

Statistics Publication Notice

Economy (Local Government Finance)

An Official Statistics Publication for Scotland

NON-DOMESTIC RATES REVALUATION APPEALS STATISTICS SCOTLAND, 2012-13 QUARTER 1

30 August 2012

Introduction

Non-Domestic Rates in Scotland are directly proportional to the rateable values of individual non-domestic properties. Every 5 years there is a statutory revaluation process which revises these rateable values, and the revaluation appeals process allows ratepayers to appeal against the new rateable values.

This publication provides quarterly statistics on the progress and results of **revaluation appeals** following the 2010 Revaluation. Running Roll (material change of circumstances) appeals are not included in these statistics.

Further information on Non-Domestic Rates can be found in the background notes.

Key points (as at 30 June 2012):

- Revaluation appeals have been resolved for 45,965 properties, which is 69% of the 66,986 properties for which a revaluation appeal was lodged. This is similar to the rate at which revaluation appeals against the 2005 Revaluation were resolved (73%).
- The original rateable value (RV) of the properties for which revaluation appeals have been resolved is £2,027m, which represents 41% of the rateable values of properties for which a revaluation appeal was lodged (£4,945m).
- As a result of revaluation appeals, the rateable value of properties for which revaluation appeals have been resolved has reduced from approximately £2,027m to £1,942m, a drop of £84m in rateable value (which equates to approx £38m billed in 2012-13).

Table 1: 2010 Revaluation appeals resolved by 30 June 2012

	Appealed	Resolved	Percentage resolved
Number of properties	66,986	45,965	69%
Rateable Value	£4,945m	£2,027m	41%

Notes:

Total RV of all non-domestic properties (including those not under appeal) on 1 April 2010 was £6.6bn

Table 1 shows that revaluation appeals have been resolved for 69% of non-domestic properties for which a revaluation appeal was lodged. The RV of the properties for which the revaluation appeals have been resolved is £2,027m, which is 41% of the total RV of properties which lodged a revaluation appeal.

For resolved revaluation appeals, the percentage of properties resolved is higher than the percentage of RV resolved because many of the resolved appeals were for small and medium sized enterprises.

Table 2: Change in Rateable Value (RV) of resolved revaluation appeals

Original RV of resolved appeals	Revised RV	Change in RV
£2,027m	£1,942m	£84m

Notes:

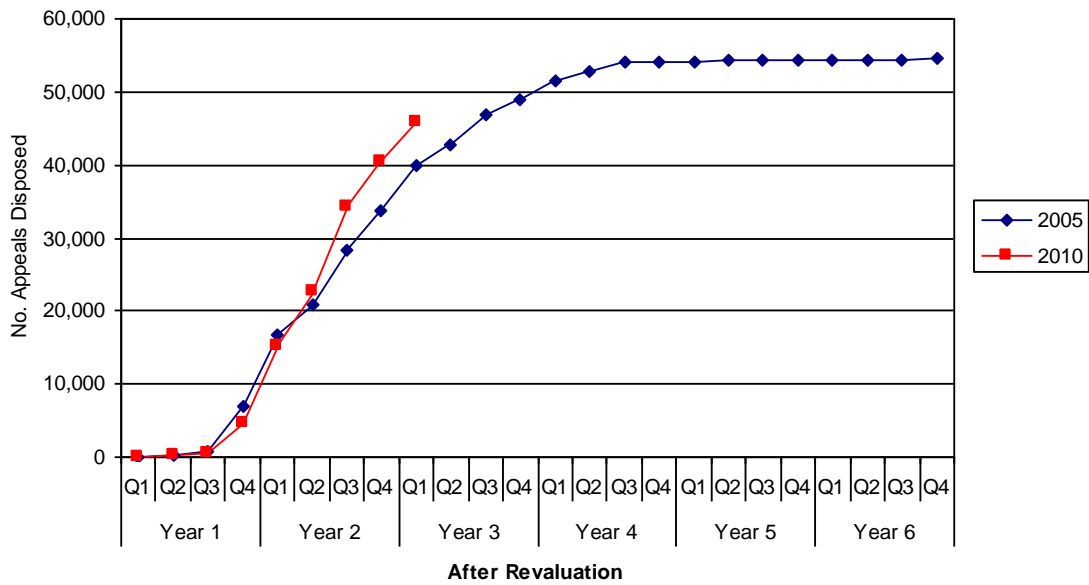
As at 30 June 2012

Row does not sum exactly due to rounding

Table 2 shows that, as a result of revaluation appeals, the rateable value of non-domestic properties for which revaluation appeals have been resolved has reduced by approximately £84m. This equates to around £38m in non-domestic rates billed in 2012-13, assuming a poundage of 45.0p (see background notes).

Chart 1: Resolution of revaluation appeals for 2005 & 2010 Revaluations

Number of subjects for which Appeals were disposed of by end of Q1 Year 3 2005 and 2010 revaluations, Scotland



Percentage of Appealed subjects for which Appeals were disposed of by end of Q1, Year 3 2005 and 2010 revaluations, Scotland

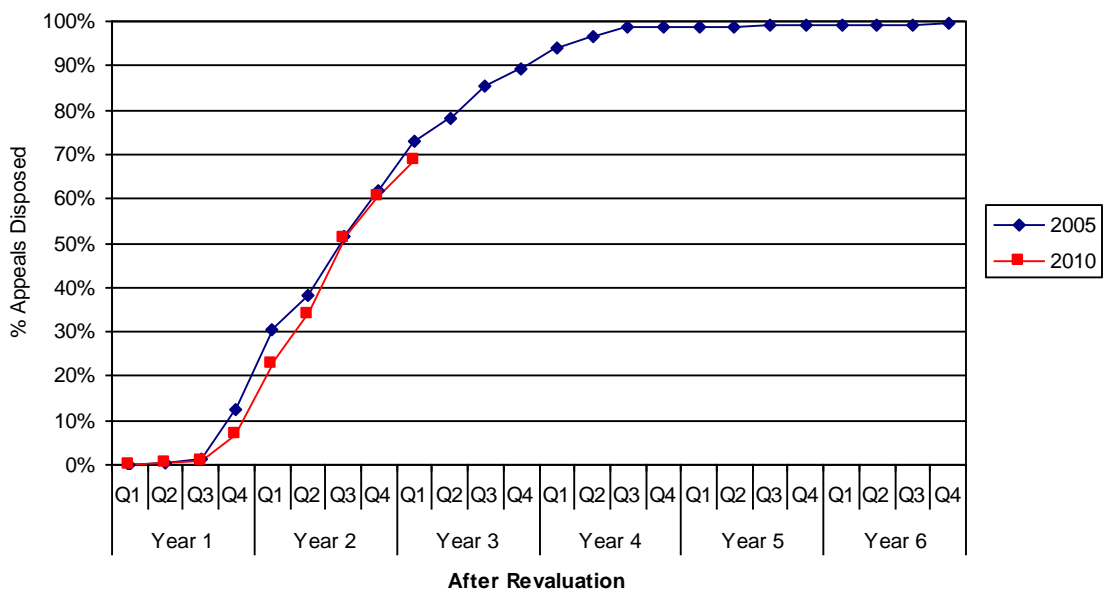


Chart 1 compares how quickly revaluation appeals have been resolved for the 2010 and 2005 revaluations. To date, 2010 revaluation appeals are being resolved at a similar rate to those for 2005.

The number of properties for which revaluation appeals have been resolved for 2010 revaluation is higher than at the same stage for 2005 revaluation (45,965 compared to 39,957), but the percentage is lower (69% compared to 73%), due to the higher number of revaluation appeals in 2010 (66,986 compared to 54,825).

Table 3: 2010 Revaluation appeals by valuation joint board (VJB) and local authority area

Local Authority / VJB	Percentage resolved by 30 June 2012	Number resolved by 30 June 2012
East Ayrshire	68%	806
North Ayrshire	66%	890
South Ayrshire	70%	932
Ayrshire VJB	68%	2,628
Clackmannanshire	74%	608
Falkirk	56%	832
Stirling	58%	708
Central VJB	61%	2,148
Dumfries & Galloway	58%	1,227
Argyll and Bute	53%	799
East Dunbartonshire	69%	553
West Dunbartonshire	71%	659
Dunbartonshire & Argyll & Bute	62%	2,011
Fife	55%	2,691
Glasgow	78%	7,682
Aberdeen City	70%	2,358
Aberdeenshire	61%	1,789
Moray	60%	514
Grampian VJB	65%	4,661
Highland	55%	2,177
Eilean Siar	58%	169
Highland & Western Isles VJB	55%	2,346
North Lanarkshire	79%	3,208
South Lanarkshire	69%	2,017
Lanarkshire VJB	75%	5,225
East Lothian	74%	774
Edinburgh	83%	5,566
Midlothian	73%	666
West Lothian	73%	1,255
Lothian VJB	80%	8,261
Orkney	52%	85
Shetland	41%	67
Orkney & Shetland VJB	47%	152
East Renfrewshire	74%	350
Inverclyde	66%	614
Renfrewshire	82%	1,624
Renfrewshire VJB	76%	2,588
Scottish Borders	54%	761
Angus	60%	737
Dundee City	77%	1,799
Perth & Kinross	51%	1,048
Tayside VJB	63%	3,584
SCOTLAND	69%	45,965

Note – specific VJBs have responsibility for specific utilities:

Electricity (Lanarkshire); Gas (Dunbartonshire & Argyll & Bute); Water (Fife); Docks and Harbours (Central); Railways (Highland & Western Isles); and Telecommunications (Renfrewshire)

Table 3 shows geographical variations in the percentage of appeals resolved. It should be noted however that, in addition to appeals within their area, some VJBs also have responsibility for specific utilities. For those VJBs, the resolved appeals include Scotland-wide data for the specified utilities sector.

BACKGROUND NOTES

Data Sources

The data in this publication are derived from the RVAPP (Rateable Value Appeals) statistical return which the Scottish Assessors provide to the Scottish Government on a quarterly basis. The continued co-operation of the Scottish Assessors in completing these returns is gratefully acknowledged.

Definitions

Non-domestic rates are a property based tax. They are based on the **rateable value** of a non-domestic (business) property, multiplied by a **poundage** set nationally by Scottish Ministers (45.0p in 2012-13), less any relief to which a ratepayer may be eligible.

For example, if a non-domestic property has a rateable value of £20,000, and the poundage is 45.0p (2012-13 level), the annual bill would be:

Non-domestic rates bill = £20,000 x 0.45 = £9,000 (before reliefs)

Further Information

More information on Non-Domestic Rates, including appeals procedures and reliefs, can be found in the Scottish Government's 'Brief Guide to Non-Domestic Rates' at: <http://www.scotland.gov.uk/Topics/Government/local-government/17999/11199/brief-guide>

Statistics on Non-Domestic Rates Relief can be found at: <http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance/NDR-Rates-Relief>

Further Local Government Finance statistics can be found at: <http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance>

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