

# Statistics Publication Notice

Economy (Local Government Finance)

An Official Statistics Publication for Scotland

## NON-DOMESTIC RATES REVALUATION APPEALS STATISTICS SCOTLAND, 2012-13 QUARTER 3

28 February 2013

### Introduction

Non-Domestic Rates in Scotland are directly proportional to the rateable values of individual non-domestic properties. Periodically 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 31 December 2012):

- Revaluation appeals have been resolved for 53,272 properties, which is 80% of the 66,987 properties for which a revaluation appeal was lodged. This is similar to the rate at which revaluation appeals against the 2005 Revaluation were resolved (85%).
- The original rateable value (RV) of the properties for which revaluation appeals have been resolved is £2,701m, which represents 55% 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 £2,701m to £2,583m, a drop of £118m in rateable value (which equates to approx £53m billed in 2012-13).

**Table 1: 2010 Revaluation appeals resolved by 31 December 2012**

	<b>Appealed</b>	<b>Resolved</b>	<b>Percentage resolved</b>
Number of properties	66,987	53,272	80%
Rateable Value	£4,945m	£2,701m	55%

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 80% 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 £2,701m, which is 55% 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**

<b>Original RV of resolved appeals</b>	<b>Revised RV</b>	<b>Change in RV</b>
£2,701m	£2,583m	£118m

Notes:

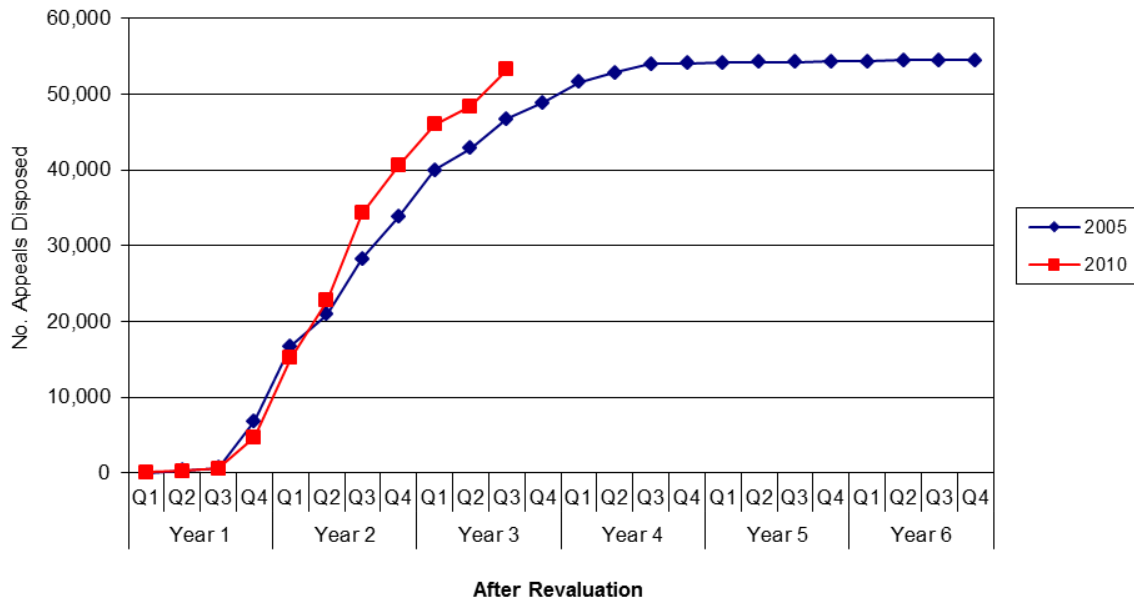
As at 31 December 2012

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 £118m. This equates to around £53m 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 Q3 Year 3 2005 and 2010 revaluations, Scotland



Percentage of Appealed subjects for which Appeals were disposed of by end of Q3, Year 3 2005 and 2010 revaluations, Scotland

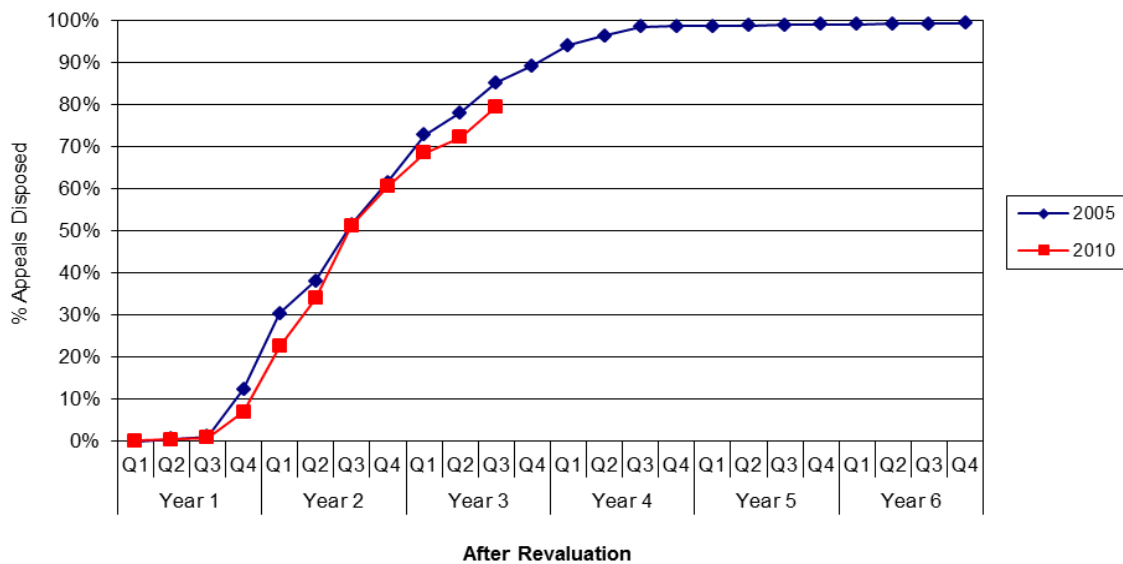


Chart 1 compares how quickly revaluation appeals have been resolved for the 2010 and 2005 revaluations. To date, 2010 revaluation appeals are being resolved at a similar rate to those for 2005.

The number of properties for which revaluation appeals have been resolved for 2010 revaluation is higher than at the same stage for 2005 revaluation (53,272 compared to 46,739), but the percentage is lower (80% compared to 85%), due to the higher number of revaluation appeals in 2010 (66,987 compared to 54,824 in 2005).

**Table 3: 2010 Revaluation appeals Resolved by valuation joint board (VJB) and local authority area, as at 31 December 2012**

Local Authority / VJB	Percentage resolved by 31 December 2012	Number resolved by 31 December 2012
East Ayrshire	80%	957
North Ayrshire	78%	1,048
South Ayrshire	87%	1,158
<b>Ayrshire VJB</b>	<b>82%</b>	<b>3,163</b>
Clackmannanshire	83%	678
Falkirk	70%	1,047
Stirling	80%	975
<b>Central VJB</b>	<b>76%</b>	<b>2,700</b>
<b>Dumfries &amp; Galloway</b>	<b>69%</b>	<b>1,454</b>
Argyll and Bute	64%	970
East Dunbartonshire	74%	596
West Dunbartonshire	87%	808
<b>Dunbartonshire &amp; Argyll &amp; Bute</b>	<b>73%</b>	<b>2,374</b>
<b>Fife</b>	<b>85%</b>	<b>4,169</b>
<b>Glasgow</b>	<b>83%</b>	<b>8,125</b>
Aberdeen City	85%	2,869
Aberdeenshire	70%	2,048
Moray	71%	612
<b>Grampian VJB</b>	<b>77%</b>	<b>5,529</b>
Highland	60%	2,381
Eilean Siar	58%	169
<b>Highland &amp; Western Isles VJB</b>	<b>60%</b>	<b>2,550</b>
North Lanarkshire	96%	3,868
South Lanarkshire	90%	2,616
<b>Lanarkshire VJB</b>	<b>93%</b>	<b>6,484</b>
East Lothian	86%	894
Edinburgh	86%	5,768
Midlothian	79%	716
West Lothian	78%	1,347
<b>Lothian VJB</b>	<b>84%</b>	<b>8,725</b>
Orkney	52%	85
Shetland	52%	84
<b>Orkney &amp; Shetland VJB</b>	<b>52%</b>	<b>169</b>
East Renfrewshire	80%	380
Inverclyde	71%	661
Renfrewshire	84%	1,671
<b>Renfrewshire VJB</b>	<b>80%</b>	<b>2,712</b>
<b>Scottish Borders</b>	<b>66%</b>	<b>925</b>
Angus	69%	845
Dundee City	85%	1,991
Perth & Kinross	65%	1,357
<b>Tayside VJB</b>	<b>74%</b>	<b>4,193</b>
<b>SCOTLAND</b>	<b>80%</b>	<b>53,272</b>

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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