

## **AGENDA ITEM 5**

### **CENTRAL SCOTLAND VALUATION JOINT BOARD**

**Subject: Non-Domestic Appeal Disposal**  
**Meeting: Central Scotland Valuation Joint Board**  
**Date: 20<sup>th</sup> June 2014**  
**Author: Jane Wandless, Assistant Assessor**

#### **1.0 Non-Domestic Appeals Received**

Since the 2010 Revaluation we have received 9259 appeals. This compares to a total of 3419 received during the same period following the 2005 Revaluation. This represents an increase of approximately 170%.

#### **2.0 Appeal disposal**

We have to date disposed of 8979 of these appeals. Approximately 3646 (circa 40%) of these appeals were dealt with between the 1<sup>st</sup> April 2013 and the 31<sup>st</sup> March 2014.

#### **3.0 Appeal outcomes year to 31<sup>st</sup> March 2014**

Of the 3646 appeals dealt with in the year to 31<sup>st</sup> March 2014, some 2749 consisted of Material Change of Circumstance appeals, approximately 99% of which were either withdrawn or dismissed by the Valuation Appeal Committee resulting in no change to the rateable value.

Of the remaining 897 appeals, comprising Revaluation and Running Roll appeals, approximately 60% were either withdrawn or dismissed by the Valuation Appeal Committee resulting in no change to the rateable value.

In summary of the 3646 appeals dealt with in the year to 31<sup>st</sup> March 2014 only approximately 10.5% resulted in a change to the rateable value.

Whilst it is not possible to provide details of percentage loss relating to Material Change and Running Roll appeals as many properties are subject to multiple appeals, we are able to report on the outcome of Revaluation Appeals. In the year to 31<sup>st</sup> March 2014 we dealt with 558 Revaluation Appeals for which the loss on appeal amounted to just under 6% of the total rateable value of the subjects appealed.

#### **4.0 Recommendations**

The Valuation Joint Board is asked to note this Report.

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**Jane Wandless**