

# Statistics Publication Notice

Economy (Local Government Finance)

An Official Statistics Publication for Scotland

## NON-DOMESTIC RATES REVALUATION APPEALS STATISTICS SCOTLAND, 2016-17 QUARTER 4

31 May 2017

### 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 2017):

- Revaluation appeals have been resolved for 66,674 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 £4,808m, 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 £4,808m to £4,566m, a drop of £242m in rateable value (which equates to approx £117m billed in 2016-17).

**Table 1: 2010 Revaluation appeals resolved by 31 March 2017**

	<b>Appealed</b>	<b>Resolved</b>	<b>Percentage resolved</b>
Number of properties	67,026	66,674	99%
Rateable Value	£4,946m	£4,808m	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 (352 properties).

The original RV of the properties for which the revaluation appeals have been resolved is £4,808m, 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>
£4,808m	£4,566m	£242m

Notes:

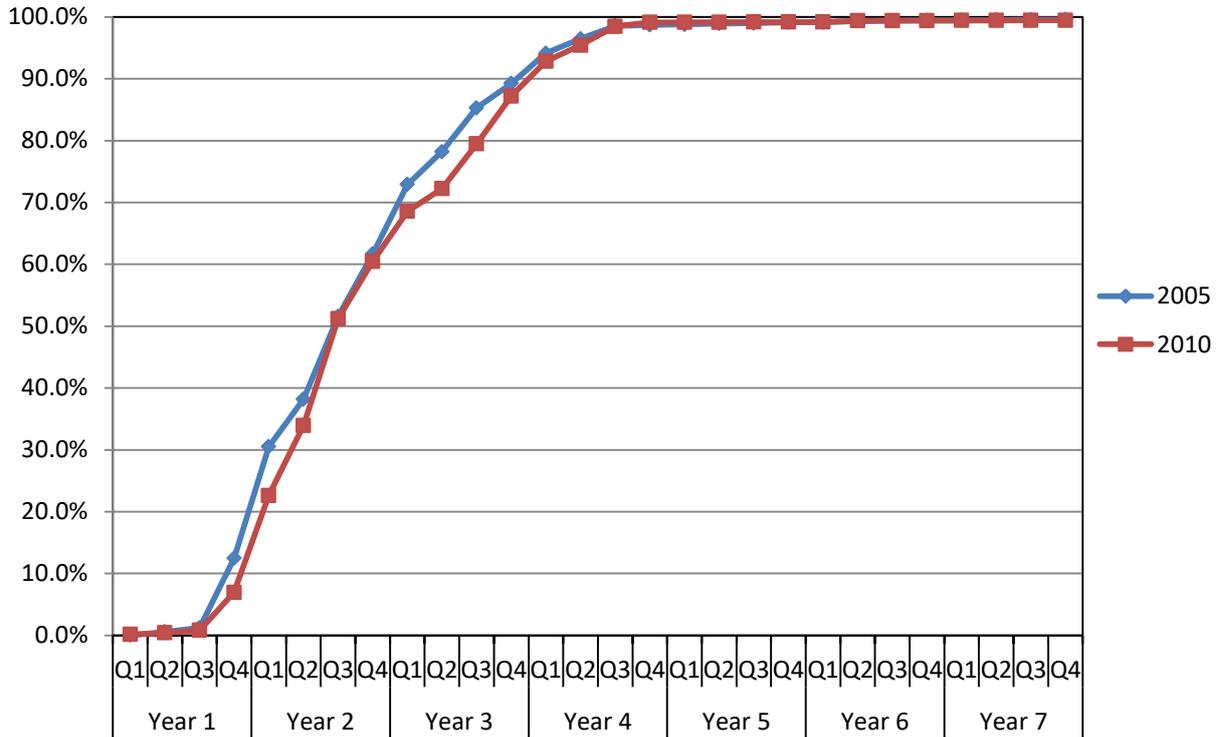
As at 31 March 2017

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 £242m. This equates to around £117m 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**

Percentage of Appealed subjects for which Appeals were disposed of by the end of Q4, Year 7 following 2005 and 2010 revaluations, Scotland



Number of subjects for which appeals were disposed of by end of Q4 Year 7 following 2005 and 2010 revaluations, Scotland

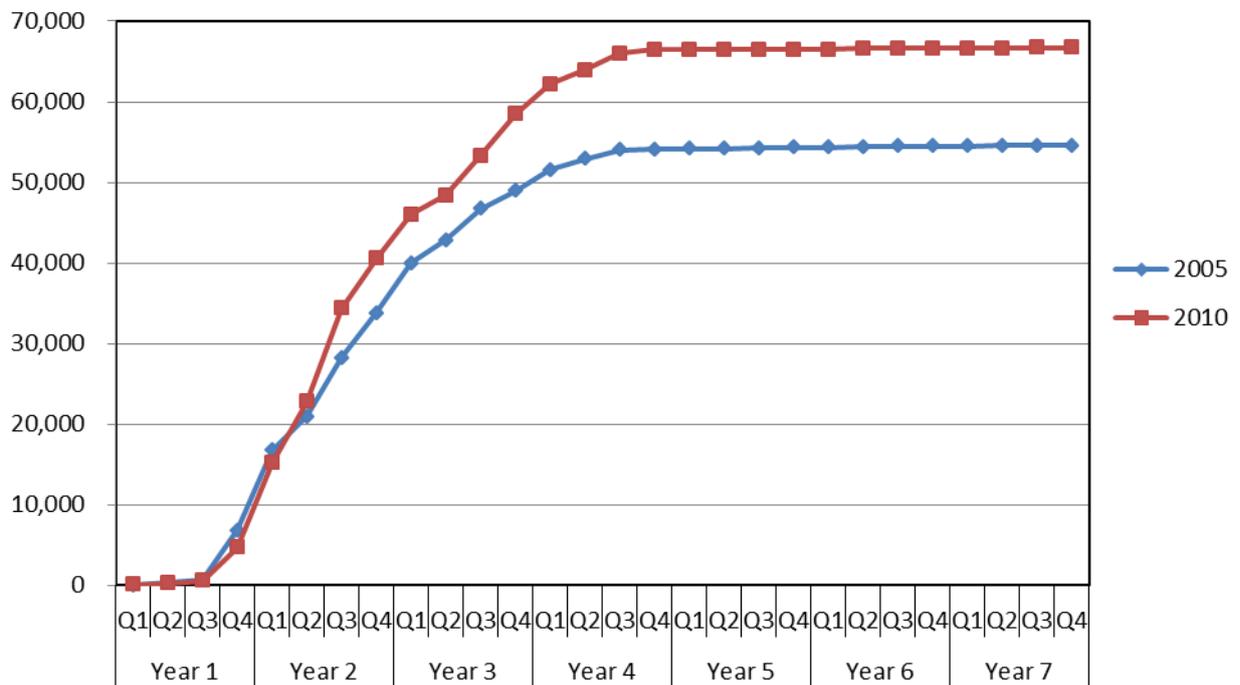


Chart 1 compares how quickly revaluation appeals have been resolved for the 2010 and 2005 revaluations. To date, 2010 revaluation appeals have been resolved at a similar percentage rate to those for 2005.

The number of properties for which revaluation appeals have been resolved for 2010 revaluation is higher than at the same stage for 2005 revaluation (66,674 compared to 54,584), but the percentage is very similar (both around 99.5%) 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 31 March 2017**

Local Authority / VJB	Percentage resolved by 31 March 2017	Number resolved by 31 March 2017	Outstanding Appealed Properties
East Ayrshire	99.2%	1,181	9
North Ayrshire	98.8%	1,336	16
South Ayrshire	99.1%	1,316	12
<b>Ayrshire VJB</b>	<b>99.0%</b>	<b>3,833</b>	<b>37</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>2,101</b>	<b>8</b>
Argyll and Bute	98.7%	1,495	20
East Dunbartonshire	99.0%	795	8
West Dunbartonshire	98.9%	921	10
<b>Dunbartonshire &amp; Argyll &amp; Bute</b>	<b>98.8%</b>	<b>3,211</b>	<b>38</b>
<b>Fife</b>	<b>99.6%</b>	<b>4,871</b>	<b>19</b>
<b>Glasgow</b>	<b>99.9%</b>	<b>9,774</b>	<b>13</b>
Aberdeen City	99.6%	3,353	13
Aberdeenshire	99.4%	2,915	17
Moray	98.2%	841	15
<b>Grampian VJB</b>	<b>99.4%</b>	<b>7,109</b>	<b>45</b>
Highland	99.5%	3,975	19
Eilean Siar	95.9%	279	12
<b>Highland &amp; Western Isles VJB</b>	<b>99.3%</b>	<b>4,254</b>	<b>31</b>
North Lanarkshire	99.7%	4,046	12
South Lanarkshire	99.6%	2,913	11
<b>Lanarkshire VJB</b>	<b>99.7%</b>	<b>6,959</b>	<b>23</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	98.8%	926	11
Renfrewshire	99.1%	1,971	17
<b>Renfrewshire VJB</b>	<b>99.1%</b>	<b>3,370</b>	<b>31</b>
<b>Scottish Borders</b>	<b>99.2%</b>	<b>1,394</b>	<b>11</b>
Angus	99.2%	1,212	10
Dundee City	99.7%	2,346	7
Perth & Kinross	99.4%	2,064	12
<b>Tayside VJB</b>	<b>99.5%</b>	<b>5,622</b>	<b>29</b>
<b>SCOTLAND</b>	<b>99.5%</b>	<b>66,674</b>	<b>352</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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### **Correspondence and enquiries**

For enquiries about this publication please contact:  
Sandy McPhee,  
Local Government and Analytical Services Division,  
Telephone: 0131 244 7030,  
e-mail: [alexander.mcphee@gov.scot](mailto:alexander.mcphee@gov.scot)

For general enquiries about Scottish Government statistics please contact:  
Office of the Chief Statistician and Strategic Analysis, Telephone: 0131 244 0442,  
e-mail: [statistics.enquiries@gov.scot](mailto:statistics.enquiries@gov.scot)

### **How to access background or source data**

The data collected for this statistical bulletin is available on request.

Please contact [lqfstats@gov.scot](mailto:lqfstats@gov.scot) for further information.

### **Complaints and suggestions**

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