

Statistics Publication Notice

Economy (Local Government Finance)

An Official Statistics Publication for Scotland

NON-DOMESTIC RATES REVALUATION APPEALS STATISTICS SCOTLAND, 2011-12 QUARTER 2

2 March 2012

Introduction

Non-Domestic Rates in Scotland are directly proportional to the rateable values of individual non-domestic properties. Every 5 years 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 2011):

- Revaluation appeals have been resolved for 22,758 properties, which is 34% of the 66,975 properties for which a revaluation appeal was lodged. This is similar to the rate at which revaluation appeals against the 2005 Revaluation were resolved.
- The original rateable value (RV) of the properties for which revaluation appeals have been resolved is £882m, which represents 18% of the rateable values of properties for which a revaluation appeal was lodged (£4,942m).
- As a result of revaluation appeals, the rateable value of properties for which revaluation appeals have been resolved has reduced from approximately £882m to £846m, a drop of £35m in rateable value (which equates to approx £15m billed).

Table 1: 2010 Revaluation appeals resolved by 30 September 2011

	Appealed	Resolved	Percentage resolved
Number of properties	66,975	22,758	34%
Rateable Value	£4,942m	£882m	18%

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 34% of non-domestic properties for which a revaluation appeal was lodged. The RV of the properties for which the revaluation appeals have been resolved is £882m, which is 18% 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
£882m	£846m	£35m

Notes:

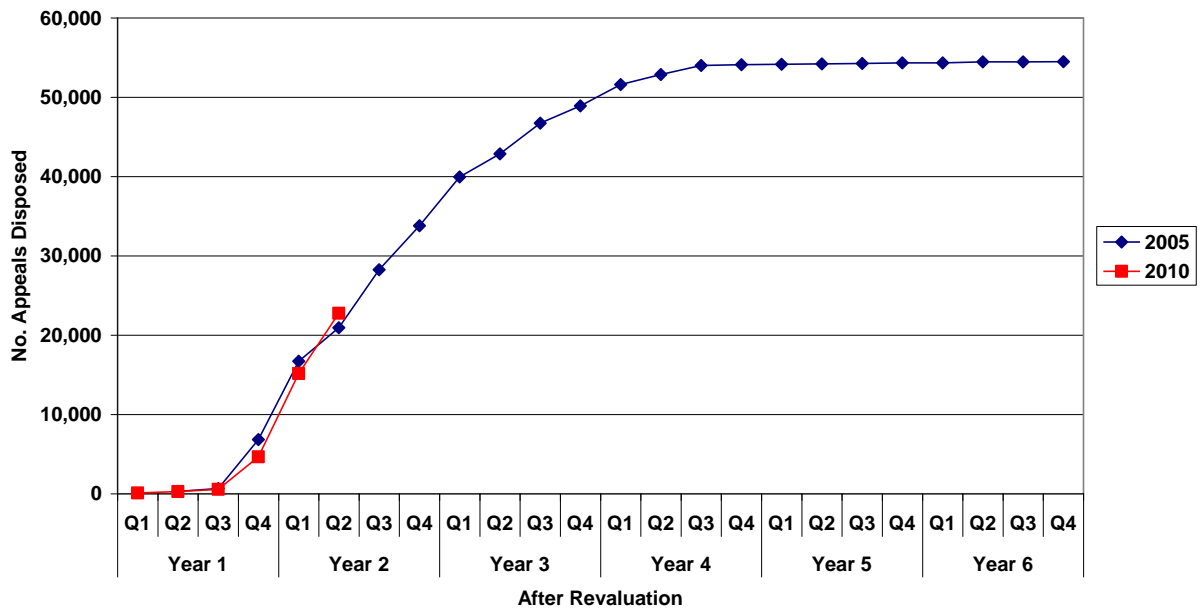
As at 30 September 2011

Row does 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 £35m. This equates to around £15m in non-domestic rates billed, assuming a poundage of 42.6p (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 2
2005 and 2010 revaluations, Scotland



Percentage of appealed subjects for which Appeals were disposed of by end of Q2, Year 2
2005 and 2010 revaluations, Scotland

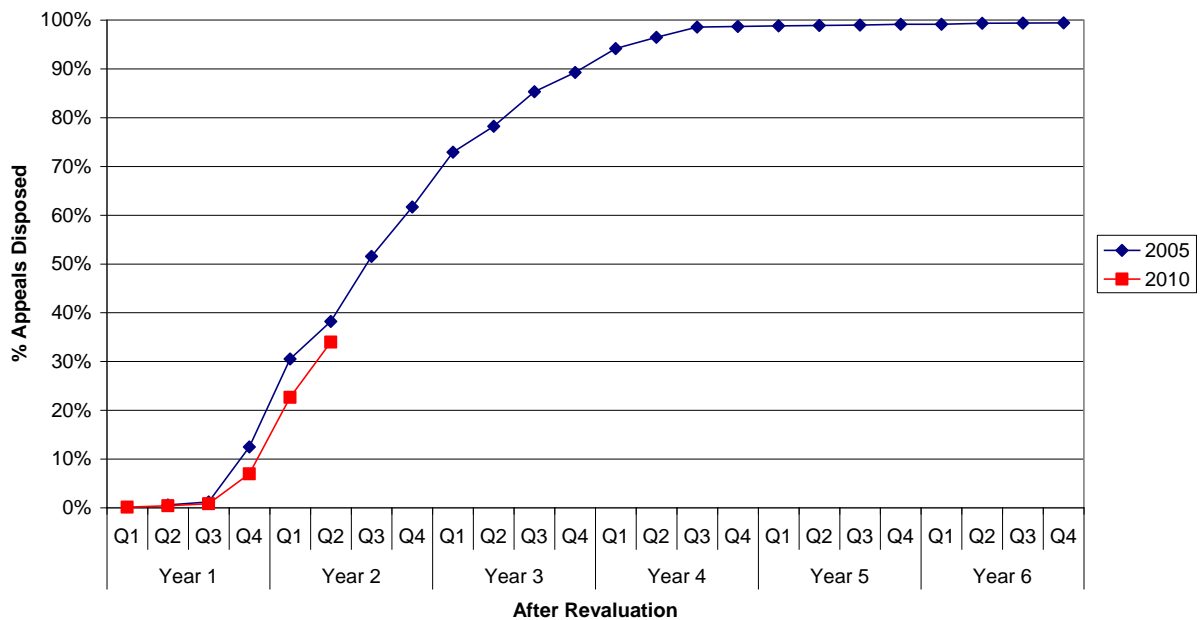


Chart 1 compares how quickly revaluation appeals have been resolved for the 2010 and 2005 revaluations. To date, 2010 revaluation appeals are being resolved at a similar rate to those for 2005.

The number of properties for which revaluation appeals have been resolved for 2010 revaluation is slightly higher than at the same stage for 2005 revaluation (22,758 compared to 20,927), but the percentage is slightly lower (34% compared to 38%), due to the higher number of revaluation appeals in 2010 (66,975 compared to 54,805).

**Table 3:
2010 Revaluation appeals by valuation joint board (VJB) and local authority area**

Local Authority / VJB	Percentage of properties for which revaluation appeal was resolved by 30 September 2011
East Ayrshire	31%
North Ayrshire	29%
South Ayrshire	35%
Ayrshire VJB	31%
Clackmannanshire	8%
Falkirk	27%
Stirling	30%
Central VJB	24%
Dumfries & Galloway	16%
Argyll and Bute	38%
East Dunbartonshire	56%
West Dunbartonshire	61%
Dunbartonshire & Argyll & Bute	49%
Fife	13%
Glasgow	48%
Aberdeen City	39%
Aberdeenshire	26%
Moray	14%
Grampian VJB	31%
Highland	31%
Eilean Siar	47%
Highland & Western Isles VJB	32%
North Lanarkshire	18%
South Lanarkshire	22%
Lanarkshire VJB	20%
East Lothian	46%
Edinburgh	48%
Midlothian	23%
West Lothian	44%
Lothian VJB	45%
Orkney	45%
Shetland	37%
Orkney & Shetland VJB	41%
East Renfrewshire	10%
Inverclyde	16%
Renfrewshire	38%
Renfrewshire VJB	28%
Scottish Borders	36%
Angus	39%
Dundee City	49%
Perth & Kinross	28%
Tayside VJB	39%
SCOTLAND	34%

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 geographical variations in the percentage of appeals resolved. It should be noted however that, in addition to appeals within their area, some VJBs also have responsibility for specific utilities. For those VJBs, the resolved 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 (42.6p in 2011-12), 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 42.6p (2011-12 level), the annual bill would be:

Non-domestic rates bill = £20,000 x 0.426 = £8,520 (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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