



# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 1st June 2018

**Subject:** Non-Domestic Appeals

**Author:** Divisional Assessor and Assistant ERO

## Introduction

The purpose of this report is to brief members on not only the number of Revaluation appeals, but the number of Running Roll Appeals received since the 2017 Revaluation and the effect this might have, not only on values but resources.

## 1. Background

A 5-yearly Revaluation process was introduced by the Valuation and Rating (Scotland) Act 1956. The previous revaluation carried out as at 1<sup>st</sup> April 2010 was postponed by two years until 1<sup>st</sup> April 2017, therefore it has been seven years since the last revaluation. A revaluation requires the Assessor to value, or revalue, all the lands and heritages in his valuation area. These valuations are totally fresh and need bear no relation to the value applied in the preceding 5 years.

As the Board knows the Revaluation brings with it a fresh right of appeal and traditionally results in a large influx of appeals. This Revaluation is no different with an increase of 6% on the number of 2010 Revaluation appeals. The total number of Revaluation Appeals received for 2017 is 3832.

A number of statistical extracts have been compiled to show the Revaluation Appeals received in 2017 by comparison to the 2010 Revaluation. These have been shown by category type and map the categories used by the Scottish Executive, see Appendix 1. The 20 categories divide subjects into easily understood groupings such as Retail, Offices, Industrials, Health, Education and Hotels.

Category 11, titled "Public Service" includes subjects such as the Airport, Bus Stations, Court Houses, Fire Stations, Military Establishments, Police Stations and Waste Water Treatment Works.

Category 17, titled "Others" includes subjects such as Car Parks, Car Spaces, Ground, Kennels, Livestock Auction Marts, Premises Under Reconstruction, Stables, Water Rights and Weighbridges.

Following a Revaluation, new values will generally remain unchanged until the next Revaluation; unless the property is altered or other changes take place. New properties will be added to the Roll as they become capable of occupation and entries for demolished buildings will be deleted.

However, a Running Roll appeal can be lodged by a rate payer or their agent on the grounds that there has been a Material Change of Circumstances which has affected the value of the property.

At present the total number of Running Roll appeals received in addition to the Revaluation appeals are 350.

The total Revaluation and Running Roll appeals currently lodged with the Joint Board is 4,182 and all MUST be cited for a local Valuation Appeal Committee hearing by 31<sup>st</sup> December 2020.

The disposal of the Revaluation appeals began in May 2018. Further hearings are planned throughout 2018 and the 2 following years. The additional Running Roll appeals will also have to be programmed into dates throughout this period. It is clear that over this period the staff of the Joint Board face a challenge.

As an additional challenge a Material Change of Circumstance Appeal can be lodged at any time by Ratepayers and or their agents, and it is expected that at least each financial year the Joint Board will see such appeals being lodged, which again, will impact on workloads and resources.

## **2. Conclusion**

I hope this report gives an insight into the Revaluation and Running Roll appeals received thus far in relation to this quinquennium. Further information will be provided to the Board going forward outlining the progress of their disposal in line with the statutory deadlines

Jacqueline Murgatroyd

Divisional Assessor and Assistant ERO  
9<sup>th</sup> May 2018

## APPENDIX 1

### 2010 Revaluation Appeals

Cat Code	Category	Total Number of Subjects Appealed	Total Number of Appeals	Total RV of Subjects Appealed 2010
1	Retail	979	1087	£80,015,227
2	Public House	110	116	£3,576,440
3	Office including Banks	745	786	£22,404,080
4	Hotel Etc	25	25	£3,671,000
5	Industrial	662	704	£36,573,675
6	Leisure	74	76	£8,154,580
7	Garages and Petrol Stations	16	16	£361,800
8	Cultural	55	55	£1,557,550
9	Sporting Subjects	5	5	£131,450
10	Education and Training	138	138	£22,509,150
11	Public Service Subjects	219	224	£19,216,500
12	Communications (Non Formula)	12	12	£102,000
13	Quarries Mines etc	3	3	£131,750
14	Petrochemical	2	2	£191,750
15	Religious	26	26	£255,452
16	Health Medical	34	34	£8,360,400
17	Other	104	104	£572,125
18	Care Facilities	31	32	£1,394,950
19	Advertising	137	144	£336,370
20	Undertakings	24	24	£39,591,034
RVJB Totals		3401	3613	£249,107,283



## APPENDIX 2

### Running Roll Appeals 2010 - 2011

<b>Cat Code</b>	<b>Category</b>	<b>Total Number of Subjects Appealed</b>	<b>Total Number of Appeals</b>	<b>Total RV of Subjects Appealed 2010</b>
1	Retail	735	858	£66,831,300
2	Public House	49	51	£2,013,400
3	Office including Banks	527	562	£19,380,705
4	Hotel Etc	18	19	£2,932,000
5	Industrial	498	545	£31,792,745
6	Leisure	64	67	£6,596,180
7	Garages and Petrol Stations	40	59	£1,642,000
8	Cultural	48	49	£1,211,000
9	Sporting Subjects	6	7	£175,200
10	Education and Training	146	152	£24,689,750
11	Public Service Subjects	188	196	£17,689,000
12	Communications (Non Formula)	7	8	£55,500
13	Quarries Mines etc	3	3	£190,850
14	Petrochemical	1	1	£184,000
15	Religious	21	21	£133,852
16	Health Medical	34	36	£8,855,350
17	Other	70	74	£704,725
18	Care Facilities	29	30	£1,226,300
19	Advertising	98	110	£276,590
20	Undertakings	24	32	£31,865,784
<b>RVJB Totals</b>		<b>2606</b>	<b>2880</b>	<b>£218,446,231</b>



## APPENDIX C

### 2017 Revaluation Appeals

<b>Cat Code</b>	<b>Category</b>	<b>Total Number of Subjects Appealed</b>	<b>Total Number of Appeals</b>	<b>Total RV of Subjects Appealed 2017</b>
1	Retail	953	1,106	£86,544,450
2	Public House	107	112	£4,593,250
3	Office incl Banks	815	893	£21,546,725
4	Hotel Etc	25	25	£7,036,000
5	Industrial	681	710	£35,696,860
6	Leisure	84	94	£10,038,450
7	Garages and Petrol Stations	42	42	£1,660,650
8	Cultural	67	68	£2,278,050
9	Sporting Subjects	3	4	£136,000
10	Education and Training	141	142	£28,150,900
11	Public Service Subjects	186	190	£9,673,740
12	Communications (Non Formula)	6	6	£9,300
13	Quarries Mines etc	2	2	£81,500
14	Petrochemical	2	3	£239,000
15	Religious	17	17	£196,700
16	Health Medical	40	43	£8,696,650
17	Other	248	248	£3,390,920
18	Care Facilities	32	32	£2,059,450
19	Advertising	58	61	£199,990
20	Undertakings	33	34	£102,066,200
<b>RVJB Totals</b>		<b>3,542</b>	<b>3,832</b>	<b>£324,294,785</b>





## APPENDIX 4

### Running Roll Appeals 2017 - 2018

<b>Cat Code</b>	<b>Category</b>	<b>Total Number of Subjects Appealed</b>	<b>Total Number of Appeals</b>	<b>Total RV of Subjects Appealed 2017</b>
1	Retail	128	145	£6,949,900
2	Public House	7	8	£580,500
3	Office incl Banks	57	66	£1,665,325
4	Hotel Etc	1	1	£405,000
5	Industrial	55	57	£4,403,430
6	Leisure	6	6	£219,750
7	Garages and Petrol Stations	9	9	£105,500
8	Cultural	1	1	£113,000
9	Sporting Subjects	26	26	£19,805
10	Education and Training	9	9	£1,960,500
11	Public Service Subjects	2	2	£107,300
12	Communications (Non Formula)	0	0	£0
13	Quarries Mines etc	0	0	£0
14	Petrochemical	0	0	£0
15	Religious	0	0	£0
16	Health Medical	2	2	£625,000
17	Other	5	5	£66,500
18	Care Facilities	2	2	£159,700
19	Advertising	2	2	£26,300
20	Undertakings	9	9	£2,550,000
<b>RVJB Totals</b>		<b>321</b>	<b>350</b>	<b>£19,957,510</b>