

# Statistics Publication Notice

Economy (Local Government Finance)

An Official Statistics Publication for Scotland

## NON-DOMESTIC RATES REVALUATION APPEALS STATISTICS SCOTLAND, 2016-17 QUARTER 1

18 August 2016

### 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 2016):

- Revaluation appeals have been resolved for 66,651 properties, which is 99% of the 67,026 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 £4,785m, which represents 97% of the rateable values of properties for which a revaluation appeal was lodged (£4,946m). This is similar to the rate of resolved RV for appealed subjects in the 2005 Revaluation at this stage (97%).
- As a result of revaluation appeals, the rateable value of properties for which revaluation appeals have been resolved has reduced from approximately £4,785m to £4,545m, a drop of £240m in rateable value (which equates to approx £116m billed in 2016-17).

**Table 1: 2010 Revaluation appeals resolved by 30 June 2016**

	<b>Appealed</b>	<b>Resolved</b>	<b>Percentage resolved</b>
Number of properties	67,026	66,651	99%
Rateable Value	£4,946m	£4,785m	97%

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 (375 properties).

The RV of the properties for which the revaluation appeals have been resolved is £4,785m, which is 97% 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>
£4,785m	£4,545m	£240m

Notes:

As at 30 June 2016

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 £240m. This equates to around £116m in non-domestic rates billed in 2016-17, assuming a poundage of 48.4p (see background notes).

**Chart 1: Resolution of revaluation appeals for 2005 & 2010 Revaluations**

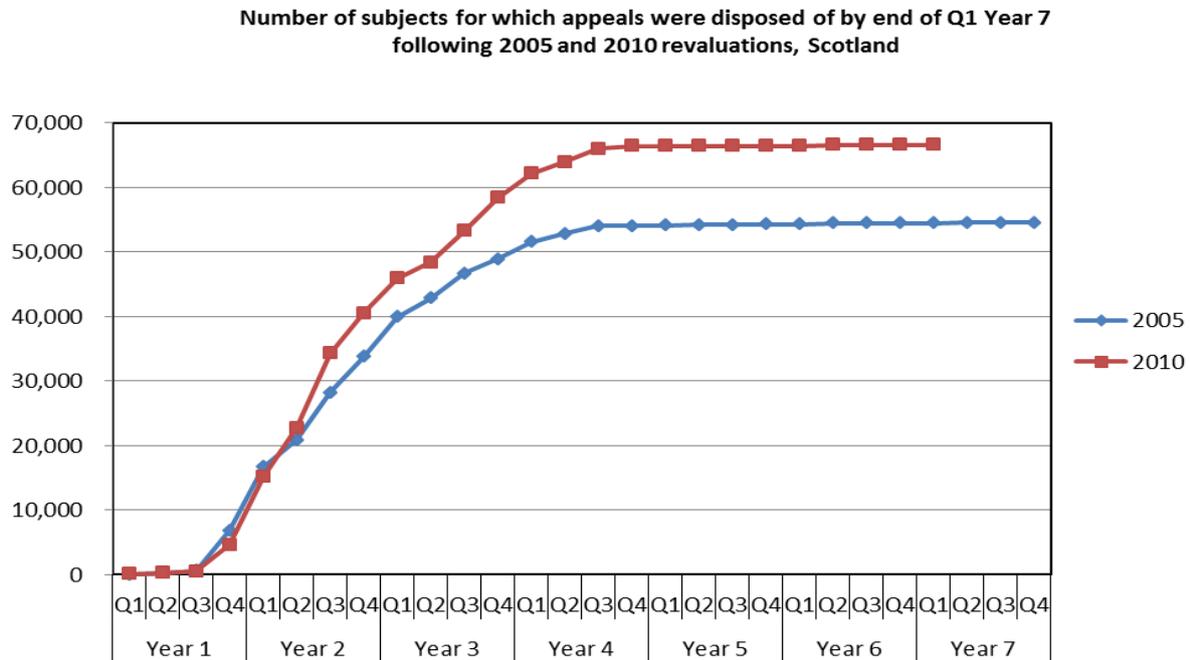
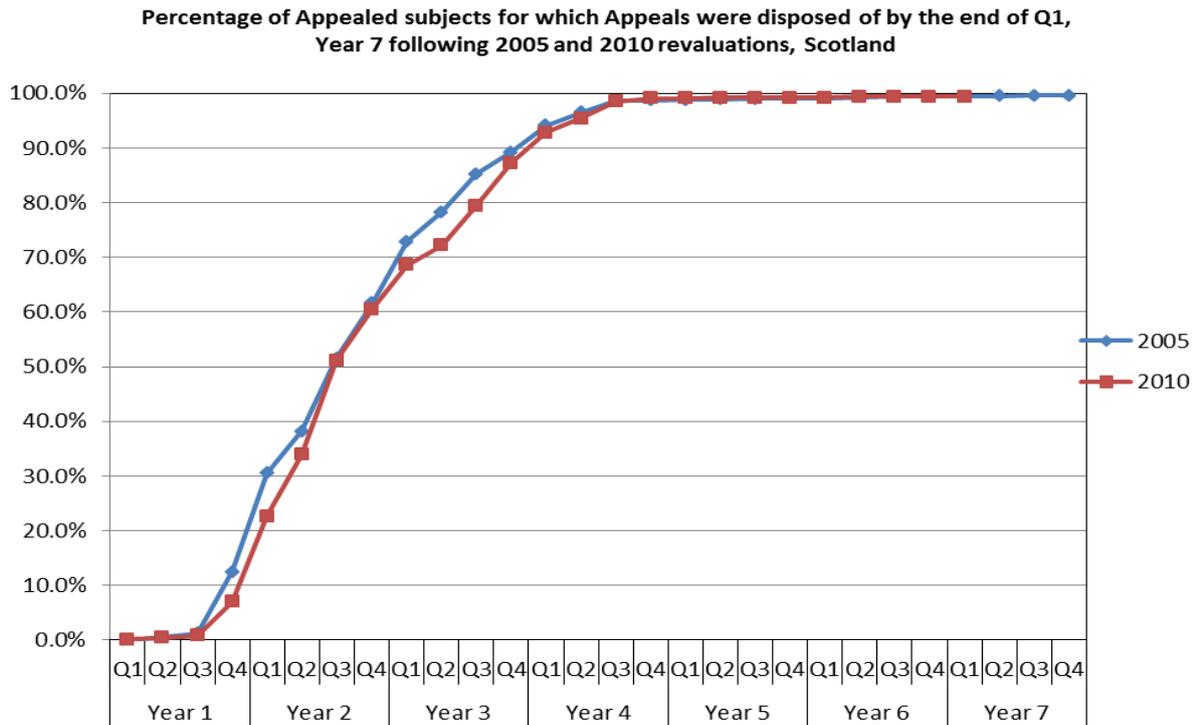


Chart 1 compares how quickly revaluation appeals have been resolved for the 2010 and 2005 revaluations. To date, 2010 revaluation appeals have been resolved at a similar percentage rate to those for 2005.

The number of properties for which revaluation appeals have been resolved for 2010 revaluation is higher than at the same stage for 2005 revaluation (66,651 compared to 54,497), but the percentage is very similar (both 99%) due to the higher number of revaluation appeals in 2010 (67,026 compared to 54,808 in 2005).

**Table 3: Resolved and outstanding 2010 revaluation appeals by valuation joint board (VJB) and local authority area, as at 30 June 2016**

Local Authority / VJB	Percentage resolved by 30 June 2016	Number resolved by 30 June 2016	Outstanding appealed properties
East Ayrshire	99.2%	1,180	10
North Ayrshire	98.7%	1,335	17
South Ayrshire	99.1%	1,316	12
<b>Ayrshire VJB</b>	<b>99.0%</b>	<b>3,831</b>	<b>39</b>
Clackmannanshire	99.0%	815	8
Falkirk	99.3%	1,466	11
Stirling	99.2%	1,220	10
<b>Central VJB</b>	<b>99.2%</b>	<b>3,501</b>	<b>29</b>
<b>Dumfries &amp; Galloway</b>	<b>99.6%</b>	<b>2,100</b>	<b>9</b>
Argyll and Bute	98.6%	1,494	21
East Dunbartonshire	99.0%	795	8
West Dunbartonshire	98.9%	921	10
<b>Dunbartonshire &amp; Argyll &amp; Bute</b>	<b>98.8%</b>	<b>3,210</b>	<b>39</b>
<b>Fife</b>	<b>99.6%</b>	<b>4,871</b>	<b>19</b>
<b>Glasgow</b>	<b>99.9%</b>	<b>9,773</b>	<b>14</b>
Aberdeen City	99.6%	3,353	13
Aberdeenshire	99.4%	2,913	19
Moray	98.1%	840	16
<b>Grampian VJB</b>	<b>99.3%</b>	<b>7,106</b>	<b>48</b>
Highland	99.4%	3,972	22
Eilean Siar	95.9%	279	12
<b>Highland &amp; Western Isles VJB</b>	<b>99.2%</b>	<b>4,251</b>	<b>34</b>
North Lanarkshire	99.7%	4,045	13
South Lanarkshire	99.6%	2,911	13
<b>Lanarkshire VJB</b>	<b>99.6%</b>	<b>6,956</b>	<b>26</b>
East Lothian	99.1%	1,031	9
Edinburgh	99.9%	6,704	10
Midlothian	98.7%	895	12
West Lothian	99.6%	1,719	7
<b>Lothian VJB</b>	<b>99.6%</b>	<b>10,349</b>	<b>38</b>
Orkney	100.0%	163	0
Shetland	100.0%	163	0
<b>Orkney &amp; Shetland VJB</b>	<b>100.0%</b>	<b>326</b>	<b>0</b>
East Renfrewshire	99.4%	473	3
Inverclyde	98.7%	925	12
Renfrewshire	99.1%	1,971	17
<b>Renfrewshire VJB</b>	<b>99.1%</b>	<b>3,369</b>	<b>32</b>
<b>Scottish Borders</b>	<b>99.2%</b>	<b>1,394</b>	<b>11</b>
Angus	98.9%	1,209	13
Dundee City	99.7%	2,345	8
Perth & Kinross	99.2%	2,060	16
<b>Tayside VJB</b>	<b>99.3%</b>	<b>5,614</b>	<b>37</b>
<b>SCOTLAND</b>	<b>99.4%</b>	<b>66,651</b>	<b>375</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 the percentage of appeals resolved and number outstanding for each VJB. It should be noted that for VJBs also responsible for specific utilities, 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 (48.4p in 2016-17), 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 48.4p (2016-17 level), the annual bill would be:

Non-domestic rates bill = £20,000 x 0.484 = £9,680 (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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The data collected for this statistical bulletin is available on request.

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