

2010 REVALUATION REPORT TO THE JOINT BOARD



7 December 2009

1. Introduction

The 2010 Revaluation of all non-domestic subjects is now largely complete. This report provides an outline of the procedures involved and the outcomes as published.

As the Assessor of Lothian Valuation Joint Board I am an independent statutory official responsible in terms of the Lands Valuation Acts for the preparation and maintenance of the Valuation Roll for non-domestic properties for the City of Edinburgh, East Lothian, West Lothian and Midlothian Council areas.

2. Reasons for Revaluation

I have a statutory obligation to carry out five yearly revaluations for all non-domestic properties in my area. This revaluation has involved some 30,000 subjects, which can range in size from something as small as a bus stop advertising panels to extremely large properties like Edinburgh Airport.

The purpose of the revaluation is to adjust rateable values to reflect actual market rentals, which are current at the date of revaluation, which in this case is 1st April 2008 and also to take into account the physical circumstances as at 1st January 2010. The valuation roll will remain in force until superseded by a new valuation roll, which in this case should be 1st April 2015.

3. Process of Revaluation

The process of revaluation involves a completely fresh start. A complete re-survey is not practicable or necessary, since most of the critical information on size and character of the various subjects remains unchanged. My staff will generally have been able to discover from returns by the ratepayers or grants of building warrant what changes to properties have been made.

In the preparation of the valuations, previous levels, methods or schemes of valuation, which were used for the previous roll are not binding. In many circumstances I have followed similar systems of classification but, in some cases, I have introduced entirely new ones.

In this way the revaluation takes account of general changes in rental value over time as well as the changes in the relative levels of rental value between localities.

4. Making up the Roll

The task of making up the roll is an immense one, which has occupied my staff for over a year. In order to take account of all available and recent information and to enable the roll to be as accurate as possible the task cannot be completed at a date much before the date when the revaluation year begins.

In order to enable me to perform my duties I have powers to obtain information. The only limitation lies in the qualification that the information must be 'reasonably' required. The ingathering of information is a long and continuous procedure, which does not stop during the five-year period.

5. The Net Annual Value

The Net Annual Value is defined by the Valuation Acts as:-

' the rent at which the lands and heritages might reasonably be expected to let from year to year ' if the tenant undertook to pay all rates and bear costs of the repairs and insurance and the other expenses, if any, necessary to maintain the lands and heritages in a state to command that rent'

6. Analysis

By ingathering information about actual rents my staff can analyse the market and determine levels of valuation for both let and unlet properties. An example of this could be for instance shops in traditional shopping stretches, which will generally have both, leased and owner/occupied properties and a value level will have to be set for all the properties in the stretch.

Although most properties are valued by reference to rents there are some properties such as public buildings where the valuation method relies on construction and site costs, or, in the case of licensed properties turnover or throughput. Costs are analysed on a national basis and a joint cost guide was prepared by the Valuation

Office Agency and Scottish Assessors Association. Turnover relationships are analysed on a Scotland wide basis.

7. Valuation Guidelines

In order to ensure that all subjects were valued by the appropriate methods staff guidelines and instructions were produced for all subject types. Senior staff who are members of the Scottish Assessors' Association worked together to produce practice notes which cover the vast majority of subject types to be valued. The following numbers of reports, instructions or guidelines were issued to staff under the appropriate headings:-

(a) Commercial properties	40
(b) Industrial properties	8
(c) Miscellaneous properties	28
(d) Public buildings	27

8. Supply of the Draft Revaluation Roll

The draft Roll was provided to the Scottish Government by 31st August 2009. Since that date my staff have continued to review analysis, check information and amend values where required. The Scottish Government have used the time from the end of August to measure the impact and set their various rates packages.

9. Publication of the Draft Revaluation Roll

In the interest of fairness to the taxpayers it was agreed that the draft roll would not be published until the rates package was announced. It was considered beneficial to taxpayers to make all factors known at the same time to minimise any confusion or anxiety.

The draft Roll has now been published on the Scottish Assessors' Association website which can be accessed through www.saa.gov.uk (Appendix page 1)

10. Revaluation Notice Issue

A Revaluation Notice will be sent to each person who is a proprietor, tenant or occupier of subjects which are included in the valuation roll. The notice must be in the form prescribed by statute and in addition will contain details of how to access further information electronically. The notice will be the first notification of final Net Annual Values on which rates payments are based.

The NAVs will also be available to view on line at www.saa.gov.uk where a link will be available to a rates calculator to allow you to work out your rates liability. (Appendix page 2)

An on-line appeal mechanism has also been set up which should make the process easier and less costly to the taxpayer. A further link to the Scottish Government website provides information on the appeal process. Legislation prohibits anyone from lodging appeals until the Revaluation comes into force on 1st April 2010 (Appendix page 3)

11. Summary Valuations

Summary valuations for the vast majority of retail, office and industrial type subjects will be made available to coincide with the issue of the notices in mid March. This is the first time the valuation details used to arrive at the NAV has been published. It is hoped that provision of this information will improve accuracy, enhance transparency and increase understanding. I do however expect that there could be an increase in the number of appeals lodged as a result of taxpayers comparing their property with their neighbours. (Appendix page 4)

12. Appeal Mechanism

Although draft NAVs are now available appeals cannot be lodged until the Revaluation Roll comes into effect on 1st April 2010. The Scottish Government has produced guidance which is available at www.scotland.gov.uk/revaluation, a paper copy can be made available on request. A link to the guidance will also be available through the SAA website at www.saa.gov.uk. There is no cost to the taxpayer when lodging appeals. If a taxpayer opts to employ a rating adviser or any other person to act on their behalf that person will almost certainly charge for their service.

13. 2010 Revaluation Outcome

I have produced various bar charts which give an overview on the movement of values on the draft Roll.

The first chart shows the distribution of value throughout Scotland for each Assessor. Lothian still holds the greatest total NAV in Scotland

The following charts show the change from the current position to the proposed levels of value for 2010. I have shown the position for Shops, Offices, Industrial and Schools. For each category of subject there is a chart for actual NAV totals and also a chart showing the percentage increase.

14. Summary

Draft NAVs can be viewed at www.saa.gov.uk

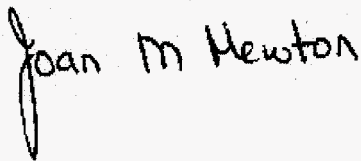
Final NAVs will be issued mid March 2010

Summary Valuations can be viewed at www.saa.gov.uk from mid March

Appeals can only be lodged between 1st April 2010 and 30th September 2010

Appeal guidance can be viewed at www.scotland.gov.uk/revaluation

Informal contact can be made in the interim period by telephoning 0131 344 2500

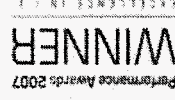
A handwritten signature in black ink that reads "Joan M Hewton". The signature is written in a cursive style with a large initial 'J'.

Joan M Hewton

ASSESSOR & ERO

7 December 2009

Feedback
Feedback on this site is important. You can provide this by clicking on the following link.



To Search for a Rateable Value

Enter address or postcode below

Enter Address or Postcode

Search Tips

Advanced Search

To Search for a Council Tax Band

Enter address or postcode below

Enter Address or Postcode

Search Tips

The SAA Portal provides all Scotland Valuation Rolls & Council Tax Lists on-line. The following pages provide information for individual or small groups of properties.

Notice Board

Annual Electoral Canvass

Arrangements are well in hand for this year's annual electoral canvass. Some Electoral Registration Officers (EROs) have begun postal enquiries in August to be followed by door-to-door visits from canvass staff during September. Other EROs will start simultaneous postal and door-to-door work in September. As the next General Election must be held by early June 2010, however you are contacted be sure to respond to the ERO's enquiry to ensure your vote at this and other future elections. (Posted 26th August 2009)

Interactive Services Extended

Each year Assessors usually issue a Return of Information Form (it may be referred to as a "Schedule", "Annual Return" etc) to allow owners and tenants etc to update

For information about your area, select a region from the map or identify your assessor from the local council area list below. Click to be taken to the home page for that region



For information about your area, select a region from the map

Scottish Assessors

Councils



Ayrshire

Central Scotland

Dumfries & Galloway

Dunbartonshire and Argyll & Bute

Fife

Glasgow

Grampian

Valuation History			Current Value		
Ref No. / Office	Description	Property Address	Proprietor	Tenant	Occupier
142S10L 17F/3 (LOTHIAN VJB)	SHOP	/3 17F SOUTH GYLE CRESCENT EDINBURGH EH12 9EB	GYLE DEVELOPMENTS LTD PER EDI GROUP LTD. DOLPHIN HOUSE 4 HUNTER SQUARE EDINBURGH EH1 1QW	M. ASLAM T/A GYLE NEWS SAME	
Net Annual Value	Marker	Rateable Value	Effective Date	Other Appeal	Reval Appeal
£16,200		£16,200	15-OCT-06	NO	NO
Link to rates calculator ▶		Make an appeal ▶			

For further information on how properties are valued for non-domestic rating use the links on the Home Page or contact your local Assessor. For the complete appeal status of this property click on Valuation History. To lodge an appeal online click the arrow, above right. If you wish to lodge an appeal against a deleted entry, contact your local Assessor. To get an estimate of your rating liability as a result of Revaluation click the arrow above left.

Searching 2,823,777 records
Search Engine v1.1.4

*search tips open in a separate window



▼ Public Sector

▼ Local Government

▼ Local Government Finance

▼ Non-domestic rates

▶ Small Business Bonus Scheme

▶ A brief guide to non-domestic rates

▶ Non-domestic rates legislation

▶ Rural rate relief/exemptions

▶ 2010 Revaluation

▶ NDR Account 2008-09

▶ Archive

▶ Contact

▶ Rates Calculator

▶ Guidance

Non-domestic rates

Non-Domestic (Business) Rates

Occupiers of non-domestic property in Scotland pay non-domestic rates. Non-domestic rates are levied on the basis of a uniform poundage rate multiplied by the rateable value of each non-domestic subject on the valuation roll. Adjustments are made for any rate relief entitlement before arriving at the rates liability for the year ahead.

The Scottish Ministers set the uniform poundage rate to be levied throughout Scotland for each financial year (i.e. 1 April to 31 March). The poundage rate for Scotland in 2009-10 is 48.1 pence. Larger businesses in 2009-10 (rateable value in excess of £29,000) pay a poundage supplement of 0.4 pence.

The **Scottish Assessors** are responsible for valuing the non-domestic property in Scotland to determine rateable values. Further information can be found at the Scottish Assessors portal: www.saa.gov.uk

The 32 **Local Authorities** in Scotland are responsible for the day-to-day administration of the rating system in Scotland. A contact list for local authorities can be found at Part 5 of the "brief guide": [Non-Domestic Rates Brief Guide](#)

For further information please click on the appropriate link from the menu on the left - the links take you to either the Scottish Government Website or to the HMSO Website.

Information on the operation of the non-domestic rates pool including the deadlines for local authorities to complete and submit forms and guidance on the completion of forms can be found on our [download forms](#) page.





Summary Valuation Sheet
2010 Revaluation

Lothian Valuation Joint Board 17A South Gyle Crescent Edinburgh EH12 9EB

Ref No.: 142S410L 17A
Description: OFFICE
Property Address: PENTAD 1,17A, SOUTH GYLE CRESCENT, EDINBURGH, EH12 9EB

Building	Floor	Description	Area (m ²)	Rate (£/m ²)	Value
Building 1	GF	OFFICE	753.03	£160.00	£120,485
Building 1	1F	OFFICE	754.31	£160.00	£120,690
Building 1	1F	CUPBOARD	1.16	£80.00	£93
Building 1	1F	LOCKER ROOM	3.50	£128.00	£448
Building 1	2F	OFFICE	755.62	£160.00	£120,899
TOTAL			2,267.62		£362,614
Adjustments					
ADJUSTMENT FOR SIZE (QUANTUM)					-£9,174
AIR CONDITIONING					£15,841
Pertinents					
CAR SPACES					£10,000
CAR SPACE					£1,330
CAR SPACE					£1,190
Final Value					£382,000
NAVIRV					£382,000
Effective Date					01/04/2010

Please note that these records are for information only and should not be reused or sold. They have been prepared solely for the purposes of Non-Domestic Rating and should not be used for any other unauthorised purpose. They remain the property of the Assessor for Lothian.

No warranty is given and neither the Assessor for Lothian nor Lothian Valuation Joint Board accepts responsibility for any loss sustained as a result of any inaccuracy in the information given.

NAV POSITION ACROSS SCOTLAND

