

Statistics Publication Notice

Economy (Local Government Finance)

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NON-DOMESTIC RATES REVALUATION APPEALS STATISTICS SCOTLAND, 2014-15 QUARTER 3

12 February 2015

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 2014):

- Revaluation appeals have been resolved for 66,469 properties, which is 99% of the 67,024 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 £4,569m, which represents 92% of the rateable values of properties for which a revaluation appeal was lodged (£4,946m).
- As a result of revaluation appeals, the rateable value of properties for which revaluation appeals have been resolved has reduced from approximately £4,569m to £4,348m, a drop of £222m in rateable value (which equates to approx £104m billed in 2014-15).

Table 1: 2010 Revaluation appeals resolved by 31 December 2014

	Appealed	Resolved	Percentage resolved
Number of properties	67,024	66,469	99%
Rateable Value	£4,946m	£4,569m	92%

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.

The RV of the properties for which the revaluation appeals have been resolved is £4,569m, which is 92% 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
£4,569m	£4,348m	£222m

Notes:

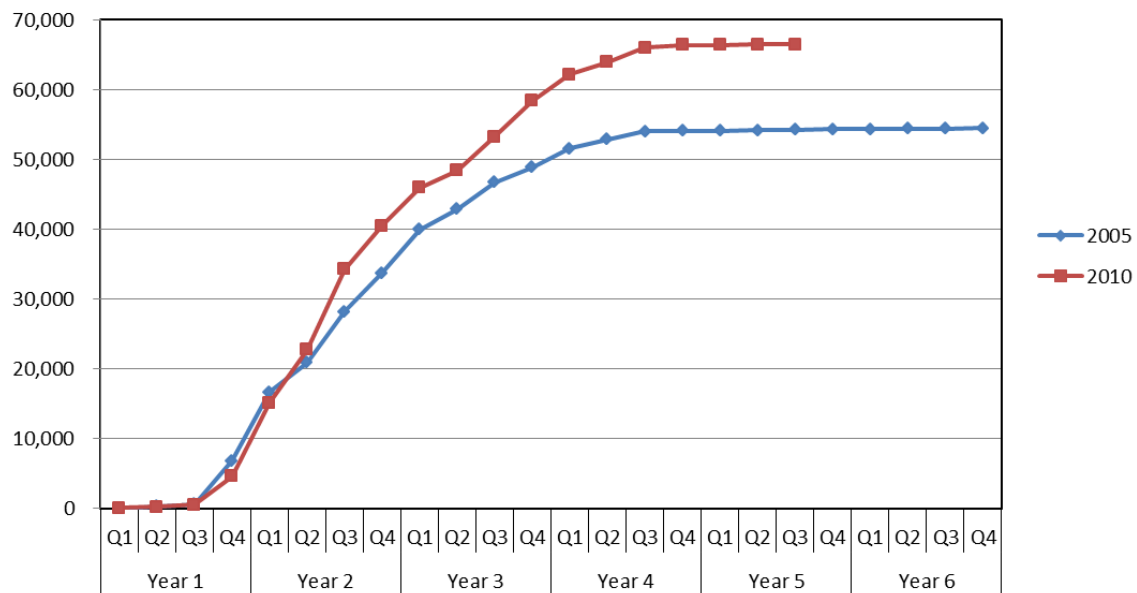
As at 31 Dec 2014

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 £222m. This equates to around £104m in non-domestic rates billed in 2014-15, assuming a poundage of 47.1p (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 5 following 2005 and 2010 revaluations, Scotland



Percentage of Appealed subjects for which Appeals were disposed of by the end of Q3, Year 5 following 2005 and 2010 revaluations, Scotland

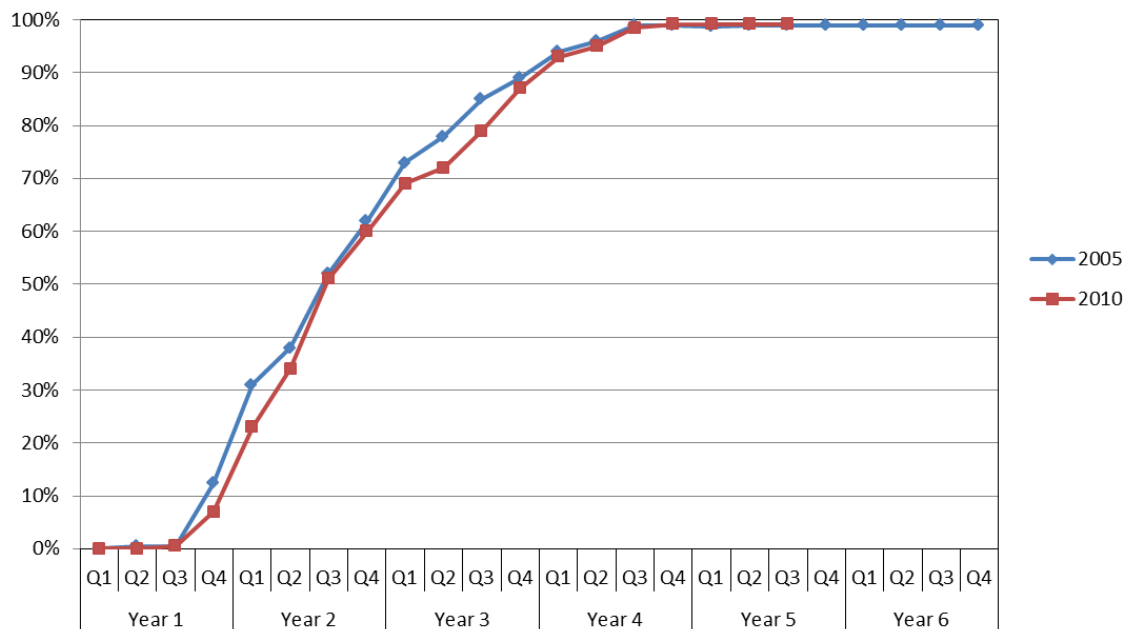


Chart 1 compares how quickly revaluation appeals have been resolved for the 2010 and 2005 revaluations. To date, 2010 revaluation appeals have been resolved at a similar percentage rate to those for 2005.

The number of properties for which revaluation appeals have been resolved for 2010 revaluation is higher than at the same stage for 2005 revaluation (66,469 compared to 54,251), but the percentage is very similar (both 99%) due to the higher number of revaluation appeals in 2010 (67,024 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 2014

Local Authority / VJB	Percentage resolved by 31 December 2014	Number resolved by 31 December 2014	Outstanding appealed properties
East Ayrshire	99%	1,180	10
North Ayrshire	99%	1,334	18
South Ayrshire	99%	1,315	12
Ayrshire VJB	99%	3,829	40
Clackmannanshire	99%	815	8
Falkirk	99%	1,458	19
Stirling	99%	1,218	12
Central VJB	99%	3,491	39
Dumfries & Galloway	99%	2,096	13
Argyll and Bute	99%	1,493	22
East Dunbartonshire	99%	793	10
West Dunbartonshire	99%	918	13
Dunbartonshire & Argyll & Bute	99%	3,204	45
Fife	100%	4,867	23
Glasgow	100%	9,766	21
Aberdeen City	100%	3,351	15
Aberdeenshire	99%	2,908	24
Moray	98%	839	17
Grampian VJB	99%	7,098	56
Highland	99%	3,967	27
Eilean Siar	96%	279	12
Highland & Western Isles VJB	99%	4,246	39
North Lanarkshire	100%	4,045	13
South Lanarkshire	100%	2,910	14
Lanarkshire VJB	100%	6,955	27
East Lothian	98%	1,020	20
Edinburgh	99%	6,634	79
Midlothian	97%	878	29
West Lothian	98%	1,689	37
Lothian VJB	98%	10,221	165
Orkney	100%	163	0
Shetland	100%	163	0
Orkney & Shetland VJB	100%	326	0
East Renfrewshire	99%	473	3
Inverclyde	99%	925	12
Renfrewshire	99%	1,968	20
Renfrewshire VJB	99%	3,366	35
Scottish Borders	99%	1,393	12
Angus	99%	1,206	16
Dundee City	100%	2,345	8
Perth & Kinross	99%	2,060	16
Tayside VJB	99%	5,611	40
SCOTLAND	99%	66,469	555

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 (47.1p in 2014-15), 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 47.1p (2014-15 level), the annual bill would be:

Non-domestic rates bill = £20,000 x 0.471 = £9,420 (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>

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