less than it is paid from the pool, or more; the guarantee sits at national level. Second, bundled reliefs of around £9–10 million sit against a gross of about £100 million. That is a material line. It is also the line that mandatory charitable relief feeds. A revenues culture that treats every relief as leakage will police that line.

5.2 Caveats that travel with the compilation

South Lanarkshire's gross includes national utilities collected for the Scottish Government; that line is not a local-only yield. Several 2025/26 packs are unaudited. Prior-year restatements (for example North Ayrshire 2024/25) are taken from the later comparative. None of these caveats disturbs the institutional point: every locked council uses the same account structure, the same pool logic, and the same silence on how mandatory charitable relief is actually decided.

6. Case studies

6.1 Dumfries and Galloway — George Street, Stranraer

Licence: 24 March 2024 to 19 August 2025. Account 10394390. Property N14855. Sava Estates lodged a webform on 13 September 2024 describing the property as empty and omitting the licence. Unannounced external visits followed, including 14 and 19 March 2025. Linda Fairbairn issued a refusal on 14 April 2025 — 19 working days after the 19 March visit — without contacting the charity. Andrew Kyle's correspondence in July–August 2025 restated “empty”, used red type, and treated Eat Up's own photographs as confirmation of emptiness. Julie Guthrie, having received insurance and flyer evidence, ended liability from 19 August 2025, applied empty-property relief, and still refused charitable relief. Paula Doherty later determined (letter dated 22 June 2026, issued around 29 June 2026) that mandatory relief was not awarded, then requested more evidence — utility bills, redacted user emails, telephone billing — after the determination. Stirling Park references include E-4156901 and billed lines of £726.56 (2023/24), £31,596.94 (2024/25) and £13,323.32 (2025/26).

Two internal inconsistencies matter. First, Julie Guthrie had already seen occupation evidence months before the 22 May 2026 site meeting at which Paula Doherty treated posters, mail, insurance certificates and the Specsavers/Sava connection as insufficient. Second, the Council recognised Eat Up as occupier for liability purposes while denying that the same occupation was charitable use. Recognition for the bill and non-recognition for the relief is the model working as designed.

6.2 Glasgow City — 1220 and 1224 Tollcross Road

The Glasgow file shows the same sequence with different letterheads: change-of-occupation disputes, FOI resistance, Stage 2 complaints, Scott & Co enforcement, and officer-level correspondence that treats the charity as a debtor first and an applicant second. The 1220/1224

pair is useful precisely because it is not Stranraer. If two authorities 90 miles apart produce the same procedural shape, the explanation is not a single difficult officer.

6.3 Moray — Elgin and Scott & Co

The Moray complaint file against Scott & Co (reference 006000433343 / 0197301) sits in the same family: enforcement firm, council instruction, charity applicant. Scott & Co's sponsorship of IRRV events is not proof of a corrupt instruction in any one case. It is proof that the enforcement industry and the professional body share a room. Mimicry does not require a memo.

6.4 West Lothian — Stadium House, Livingston

A fourth authority issued Eat Up ten summary warrants on 27 August 2026 for financial year 2026/27 on separately billed suites at Stadium House, Alderstone Road, Livingston. The stated debts, including the statutory 10 per cent addition, totalled £28,285.52. Occupation of those subjects ended on 28 February 2026. The 2026/27 rating year begins on 1 April. The warrants therefore sought recovery from a charity that was no longer the occupier of the year being collected. The notices threatened bank arrestment, attachment and sale, and arrestment of funds on the premises. Livingston Sheriff Court occupies the same Civic Centre as the revenues team that issued the warrants. The pattern here is coercive rather than adjudicative: bill, add costs, threaten diligence, and treat the former occupier as the continuing ratepayer.

6.5 North Lanarkshire — 4 Bairdsland View, Bellshill

The same extra-statutory occupation pack appears against a second volunteer-led charity. On 15 September 2026 Greg Telfer, Chief Officer (Finance and Technology) at North Lanarkshire Council, wrote to Homeless Project Scotland concerning 4 Bairdsland View, Bellshill. The Lanarkshire Joint Valuation Board entry comprised an office, workshop and yard. A meeting to discuss the evidence required was refused: the Council did “not consider a meeting necessary.” What was required instead was a written pack covering frequency and duration of use across every part of the entry, volunteer rotas, attendance records, activity schedules, delivery notes, invoices, route plans, driver logs and photographs, plus an account of shared yard use with Ghia Logistics Ltd. The charity had vacated in January 2026; the letter also sought relocation invoices and utility records. None of those items is prescribed by section 4 of the 1962 Act. They are the commercial occupancy tests that circulars and professional practice have substituted for the statutory “wholly or mainly used” enquiry (Herd and Moynihan, 2018; Teodoro, 2014). Meeting refusal converts that substitution into a one-way file.

On the same day, Glasgow City Council's planning committee refused Homeless Project Scotland permission for its Glassford Street overnight shelter (Sandelands, 2026). That decision is planning, not rating. It is noted only as context that one volunteer-led organisation was meeting two local-authority instruments in the same week.

6.6 What the five files share

Unannounced external visits or third-party information. Snapshot photographs. A presumption of non-use or of continuing occupation after vacation. Evidence demanded from the charity while council evidence is withheld. Liability asserted before the statutory test is finished. Dialogue refused or postponed. Sheriff officers or summary warrants introduced while the application is live or after the occupier has left. A committee or complaint route that returns the file to the same department. Two charities, five authorities, one script. That is the empirical signature of coercive and mimetic isomorphism, not five unrelated local mistakes.

A further regularity in the Dumfries and Galloway, Glasgow and Moray files is the sequence of intensified evidential demand, followed by a period of official silence, followed by recovery action through sheriff officers or summary warrant. The correspondence does not record a completed statutory inquiry. It records a pause. Enforcement then resumes on the council's existing finding. Whether that pause is tactical or merely organisational, the effect on a volunteer-led applicant is the same: dialogue stops, liability does not. West Lothian's ten summary warrants of 27 August 2026, issued for 2026/27 after occupation had ended on 28 February 2026, illustrate the collection arm operating independently of any live exchange about use. That sequence sits inside Lipsky's withdrawal-and-referral routines and Herd and Moynihan's account of psychological cost. It is also consistent with the IRRV's public calendar in the same period, which advertises a Scotland Introduction to NDR course for local-authority staff and sheriff officers' staff, liability-order and magistrates'-court workshops, and a Scottish conference sponsored by an enforcement firm (IRRV, 2026c; 2026d; 2026e).

7. Discussion

The 1962 Parliament wanted an account of activities. The contemporary revenues department wants a photograph of an empty floor. Those are not the same test. The displacement is institutional. Coercive pressure supplies the structural incentive (relief reduces contributable income; budget gaps are real; Audit Scotland watches collection). Normative pressure supplies the method (IRRV training, SAA data, conference panels, sponsored enforcement stands). Mimetic pressure supplies the spread (copy the neighbour's visit-refuse-enforce sequence).

Once the method is in place, later facts are fitted to it. Construction disruption at George Street, a founder's documented neurological absence in March 2025, upstairs activity invisible from the pavement, Artland posters dated May 2025, insurance on the wall, mail on the floor — each can be dismissed if the governing picture is already "empty". Gestalt completion and confirmation bias are possible explanatory frameworks for how a pre-formed picture of "empty" can absorb later contrary facts; they are not offered here as a diagnosis of any named officer's cognition. Isomorphism describes why whole teams, in different buildings, complete the same picture.

A Sub-Committee of councillors is not a cure if the report they read is written by the department that already refused. Deliberative democracy in Elstub's third-generation sense requires an exchange of reasons among parties who can change their minds. A primed committee is closer to Arnstein's "placation".

The same files show how street-level withdrawal becomes collection. After the intensified demand comes a quiet interval — unanswered FOIs, auto-replies, “no meeting necessary,” a determination followed by further evidential requests — and then the sheriff officer or the summary warrant. Silence here is not a closed case. It is a pause in dialogue while liability is kept live. That pause is itself an administrative burden: the volunteer applicant cannot tell whether the matter is finished, and the enforcement contractor does not need the statutory test to have been completed.

None of this requires bad faith in the ordinary sense. Lipsky’s officers are coping. Hood’s NPM teams are hitting income measures. Merton’s ritualists are following the checklist. The harm is still real. Volunteer Scotland’s April 2025 State of Scottish Volunteering report records a sector already in difficulty. A 15-month evidential siege is not a neutral process. It is a filter.

The same files also show how the method is timed: intensified demand, a pause in correspondence, then sheriff-officer or summary-warrant recovery on the untested finding. Silence is not resolution. It is Lipsky’s withdrawal followed by referral to an enforcement arm that does not reopen the statutory test.

8. Reform

Scottish Parliament Petition PE2236 (Tommy Reid; under consideration from 29 July 2026) calls for the administration of mandatory charitable rates relief to move from local NDR departments to an independent, third-sector-led or community-focused process. The petition is not a demand that relief be automatic. It is a demand that the decision-maker understand intermittent, volunteer, space-giving use, and that enforcement not run ahead of the statutory test.

Interim steps that do not require primary legislation: publish visit dates, notes and photographs as a matter of course; engage the occupier before a first refusal; separate the officer who recommends from the officer who determines; declare IRRV and SAA roles on the face of the decision; sist sheriff-officer action while a mandatory application is live; treat OSCR registration and the charity’s stated objects as the starting point, not as a curiosity. The SAA already regulates itself through a closed membership of assessors. A peer panel drawn from unconnected Scottish charities could do the same for relief applications. That is not a private court. It is an analogue of the professional self-regulation the revenues side already enjoys.

9. Conclusion

Mandatory charitable relief is being administered, in the cases examined, as if it were discretionary collection. The 32-council compilation shows a common fiscal architecture. The five case files show a strongly recurring procedural pattern. The IRRV/SAA circuit shows a shared professional culture. Taken together, the common fiscal architecture and recurring features identified in the five case studies are consistent with institutional isomorphism and raise

doubt that the observed practices can adequately be understood as wholly independent local developments.

The law has not changed. The method has. Until the method is separated from the revenue incentive — by guidance, by petition PE2236, or by a third-sector process — volunteer-led charities will continue to meet the same doorway photograph, the same unanswered FOI, and the same sheriff officer. That is not what section 4 was for.

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Appendix A — Compilation status at 6 September 2026

Full NDR income account locked (31): Aberdeen City; Aberdeenshire; Angus; Argyll and Bute; City of Edinburgh; Clackmannanshire; Dumfries and Galloway; Dundee City; East Ayrshire; East Dunbartonshire; East Lothian; East Renfrewshire; Falkirk; Fife; Glasgow City; Highland; Inverclyde; Midlothian; Moray; Na h-Eileanan Siar; North Ayrshire; North Lanarkshire; Orkney Islands; Perth and Kinross; Renfrewshire; Scottish Borders; Shetland Islands; South Ayrshire; South Lanarkshire (utilities caveat); West Dunbartonshire; West Lothian.

Partial (1): Stirling — settlement / CIES / budget lines only; full NDR note unpublished in available abstracts; 2024/25 unaudited delayed; 2025/26 postponed.

Rules applied throughout: bundled reliefs; no inferred mandatory-charity split; draft years flagged; credit brackets converted to positive magnitudes; South Lanarkshire utilities line not treated as local-only yield.