

Non-Domestic Rates - 2017 Revaluation Roll is now "In force"

Scottish Assessors are responsible for revaluing all non-domestic property in Scotland normally 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 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.

Draft 2017 values have been available for public view on the Scottish Assessors web site, www.saa.gov.uk, since December 2016 but as of 15th March 2017 the values were finalised and the 2017 Revaluation Roll was deemed to be "made up".

2017 Revaluation Notices were issued on 15th March 2017 to all interested parties and new valuations will be effective from 1st April 2017.

In terms of appeals against the entry in the Valuation Roll (as shown on the Notice), these can be made between 1st April 2017 and 30th September 2017.

The simplest way to lodge an appeal is via the Scottish Assessors web site, www.saa.gov.uk. Appeals can also be lodged in writing to the Assessor at The Robertson Centre, 16 Glasgow Road, Paisley, PA1 3QF.

Appeals are free to lodge and there is no fee levied for hearing by a Local Valuation Appeal Committee. Ratepayer appellants will, however, be liable for any costs associated with engaging professional assistance.

Any appeals to be heard by The Lands Tribunal for Scotland will attract a fee. Appeals will only be heard by the Lands Tribunal in a very limited set of circumstances and will generally be of a highly complex nature. It is usual for professional assistance to be engaged by appellants involved in such appeals.

Appeals against decisions of the Appeal Committee or the Lands Tribunal will be heard by the Lands Valuation Appeal Court (part of the Court of Session) and will inevitably involve legal representation, the cost of which will be borne by each party to the appeal.

Ratepayers are reminded, where they have not done so, they should provide Renfrewshire Valuation Joint Board with any information requested.