

Revaluation 2017 – Draft Revaluation Roll

Scottish Assessors are responsible for revaluing all non domestic property in Scotland every five years. A Revaluation is a regular reassessment of all non-domestic properties. It applies to all land and any buildings on those lands unless the class of property is expressly exempted by law. The most common exemptions are Agricultural Lands and Domestic properties; the latter group is instead liable to Council Tax.

The last Revaluation was in 2010 and the Revaluation due in 2015 was postponed to 2017 by the Scottish Government and, for England & Wales, the UK Government. Revaluation results in the production of a new Valuation Roll which contains revised values for all non domestic properties in the Assessor's area.

Following the Scottish Government's announcement of their proposed 2017/18 budget on Thursday 15 December, which included the proposed rates poundage, DRAFT valuations have been made available to assist ratepayers at the Scottish Assessors Association Web Portal, <https://www.saa.gov.uk/>

It must be stressed that the valuations on display are Draft Valuations and will remain subject to change until Valuation Notices are issued in March 2017. Appeals against the revised valuations can be made between 1st April 2017 and 30th September 2017; any appeals can be lodged on-line using the SAA Web Portal.

The valuations shown are not the amount that will be paid as Non-Domestic Rates. The Scottish Government has announced the "Rate Poundage" which is the percentage of the Rateable Value that is the basic amount of rates payable although that amount may vary due to reliefs and supplements.

Information is available at: www.gov.scot/businessrates.

Assessors have powers to require the proprietor, tenant or occupier of a property to make a return of information such as rent, cost of construction, business throughput or turnover. If you have been asked to provide information and have not yet done so, you should make a return or, if you are unsure of what is required, contact your local Assessor using the contact details shown on the Return of Information form. Lack of information may result in an incorrect valuation and it may take some time for any appeal against a valuation to be resolved.

Following a Revaluation, the new values will generally remain unchanged until the next Revaluation; unless the property is altered or other changes take place. New properties are added to the Roll as they become occupied and entries for demolished buildings are deleted.

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