

# 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**

	<b>Appealed</b>	<b>Resolved</b>	<b>Percentage resolved</b>
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**

<b>Original RV of resolved appeals</b>	<b>Revised RV</b>	<b>Change in RV</b>
£4,552m	£4,334m	£218m

Notes:

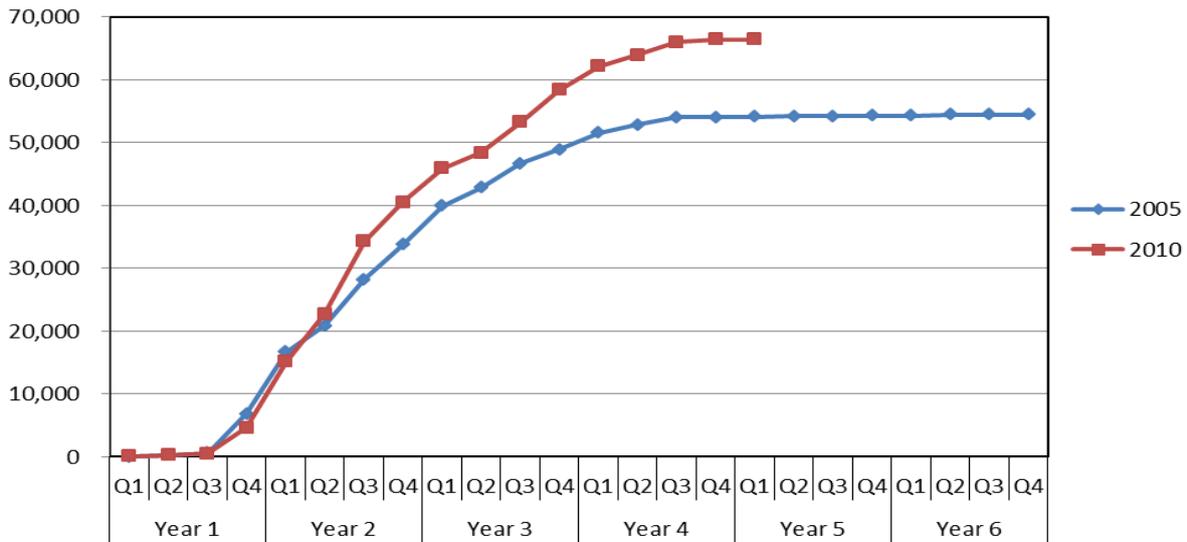
As at 30 June 2014

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

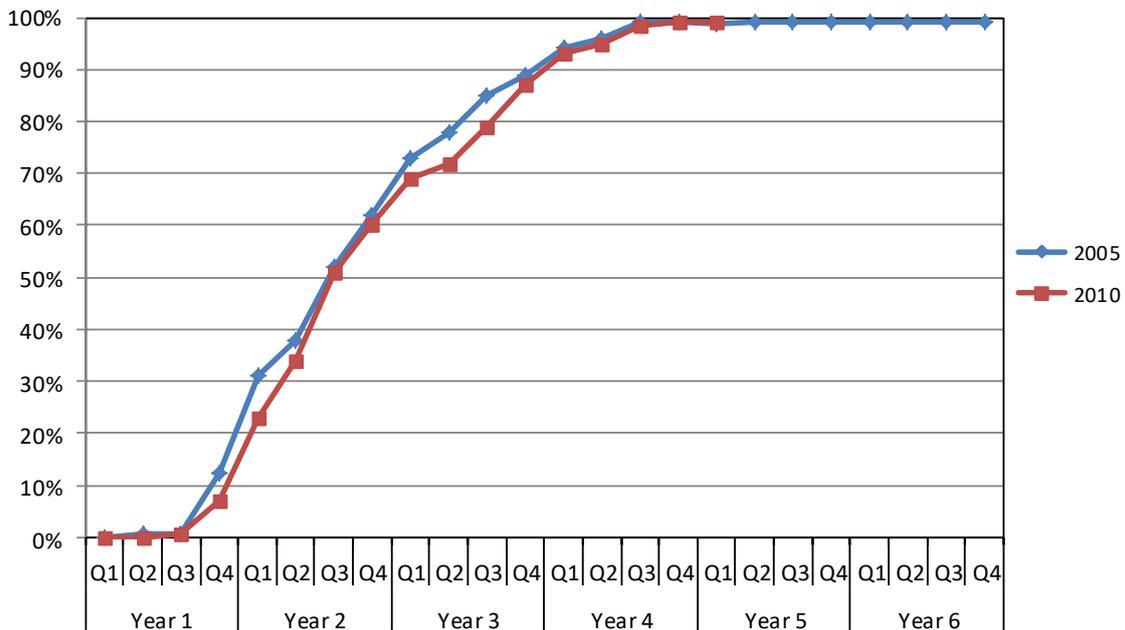


Chart 1 compares how quickly revaluation appeals have been resolved for the 2010 and 2005 revaluations. To date, 2010 revaluation appeals have been resolved at a similar percentage rate to those for 2005.

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
<b>Ayrshire VJB</b>	<b>99%</b>	<b>3,822</b>
Clackmannanshire	99%	815
Falkirk	99%	1,458
Stirling	99%	1,218
<b>Central VJB</b>	<b>99%</b>	<b>3,491</b>
<b>Dumfries &amp; Galloway</b>	<b>99%</b>	<b>2,096</b>
Argyll and Bute	99%	1,493
East Dunbartonshire	99%	793
West Dunbartonshire	99%	918
<b>Dunbartonshire &amp; Argyll &amp; Bute</b>	<b>99%</b>	<b>3,204</b>
<b>Fife</b>	<b>100%</b>	<b>4,867</b>
<b>Glasgow</b>	<b>100%</b>	<b>9,765</b>
Aberdeen City	100%	3,351
Aberdeenshire	99%	2,907
Moray	98%	839
<b>Grampian VJB</b>	<b>99%</b>	<b>7,097</b>
Highland	99%	3,967
Eilean Siar	96%	279
<b>Highland &amp; Western Isles VJB</b>	<b>99%</b>	<b>4,246</b>
North Lanarkshire	100%	4,045
South Lanarkshire	100%	2,910
<b>Lanarkshire VJB</b>	<b>100%</b>	<b>6,955</b>
East Lothian	98%	1,020
Edinburgh	99%	6,632
Midlothian	97%	878
West Lothian	98%	1,689
<b>Lothian VJB</b>	<b>98%</b>	<b>10,219</b>
Orkney	100%	163
Shetland	100%	163
<b>Orkney &amp; Shetland VJB</b>	<b>100%</b>	<b>326</b>
East Renfrewshire	99%	469
Inverclyde	98%	920
Renfrewshire	98%	1,958
<b>Renfrewshire VJB</b>	<b>98%</b>	<b>3,347</b>
<b>Scottish Borders</b>	<b>99%</b>	<b>1,393</b>
Angus	99%	1,206
Dundee City	100%	2,344
Perth & Kinross	99%	2,059
<b>Tayside VJB</b>	<b>99%</b>	<b>5,609</b>
<b>SCOTLAND</b>	<b>99%</b>	<b>66,437</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 (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>

Further Local Government Finance statistics can be found at: <http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance>

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### **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](mailto: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](mailto: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](mailto:lqfstats@scotland.gsi.gov.uk) for further information.

### **Complaints and suggestions**

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