



# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 20 May 2016

**Subject:** 2017 Non Domestic Rating Revaluation Progress Report

**Author:** Divisional Assessor & Assistant Electoral Registration Officer

## **1.0 Introduction**

The purpose of this report is to inform members of the Board on the current work that is being undertaken in preparation of the 2017 Non Domestic Rating Revaluation which comes into effect on the 1<sup>st</sup> April 2017.

## **2.0 Background**

The Assessor is required by the Lands Valuation (Scotland) Act to value or revalue all of the lands and heritages in his valuation area. These valuations are totally fresh and relate to rental levels prevailing at the statutory “tone date” of the 1<sup>st</sup> April 2015. This process involves the collection and analysis of rental, building costs and turnover data to establish the new levels of value to be applied to the various types of subject.

## **3.0 Progress**

Our main focus at the first quarter of this year was the analysis and valuation of the Board’s commercial and industrial subjects. This has involved a degree of overtime for valuation staff in order to ensure that the task is done accurately within the tight timescales required. As a result of the staff’s commitment, I am pleased to report that valuations have been carried out for the majority of all retail, office and industrial subjects throughout each of the three Local Authority areas. This equates to 65% of the total valuation roll. Focus over the next coming months will be carrying out valuations on the remaining category of subjects working toward the goal of having all properties revalued by the 30 September 2016.

## **4.0 Statistical Analysis**

The table at Appendix 1, shows a detailed analysis of all non domestic subjects within the Joint Board area grouped by the statistical categories used by the Scottish Executive. These 20 Categories divide subjects into easily identified groupings such as Office, Retail, Industrial, Health, Education and Hotels Etc.

The category entitled “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.

The percentage complete column indicates progress to date. Note there are a variety of subject types that require valuation Practice Notes approved by the Scottish Assessors Association before valuations can be undertaken. At present we are awaiting full approval for Practice Notes for a variety of subjects, for example, Public Houses and Hotels etc. That is the reason why some subject types appear to be sitting at 0% outstanding. It is anticipated that approval of the required Practice Notes will take place at the Scottish Assessors forthcoming AGM at the end of May.

## **5.0 Designation Responsibilities**

The Assessor for Renfrewshire is the “Designated Assessor” for fixed line telecommunication subjects within Scotland. As a result of this additional responsibility, the Assessor is required to carry out valuations of very large subjects involving substantial values. This involves very complex valuations and requires collaboration at a national level with the Valuation Office in England & Wales. Numerous meetings and discussions have taken place over the last few months requiring face to face meetings in London and teleconferences where appropriate. Discussions between all parties concerned are still ongoing which puts a substantial increase on resources including additional budgetary pressures. It is hoped that the discussions undertaken will assist in agreement being reached between all interested parties on the level of value applied for the 2017 Revaluation negating the need for potentially extremely lengthy and costly litigation.

## **6.0 General Conclusions**

As noted in previous performance reports whilst every endeavor will be made to meet the current performance levels in relation to running roll and council tax targets, these may be affected as a result of time pressures to complete the Revaluation within the timescales set by the Scottish Government.

## **7.0 Recommendations**

The Board notes the contents of this report.

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Divisional Assessor & Assistant ERO  
5 May 2016

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## APPENDIX 1

Renfrewshire				
Cat	Description	Number of Subjects to be Revalued	Number of Subjects Revalued	% Complete
1	Retail	1,743	1,523	87%
2	Public House	119	0	0%
3	Office incl Banks	1,359	1,195	88%
4	Hotel Etc	27	0	0%
5	Industrial subjects including Factories Warehouses Stores and Workshops	1,670	1,137	68%
6	Leisure Entertainment Caravans and Holiday Sites	146	10	7%
7	Garages and Petrol Stations	70	22	31%
8	Cultural	63	3	5%
9	Sporting Subjects	12	0	0%
10	Education and Training	81	4	5%
11	Public Service Subjects	156	7	4%
12	Communications (Non Formula)	15	0	0%
13	Quarries Mines etc	1	0	0%
14	Petrochemical	3	0	0%
15	Religious	99	0	0%
16	Health Medical	77	60	78%
17	Other	387	77	20%
18	Care Facilities	57	0	0%
19	Advertising	126	0	0%
20	Undertakings	33	0	0%
	<b>TOTAL</b>	<b>6,244</b>	<b>4,038</b>	<b>65%</b>