

Statistics Publication Notice

Economy (Local Government Finance)

An Official Statistics Publication for Scotland

NON-DOMESTIC RATES REVALUATION APPEALS STATISTICS SCOTLAND, 2016-17 QUARTER 2

24 November 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 September 2016):

- Revaluation appeals have been resolved for 66,657 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 £4,788m, 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 £4,788m to £4,548m, 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

	Appealed	Resolved	Percentage resolved
Number of properties	67,026	66,657	99%
Rateable Value	£4,946m	£4,788m	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 (369 properties).

The RV of the properties for which the revaluation appeals have been resolved is £4,788m, 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

Original RV of resolved appeals	Revised RV	Change in RV
£4,788m	£4,548m	£240m

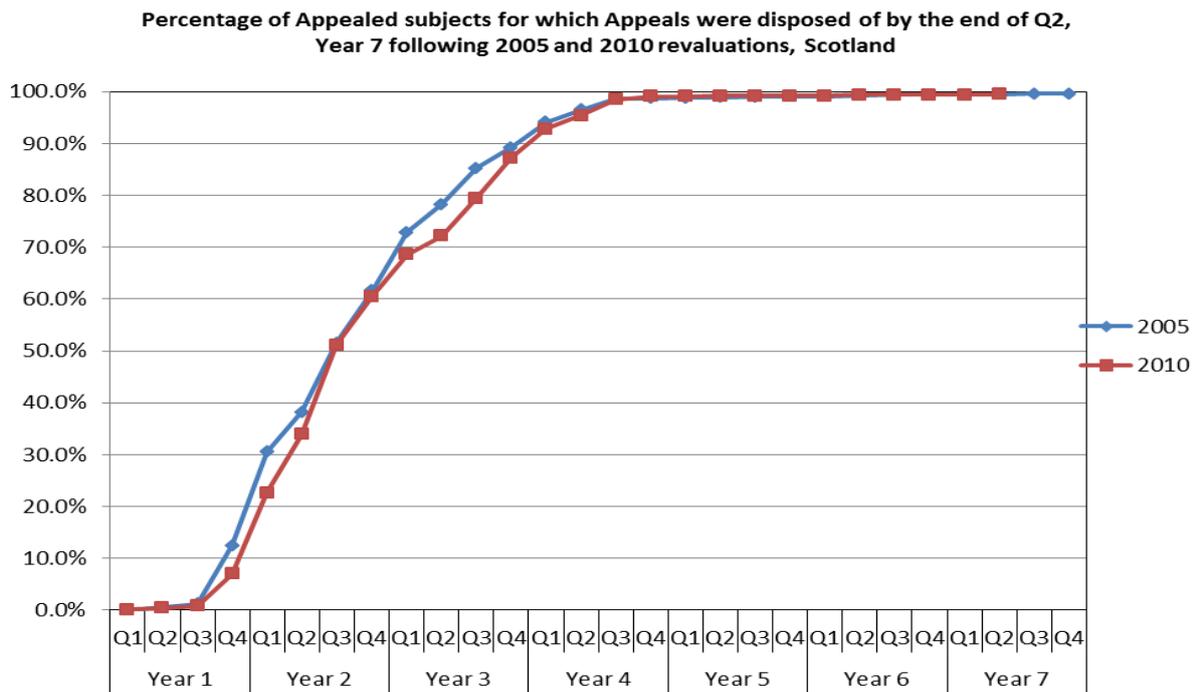
Notes:

As at 30 September 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



Number of subjects for which appeals were disposed of by end of Q2 Year 7 following 2005 and 2010 revaluations, Scotland

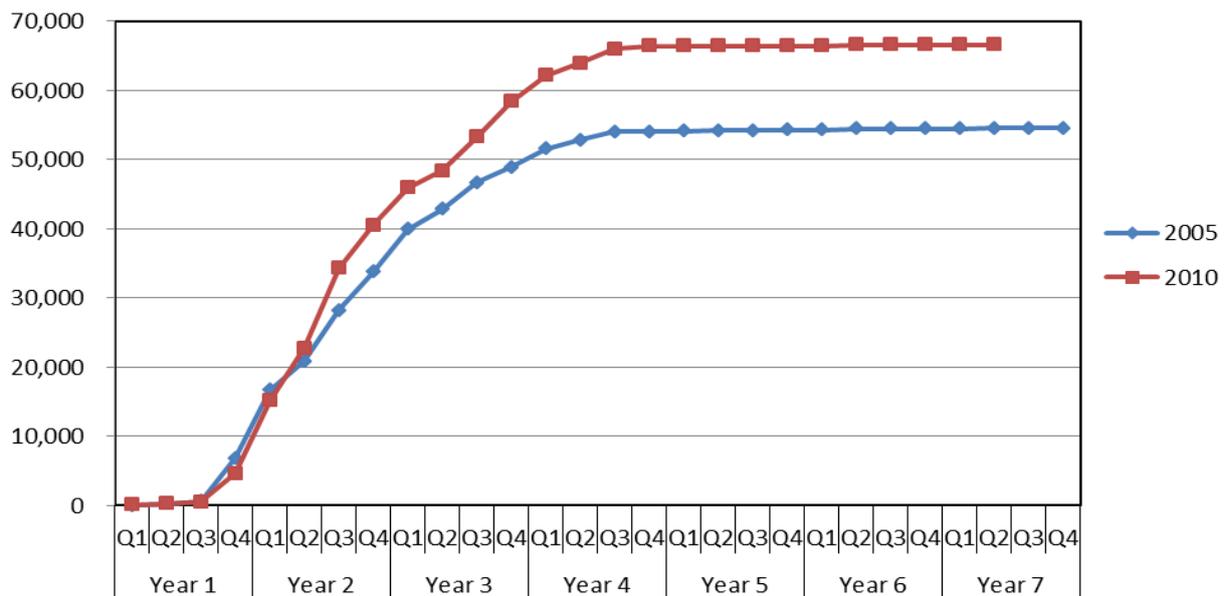


Chart 1 compares how quickly revaluation appeals have been resolved for the 2010 and 2005 revaluations. To date, 2010 revaluation appeals have been resolved at a similar percentage rate to those for 2005.

The number of properties for which revaluation appeals have been resolved for 2010 revaluation is higher than at the same stage for 2005 revaluation (66,651 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 September 2016

Local Authority / VJB	Percentage resolved by 30 September 2016	Number resolved by 30 September 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
Ayrshire VJB	99.0%	3,831	39
Clackmannanshire	99.0%	815	8
Falkirk	99.3%	1,466	11
Stirling	99.2%	1,220	10
Central VJB	99.2%	3,501	29
Dumfries & Galloway	99.6%	2,100	9
Argyll and Bute	98.6%	1,494	21
East Dunbartonshire	99.0%	795	8
West Dunbartonshire	98.9%	921	10
Dunbartonshire & Argyll & Bute	98.8%	3,210	39
Fife	99.6%	4,871	19
Glasgow	99.9%	9,773	14
Aberdeen City	99.6%	3,353	13
Aberdeenshire	99.4%	2,913	19
Moray	98.1%	840	16
Grampian VJB	99.3%	7,106	48
Highland	99.5%	3,974	20
Eilean Siar	95.9%	279	12
Highland & Western Isles VJB	99.3%	4,253	32
North Lanarkshire	99.7%	4,045	13
South Lanarkshire	99.6%	2,913	11
Lanarkshire VJB	99.7%	6,958	24
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
Lothian VJB	99.6%	10,349	38
Orkney	100.0%	163	0
Shetland	100.0%	163	0
Orkney & Shetland VJB	100.0%	326	0
East Renfrewshire	99.4%	473	3
Inverclyde	98.8%	926	11
Renfrewshire	99.1%	1,971	17
Renfrewshire VJB	99.1%	3,370	31
Scottish Borders	99.2%	1,394	11
Angus	98.9%	1,209	13
Dundee City	99.7%	2,345	8
Perth & Kinross	99.3%	2,061	15
Tayside VJB	99.4%	5,615	36
SCOTLAND	99.4%	66,657	369

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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