

# Statistics Publication Notice

Economy (Local Government Finance)

An Official Statistics Publication for Scotland

## NON-DOMESTIC RATES REVALUATION APPEALS STATISTICS SCOTLAND, 2017-18 QUARTER 2

29 November 2017

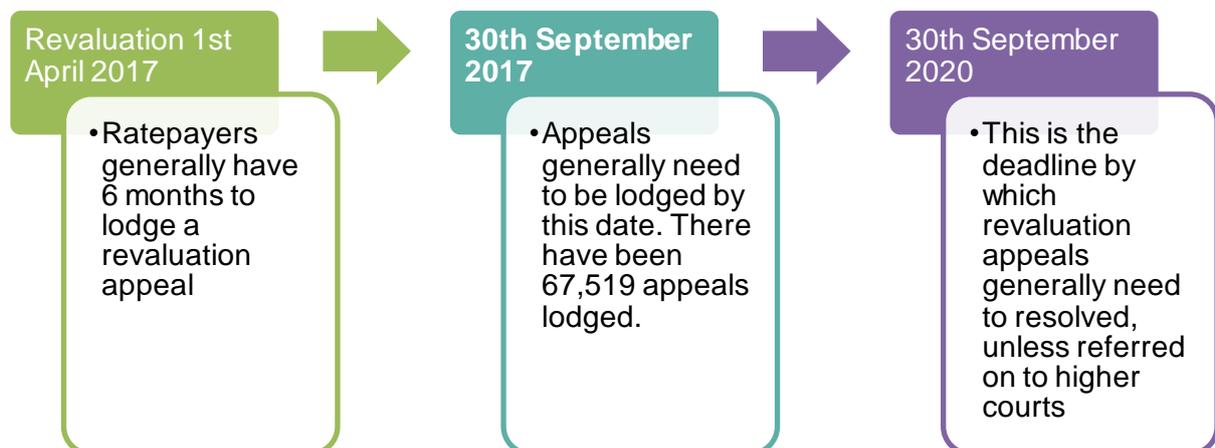
### Context

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 routine publication provides quarterly statistics on the progress and results of **revaluation appeals** following the 2017 Revaluation (effective April 1 2017) and the 2010 Revaluation (effective data April 1 2020). 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 for 2017 revaluation appeals

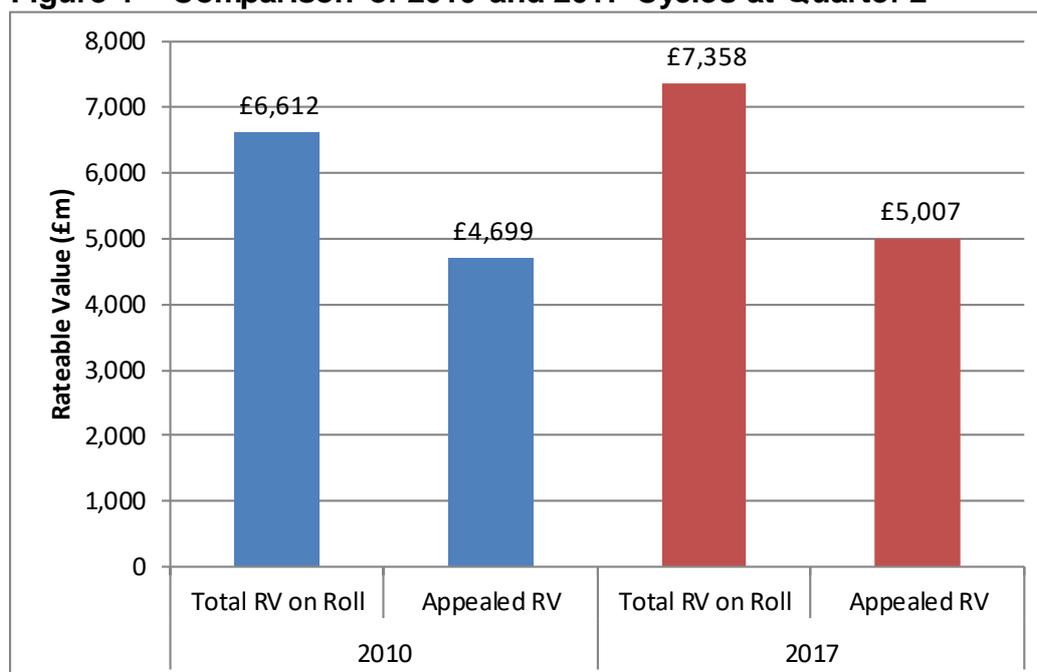


The deadline for lodging appeals was 30<sup>th</sup> September 2017 (although note that if the valuation notice was issued after 1 April 2017, then the deadline is instead six months from that issue date). This publication reports on the number of properties and rateable value which have appealed at this date. There are very few revaluation appeals resolved in the first 2 quarters of a revaluation cycle. More information on resolution of appeals will be reported in future publications. Progress on appeals lodged in the previous **2010 revaluation cycle** is still monitored, however.

### **Key Points (as at September 30):**

- Progress on resolution of appeals for **2010 revaluation cycle** continues to be recorded. As at 30<sup>th</sup> September, revaluation appeals had been resolved for over 99% of properties for which an appeal had been received (66,701 of 67,026).
- The original rateable value (RV) of the properties for which revaluation appeals have been resolved is £4,822m, 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 £255m, approximately £119m billed at 2017-18 poundage. Larger, more complex cases tend to be the appeals which are resolved latest. There is still £124m of outstanding RV under appeal.
- To 30 September, £5,007m RV has been appealed against the **2017 revaluation**, relating to 67,519 properties. This represents 29% of all properties on the Valuation Roll as at 1<sup>st</sup> April 2017 and 68% of total RV.
- Comparing data from the 2010 and 2017 revaluations shows the total number of properties and RV under appeal in 2017 at Quarter 2 is higher than that seen at the same stage in the 2010 cycle. However, proportionally, 71% of all RV was under appeal in Quarter 2 in 2010 compared to 68% of RV in 2017. The proportion of properties under appeal at Q2 is the same for both cycles at 29%.
- A small number of appeals have been resolved so far in 2017; 150 appeals with original rateable value of £161m have been resolved with a resulting decrease in rateable value of £14m

**Figure 1 – Comparison of 2010 and 2017 Cycles at Quarter 2**



Roll totals as at 1 April

Appeal figures as at 30 September in the year of the revaluation

**Table 1 - Comparison of 2005 and 2010 Cycles at Quarter 2**

<b>2010</b>	Total RV on Roll	£6,612m	Total Number on Roll	213,311
	Appealed RV	£4,699m	Number of appellants	61,936
	Percent	71%	Percent	29%
<b>2017</b>	Total RV on Roll	£7,358m	Total Number on Roll	233,386
	Appealed RV	£5,007m	Number of appellants	67,519
	Percent	68%	Percent	29%

Roll totals as at 1 April

Appeal figures as at 30 September in the year of the revaluation

Figure 1 and Table 1 show that while the number of properties and rateable value under appeal at 30<sup>th</sup> September in 2017 has increased since the same date in 2010, rateable value and number of properties on the Valuation Roll has also increased in that time.

The proportion of properties that have appealed at this stage in both revaluations are the same at 29%. The proportion of total rateable value which has been appealed to date in the 2017 cycle is slightly lower, at 68%, compared to 71% of RV appealed at this stage in the 2010 cycle.

**Table 2: 2010 Revaluation appeals resolved by 30 September 2017**

	Appealed	Resolved	Percentage resolved
Number of properties	67,026	66,701	99.5%
Rateable Value	£4,946m	£4,822m	97.5%

There have been 66,701 properties whose appeals have been resolved for the 2010 revaluation cycle, over 99% of the total number of properties who appealed. These appeals account for 97% of the total appealed RV, as usually the larger more complex appeals take longer to resolve.

**Table 3: 2017 Revaluation appeals resolved by 30 September 2017**

	Appealed	Resolved	Percentage resolved
Number of properties	67,519	150	0%
Rateable Value	£5,007m	£161m	3%

Table 3 shows there have been 150 appeals accounting for £161m resolved in the first 2 quarters of the 2017 cycle, of the 67,519 lodged.

**Figure 2 - 2010 Revaluation Appeals as at 30<sup>th</sup> June 2017**

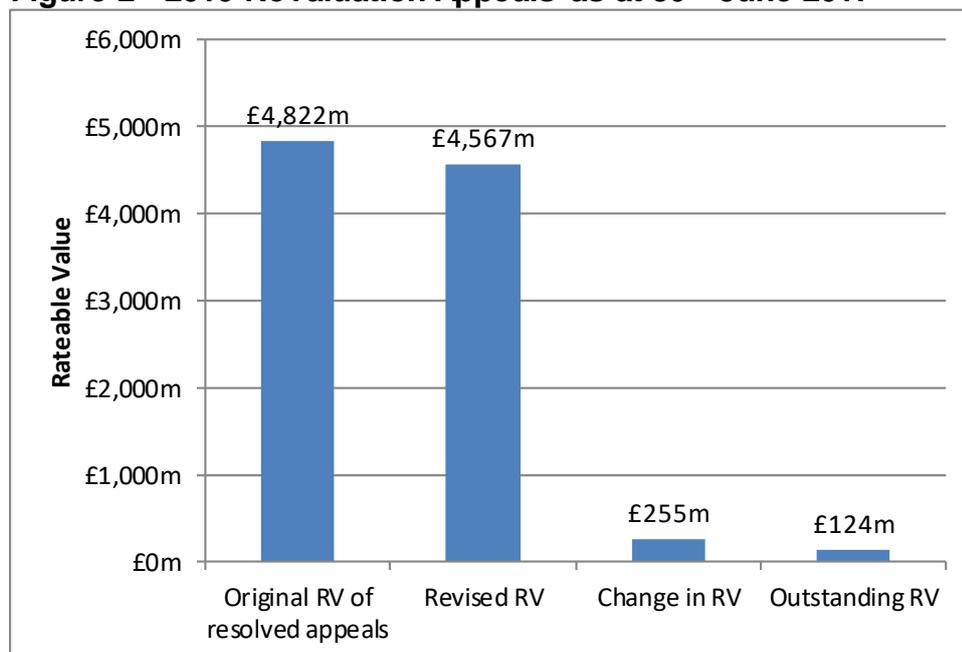


Figure 2 shows the ongoing progress made in the 2010 cycle. To 30 September, £4,822m of RV had been resolved, resulting in revised RV of £4,567m, a reduction in RV of £255m, equating to £119m in 2017/18 bills.

## 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 1<sup>st</sup> 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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