

# DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 14<sup>th</sup> June 2013

---

## **Subject: Non-Domestic Rating and Council Tax Valuation Progress**

### **1.0 Purpose**

- 1.1 To advise members of the Joint Board of progress in relation to the Assessor's Non-Domestic Rating Valuation function.
- 1.2 To advise members of the Joint Board of progress in relation to the Assessor's Council Tax Valuation function.

### **2.0 Background**

- 2.1 The Assessor is required to carry out a general Revaluation of all Non-domestic properties every five years. The 2010 Revaluation took effect on 1st April 2010, based on valuation levels at 1st April 2008. The Revaluation Roll contained some 12,353 subjects with a total Rateable Value of £318,467,634.
- 2.2 By the closing date for making appeals against entries in the Revaluation Roll, 3,391 appeals had been submitted against the values of 3,248 subjects. Revaluation appeals must be cited for Valuation Appeal Committee hearing by 30<sup>th</sup> June 2013 and be disposed of by 31st December 2013.
- 2.3 At the start of 2012/13, 52 out of the 3,051 appeals which were received following the 2005 Revaluation remained outstanding. These had been referred to the Lands Tribunal for hearing.
- 2.4 The Assessor is required to maintain the Valuation Roll for his area by amending it to reflect a number of circumstances including physical changes to properties. Any such change to the Valuation Roll may be appealed by relevant parties.
- 2.5 The Assessor is required to maintain the Council Tax Valuation List for his area by amending it to reflect new, altered and demolished properties. Additionally he must dispose of any proposals which are made against any entry in the Council Tax Lists.

### **3.0 Current Position**

#### **3.1 Non-Domestic Rating Valuation**

##### **3.1.1 Revaluation 2010**

The Assessor, in liaison with the Secretary and Assistant Secretaries to the local Valuation Appeal Committees, continues to schedule programmes of Valuation Appeal Committee Hearings to facilitate the disposal of Appeals in accordance with the statutory timetable.

In the year to April 2013, 788 Revaluation appeals were disposed of leaving 573 outstanding. Of the Revaluation appeals disposed of to date 2,026 (71.9%) have been withdrawn and 792 (28.1%) resulted in adjustments being made to the rateable value. The loss in Rateable Value resulting from revaluation appeals settled to 31st March 2013 was 1.07% of the total value in the Revaluation Roll

### 3.1.2 Revaluation 2005

The Lands Tribunal has not brought forward any cases specifically involving the Joint Board for hearing since the previous Board meeting. It has, however, heard a number of 'sample' or 'lead' cases in respect of mobile Telecommunication subjects with the outcome, subject to any further appeal to the Lands Valuation Appeal Court, likely to be applied to the outstanding appeals for these subjects across Scotland. This group of subjects forms the bulk of the outstanding 2005 appeals in the Joint Board's area.

2 appeals against the value of two gas utility entries which had been referred to the Tribunal have been withdrawn since the last Joint Board meeting.

### 3.1.3 'Running Roll' Appeals

In addition to the Revaluation appeals referred to above, a total of 4,574 appeals have been submitted since the valuation roll was made up, the majority of which refer to the changing economic situation. This number of appeals is unprecedented in respect of the running roll and they constitute a very significant unplanned workload.

By the end of the 2012/13 financial year, however, 2,785 have been disposed of leaving 1,789 outstanding. The vast majority of these appeals were withdrawn without adjustment to the Net Annual Values.

### 3.1.4 Maintenance of the Valuation Roll

In the 6 months from October 2012 to April 2013, 554 changes were made to the Valuation Roll to reflect new, deleted and amended properties bringing the total for the financial year to 1,369. This is more than 40% up on the previous 'norm'.

### 3.1.5 2015 Revaluation

In line with the situation in England and Wales, the Scottish Government has confirmed that the 2015 Revaluation will be postponed until 2017.

### 3.1.6 Non Domestic Rates Consultation

In November 2012 the Scottish Government Finance Secretary, Mr John Swinney issued a consultation on the future of the Non-Domestic Rating system. The Joint Board's interests were represented by the Assessor being one of the main authors of the Scottish Assessors Association's response to the consultation. An analysis of the wide variety of consultation responses is expected during the summer of 2013.

## 3.2 Council Tax Valuation

### 3.2.1 Maintenance of the Council Tax Valuation Lists

In the 6 months from October 2012 to April 2012, 579 new dwellings were added to the Council Tax Lists for the area and 279 were deleted bringing the totals for the financial year to 1,110 additions and 441 deletions. 70 properties had their band increased following alteration and subsequent sale. The number of changes following alteration and sale is very small when compared to the workload required to comply with the duty to maintain the List.

### 3.2.2 Council Tax Proposals and Appeals

108 proposals and appeals were outstanding at the start of 2012/13 and 533 were submitted during the year. In the same period, 527 were disposed of, leaving 114 outstanding.

## 4.0 **Recommendations**

### 4.1 Members are asked to note:-

- (a) progress in relation to the disposal of 2010 Revaluation appeals,
- (b) progress in relation to the disposal of running roll appeals
- (c) progress in relation to maintenance of the Valuation Roll and the Council Tax Valuation Lists.

---

#### Person to contact:

David Thomson (Assessor and ERO)

Tel: 0141 562 1260

E-mail: [david.thomson@dab-vjb.gov.uk](mailto:david.thomson@dab-vjb.gov.uk)