

Statistics Publication Notice

Economy (Local Government Finance)

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NON-DOMESTIC RATES REVALUATION APPEALS STATISTICS SCOTLAND, 2015-16 QUARTER 3

24 February 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 31 December 2015):

- Revaluation appeals have been resolved for 66,627 properties, which is 99% of the 67,025 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 £4,775m, 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 £4,775m to £4,536m, a drop of £239m in rateable value (which equates to approx £115m billed in 2015-16).

Table 1: 2010 Revaluation appeals resolved by 31 December 2015

| | Appealed | Resolved | Percentage resolved |
|----------------------|-----------------|-----------------|----------------------------|
| Number of properties | 67,025 | 66,627 | 99% |
| Rateable Value | £4,946m | £4,775m | 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 (398 properties).

The RV of the properties for which the revaluation appeals have been resolved is £4,775m, 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 |
|--|-------------------|---------------------|
| £4,775m | £4,536m | £239m |

Notes:

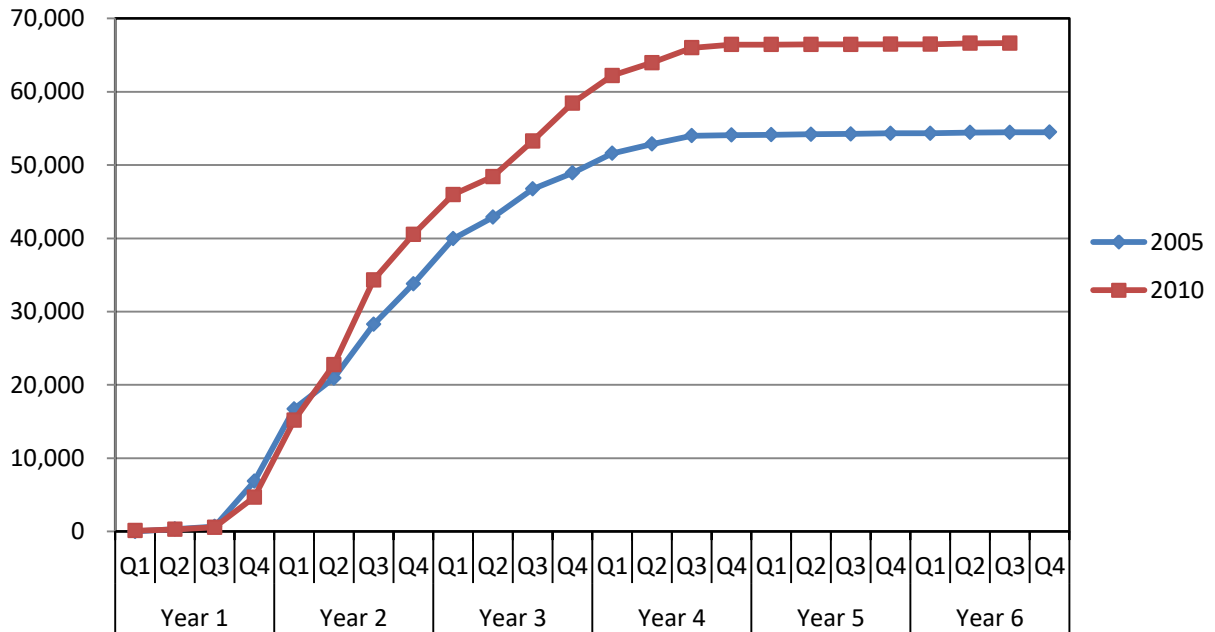
As at 31 December 2015

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 £239m. This equates to around £115m in non-domestic rates billed in 2015-16, assuming a poundage of 48.0p (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 Q3 Year 6 following 2005 and 2010 revaluations, Scotland



Percentage of Appealed subjects for which Appeals were disposed of by the end of Q3, Year 6 following 2005 and 2010 revaluations, Scotland

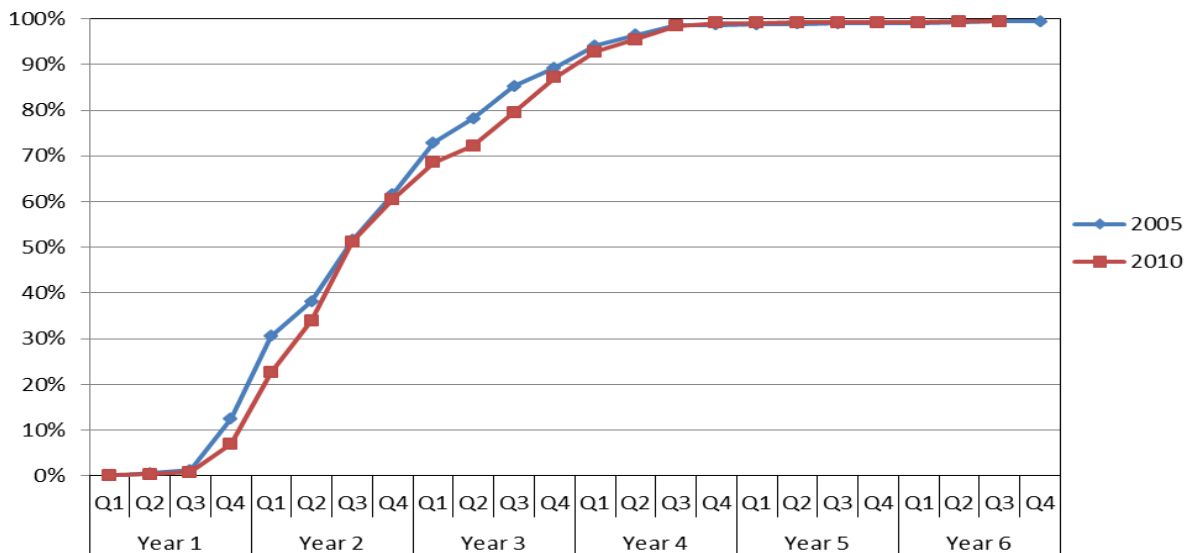


Chart 1 compares how quickly revaluation appeals have been resolved for the 2010 and 2005 revaluations. To date, 2010 revaluation appeals have been resolved at a similar percentage rate to those for 2005.

The number of properties for which revaluation appeals have been resolved for 2010 revaluation is higher than at the same stage for 2005 revaluation (66,627 compared to 54,463), but the percentage is very similar (both 99%) due to the higher number of revaluation appeals in 2010 (67,025 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 December 2015

| Local Authority / VJB | Percentage resolved by 31 December 2015 | Number resolved by 31 December 2015 | Outstanding appealed properties |
|---|---|-------------------------------------|---------------------------------|
| East Ayrshire | 99.2% | 1,180 | 10 |
| North Ayrshire | 98.7% | 1,335 | 17 |
| South Ayrshire | 99.1% | 1,315 | 12 |
| Ayrshire VJB | 99.0% | 3,830 | 39 |
| Clackmannanshire | 99.0% | 815 | 8 |
| Falkirk | 99.1% | 1,464 | 13 |
| Stirling | 99.0% | 1,218 | 12 |
| Central VJB | 99.1% | 3,497 | 33 |
| Dumfries & Galloway | 99.4% | 2,096 | 13 |
| 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% | 4,870 | 20 |
| Glasgow | 99.8% | 9,772 | 15 |
| Aberdeen City | 99.6% | 3,352 | 14 |
| Aberdeenshire | 99.2% | 2,909 | 23 |
| Moray | 98.0% | 839 | 17 |
| Grampian VJB | 99.2% | 7,100 | 54 |
| Highland | 99.4% | 3,971 | 23 |
| Eilean Siar | 95.9% | 279 | 12 |
| Highland & Western Isles VJB | 99.2% | 4,250 | 35 |
| North Lanarkshire | 99.7% | 4,045 | 13 |
| South Lanarkshire | 99.5% | 2,910 | 14 |
| Lanarkshire VJB | 99.6% | 6,955 | 27 |
| East Lothian | 99.1% | 1,031 | 9 |
| Edinburgh | 99.8% | 6,703 | 11 |
| Midlothian | 98.7% | 895 | 12 |
| West Lothian | 99.5% | 1,718 | 8 |
| Lothian VJB | 99.6% | 10,347 | 40 |
| Orkney | 100.0% | 163 | 0 |
| Shetland | 100.0% | 163 | 0 |
| Orkney & Shetland VJB | 100.0% | 326 | 0 |
| East Renfrewshire | 99.4% | 473 | 3 |
| Inverclyde | 98.7% | 925 | 12 |
| Renfrewshire | 99.1% | 1,971 | 17 |
| Renfrewshire VJB | 99.1% | 3,369 | 32 |
| Scottish Borders | 99.1% | 1,393 | 12 |
| Angus | 98.8% | 1,207 | 15 |
| Dundee City | 99.7% | 2,345 | 8 |
| Perth & Kinross | 99.2% | 2,060 | 16 |
| Tayside VJB | 99.3% | 5,612 | 39 |
| SCOTLAND | 99.4% | 66,627 | 398 |

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 (48.0p in 2015-16), 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 48.0p (2015-16 level), the annual bill would be:

Non-domestic rates bill = £20,000 x 0.48 = £9,600 (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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