

Statistics Publication Notice

Economy (Local Government Finance)

An Official Statistics Publication for Scotland

NON-DOMESTIC RATES REVALUATION APPEALS STATISTICS SCOTLAND, 2017-18 QUARTER 1

30 August 2017

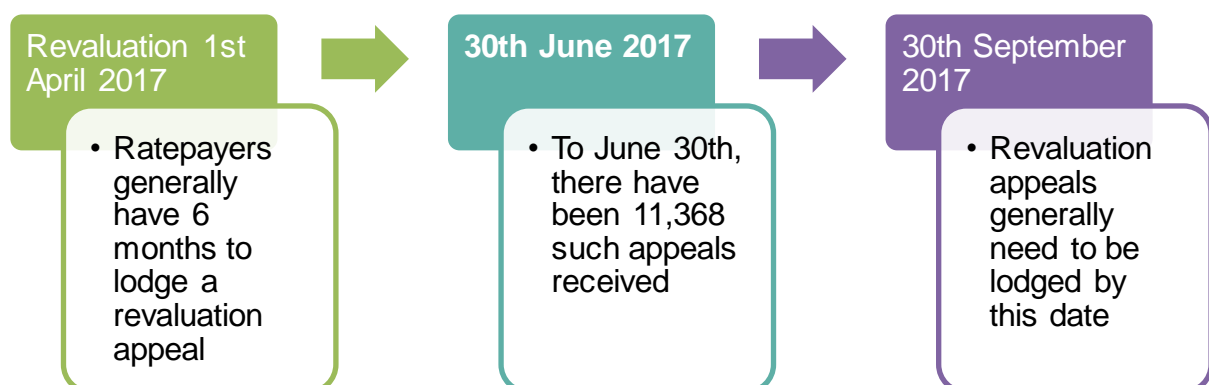
Context

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 2017 Revaluation (effective April 1 2017). 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.

Figure 1 - Revaluation appeal timetable

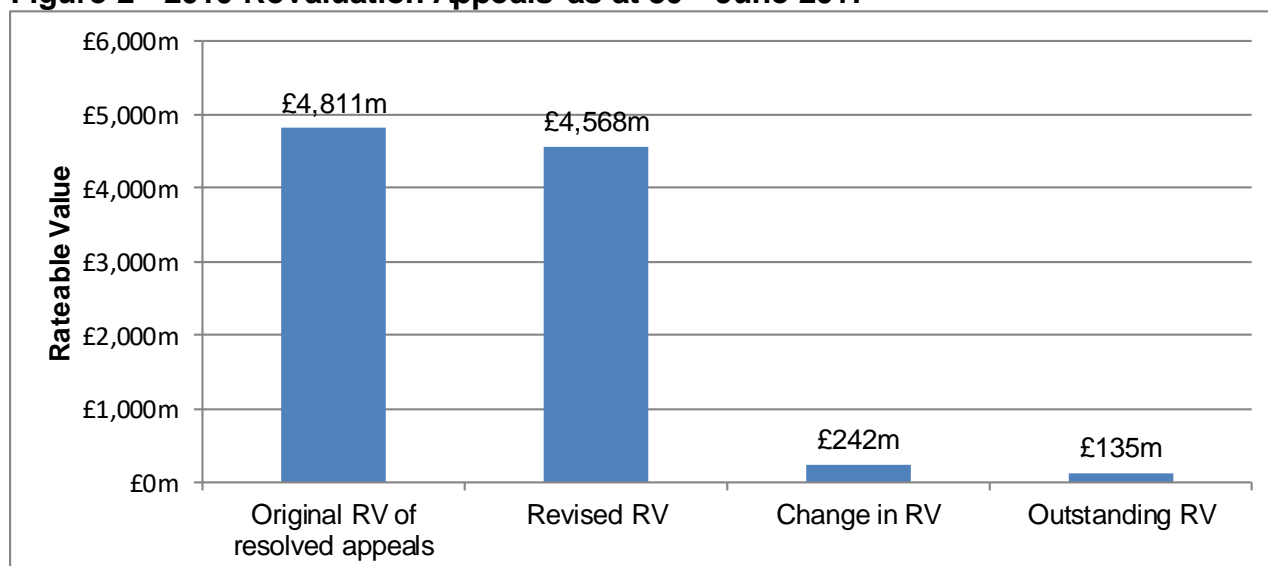


Given the 30 September deadline for lodging revaluation appeals (NB. if the valuation notice was issued after 1 April 2017, then the deadline is instead six months from that issue date), the picture of 2017 revaluation appeals is still emerging and will become clearer in further quarterly publications as the number of appellants and rateable value under appeal grows. There are few revaluation appeals resolved in the first quarter of a revaluation cycle. Again, these will be reported in time. Progress on appeals lodged in the previous **2010 revaluation cycle** is still monitored, however.

Key Points (as at June 30):

- Progress on resolution of appeals for **2010 revaluation cycle** continues to be recorded. As at 30th June, revaluation appeals had been resolved for over 99% of properties for which an appeal had been received (66,678 of 67,026).
- The original rateable value (RV) of the properties for which revaluation appeals have been resolved is £4,811m, 97% of RV for properties who lodged a revaluation appeal.
- As a result of revaluation appeals, the rateable value of properties whose appeal has been resolved has reduced by £242m, approximately £117m billed at 2016-17 poundage. Larger, more complex cases tend to be the appeals which are resolved latest.
- To date £911m RV has been appealed against the **2017 revaluation**, relating to 11,368 properties. Appeals have already been resolved for 27 of these properties with a total reduction in RV of £13m.
- Ratepayers will generally have until 30th September 2017 to lodge a revaluation appeal against their 2017 revaluation. More detail will follow on the progress of revaluation appeals lodged in the 2017 cycle in subsequent publications.

Figure 2 - 2010 Revaluation Appeals as at 30th June 2017



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 property, multiplied by a **poundage** set nationally by Scottish Ministers (46.6p in 2017-18), 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 46.6p (2017-18 level), the annual bill would be:

Non-domestic rates bill = £20,000 x 0.466 = £9,320 (before reliefs)

2017 represents the first year of properties having new rateable values following a non-domestic rates revaluation, carried out by independent Assessors across Scotland. New rateable values are effective from 1st April 2017 and ratepayers generally have 6 months to lodge a revaluation appeal against their new rateable value.

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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