

Statistics Publication Notice

Economy (Local Government Finance)

An Official Statistics Publication for Scotland

NON-DOMESTIC RATES REVALUATION APPEALS STATISTICS SCOTLAND, 2011-12 QUARTER 3

20 April 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 December 2011):

- Revaluation appeals have been resolved for 34,315 properties, which is 51% of the 66,971 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 £1,383m, which represents 28% 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 £1,383m to £1,335m, a drop of £49m in rateable value (which equates to approx £21m billed in 2011-12).

Table 1: 2010 Revaluation appeals resolved by 31 December 2011

	Appealed	Resolved	Percentage resolved
Number of properties	66,971	34,315	51%
Rateable Value	£4,942m	£1,383m	28%

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 51% 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 £1,383m, which is 28% 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
£1,383m	£1,335m	£49m

Notes:

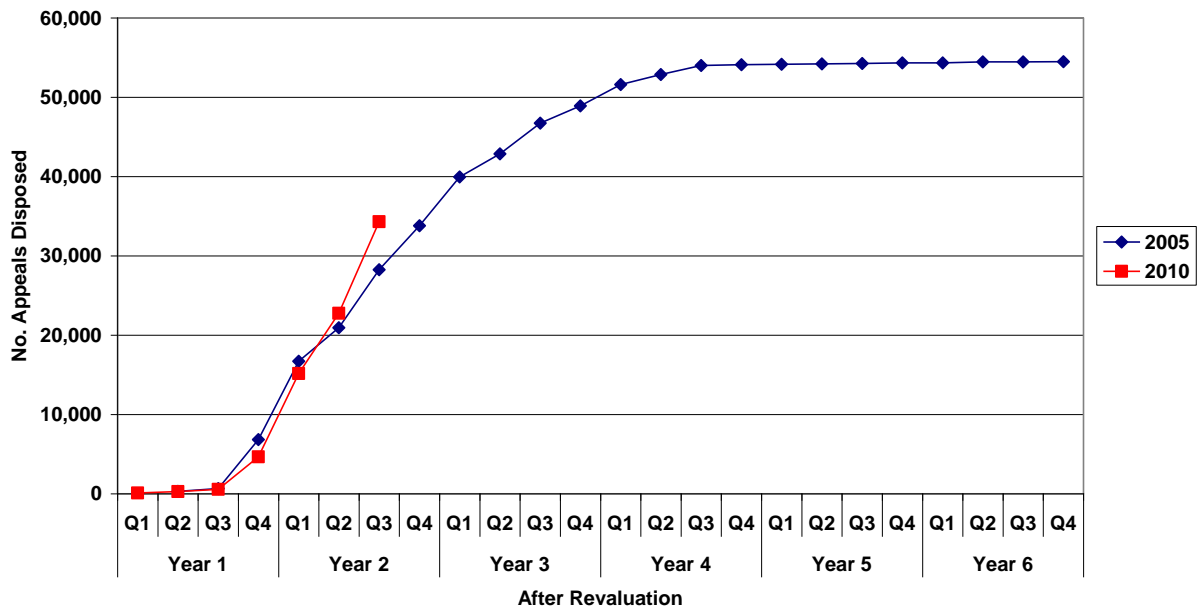
As at 31 December 2011

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 £49m. This equates to around £21m 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 Q3, Year 2
2005 and 2010 revaluations, Scotland



Percentage of appealed subjects for which Appeals were disposed of by end of Q3, Year 2
2005 and 2010 revaluations, Scotland

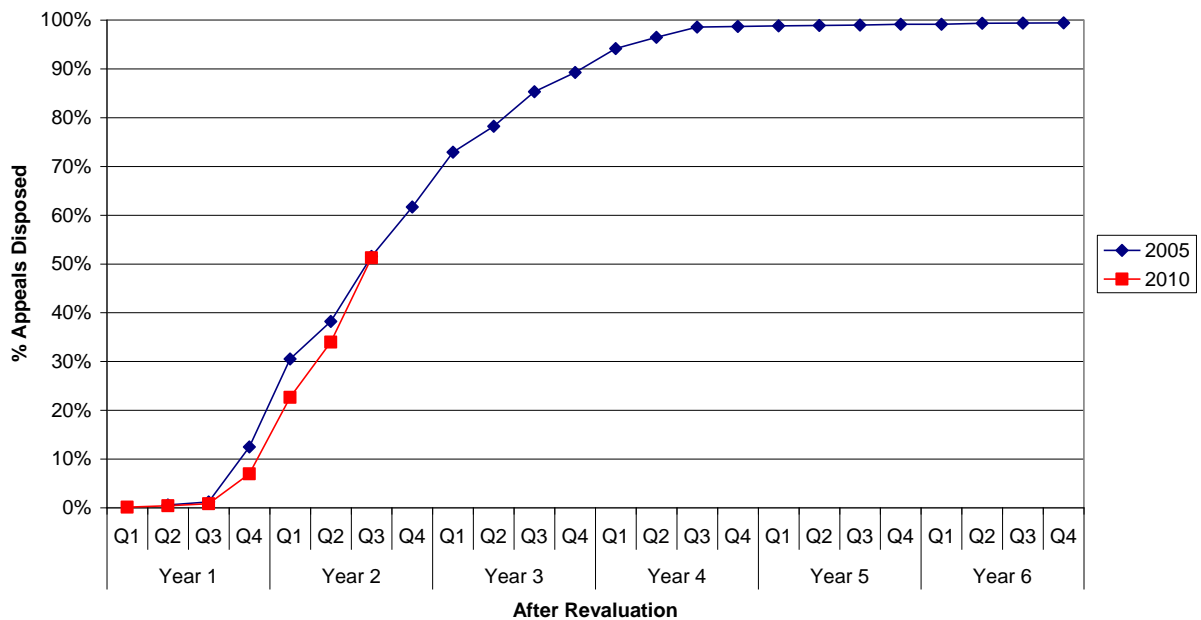


Chart 1 compares how quickly revaluation appeals have been resolved for the 2010 and 2005 revaluations. To date, 2010 revaluation appeals are being resolved at a similar rate to those for 2005.

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 (34,315 compared to 28,253), but the percentage is slightly lower (51% compared to 52%), due to the higher number of revaluation appeals in 2010 (66,971 compared to 54,805).

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

Local Authority / VJB	Percentage resolved by 31 December 2011	Number resolved by 31 December 2011
East Ayrshire	59%	700
North Ayrshire	54%	732
South Ayrshire	61%	807
Ayrshire VJB	58%	2,239
Clackmannanshire	21%	169
Falkirk	34%	513
Stirling	36%	443
Central VJB	32%	1,125
Dumfries & Galloway	29%	619
Argyll and Bute	47%	718
East Dunbartonshire	64%	510
West Dunbartonshire	65%	609
Dunbartonshire & Argyll & Bute	57%	1,837
Fife	29%	1,395
Glasgow	69%	6,737
Aberdeen City	50%	1,694
Aberdeenshire	43%	1,252
Moray	31%	268
Grampian VJB	45%	3,214
Highland	39%	1,570
Eilean Siar	53%	153
Highland & Western Isles VJB	40%	1,723
North Lanarkshire	38%	1,516
South Lanarkshire	45%	1,320
Lanarkshire VJB	41%	2,836
East Lothian	56%	586
Edinburgh	73%	4,903
Midlothian	64%	576
West Lothian	60%	1,039
Lothian VJB	68%	7,104
Orkney	45%	74
Shetland	37%	60
Orkney & Shetland VJB	41%	134
East Renfrewshire	25%	119
Inverclyde	30%	279
Renfrewshire	60%	1,199
Renfrewshire VJB	47%	1,597
Scottish Borders	48%	672
Angus	56%	680
Dundee City	63%	1,480
Perth & Kinross	44%	923
Tayside VJB	55%	3,083
SCOTLAND	51%	34,315

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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