



# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 19 August 2016

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

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## 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

As at 2 August 2016, 8,449 subjects have been revalued which equates to approximately 82% of The Board’s total valuation roll. Our main focus going forward is to complete the valuations for the remaining subjects by the 30<sup>th</sup> September 2016. To ensure the 2017 Revaluation is completed accurately and within the timescales required, overtime for valuation staff has been necessary. As can be seen from the Performance Report for this period, our KPIs have not been heavily impacted despite resources being diverted to the Revaluation and this is in part, due to overtime being available to staff.

## 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. A number of the outstanding Practice Notes have only recently been approved, e.g. Licensed Premises and analysis work is currently being undertaken in order for these subjects to be revalued.

## **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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1 August 2016

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## APPENDIX 1

<b>Renfrewshire Valuation Joint Board</b>				
<b>Cat</b>	<b>Description</b>	<b>Number of Subjects to be Revalued</b>	<b>Number of Subjects Revalued</b>	<b>% Complete</b>
1	Retail	3,078	2,788	91%
2	Public House	188	0	0%
3	Office incl Banks	2,100	1,988	95%
4	Hotel Etc	43	0	0%
5	Industrial subjects including Factories Warehouses Stores and Workshops	2,507	2,171	87%
6	Leisure Entertainment Caravans and Holiday Sites	309	77	25%
7	Garages and Petrol Stations	157	121	77%
8	Cultural	108	24	22%
9	Sporting Subjects	23	0	0%
10	Education and Training	153	17	11%
11	Public Service Subjects	310	250	81%
12	Communications (Non Formula)	19	0	0%
13	Quarries Mines etc	4	0	0%
14	Petrochemical	3	0	0%
15	Religious	207	192	93%
16	Health Medical	151	133	88%
17	Other	594	445	75%
18	Care Facilities	130	118	91%
19	Advertising	193	127	66%
20	Undertakings	70	0	0%
	<b>TOTAL</b>	<b>10,348</b>	<b>8,449</b>	<b>82%</b>