

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 21 November 2014

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 (NDR) 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 (subject to the comments at 3.1.5 below). 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 required to be cited for Valuation Appeal Committee hearing by 30th June 2013 and be disposed of by the Committee by 31st December 2013.
- 2.3 At the start of 2014/15, 45 appeals which were made against values in the 2005 Valuation Roll 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

At 30th September 2014, 45 Revaluation appeals remained outstanding all of which have been referred to the Lands Tribunal. Of the Revaluation appeals disposed of to date 71% have been withdrawn and 29% resulted in adjustments being made to the rateable value.

3.1.2 Revaluation 2005

The majority of the outstanding appeals relate to entries for Mobile Telecommunication Networks. During 2012/13 the Lands Tribunal had heard 'sample' or 'lead' cases in respect of Mobile Telecommunications subjects with the decision going against the Assessors' approach in all respects. That decision was appealed to the Lands Valuation Appeal Court and the case was heard in March 2014 with the decision going in favour of the ratepayers. This has allowed the settlement of 15 appeals with an effective date of 1st April 2005. Running roll appeals (i.e. appeals with later effective dates) are currently under discussion and it is to be hoped that these can be settled by the end of the Calendar year. A further, smaller, group of appeals relate to Canals and they are likely to be progressed following a recent decision in England. Progress in relation to the remaining appeal for a gas utility subject is dependent upon outcomes in England and Wales.

3.1.3 'Running Roll' Appeals

In addition to the Revaluation appeals referred to above, a total of 4,780 appeals have been submitted since the valuation roll was made up, the majority of which refer to the changing economic situation.

Progress in the disposal of this category of appeals has been good, however, with 158 outstanding at 30th September.

3.1.4 Maintenance of the Valuation Roll

In the 6 months from April 2013 to September 2014, 470 changes were made to the Valuation Roll to reflect new, deleted and amended properties.

3.1.5 2017 Revaluation

The Non-Domestic Revaluation scheduled for 2015 was postponed by Ministerial Order for a period of 2 years. Thus the next Revaluation will be effective from 1st April 2017, based on a valuation date of 1st April 2015. The working expectation is that revised Net Annual and Rateable Values will require to be delivered to the Scottish Government around August 2016. An internal Revaluation 2017 Project Team has been established under the chairmanship of the Depute Assessor and it has had its first planning meeting. A planning timetable is currently in draft and will be formalised in the coming weeks.

3.2 Council Tax Valuation

3.2.1 Maintenance of the Council Tax Valuation Lists

In the 6 months from April 2014 to September 2014, 600 new dwellings were added to the Council Tax Lists for the area and 447 were deleted.

3.2.2 Council Tax Proposals and Appeals

155 proposals and appeals were outstanding at the start of 2014/15 and 142 were submitted during the period from April to September. In the same period, 162 were disposed of, leaving 135 outstanding.

Members will be aware of the issue in Bishopbriggs where a number of semi-detached dwellings had their bandings reviewed. As previously reported, the bulk of this review is now complete though appeals generated as a result of publicity continue to be both received and dealt with. An appeal for a slightly larger semi-detached house type than those that were amended was successfully defended before VAC in September 2014.

4.0 **Recommendations**

4.1 Members are asked to note:-

- (a) progress in relation to the disposal of 2005 and 2010 cycle Non-Domestic Rates appeals,
- (b) that planning for the 2017 NDR Revaluation has commenced
- (c) progress in relation to maintenance of the Valuation Roll and the Council Tax Valuation Lists,
- (d) progress in relation to the disposal of Council Tax appeals,
- (e) that the review of certain properties in the Bishopbriggs area is drawing to a close.

Person to contact:

David Thomson (Assessor and ERO)

Tel: 0141 562 1260

E-mail: david.thomson@dab-vjb.gov.uk