

Statistics Publication Notice

Economy (Local Government Finance)

An Official Statistics Publication for Scotland

NON-DOMESTIC RATES REVALUATION APPEALS STATISTICS SCOTLAND, 2011-12 QUARTER 4

25 May 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 31 March 2012):

- Revaluation appeals have been resolved for 40,541 properties, which is 61% of the 66,973 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 £1,708m, which represents 35% of the rateable values of properties for which a revaluation appeal was lodged (£4,944m).
- As a result of revaluation appeals, the rateable value of properties for which revaluation appeals have been resolved has reduced from approximately £1,708m to £1,638m, a drop of £71m in rateable value (which equates to approx £30m billed in 2011-12).

Table 1: 2010 Revaluation appeals resolved by 31 March 2012

	Appealed	Resolved	Percentage resolved
Number of properties	66,973	40,541	61%
Rateable Value	£4,944m	£1,708m	35%

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 61% 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 £1,708m, which is 35% 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
£1,708m	£1,638m	£71m

Notes:

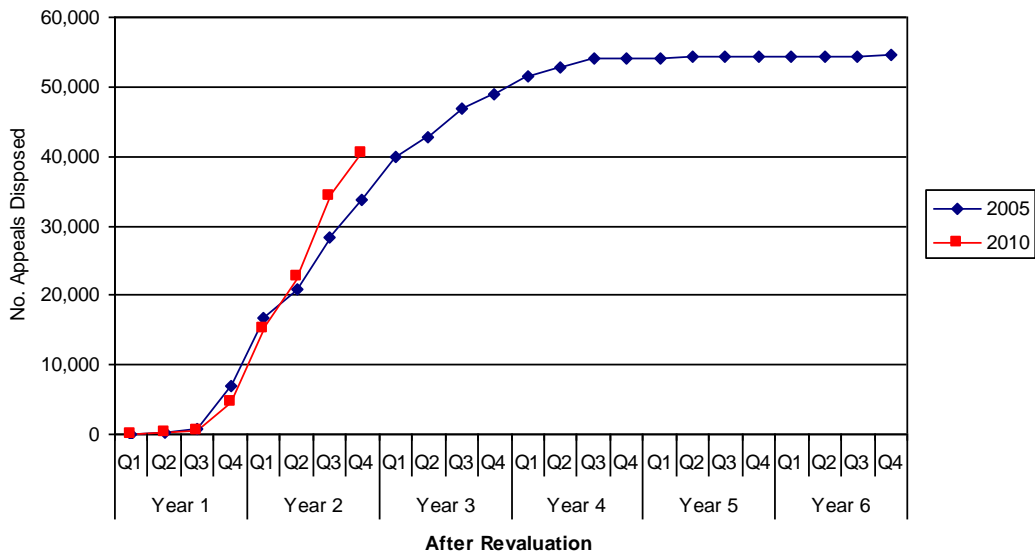
As at 31 March 2012

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 £71m. This equates to around £30m in non-domestic rates billed in 2011-12, 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 Q4, Year 2 2005 and 2010 revaluations, Scotland



Percentage of Appealed subjects for which Appeals were disposed of by end of Q4, Year 2 2005 and 2010 revaluations, Scotland

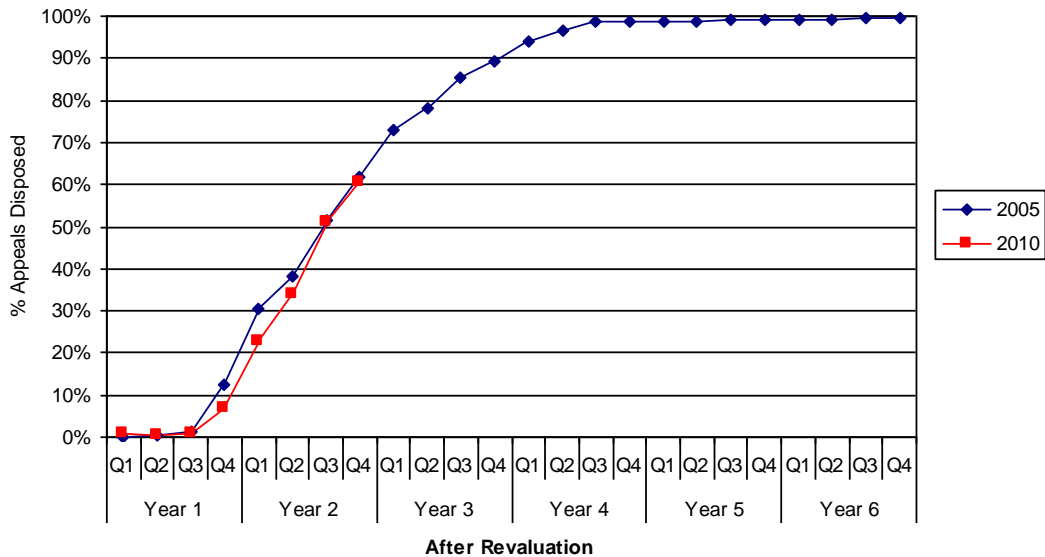


Chart 1 compares how quickly revaluation appeals have been resolved for the 2010 and 2005 revaluations. To date, 2010 revaluation appeals are being resolved at a similar rate to those for 2005.

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 (40,541 compared to 33,792), but the percentage is slightly lower (61% compared to 62%), due to the higher number of revaluation appeals in 2010 (66,973 compared to 54,822).

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

Local Authority / VJB	Percentage resolved by 31 March 2012	Number resolved by 31 March 2012
East Ayrshire	65%	767
North Ayrshire	64%	865
South Ayrshire	66%	881
Ayrshire VJB	65%	2,513
Clackmannanshire	55%	452
Falkirk	43%	639
Stirling	41%	504
Central VJB	45%	1,595
Dumfries & Galloway	44%	927
Argyll and Bute	49%	735
East Dunbartonshire	68%	545
West Dunbartonshire	69%	640
Dunbartonshire & Argyll & Bute	59%	1,920
Fife	37%	1,802
Glasgow	71%	6,940
Aberdeen City	62%	2,087
Aberdeenshire	54%	1,593
Moray	53%	455
Grampian VJB	58%	4,135
Highland	48%	1,912
Eilean Siar	55%	160
Highland & Western Isles VJB	48%	2,072
North Lanarkshire	64%	2,600
South Lanarkshire	63%	1,822
Lanarkshire VJB	64%	4,422
East Lothian	69%	720
Edinburgh	80%	5,386
Midlothian	70%	632
West Lothian	69%	1,192
Lothian VJB	76%	7,930
Orkney	49%	80
Shetland	39%	63
Orkney & Shetland VJB	44%	143
East Renfrewshire	49%	232
Inverclyde	45%	417
Renfrewshire	74%	1,477
Renfrewshire VJB	63%	2,126
Scottish Borders	48%	675
Angus	59%	721
Dundee City	71%	1,669
Perth & Kinross	46%	951
Tayside VJB	59%	3,341
SCOTLAND	61%	40,541

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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Correspondence and enquiries

Enquiries on this publication should be addressed to:

Local Government Finance Statistics
Area 3-H North, Victoria Quay
Edinburgh EH6 6QQ
Telephone: 0131 244 7033
e-mail: lgfstats@scotland.gsi.gov.uk

General enquiries on Scottish Government statistics can be addressed to:

Office of the Chief Statistician
Scottish Government
4N.05, St Andrews House
EDINBURGH EH1 3DG
Telephone: (0131) 244 0442
e-mail:
statistics.enquiries@scotland.gsi.gov.uk

Statistician responsible for this publication:

Andrew.Macartney@scotland.gsi.gov.uk; 0131 244 0328

Further contact details, e-mail addresses and details of previous and forthcoming publications can be found on the Scottish Government Website at www.scotland.gov.uk/statistics

Media enquiries about the information in this Statistics Publication Notice should be addressed to Karen MacKinnon on 0131 244 2175.

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