

Statistics Publication Notice

Economy (Local Government Finance)

An Official Statistics Publication for Scotland

NON-DOMESTIC RATES REVALUATION APPEALS STATISTICS SCOTLAND, 2014-15 QUARTER 1

14 August 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 30 June 2014):

- Revaluation appeals have been resolved for 66,437 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 £4,552m, 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 £4,552m to £4,334m, a drop of £218m in rateable value (which equates to approx £103m billed in 2014-15).

Table 1: 2010 Revaluation appeals resolved by 30 June 2014

	Appealed	Resolved	Percentage resolved
Number of properties	67,022	66,437	99%
Rateable Value	£4,946m	£4,552m	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 date by which appeals heard by valuation appeal panels were due to be resolved is now past (31 December 2013). Valuation appeals which could not be successfully resolved by valuation appeal panels were submitted to the higher Lands Tribunal or Lands Valuation Appeals Court for resolution, and these cases constitute the relatively small number of outstanding appeals.

The RV of the properties for which the revaluation appeals have been resolved is £4,552m, 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
£4,552m	£4,334m	£218m

Notes:

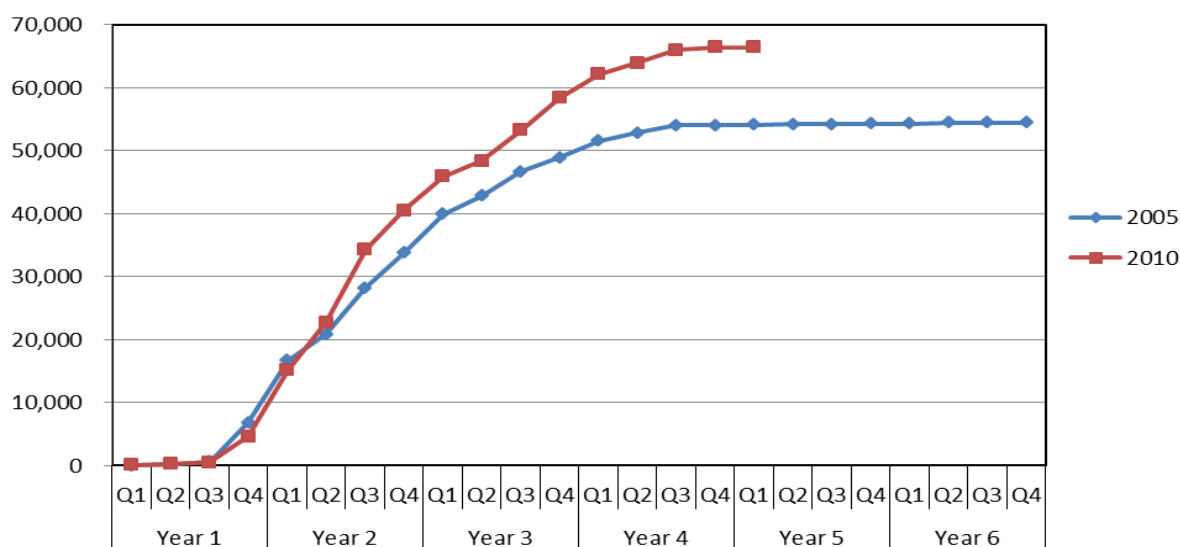
As at 30 June 2014

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 £103m in non-domestic rates billed in 2014-15, assuming a poundage of 47.1p (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 5 following 2005 and 2010 revaluations, Scotland



Percentage of Appealed subjects for which Appeals were disposed of by the end of Q1, Year 5 following 2005 and 2010 revaluations, Scotland

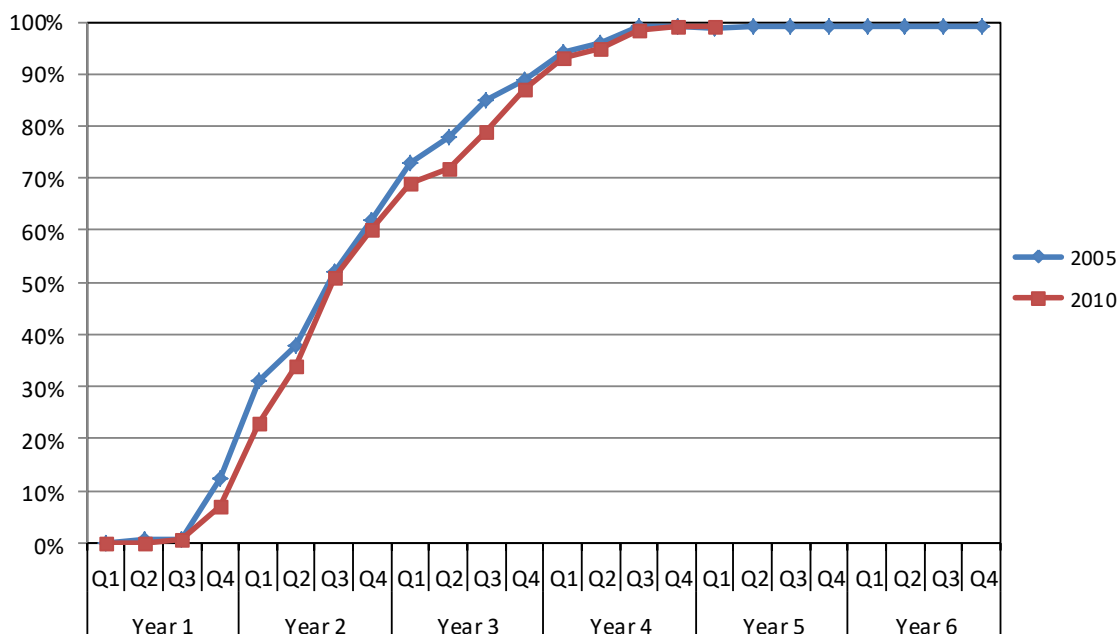


Chart 1 compares how quickly revaluation appeals have been resolved for the 2010 and 2005 revaluations. To date, 2010 revaluation appeals have been resolved at a similar percentage rate to those for 2005.

The number of properties for which revaluation appeals have been resolved for 2010 revaluation is higher than at the same stage for 2005 revaluation (66,437 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 54,805 in 2005).

Table 3: 2010 Revaluation appeals resolved by valuation joint board (VJB) and local authority area, as at 30 June 2014

Local Authority / VJB	Percentage resolved by 30 June 2014	Number resolved by 30 June 2014
East Ayrshire	99%	1,180
North Ayrshire	98%	1,329
South Ayrshire	99%	1,313
Ayrshire VJB	99%	3,822
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%	6,632
Midlothian	97%	878
West Lothian	98%	1,689
Lothian VJB	98%	10,219
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%	2,059
Tayside VJB	99%	5,609
SCOTLAND	99%	66,437

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 (47.1p in 2014-15), 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 47.1p (2014-15 level), the annual bill would be:

Non-domestic rates bill = £20,000 x 0.471 = £9,420 (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>

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