

Statistics Publication Notice

Economy (Local Government Finance)

An Official Statistics Publication for Scotland

NON-DOMESTIC RATES REVALUATION APPEALS STATISTICS SCOTLAND, 2013-14 QUARTER 2

1 November 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 September 2013):

- Revaluation appeals have been resolved for 63,960 properties, which is 95% of the 67,022 properties for which a revaluation appeal was lodged. This is similar to the rate at which revaluation appeals against the 2005 Revaluation were resolved (96%).
- The original rateable value (RV) of the properties for which revaluation appeals have been resolved is £3,966m, which represents 80% 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 £3,966m to £3,796m, a drop of £171m in rateable value (which equates to approx £79m billed in 2013-14).

Table 1: 2010 Revaluation appeals resolved by 30 September 2013

	Appealed	Resolved	Percentage resolved
Number of properties	67,022	63,960	95%
Rateable Value	£4,947m	£3,966m	80%

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 95% 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 £3,966m, which is 80% 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
£3,966m	£3,796m	£171m

Notes:

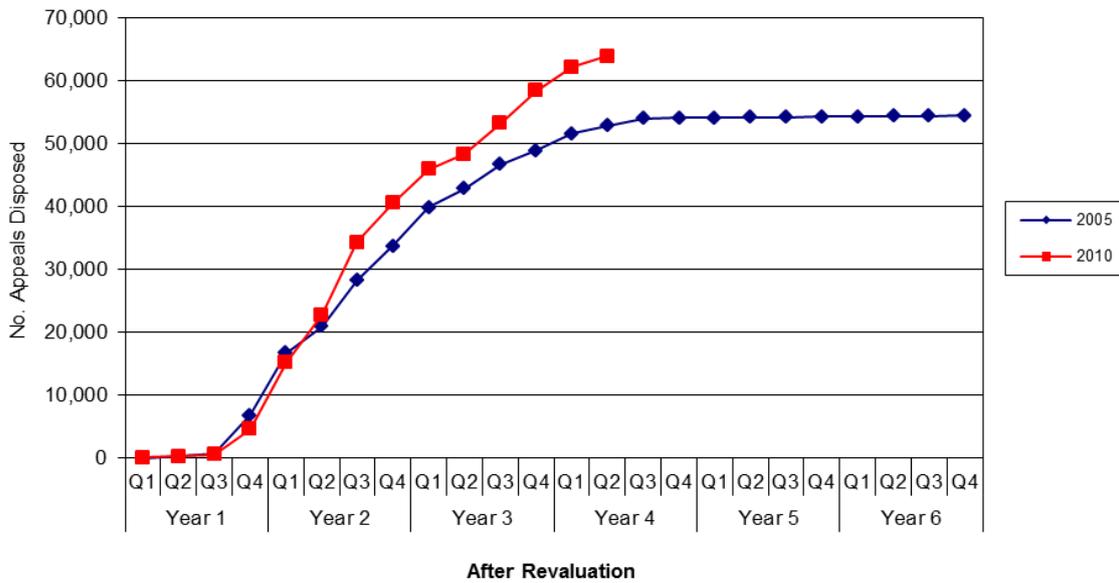
As at 30 September 2013

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 £171m. This equates to around £79m 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 Q2 Year 4 2005 and 2010 revaluations, Scotland



Percentage of Appealed subjects for which Appeals were disposed of by end of Q2, Year 4 2005 and 2010 revaluations, Scotland

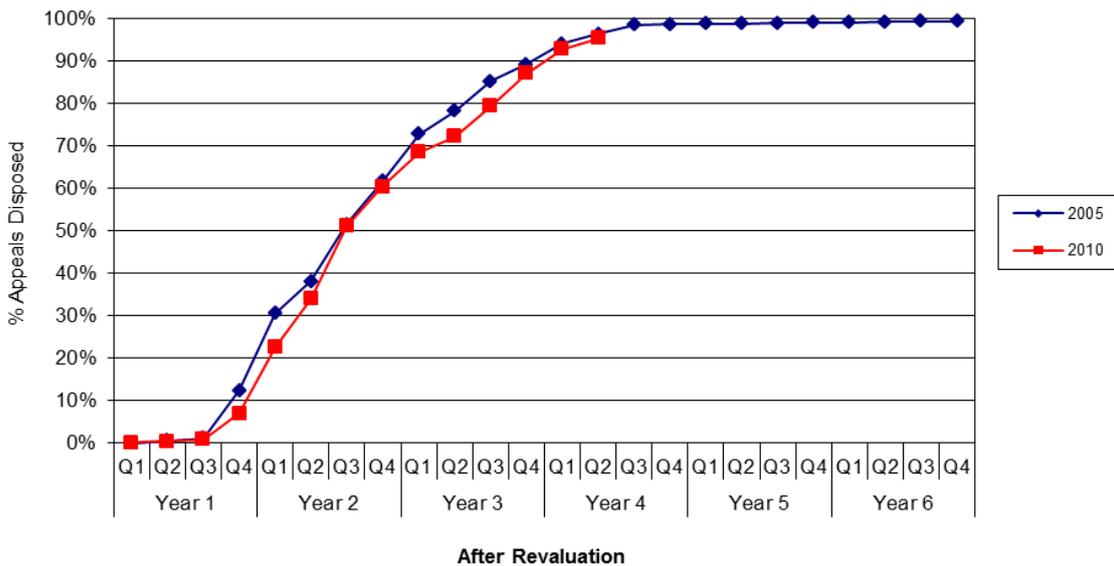


Chart 1 compares how quickly revaluation appeals have been resolved for the 2010 and 2005 revaluations. To date, 2010 revaluation appeals are being resolved at a similar percentage rate to those for 2005.

The number of properties for which revaluation appeals have been resolved for 2010 revaluation is higher than at the same stage for 2005 revaluation (63,960 compared to 52,865), but the percentage is very similar (95% compared to 96%) due to the higher number of revaluation appeals in 2010 (67,022 compared to 54,798 in 2005).

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

Local Authority / VJB	Percentage resolved by 30 September 2013	Number resolved by 30 September 2013
East Ayrshire	95%	1,128
North Ayrshire	94%	1,276
South Ayrshire	96%	1,270
Ayrshire VJB	95%	3,674
Clackmannanshire	92%	759
Falkirk	91%	1,349
Stirling	93%	1,141
Central VJB	92%	3,249
Dumfries & Galloway	96%	2,022
Argyll and Bute	86%	1,297
East Dunbartonshire	97%	782
West Dunbartonshire	96%	894
Dunbartonshire & Argyll & Bute	92%	2,973
Fife	97%	4,732
Glasgow	98%	9,605
Aberdeen City	97%	3,270
Aberdeenshire	99%	2,894
Moray	92%	790
Grampian VJB	97%	6,954
Highland	89%	3,541
Eilean Siar	91%	266
Highland & Western Isles VJB	89%	3,807
North Lanarkshire	97%	3,950
South Lanarkshire	98%	2,864
Lanarkshire VJB	98%	6,814
East Lothian	94%	976
Edinburgh	97%	6,529
Midlothian	93%	847
West Lothian	96%	1,651
Lothian VJB	96%	10,003
Orkney	100%	163
Shetland	100%	163
Orkney & Shetland VJB	100%	326
East Renfrewshire	97%	460
Inverclyde	87%	819
Renfrewshire	96%	1,911
Renfrewshire VJB	94%	3,190
Scottish Borders	95%	1,338
Angus	95%	1,159
Dundee City	98%	2,307
Perth & Kinross	87%	1,807
Tayside VJB	93%	5,273
SCOTLAND	95%	63,960

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>

AN OFFICIAL STATISTICS PUBLICATION FOR SCOTLAND

Official and National Statistics are produced to high professional standards set out in the Code of Practice for Official Statistics at <http://www.statisticsauthority.gov.uk/assessment/code-of-practice/code-of-practice-for-official-statistics.pdf>. Both undergo regular quality assurance reviews to ensure that they meet customer needs and are produced free from any political interference.

Further information about Official and National Statistics can be found on the UK Statistics Authority website at www.statisticsauthority.gov.uk

SCOTTISH GOVERNMENT STATISTICIAN GROUP

Our Aim

To provide relevant and reliable information, analysis and advice that meet the needs of government, business and the people of Scotland.

For more information on the Statistician Group, please see the Scottish Government website at www.scotland.gov.uk/statistics

Correspondence and enquiries

Enquiries on this publication should be addressed to:

Non-domestic Rates Analysis,
Local Governance & Reform Analytical Div.,
Scottish Government,
3H-North, Victoria Quay,
Edinburgh, EH6 6QQ.
Telephone: (0131) 244 0328
e-mail: lgfstats@scotland.gsi.gov.uk

General enquiries on Scottish Government statistics can be addressed to:

Office of the Chief Statistician,
Scottish Government,
GWR, St Andrews House,
Edinburgh, EH1 3DG.
Telephone: (0131) 244 0442
e-mail: statistics.enquiries@scotland.gsi.gov.uk

Statistician responsible for this publication: Andrew.Macartney@scotland.gsi.gov.uk

Further contact details, e-mail addresses and details of previous and forthcoming publications can be found on the Scottish Government Website at www.scotland.gov.uk/statistics

Complaints and suggestions

If you are not satisfied with our service, please write to the Chief Statistician, 3WR, St Andrews House, Edinburgh, EH1 3DG, Telephone: (0131) 244 0302, e-mail statistics.enquiries@scotland.gsi.gov.uk. We also welcome any comments or suggestions that would help us to improve our standards of service.

ScotStat

If you would like to be consulted about new or existing statistical collections or receive notification of forthcoming statistical publications, please register your interest on the Scottish Government ScotStat website at www.scotland.gov.uk/scotstat

Crown Copyright

Brief extracts from the Crown Copyright material in this publication may be reproduced provided the source is fully acknowledged.