

Statistics Publication Notice

Economy (Local Government Finance)

An Official Statistics Publication for Scotland

NON-DOMESTIC RATES REVALUATION APPEALS STATISTICS SCOTLAND, 2013-14 QUARTER 4

8 May 2014

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 2014):

- Revaluation appeals have been resolved for 66,433 properties, which is 99% 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 (99%).
- The original rateable value (RV) of the properties for which revaluation appeals have been resolved is £4,544m, which represents 92% 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 £4,544m to £4,326m, a drop of £218m in rateable value (which equates to approx £101m billed in 2013-14).

Table 1: 2010 Revaluation appeals resolved by 31 March 2014

	Appealed	Resolved	Percentage resolved
Number of properties	67,022	66,433	99%
Rateable Value	£4,946m	£4,544m	92%

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 99% 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 £4,544m, which is 92% 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
£4,544m	£4,326m	£218m

Notes:

As at 31 March 2014

Row may 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 £218m. This equates to around £101m 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

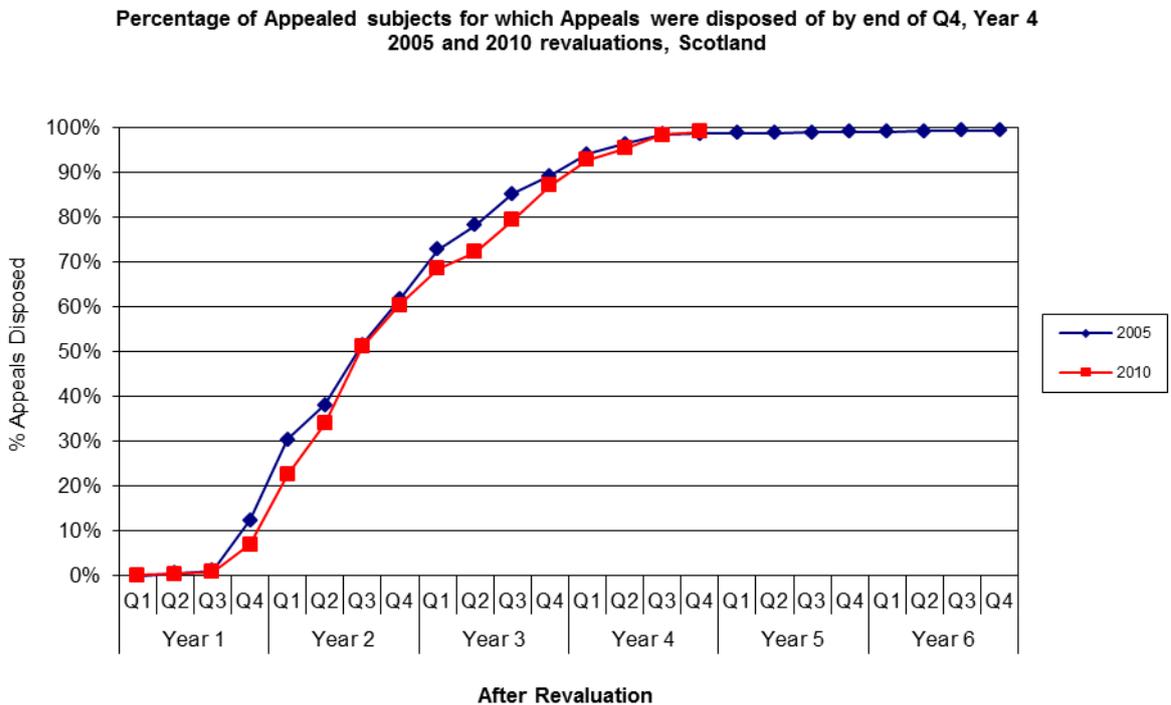
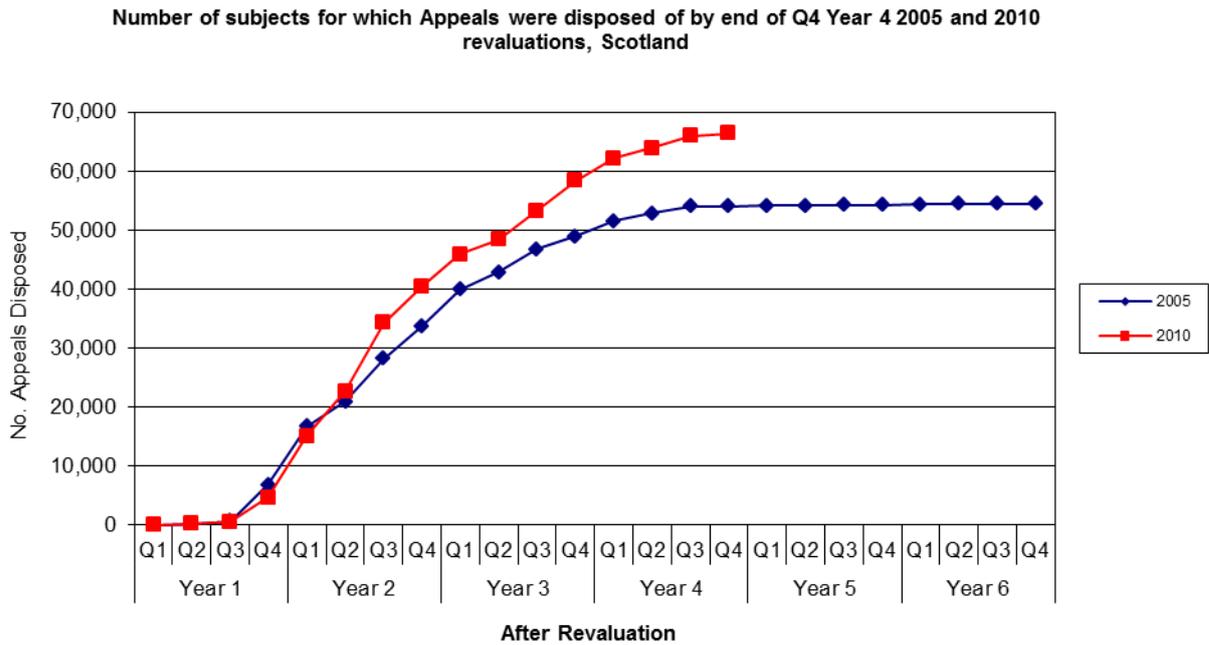


Chart 1 compares how quickly revaluation appeals have been resolved for the 2010 and 2005 revaluations. To date, 2010 revaluation appeals have been resolved at a similar percentage rate to those for 2005.

The number of properties for which revaluation appeals have been resolved for 2010 revaluation is higher than at the same stage for 2005 revaluation (66,433 compared to 54,093), but the percentage is very similar (both 99%) due to the higher number of revaluation appeals in 2010 (67,022 compared to 54,804 in 2005).

Table 3: 2010 Revaluation appeals resolved by valuation joint board (VJB) and local authority area, as at 31 March 2014

Local Authority / VJB	Percentage resolved by 31 March 2014	Number resolved by 31 March 2014
East Ayrshire	99%	1,180
North Ayrshire	98%	1,328
South Ayrshire	99%	1,313
Ayrshire VJB	99%	3,821
Clackmannanshire	99%	815
Falkirk	99%	1,458
Stirling	99%	1,218
Central VJB	99%	3,491
Dumfries & Galloway	99%	2,096
Argyll and Bute	99%	1,493
East Dunbartonshire	99%	793
West Dunbartonshire	99%	918
Dunbartonshire & Argyll & Bute	99%	3,204
Fife	100%	4,867
Glasgow	100%	9,765
Aberdeen City	100%	3,351
Aberdeenshire	99%	2,907
Moray	98%	839
Grampian VJB	99%	7,097
Highland	99%	3,967
Eilean Siar	96%	279
Highland & Western Isles VJB	99%	4,246
North Lanarkshire	100%	4,045
South Lanarkshire	100%	2,910
Lanarkshire VJB	100%	6,955
East Lothian	98%	1,020
Edinburgh	99%	6,631
Midlothian	97%	878
West Lothian	98%	1,688
Lothian VJB	98%	10,217
Orkney	100%	163
Shetland	100%	163
Orkney & Shetland VJB	100%	326
East Renfrewshire	99%	469
Inverclyde	98%	920
Renfrewshire	98%	1,958
Renfrewshire VJB	98%	3,347
Scottish Borders	99%	1,393
Angus	99%	1,206
Dundee City	100%	2,344
Perth & Kinross	99%	2,058
Tayside VJB	99%	5,608
SCOTLAND	99%	66,433

Figures are rounded to the nearest percentage point;

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. Both undergo regular quality assurance reviews to ensure that they meet customer needs and are produced free from any political interference.

Correspondence and enquiries

For enquiries about this publication please contact:
Andrew Macartney,
Local Governance and Reform Analytical Division,
Telephone: 0131 244 0328,
e-mail: andrew.macartney@scotland.gsi.gov.uk

For general enquiries about Scottish Government statistics please contact:
Office of the Chief Statistician, Telephone: 0131 244 0442,
e-mail: statistics.enquiries@scotland.gsi.gov.uk

How to access background or source data

The data collected for this statistical bulletin is available on request.
Please contact lqfstats@scotland.gsi.gov.uk for further information.

Complaints and suggestions

If you are not satisfied with our service or have any comments or suggestions, 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.

If you would like to be consulted about statistical collections or receive notification of publications, please register your interest at www.scotland.gov.uk/scotstat

Details of forthcoming publications can be found at www.scotland.gov.uk/statistics

Crown Copyright

You may use or re-use this information (not including logos) free of charge in any format or medium, under the terms of the Open Government Licence.

See: www.nationalarchives.gov.uk/doc/open-government-licence/