

# Statistics Publication Notice

Economy (Local Government Finance)

An Official Statistics Publication for Scotland

## NON-DOMESTIC RATES REVALUATION APPEALS STATISTICS SCOTLAND, 2012-13 QUARTER 4

1 May 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 March 2013):

- Revaluation appeals have been resolved for 58,447 properties, which is 87% of the 67,015 properties for which a revaluation appeal was lodged. This is similar to the rate at which revaluation appeals against the 2005 Revaluation were resolved (89%).
- The original rateable value (RV) of the properties for which revaluation appeals have been resolved is £3,283m, which represents 66% of the rateable values of properties for which a revaluation appeal was lodged (£4,946m).
- As a result of revaluation appeals, the rateable value of properties for which revaluation appeals have been resolved has reduced from approximately £3,283m to £3,150m, a drop of £134m in rateable value (which equates to approx £60m billed in 2012-13).

**Table 1: 2010 Revaluation appeals resolved by 31 March 2013**

	<b>Appealed</b>	<b>Resolved</b>	<b>Percentage resolved</b>
Number of properties	67,015	58,447	87%
Rateable Value	£4,946m	£3,283m	66%

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 87% 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 £3,283m, which is 66% 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>
£3,283m	£3,150m	£134m

Notes:

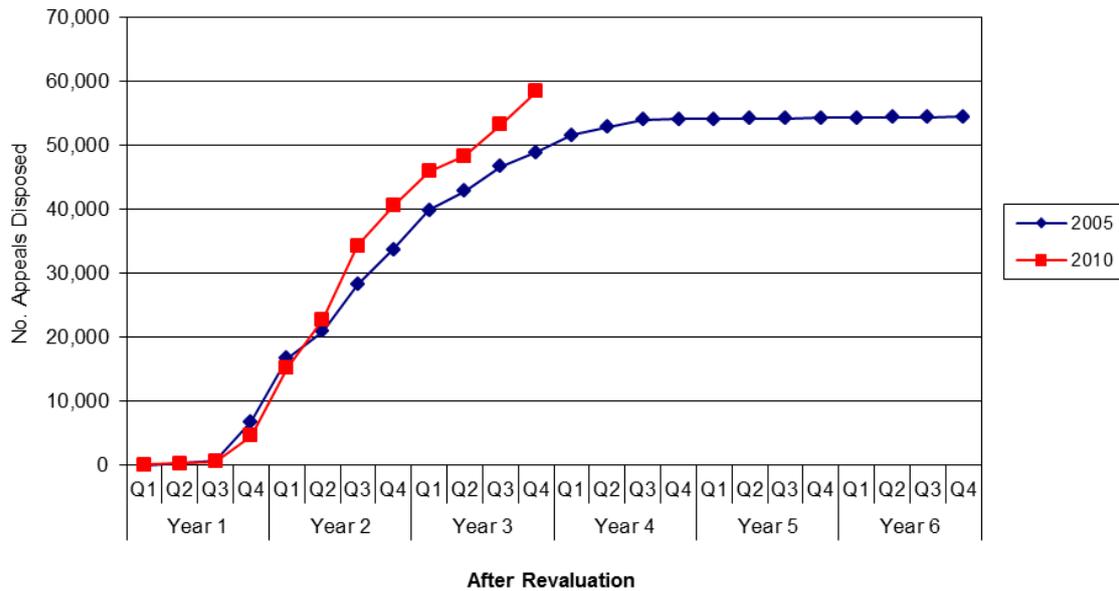
As at 31 March 2013

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 £134m. This equates to around £60m 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 Q4 Year 3 2005 and 2010 revaluations, Scotland



Percentage of Appealed subjects for which Appeals were disposed of by end of Q4, Year 3 2005 and 2010 revaluations, Scotland

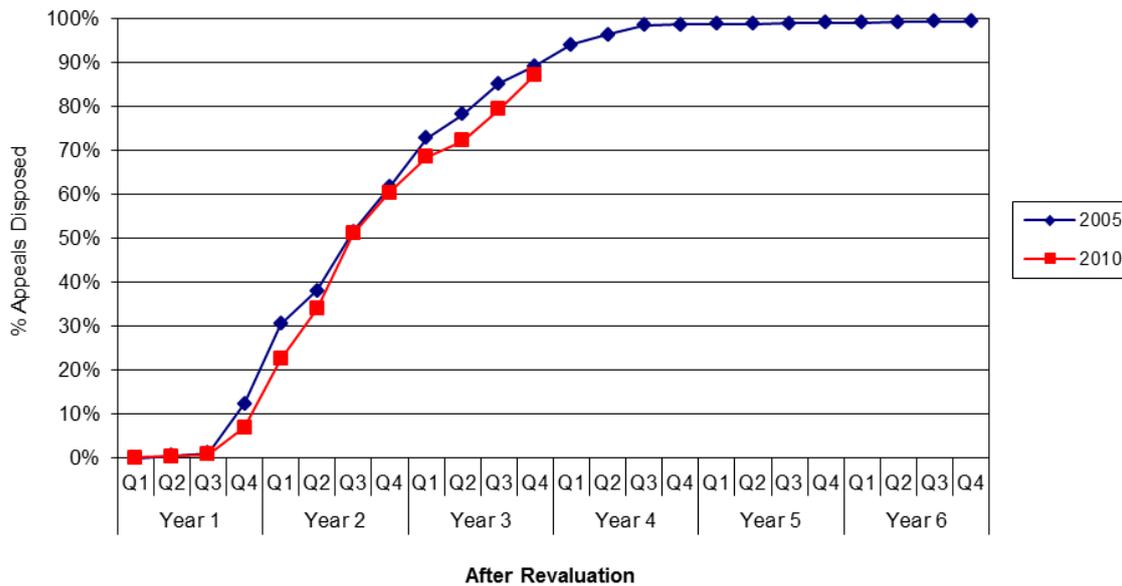


Chart 1 compares how quickly revaluation appeals have been resolved for the 2010 and 2005 revaluations. To date, 2010 revaluation appeals are being resolved at a similar rate to those for 2005.

The number of properties for which revaluation appeals have been resolved for 2010 revaluation is higher than at the same stage for 2005 revaluation (58,447 compared to 48,913), but the percentage is slightly lower (87% compared to 89%), due to the higher number of revaluation appeals in 2010 (67,015 compared to 54,798 in 2005).

**Table 3: 2010 Revaluation appeals Resolved by valuation joint board (VJB) and local authority area, as at 31 March 2013**

Local Authority / VJB	Percentage resolved by 31 March 2013	Number resolved by 31 March 2013
East Ayrshire	90%	1,072
North Ayrshire	88%	1,182
South Ayrshire	88%	1,171
<b>Ayrshire VJB</b>	<b>89%</b>	<b>3,425</b>
Clackmannanshire	90%	735
Falkirk	80%	1,191
Stirling	91%	1,111
<b>Central VJB</b>	<b>86%</b>	<b>3,037</b>
<b>Dumfries &amp; Galloway</b>	<b>77%</b>	<b>1,618</b>
Argyll and Bute	80%	1,208
East Dunbartonshire	94%	751
West Dunbartonshire	92%	852
<b>Dunbartonshire &amp; Argyll &amp; Bute</b>	<b>87%</b>	<b>2,811</b>
<b>Fife</b>	<b>91%</b>	<b>4,429</b>
<b>Glasgow</b>	<b>93%</b>	<b>9,128</b>
Aberdeen City	92%	3,086
Aberdeenshire	81%	2,377
Moray	78%	670
<b>Grampian VJB</b>	<b>86%</b>	<b>6,133</b>
Highland	73%	2,904
Eilean Siar	66%	190
<b>Highland &amp; Western Isles VJB</b>	<b>72%</b>	<b>3,094</b>
North Lanarkshire	96%	3,899
South Lanarkshire	91%	2,660
<b>Lanarkshire VJB</b>	<b>94%</b>	<b>6,559</b>
East Lothian	86%	896
Edinburgh	89%	5,998
Midlothian	85%	774
West Lothian	87%	1,504
<b>Lothian VJB</b>	<b>88%</b>	<b>9,172</b>
Orkney	71%	116
Shetland	70%	114
<b>Orkney &amp; Shetland VJB</b>	<b>71%</b>	<b>230</b>
East Renfrewshire	95%	454
Inverclyde	85%	795
Renfrewshire	95%	1,883
<b>Renfrewshire VJB</b>	<b>92%</b>	<b>3,132</b>
<b>Scottish Borders</b>	<b>72%</b>	<b>1,013</b>
Angus	78%	955
Dundee City	93%	2,190
Perth & Kinross	73%	1,521
<b>Tayside VJB</b>	<b>83%</b>	<b>4,666</b>
<b>SCOTLAND</b>	<b>87%</b>	<b>58,447</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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