



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 18 November 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 1st 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 1st 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 stated in previous reports to the Board the 2017 Revaluation, in a draft format, had to be completed by 30th September 2016. I am pleased to report the Revaluation was completed by this date with all staff working hard to deliver the Revaluation on time with robust values.

As can be seen from the table at Appendix 1, the total number of subjects revalued at the present time is 10,406. This number may change between 30th September and the date the Valuation Roll is delivered to the relevant Rating Authorities due to the on-going maintenance of the 2010 Valuation Roll and new subjects entering the Valuation Roll with effect from 1 April 2017.

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.

As all subjects have been revalued for 2017 the percentage detailed in the % Complete Column is 100%.

5.0 2017 Revaluation Future Workload

Despite the Revaluation being completed, we have undertaken to review certain classes of subjects to ensure accurate valuations where information required to value these properties was not provided. In addition to this workload, all staff will be involved in a review of properties to ensure the entries in the 2017 Revaluation Roll are in line with a 2015 Supreme Court Decision.

In addition, as a result of the land Reform (Scotland) Act 2016, shootings and deer forests are to be entered in the valuation roll with effect from 1 April 2017, and accordingly will be liable for non domestic rates from that date. The Board’s staff are currently tasked with identifying and valuing all “shootings and deer forest” within the Board’s constituent authorities.

6.0 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 collaborated at a national level with the Valuation Office Agency for England and Wales and in this partnership, carried out valuations of very large subjects involving substantial and in some cases, complex values. In addition to the maintenance of these types of subjects’ valuations, the negotiations of their appeals will prove challenging for the staff of the Board.

7.0 General Conclusions

Whilst every endeavor was made to meet the current performance levels in relation to running roll and council tax targets, unfortunately these were affected by the pressure to complete the Revaluation within the timescales set by the Scottish Government. The performance levels are not a cause for concern as staff were dealing with the heavy workload associated with a Revaluation. It is also worth noting the 44% increase in the statutory amendments to the 2010 Valuation Roll undertaken by staff during this period.

7.0 Recommendations

The Board notes the contents of this report.

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Divisional Assessor & Assistant ERO
1 November 2016

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APPENDIX 1

East Renfrewshire				
Cat	Description	Number of Subjects to be Revalued	Number of Subjects Revalued	% Complete
1	Retail	563	563	100%
2	Public House	22	22	100%
3	Office incl Banks	335	335	100%
4	Hotel Etc	6	6	100%
5	Industrial subjects including Factories Warehouses Stores and Workshops	327	327	100%
6	Leisure Entertainment Caravans and Holiday Sites	63	63	100%
7	Garages and Petrol Stations	46	46	100%
8	Cultural	18	18	100%
9	Sporting Subjects	8	8	100%
10	Education and Training	33	33	100%
11	Public Service Subjects	67	67	100%
12	Communications (Non Formula)	5	5	100%
13	Quarries Mines etc	3	3	100%
14	Petrochemical	0	0	100%
15	Religious	44	44	100%
16	Health Medical	40	40	100%
17	Other	82	82	100%
18	Care Facilities	22	22	100%
19	Advertising	34	34	100%
20	Undertakings	18	18	100%
	TOTAL	1,736	1,736	100%

Note: Figures are as at 30th September 2016

Inverclyde				
Cat	Description	Number of Subjects to be Revalued	Number of Subjects Revalued	% Complete
1	Retail	769	769	100%
2	Public House	47	47	100%
3	Office incl Banks	353	353	100%
4	Hotel Etc	9	9	100%
5	Industrial subjects including Factories Warehouses Stores and Workshops	517	517	100%
6	Leisure Entertainment Caravans and Holiday Sites	98	98	100%
7	Garages and Petrol Stations	41	41	100%
8	Cultural	27	27	100%
9	Sporting Subjects	3	3	100%
10	Education and Training	39	39	100%
11	Public Service Subjects	87	87	100%
12	Communications (Non Formula)	0	0	100%
13	Quarries Mines etc	0	0	100%
14	Petrochemical	0	0	100%
15	Religious	64	64	100%
16	Health Medical	33	33	100%
17	Other	126	126	100%
18	Care Facilities	52	52	100%
19	Advertising	33	33	100%
20	Undertakings	19	19	100%
	TOTAL	2,317	2,317	100%

Note: Figures are as at 30th September 2016

Renfrewshire				
Cat	Description	Number of Subjects to be Revalued	Number of Subjects Revalued	% Complete
1	Retail	1,737	1,737	100%
2	Public House	121	121	100%
3	Office incl Banks	1,442	1,442	100%
4	Hotel Etc	27	27	100%
5	Industrial subjects including Factories Warehouses Stores and Workshops	1,661	1,661	100%
6	Leisure Entertainment Caravans and Holiday Sites	148	148	100%
7	Garages and Petrol Stations	70	70	100%
8	Cultural	63	63	100%
9	Sporting Subjects	12	12	100%
10	Education and Training	80	80	100%
11	Public Service Subjects	157	157	100%
12	Communications (Non Formula)	14	14	100%
13	Quarries Mines etc	1	1	100%
14	Petrochemical	3	3	100%
15	Religious	99	99	100%
16	Health Medical	77	77	100%
17	Other	430	430	100%
18	Care Facilities	54	54	100%
19	Advertising	124	124	100%
20	Undertakings	33	33	100%
	TOTAL	6,353	6,353	100%

Note: Figures are as at 30th September 2016

Renfrewshire Valuation Joint Board				
Cat	Description	Number of Subjects to be Revalued	Number of Subjects Revalued	% Complete
1	Retail	3,069	3,069	100%
2	Public House	190	190	100%
3	Office incl Banks	2,130	2,130	100%
4	Hotel Etc	42	42	100%
5	Industrial subjects including Factories Warehouses Stores and Workshops	2,505	2,505	100%
6	Leisure Entertainment Caravans and Holiday Sites	309	309	100%
7	Garages and Petrol Stations	157	157	100%
8	Cultural	108	108	100%
9	Sporting Subjects	23	23	100%
10	Education and Training	152	152	100%
11	Public Service Subjects	311	311	100%
12	Communications (Non Formula)	19	19	100%
13	Quarries Mines etc	4	4	100%
14	Petrochemical	3	3	100%
15	Religious	207	207	100%
16	Health Medical	150	150	100%
17	Other	638	638	100%
18	Care Facilities	128	128	100%
19	Advertising	191	191	100%
20	Undertakings	70	70	100%
	TOTAL	10,406	10,406	100%

Note: Figures are as at 30th September 2016