

Statistics Publication Notice

Economy (Local Government Finance)

An Official Statistics Publication for Scotland

NON-DOMESTIC RATES REVALUATION APPEALS STATISTICS SCOTLAND, 2012-13 QUARTER 2

29 November 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 2012):

- Revaluation appeals have been resolved for 48,413 properties, which is 72% of the 66,982 properties for which a revaluation appeal was lodged. This is similar to the rate at which revaluation appeals against the 2005 Revaluation were resolved (78%).
- The original rateable value (RV) of the properties for which revaluation appeals have been resolved is £2,241m, which represents 45% of the rateable values of properties for which a revaluation appeal was lodged (£4,945m).
- As a result of revaluation appeals, the rateable value of properties for which revaluation appeals have been resolved has reduced from approximately £2,241m to £2,143m, a drop of £98m in rateable value (which equates to approx £44m billed in 2012-13).

Table 1: 2010 Revaluation appeals resolved by 30 September 2012

	Appealed	Resolved	Percentage resolved
Number of properties	66,982	48,413	72%
Rateable Value	£4,945m	£2,241m	45%

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 72% 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 £2,241m, which is 45% 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
£2,241m	£2,143m	£98m

Notes:

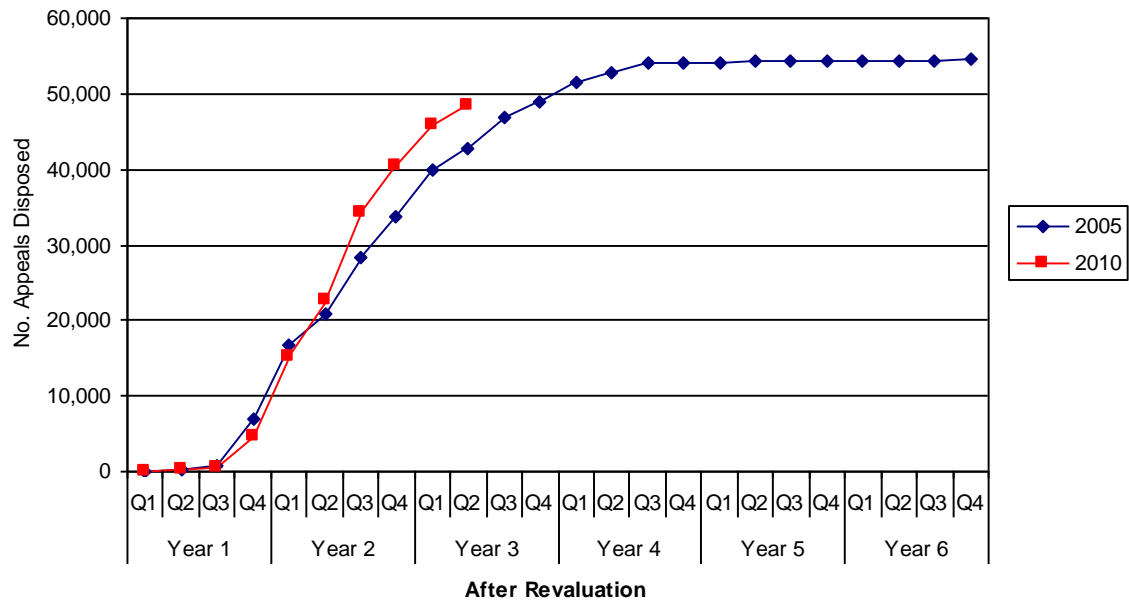
As at 30 September 2012

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 £98m. This equates to around £44m in non-domestic rates billed in 2012-13, assuming a poundage of 45.0p (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 Q2 Year 3 2005 and 2010 revaluations, Scotland



Percentage of Appealed subjects for which Appeals were disposed of by end of Q2, Year 3 2005 and 2010 revaluations, Scotland

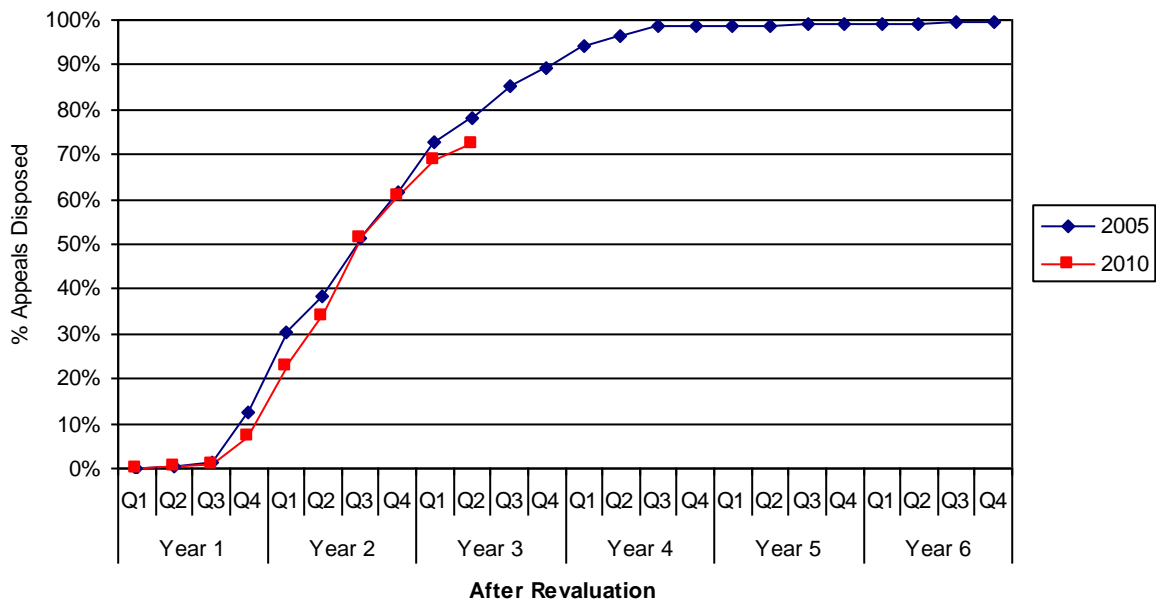


Chart 1 compares how quickly revaluation appeals have been resolved for the 2010 and 2005 revaluations. To date, 2010 revaluation appeals are being resolved at a similar rate to those for 2005.

The number of properties for which revaluation appeals have been resolved for 2010 revaluation is higher than at the same stage for 2005 revaluation (48,413 compared to 42,870), but the percentage is lower (72% compared to 78%), due to the higher number of revaluation appeals in 2010 (66,982 compared to 54,825 in 2005).

Table 3: 2010 Revaluation appeals Resolved by valuation joint board (VJB) and local authority area, as at 30 September 2012

Local Authority / VJB	Percentage resolved	Number resolved
East Ayrshire	72%	858
North Ayrshire	67%	901
South Ayrshire	73%	973
Ayrshire VJB	71%	2,732
Clackmannanshire	82%	670
Falkirk	69%	1,021
Stirling	74%	910
Central VJB	74%	2,601
Dumfries & Galloway	59%	1,244
Argyll and Bute	53%	809
East Dunbartonshire	70%	559
West Dunbartonshire	71%	662
Dunbartonshire & Argyll & Bute	62%	2,030
Fife	61%	2,971
Glasgow	82%	7,987
Aberdeen City	75%	2,518
Aberdeenshire	63%	1,854
Moray	62%	528
Grampian VJB	68%	4,900
Highland	56%	2,229
Eilean Siar	58%	169
Highland & Western Isles VJB	56%	2,398
North Lanarkshire	85%	3,439
South Lanarkshire	80%	2,324
Lanarkshire VJB	83%	5,763
East Lothian	75%	784
Edinburgh	84%	5,620
Midlothian	74%	673
West Lothian	74%	1,272
Lothian VJB	80%	8,349
Orkney	52%	85
Shetland	41%	67
Orkney & Shetland VJB	47%	152
East Renfrewshire	78%	370
Inverclyde	68%	641
Renfrewshire	83%	1,647
Renfrewshire VJB	78%	2,658
Scottish Borders	55%	769
Angus	64%	782
Dundee City	82%	1,933
Perth & Kinross	55%	1,144
Tayside VJB	68%	3,859
SCOTLAND	72%	48,413

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 (45.0p in 2012-13), 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 45.0p (2012-13 level), the annual bill would be:

Non-domestic rates bill = £20,000 x 0.45 = £9,000 (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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