

Statistics Publication Notice

Economy (Local Government Finance)

An Official Statistics Publication for Scotland

NON-DOMESTIC RATES REVALUATION APPEALS STATISTICS SCOTLAND, 2013-14 QUARTER 1

6 August 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 30 June 2013):

- Revaluation appeals have been resolved for 62,205 properties, which is 93% of the 67,021 properties for which a revaluation appeal was lodged. This is similar to the rate at which revaluation appeals against the 2005 Revaluation were resolved (94%).
- The original rateable value (RV) of the properties for which revaluation appeals have been resolved is £3,752m, which represents 76% of the rateable values of properties for which a revaluation appeal was lodged (£4,947m).
- As a result of revaluation appeals, the rateable value of properties for which revaluation appeals have been resolved has reduced from approximately £3,752m to £3,595m, a drop of £156m in rateable value (which equates to approx £72m billed in 2013-14).

Table 1: 2010 Revaluation appeals resolved by 30 June 2013

	Appealed	Resolved	Percentage resolved
Number of properties	67,021	62,205	93%
Rateable Value	£4,947m	£3,752m	76%

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 93% 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 £3,752m, which is 76% 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
£3,752m	£3,595m	£156m

Notes:

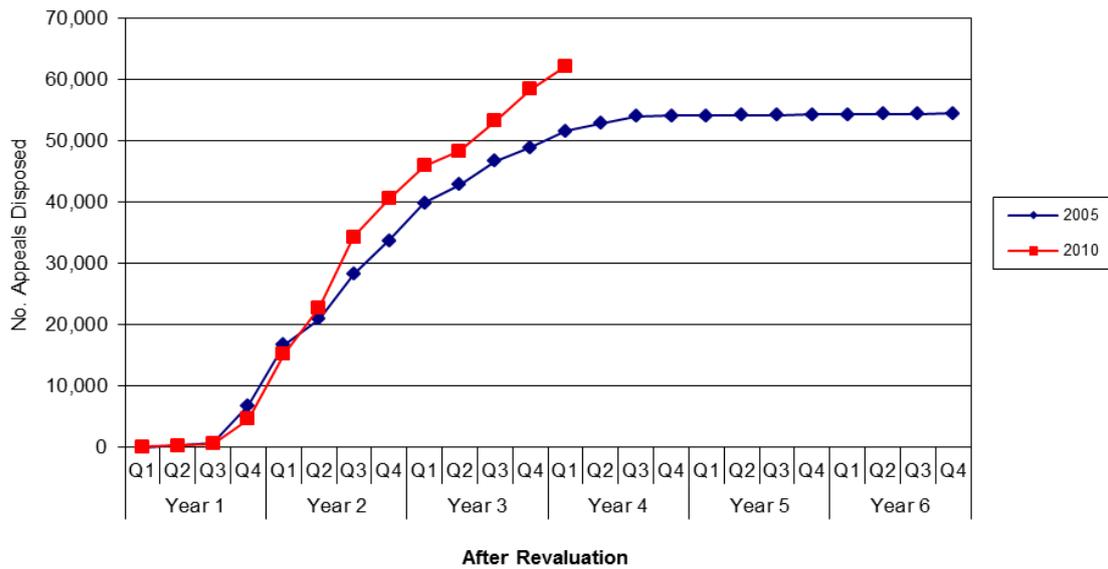
As at 30 June 2013

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 £156m. This equates to around £72m in non-domestic rates billed in 2013-14, assuming a poundage of 46.2p (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 4 2005 and 2010 revaluations, Scotland



Percentage of Appealed subjects for which Appeals were disposed of by end of Q1, Year 4 2005 and 2010 revaluations, Scotland

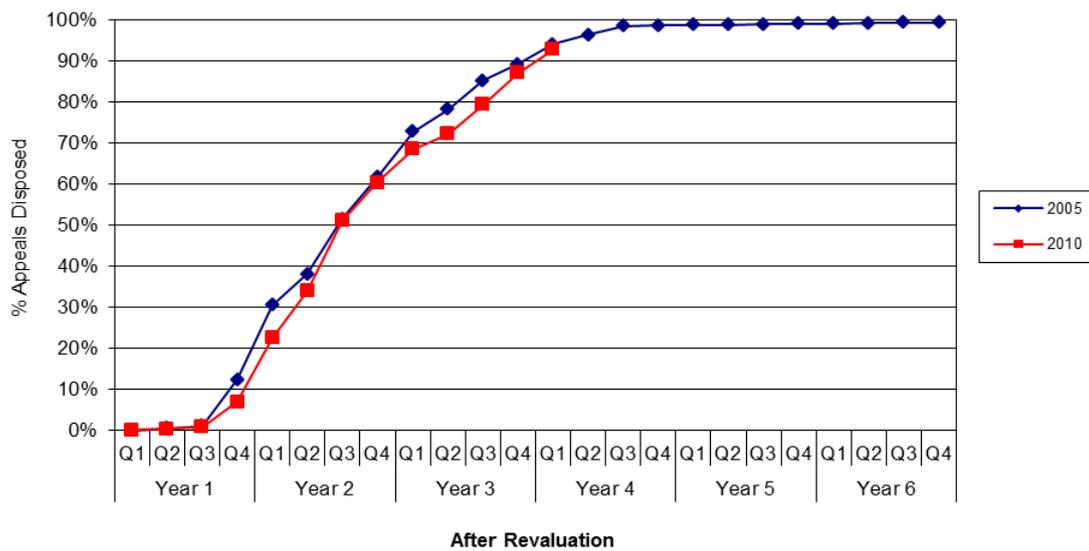


Chart 1 compares how quickly revaluation appeals have been resolved for the 2010 and 2005 revaluations. To date, 2010 revaluation appeals are being resolved at a similar percentage rate to those for 2005.

The number of properties for which revaluation appeals have been resolved for 2010 revaluation is higher than at the same stage for 2005 revaluation (62,205 compared to 51,592), but the percentage is very similar (93% compared to 94%) due to the higher number of revaluation appeals in 2010 (67,021 compared to 54,798 in 2005).

Table 3: 2010 Revaluation appeals resolved by valuation joint board (VJB) and local authority area, as at 30 June 2013

Local Authority / VJB	Percentage resolved by 30 June 2013	Number resolved by 30 June 2013
East Ayrshire	91%	1,078
North Ayrshire	88%	1,191
South Ayrshire	90%	1,187
Ayrshire VJB	89%	3,456
Clackmannanshire	90%	738
Falkirk	87%	1,284
Stirling	91%	1,118
Central VJB	89%	3,140
Dumfries & Galloway	91%	1,928
Argyll and Bute	85%	1,286
East Dunbartonshire	97%	776
West Dunbartonshire	95%	880
Dunbartonshire & Argyll & Bute	91%	2,942
Fife	94%	4,612
Glasgow	98%	9,551
Aberdeen City	97%	3,249
Aberdeenshire	93%	2,722
Moray	86%	735
Grampian VJB	94%	6,706
Highland	83%	3,321
Eilean Siar	84%	244
Highland & Western Isles VJB	83%	3,565
North Lanarkshire	97%	3,938
South Lanarkshire	93%	2,721
Lanarkshire VJB	95%	6,659
East Lothian	91%	950
Edinburgh	96%	6,412
Midlothian	88%	802
West Lothian	94%	1,617
Lothian VJB	94%	9,781
Orkney	90%	147
Shetland	89%	145
Orkney & Shetland VJB	90%	292
East Renfrewshire	96%	456
Inverclyde	87%	813
Renfrewshire	96%	1,902
Renfrewshire VJB	93%	3,171
Scottish Borders	91%	1,273
Angus	93%	1,131
Dundee City	97%	2,272
Perth & Kinross	83%	1,726
Tayside VJB	91%	5,129
SCOTLAND	93%	62,205

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 (46.2p in 2013-14), 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 46.2p (2013-14 level), the annual bill would be:

Non-domestic rates bill = £20,000 x 0.462 = £9,240 (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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