



SCOTTISH EXECUTIVE

Scottish Executive
Finance and Central Services Department
Non Domestic Rates – A Guide

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1. Part one: Who pays Non Domestic Rates?

In this section we will tell you about:

- **Who has to pay Non Domestic Rates;**
- **How the council works out your bill; and**
- **Reliefs and exemptions from Non Domestic Rates.**

1.1 Who has to pay Non Domestic Rates?

The occupier of a non domestic property normally pays rates – usually this is the owner-occupier or tenant. If a property is empty, the owner or tenant may have to pay a reduced rate (see 2.2).

1.2 What is a non-domestic property?

Non-domestic properties are properties such as shops, offices, warehouses and factories, and any other property that is not classed as domestic property. In some cases, properties may be used for both domestic and non-domestic use (for example, a Guest House or Hotel) in which case both Council Tax and Non Domestic Rates will be charged. It is the Assessor who determines the classification of properties i.e. domestic and non domestic

1.3 What if I work from home?

If you work from home, you may be liable for Non Domestic Rates on the part of the property used for work, and you will be liable for Council Tax for the rest of the property (although your property's valuation band may change). It will depend on the circumstances of each case and you should ask your local Assessor for advice. Contact details for Assessors can be found at Part 5.

1.4 What if I own a holiday home or a Bed and Breakfast Establishment?

Unless you plan to make your holiday home available for let for at least 140 days a year, you will not have to pay Non Domestic Rates on the property. You will have to pay Council Tax instead.

If you offer bed-and-breakfast accommodation in your own home to six people (or less), you will not be liable for Non Domestic Rates as long as you are living in the property. You will pay Council Tax instead.

If you hire out your holiday home for more than 140 days a year, or you provide bed-and-breakfast for more than six people at any one time, you will have to pay Non Domestic Rates. You will also pay Council Tax on the part of your property you use as your home.

1.5 Are any non-domestic properties exempt from Non Domestic Rates?

Some types of property are exempt from entry in the Valuation Roll. This means that these properties are not liable to pay Non Domestic Rates. Some examples of exempt properties include:

- agricultural land and buildings
- fish farms, fishing, and sporting rights (your local fishery board may request that the Assessor values salmon fishings but only for its own purpose)
- public parks
- the sites of Automatic Telling Machines (ATMs) in designated rural areas

The above list is not exhaustive and your local Assessor will be able to tell you whether or not the property you occupy is exempt from valuation. Other types of property whilst appearing in the Valuation Roll are also fully or partially exempt from payment of rates. This is dealt with in Part 2 below.

1.6 How much will I have to pay?

Councils are responsible for issuing rates bills to the occupiers of non-domestic properties in their local authority valuation area. Non Domestic rates are levied on the basis of a national poundage rate multiplied by the rateable value of the property you occupy. The current (2004-05) poundage rate is 48.8 pence. The poundage rate for 2005-06 has been set at 46.1p. If the property you occupied had a rateable value of £15,000 then your bill for 2004-05 would be £7,320. The amount you have to pay may be more or less because of the effect of transitional arrangements. You may also be entitled to some form of relief (see Part 2) which would reduce the amount due.

If you occupy a property with a rateable value in excess of £25,000 (£29,000 from 1 April 2005) then you will be required to pay a supplement on the poundage rate of 0.3p in 2004-05 to cover the additional costs of the small business rate relief scheme. The supplement on the poundage rate for 2005-06 has been set at 0.45p. Technical Notes explaining how the supplements for 2004-05 and 2005-06 respectively have been calculated can be found within the Non Domestic Rates section of the Local Government Finance website. The following link <http://sh45inta/about/FCSD/LG-PERF2/00017999/page1620038996.aspx> will take you to this website.

1.7 When and why does the poundage rate change?

The national poundage rate is set annually by the Scottish Ministers and covers the period 1 April to 31 March. “*A Partnership for a better Scotland: A partnership agreement*” which was published on 15 May 2003 sets out, amongst others, the Scottish Executive’s policy on non-domestic rates, namely:- “*Freeze business rates for 2003-04 and limit increases to no more than inflation for the following 2 years*”.

1.8 How often do revaluations take place and why do we have them?

A revaluation of non-domestic subjects in Scotland is carried out every five years by the Scottish Assessors. This results in the production of new Valuation Rolls, for each local authority valuation area, which contain revised rateable values for all non-domestic subjects.

The principal purpose of a revaluation is to ensure that the distribution of the rates burden between ratepayers remains equitable. The Valuation Rolls are maintained by the Assessors on a rolling basis and new updated Valuation Rolls are compiled annually.

The next non domestic rates revaluation will take effect from 1 April 2005. The 2005 Revaluation will raise the rateable value of some subjects since the last revaluation (2000) while others will decrease. The overall result however will be an increase in the total rateable value for Scotland to reflect the changes in economic conditions.

1.9 What about the change in the poundage rate following a revaluation?

Following a revaluation, the poundage rate may be raised or lowered depending on the overall rise or fall in rateable values between revaluation periods. Because the total rateable value of subjects in Scotland will increase at the 2005 Revaluation and the bill is based on rateable value multiplied by the poundage figure, the poundage rate for 2005-06 will need to decrease accordingly. More information on how the 2005-06 poundage rate was calculated can be found within the Non Domestic Rates section of the Local Government Finance website. The link below will take you to this website.

<http://sh45inta/about/FCSD/LG-PERF2/00017999/page1620038996.aspx>

1.10 What are transitional arrangements and why do we have them?

The key aim of periodic revaluations is that the non domestic rates paid should be based on an as up-to-date as possible assessment of the rateable value of the property. The total amount of non domestic rates paid by ratepayers will not change in real terms following a revaluation but ratepayers who occupy properties whose rateable values increase by more than the Scottish average will be faced with real increases in their bills and some may be significant. The aim of transitional arrangements is to protect such ratepayers from sudden sharp increases in their bills in the period immediately following a revaluation, allowing ratepayers time to plan to accommodate the true bill over a longer period.

The key issues in any scheme are its financing, the level of protection afforded in the first year following the revaluation and the time over which the true bill is reached. On financing, the Scottish Executive decided that the cost of the transitional arrangements put in place at the 2005 Revaluation should be met from limiting and phasing in the decreases in bills of those whose bills decreased following the revaluation. This was consistent with the principles adopted in the English transitional arrangements, and in the transitional arrangements introduced following the 1995 and 2000 Revaluations.

More information on the 2005 Revaluation transitional arrangements can be found within the Non Domestic Rates section of the Local Government Finance website. The link below will take you to this website.

<http://sh45inta/about/FCSD/LG-PERF2/00017999/page1620038996.aspx>

2. Part two: Paying Your Bill

In this section we will tell you about:

- **When to expect your bill;**
- **Other types of relief;**
- **How you can pay your Business Rates; and**
- **What may happen if you don't pay your Business Rates.**

2.1 When will I get my bill?

You will normally receive your bill from your local council in March or April. It will tell you the amount you have to pay in the coming year and how the council has worked out that amount. Rates are normally payable in 10 instalments commencing in May and ending in February. However, your Council may offer alternative payment arrangements.

2.2 Do I qualify for any other relief?

There are a number of rate reliefs available. We can only explain them briefly here. Further information on rate reliefs can be found within the Non Domestic Rates section of the Local Government Finance website. The link below will take you to this website.

<http://sh45inta/about/FCSD/LG-PERF2/00017999/page1620038996.aspx>

If you think you may qualify for any of these rate reliefs, you should contact your local Council's Finance Department. Contact details for each Council can be found at Part 5.

- **Full Exemption from Payment** - churches and other places of worship are entered in the Valuation Roll but are fully exempt from rates.
- **Small Business Rates Relief** – If you occupy a non-domestic property which has a rateable value of £10,000 (£11,500 from 1 April 2005) or less then you will be eligible for a discount of between 5% and 50% on the rate poundage.
- **Your property is empty and unused** – In general, there will be no non domestic rates to pay for the first three months that the property is empty. After that, your rates bill will be calculated by taking the rateable value of the non-domestic property you occupy and multiplying this by one half of the current non domestic poundage rate. However for some properties e.g. industrial and listed buildings, and properties with rateable values of less than £1700, you do not have to pay non domestic rates at all. Your local council will be able to give you further details about “exempt” properties.
- **Part of your property is not being used and is completely unoccupied for a short time** – As short term empty property relief is granted at the discretion of the Council, each Council may have a different policy in place. Your local Assessor is responsible for apportioning the rateable value between “occupied” and “unoccupied.”

- **Your organisation is a registered charity** and the property occupied by your organisation is used “wholly or mainly for charitable purposes”, you may be entitled to 80% mandatory rates relief. It is up to the each council to determine whether a property is being used “wholly or mainly for charitable purposes”. Your council also has discretionary powers to top this relief up, up to 100%.
- **Your organisation is a sports club registered as a community amateur sports club (CASCs) with the Inland Revenue** - You may be entitled to 80% mandatory rates relief with effect from 1 April 2006. This supersedes the voluntary arrangements which had been agreed two years earlier with local authorities in Scotland to grant at least 80% discretionary relief to registered CASCs effective from 1 April 2004 (subject to some variations in relation to gun clubs).
- **Your organisation is not a charity but is another type of non-profit-making organisation** – You are not automatically entitled to relief, but councils have discretionary powers to grant up to 100% rate relief. To qualify, your organisation must be charitable, religious, or concerned with education, social welfare, science, literature or the fine arts, or the property must be used by a non-profit-making organisation and used wholly or mainly for the purpose of recreation.
- **Your business is in a rural settlement with a population below 3000, and in an area designated as rural by Scottish Ministers**– The types of business that qualify for this relief are:
 - the only general store or post office with a rateable value of £6000 or less
 - a food shop with a rateable value of £6000 or less
 - the only public house/small hotel (with appropriate license), with a rateable value of £9,000 or less
 - a petrol filling station with a rateable value of £9000 or less

These premises are entitled to mandatory 50% rate relief, with councils having discretionary powers to top this relief up, up to 100%. Councils also have discretionary powers to grant up to 100% rate relief to properties with a rateable value of £12,000 or less, used for purposes which are beneficial to the local community.

With effect from 1 April 2005 the £6,000, £9,000 & £12,000 thresholds will be £7,000, £10,500 & £14,000.

- **Farm diversification rates relief** – A 50 per cent mandatory rate relief scheme for lands and buildings, with a rateable value of £6,000 or less, used for non-agricultural purposes on what had previously been agricultural lands and buildings. Local councils have a discretionary power to increase the relief up to 100 per cent. With effect from 1 April 2005 the £6,000 threshold will be £7,000.
- **Derating allowance/Discretionary rate relief for Stud Farms** –The rateable value of lands and heritages which comprise or include buildings used for the breeding and/or rearing of horses and occupied with agricultural land or agricultural buildings should be ascertained by making a deduction from what would otherwise be the

rateable value. The deduction is made from the value of the whole property by the local assessor to reflect how much of the property is used as a stud farm. The maximum amount of the deduction the assessor can make is determined by the Scottish Ministers by order and currently stands at £3,000. Additionally, stud farms with a rateable value of £6,000 or less, newly established on or after 1 April 2003, will be able to qualify for discretionary rate relief. With effect from 1 April 2005, the £3,000 & £6,000 thresholds will be £3,500 & £7,000.

- **You are suffering severe hardship and cannot pay your Business Rates bill** – Your local council may decide to give you up to 100% relief – the decision is up to them. They normally only do this in extreme cases of hardship, for businesses which are particularly important to the local community and where a one off assistance will resolve the difficulties. This takes account of the fact that local Council Tax payers will cover part of the cost of the relief.

2.3 What if I can't afford to pay my bill or I think it is wrong?

If you feel you cannot pay the bill or any of the instalments, or you think the bill is wrong for any reason (but you should still continue to make your payments), you should contact your council **straight away**. If you are having problems, the council may be able to help by changing the amounts and dates of your payments.

2.4 What if I don't pay?

Do not ignore your bill – If you do not keep your instalments up to date, you may lose the right to pay by instalments in which case the full year's charge will become immediately payable. In these circumstances your Council will inform you of this and, if full payment is not made as requested, the Council may institute legal proceedings against you. This may be by summary warrant, which, amongst other things, results in an additional 10 per cent being added to the amount due to cover administrative costs. If you are having difficulty in making payment, you should contact your Council to discuss alternative payment arrangements.

The following link <http://www.scotland.gov.uk/library5/justice/dwdl-00.asp> takes you to the Scottish Executive and an information booklet "*Dealing with Debt: finding your feet.*"

3. Part three: Rateable values and appeals

In this section we will tell you:

- **What your rateable value means; and**
- **What you can do if you think your rateable value is wrong.**

3.1 What is a rateable value?

Apart from properties which are exempt from valuation, each non-domestic property has a rateable value. The Assessors set the rateable values. In carrying out this function, the Assessors are entirely independent of both local and central government and reach decisions on rateable value in accordance with applicable statute and case law.

The rateable value broadly represents the yearly rent the property could have been let for on the open market on a particular date. For the revaluation that came into effect on 1 April 2000, this date was set at 1 April 1998. For the next revaluation which will come into effect on 1 April 2005 the valuation date will be 1 April 2003.

3.2 My rateable value is nothing like the rent I pay

The rateable value is the Assessor's assessment of what your property would fetch in rent if it was available on the open market on a particular date. It may be different from the rent you pay for a number of reasons; for example, your own rent was created at a different time.

3.3 I have received a form from my local Assessor asking lots of questions about my property – what is this?

Your local Assessor's Office may send you a form to fill in. The Assessor uses the information you give on this form to help him value your property and others. Assessors can send you a form at any time, but they are most likely to send you one during the run-up to a revaluation.

By law, if you receive a form, you must fill it in and return it to the Assessor. If you do not, you will be committing an offence.

The information you give the Assessor on the form will help to make sure that the valuation of your property, and other similar properties is accurate, and that your rates bill is correct. This may avoid the need to appeal later on.

3.4 How can I find out what my rateable value is?

Your rateable value will be shown on your Business Rates bill. You can also find out your rateable value from any of the following:

- Your local Assessor's Office (see Part 5 for contact details)
- Your Local Library (some areas)
- The Non Domestic Rates section at your local council (see Part 5 for contact details including Council Service Points in some areas)
- Your rating advisor (if you have one)

3.5 What if I think my rateable value is wrong?

If you think your rateable value is wrong, you can appeal. Before appealing you may, if you wish, contact the Assessor's office to discuss your valuation informally.

3.6 On what grounds can I appeal?

You can appeal if you think any of the following applies:

- ⇒ The rateable value shown in the valuation roll (either following a revaluation or when the property is first valued) is wrong.
- ⇒ There has been a material change of circumstances which has affected the value of your property. Material change of circumstances include:

- a physical change to the building (for example, if part of it is demolished or destroyed);
 - a physical change in a local area (for example, if there has been major road works or flooding in the area);
 - a change in the use of the building; or
 - a change in the use of a neighbouring property.
- ⇒ An Assessor's change in value is wrong.
- ⇒ A decision by a Valuation Appeal Committee, Lands Tribunal or Higher Court has affected your own valuation (see below).
- ⇒ Your property should be exempt, or part of it should be considered as a domestic property.
- ⇒ Your property should be considered for rating as more than one property, or several properties should be considered as one property.
- ⇒ There is another sort of error in the roll entry, for example, the address is wrong or the date of an alteration is wrong.

3.7 When can I appeal?

If you decide to appeal you should do so as quickly as possible to ensure you are within the time limits. The last date for lodging an appeal following a revaluation is 30 September in the year of the revaluation or within 6 months of the date of issue of the Valuation Notice, whichever is later.

If you are a new proprietor, tenant or occupier you may appeal against the valuation in force when you took over the property but you must do this within 6 months of acquiring the interest in the property. The Assessor may ask you to produce documentary evidence of the date you acquired the property (e.g. copy lease or disposition etc.).

If your property has been affected by a "material change of circumstances", which is defined in the Valuation Notice, you may appeal at any time while the valuation roll is in force ie. from the roll being made up at the 2005 revaluation, until 31 March 2010 and for 6 months thereafter.

3.8 How will my appeal affect the amount I have to pay in Business Rates?

If your rateable value changes as the result of your appeal, and the amount you have to pay is altered because of this, your council will let you know by sending you a revised bill.

In the meantime you must keep up your payments as shown on your original bill. If you do not, your council will take recovery action (see Part 2). When the appeal is settled, your council will refund, with interest, any difference between the amount you have already paid and any reduction resulting from the appeal. The rate of interest is set by Regulation 4(2) of the Non Domestic Rating (Payment of Interest) (Scotland) Regulations 1992 at 1% below the bank base rate on the preceding 15 March. The current (2004-05) rate is 3%.

Regulation 3(2) of the 1992 Regulations provide that interest will not be paid if the account concerned has fallen into arrears and legal proceedings have been taken by the Council for recovery.

3.9 How do I make my appeal?

If you do not agree with the valuation set for your property, you should write to the Assessor at the address on the Valuation Notice saying that you wish to appeal. The Assessor will acknowledge the appeal and may offer to discuss your appeal with you. You do not have to pay any fee to the Assessor for lodging an appeal.

3.10 What happens next?

Even after you have written to lodge an appeal you can still discuss your case with the Assessor on an informal basis to try to reach an agreement. If you still cannot agree, your appeal will be heard in due course by the Valuation Appeal Committee for your area. You can continue to try to reach an agreement with the Assessor at any time before the Valuation Appeal Committee meets to consider your appeal. If you can reach an agreement, the hearing becomes unnecessary.

3.11 Will transitional arrangements be affected if I appeal?

If transitional arrangements already affect your bill, you may find that a change in your property's rateable value following an appeal makes no difference to the amount you pay until a later year. This is because a change in rateable value may not lead to a lower bill than the one you are already paying as a result of limits in the transitional scheme.

It is important to bear this in mind when you appeal, especially if you are considering using the services of a rating advisor who should be able to tell you how a change in the rateable value will affect your actual bill.

4. Part four: Valuation Appeal Committee

In this section we will tell you about:

- **The role of the Valuation Appeal Committee; and**
- **The appeal hearing.**

4.1 What is a Valuation Appeal Committee?

The Valuation Appeal Committee which will consider your case will be chosen from a panel of local people appointed by the Sheriff Principal in your area. The Valuation Appeal Committee will be made up of a chairperson and between 3 and 6 members. They are all unpaid and completely independent of the Assessor and your local council and have no prior knowledge of your case or anything about your property. The Valuation Appeal Committee is assisted by a paid secretary, who is usually a solicitor. The secretary does not take any part in reaching a decision in your case but is there to advise the Valuation Appeal Committee on legal matters and may take part in the hearing.

4.2 Does the Valuation Appeal Committee hear all cases?

If you think that your appeal is complicated or highly technical or raises major questions of principle or law, you may wish to consult a chartered surveyor or solicitor before asking the Valuation Appeal Committee to refer your case to the Lands Tribunal for Scotland.

If you would like your appeal to be considered by the Tribunal you should apply not later than 14 days before your case is due to be heard by the Valuation Appeal Committee and not later than 6 months before the disposal date for the appeal. The last date for the disposal of appeals from the 2005 Revaluation is 31 December 2008. The last date for the disposal of other appeals may be different. If you are in doubt, you should contact the Assessor.

You must write to the Valuation Appeal Committee and explain why you think your appeal should be referred to the Tribunal and you must send a copy of your application to the Assessor. The Assessor will make comments on your application and you will receive a copy of them.

The Assessor may also ask the Valuation Appeal Committee to refer your appeal to the Tribunal. If you plan to ask for your appeal to be heard by the Tribunal you may wish to discuss this with the Assessor because, in some cases, it is possible to make a joint application.

If the Valuation Appeal Committee agrees, it will pass your appeal to the Tribunal and will tell you it has done so. In some cases, legal aid is available for appeals brought before the Tribunal. If the Valuation Appeal Committee does not agree it will write to tell you. You can appeal against the decision direct to the Tribunal up to 21 days after receiving notice from the Valuation Appeal Committee. If the Tribunal does not agree to accept the appeal, your case will be decided by the Valuation Appeal Committee.

4.3 Can I withdraw my appeal?

If you decide to withdraw your appeal you should write to the Assessor. Alternatively, your Assessor may offer to reduce the valuation. If you accept this offer you would withdraw your appeal. The Assessor will issue a revised valuation notice and you will have no further right of appeal unless there is a subsequent change in value or material change of circumstances.

4.4 When will my appeal take place?

At least 70 days before the Valuation Appeal Committee is to consider your appeal, the Secretary will send you a notice giving details of the date, time and place of the hearing. You will receive this at least 6 months before the time limit for the Valuation Appeal Committee to dispose of appeals. The last date for the disposal of appeals from the 2005 Revaluation is 31 December 2008. The last date for the disposal of other appeals may be different. If you are in doubt, you should contact the Assessor. The details will also be advertised at an office of the rating authority.

Valuation Appeal Committees sometimes wait to deal with related cases together, which is to everyone's benefit. If you think that there is any unreasonable delay in setting a date for your hearing, or if the date which is fixed is too far ahead, you may suggest a date at least 70 days

in advance for your hearing. If the Valuation Appeal Committee refuses to hear your appeal at the time you suggest you will be told the reason.

4.5 What happens if this date is not suitable?

If you are unable to attend on the appointed day you should contact the Secretary as soon as you receive the notice. The Valuation Appeal Committee will only agree to change the date if it considers that you have a good reason. The Valuation Appeal Committee can postpone or adjourn a hearing at any time but it will give you as much notice as possible.

4.6 What information do I need to give to the Assessor?

Before your appeal is heard, you must comply with requests from the Assessor for an exchange of information. You may also be asked to give written confirmation that you intend to carry on with your appeal. You must reply within the time limit which will be given to you, or your appeal may be dismissed.

You must send the Assessor a written statement of your grounds of appeal at least 35 days before the hearing. You must state clearly why you think the valuation is wrong. You must also give the alternative valuation which you think should be substituted.

If you have decided to appeal because you think the value of your property is too high compared with the values of other properties, you must also send the Assessor a list of such comparable properties at least 21 days before the hearing. Details about rateable values of non domestic subjects in Scotland can be found on the Scottish Assessors Portal www.saa.gov.uk. You should include all the properties you wish to tell the Valuation Appeal Committee about. Any other property mentioned at the hearing will only be considered if the Assessor agrees or if the Valuation Appeal Committee allows it to be considered. If the Assessor sends you a list of properties first, you must send your list to the Assessor at least 14 days before the hearing.

4.7 What information will the Assessor give me?

Within 14 days of receiving your statement the Assessor must send you a statement of the grounds on which the valuation of your property has been arrived at.

On request, and at least 14 days before the hearing, the Assessor will send you a list of any properties which will be used to support the valuation in the roll.

On request, the Assessor will send you a list of any plant or machinery included in the valuation of your property. You must submit this request at least 56 days before the date of the hearing.

4.8 What if I do not want to go to the hearing?

It is always better to go to the hearing as you will be able to give the Valuation Appeal Committee extra information to help them reach a decision. However, you may feel, for example, that you can state your case clearly in a letter.

If you prefer to have your case dealt with by written representations you should tell the Secretary to the Valuation Appeal Committee who will consult the Assessor. If the Assessor agrees, you will have 4 weeks in which to send your case to the Secretary. If your appeal relates to matters of value you must state the valuation which you consider should be entered in the roll and the grounds on which it has been arrived at.

If the Assessor disagrees with the grounds of your appeal, you will be told the reason and you will have 4 weeks to comment on it. The Assessor will then have another 4 weeks to reply and at the end of that period the Secretary will report to the Valuation Appeal Committee.

The Valuation Appeal Committee may decide to (a) ask for further information, (b) order that your appeal should be dealt with at a hearing or (c) agree to consider your case by written representations.

If you wish, you can withdraw your case after reading the Assessor's comments or at any time before the Valuation Appeal Committee reaches a decision.

4.9 What if I do not turn up at the hearing?

If you or your representative fails to appear at the hearing your appeal may be dismissed and the Valuation Appeal Committee will notify you. If you have a good reason for not appearing, you may write to the Valuation Appeal Committee within 14 days of receiving the dismissal notice and ask for your case to be heard at a later date. If the Valuation Appeal Committee agrees, you will receive at least 7 days notice of the date, time and place of the new hearing.

4.10 Who will be at the hearing?

- The Valuation Appeal Committee (as described at 4.1 above)
- The Assessor or a member of the Assessor's staff
- In some cases the Assessor may be represented by Counsel
- You and if you chose to be represented, your representative
- Members of the Public are normally allowed to attend appeal hearings. If you, or someone else, concerned with your appeal, has a good reason the Valuation Appeal Committee may decide to hold the hearing in private.

4.11 What happens at the hearing?

The chairperson of the Valuation Appeal Committee is responsible for the way in which the hearing is carried out and will ask you to present your case. The Valuation Appeal Committee will decide if you or the Assessor will be heard first.

You may be asked to take an oath or "affirm" that what you say in your evidence will be the truth. You should limit your evidence to giving the facts you would like the Valuation Appeal Committee to consider. The Assessor, or the Assessor's representative, or any member of the Valuation Appeal Committee, may ask you questions on your evidence.

If you decide to call witnesses to give evidence to support your case, you should ask them questions which will bring out the facts you would like the Valuation Appeal Committee to

consider. The Assessor, the Assessor's representative or any member of the Valuation Appeal Committee may also question your witnesses.

You will be given an opportunity to question the evidence put by the Assessor and anyone else involved in your case. You may also question any witnesses called to give evidence to support the Assessor's case.

4.12 Will the Valuation Appeal Committee tell me their decision on the day?

The Valuation Appeal Committee may tell you its decision at the end of the hearing or at an adjourned hearing or you may be told later in writing. Where a decision is given orally, you will receive written confirmation of the decision within three days. In all cases you will also receive, in writing, the reasons for the decision.

4.13 Can the Valuation Appeal Committee increase my rateable value?

There is no general power to increase valuations. In dealing with an appeal the Committee's function is restricted to refusing the appeal or allowing it to whatever extent they think proper and they have no jurisdiction in such cases to increase an Assessor's valuation.

4.14 Can the Valuation Appeal Committee award costs in appeal cases?

No. The service is free. You only have to meet your own expenses (and the expenses of anyone representing you) in preparing your case and going to the hearing.

4.15 Is the Valuation Appeal Committee decision final?

If you are not satisfied with the Valuation Appeal Committee's decision you may appeal to the Lands Valuation Appeal Court. The Assessor also has a right of appeal to the court. If you decide to appeal, you should write within 14 days to the secretary asking the Valuation Appeal Committee to prepare a "stated case" for presentation to the court. The Valuation Appeal Committee will draw up the "stated case" based on the facts established at your hearing.

When you write to the secretary, you must state your grounds of appeal and send a copy to the Assessor. You will be sent a copy of any answers the Assessor may make to your grounds of appeal. To assist with the preparation of your appeal, you can ask the secretary for a transcript of any recording of the evidence which may have been made at your hearing. There will be no charge for a transcript.

The secretary will send a draft of the "stated case" which the Valuation Appeal Committee proposes to make to you and to the Assessor. You can write to the secretary to ask for amendments to be made to the "stated case" before it is put before the court. The Assessor can comment on your request in the same way, you can comment on any amendments to the "stated case" which the Assessor may ask for.

If the Valuation Appeal Committee agrees, the "stated case" will be amended. Your case should then be lodged in the Court of Session and will be listed for hearing by the Lands Valuation Appeal Court.

You may wish to seek legal advice before deciding to ask for your case to be referred to the Lands Valuation Appeal Court. You may be entitled to full legal aid, including representation at the court hearing.

5. PART FIVE: CONTACTS

In this section we will tell you about:

- **Where to get more advice; and**
- **Employing a rating advisor**

5.1 Who should I contact for more information?

Scottish Assessors

Details about rateable values of non domestic subjects in Scotland can be found on the Scottish Assessors Portal www.saa.gov.uk

For more advice about the valuation of your property or how to appeal against a rating assessment you should contact your local Assessor. Contact details are given below.

Ayrshire Valuation Joint Board
9 Wellington Square Ayr KA7 1HL
Tel: 01292 612221 Fax : 01292 612673

Scottish Borders Council
Scott House, Sprouston Road, Newtown St Boswells Melrose TD6 0QD
Tel : 01835 825100 Fax : 01835 825101

Assessor for **Central** Scotland
Hillside House, Laurelhill,
Stirling FK7 9JQ
Tel : 01786 892200 Fax :01786 892255

Dumbarton Dunbartonshire and Argyll & Bute Valuation Joint Board
235 Dumbarton Road,
Clydebank G81 4XJ
Tel : 0141 562 1200 Fax : 0141 562 1255

Kilbrannan House
Bolgam Street,
Campbeltown PA28 6HZ
Tel : 01586 555300 Fax : 01586 552883

Dumfries & Galloway Council

Huntingdon, 27 Moffat Road,
Dumfries DG1 1NB
Tel : 01387 260627 Fax : 01387 260632

Fife Assessor & Electoral Registration Officer
Fife Council
Kingdom House
Kingdom Avenue
Glenrothes
Fife
KY7 5LY
Tel : 01592 414141 Fax : 01592 413194

Glasgow City Council

Charlotte House, 78 Queen Street,
Glasgow G1 3DR
Tel : 0141 287 7526 Fax : 0141 287 7529

Grampian Valuation Joint Board

Woodhill House, Westburn Road,
Aberdeen AB16 5GE
Tel : 01224 664360 Fax : 01224 664361

41 Whinhill Road, Banff AB45 1BX
Tel : 01261 815516 Fax : 01261 812314

234 High Street, Elgin IV30 1BA
Tel : 01343 541203 Fax : 01343 545353

Highland & Western Isles Valuation Joint Board

Moray House, 16/18 Bank Street,
Inverness IV1 1QY
Tel : 01463 703340 Fax : 01463 703301

Ferry Road, Dingwall IV15 9QR
Tel : 01349 863260 Fax : 01349 865942

Lanarkshire Valuation Joint Board

North Stand, Cadzow Avenue,
Hamilton ML3 0LU
Tel : 01698 476000 Fax : 01698 476010

Lothian Valuation Joint Board

Chesser House, 500 Gorgie Road,
Edinburgh EH11 3YJ
Tel : 0131 455 7455 Fax : 0131 469 5599

Orkney & Shetland Valuation Joint Board

8 Albert Street, Kirkwall KW15 1HP
Tel : 01856 876222 Fax : 01856 870949

Charlotte House, Commercial Road, Lerwick Shetland ZE1 0LQ
Tel : 01595 692019 Fax : 01595 694914

Renfrewshire Valuation Joint Board

The Robertson Centre,
16 Glasgow Road Paisley PA1 3QF
Tel : 0141 842 5922
Fax : 0141 842 5929

40 West Stewart Street, Greenock PA15 1YA
Tel : 01475 728413 Fax : 01475 781842

Tayside Valuation Joint Board

Nethergate Centre, 35 Yeaman Shore,
Dundee DD1 4BU
Tel : 01382 221177 Fax : 01382 315600

Ravenswood, New Road, Forfar DD8 2ZA
Tel : 01307 462416 Fax : 01307 468631

Perth & Kinross Division, Robertson House,
Whitefriars Crescent Perth PH2 0LG
Tel : 01738 630303 Fax : 01738 639753

Local Councils

If you have any questions about your rates bill (excluding the rateable value figure), or whether you might be eligible for some form of rate relief, you should contact your local council. Contact details are given below. If telephoning the council you should ask for the Business Rates Section.

Aberdeen City Council, Crown House, 27-29 Crown Street, Aberdeen, AB11 6HA.
☎ 01224 346969.

Aberdeenshire Council, Woodhill House, Westburn Road, Aberdeen, AB16 5GB.
☎ 0845 606 7000

Angus Council, Revenues Division, Invertay House, Maule Street, Monifieth Dundee, DD5 4JG.
☎ 01382 535333

Argyll & Bute Council, Finance Department, Witchburn Road, Campbletown, PA28 6JU
☎ 01586 555220/555249 e-mail: ndr@argyll-bute.gov.uk website: www.argyll-bute.gov.uk

City of Edinburgh Council, Chesser House, 500 Gorgie Road, Edinburgh EX11 3XJ.
☎ 0131 200 2000

Clackmannanshire Council, 47 Drysdale Street, Alloa FK10 1JA.
☎ 01259 450000

Comhairle nan Eilean Siar, Sandwick Road, Stornoway, HS1 2BW.
☎ 01851 709568

Dumfries & Galloway Council, Council Offices, English Street, Dumfries, DG1 2DD.
☎ 01387 261234

Dundee City Council, Floor 4, Tayside House, Crichton Street, Dundee, DD1 3RF.
☎ 01382 433522

East Ayrshire Council, Council Headquarters, London Road, Kilmarnock, KA3 7BU.
☎ 01563 576000

East Dunbartonshire Council, Tom Johnston House, Civic Way, Kirkintilloch, G66 4TJ.
☎ 0141 578 8000

East Lothian Council, PO Box 13264, Haddington, EH41 3YG.
☎ 01620 827682 or 01620 827683

East Renfrewshire Council, Council Headquarters, Eastwood Park, Giffnock, G46 6UG.
☎ 0141 577 3255

Falkirk Council, Municipal Buildings, Falkirk FK1 5RS.
☎ 01324 506070

Fife Council, Fife House, North Street, Glenrothes, KY7 5LT.
☎ 01592 416969

Glasgow City Council, City Chambers, George Square, Glasgow, G2 1DU.
☎ 0141 287 2000

Highland Council, Exchequer Section, PO Box 5650, Inverness, IV3 5YX.
☎ 01463 702984

Inverclyde Council, Municipal Buildings, Greenock, PA15 1LY
☎ 01475 712255

Midlothian Council, Midlothian House, Buccleuch Street, Dalkeith, EH22 1DJ.
☎ 0131 271 3102

Moray Council, Council Offices, High Street, Elgin, Moray, IV30 1BX.
☎ 01343 563194 e-mail: ndrenq@mail.moray.gov.uk website: www.moray.org/revenues

North Ayrshire Council, Cunninghame House, Friarscroft, Irvine, KA12 8EE.
☎ 01294 324503

Orkney Islands Council, School Place, Kirkwall, Orkney, KW15 1NY.
☎ 01856 873535

Perth & Kinross Council, Pullar House, 35 Kintoull Street, Perth PH1 5GD.
☎ 01738 477430 website: www.pkc.gov.uk/livinglearn/counciltax/index.htm

Renfrewshire Council, North Building, Cotton Street, Paisley, PA1 1BU.
☎ 0141 842 5000 e-mail ndr.fnit@renfrewshire.gov.uk

Scottish Borders Council, Council Headquarters, Newtown St. Boswells, Melrose, TD6 0SA., ☎ 0845 3000 341 e-mail: cr.ndr@scotborders.gov.uk

Shetlands Islands Council, Town Hall, Lerwick, Shetland, ZE1 0HB.
☎ 01595 693535

South Ayrshire Council, County Buildings, Wellington Square, Ayr, KA7 1DR.
☎ 01292 612000

South Lanarkshire Council, Council Offices, Almada Street, Hamilton, ML3 0AA.
☎ 01698 454444

Stirling Council, Viewforth, Stirling, FK8 2ET.
☎ 01786 443236 e-mail: taylorc@stirling.gov.uk website: www.stirling.gov.uk

West Dunbartonshire Council, Garshake Road, Dumbarton, G82 1HG.
☎ 01389 737000

West Lothian Council, St. David's House, South Bridge Street, Bathgate, EH48 1TT.
☎ 01506 776830

5.2 Should I employ a rating advisor?

Please take care if you are considering seeking independent advice on valuation matters. Members of the Royal Institution of Chartered Surveyors (RICS) and the Institute of Revenues, Rating & Valuation (IRRV) have produced information on combating “cowboy” business rates advisors and are regulated by rules of professional conduct designed to protect the public from malpractice and are required to hold adequate professional indemnity insurance.

Rating consultancy is a specialist service provided by some members of RICS and the IRRV. Membership of the Rating Surveyors Association (RSA) is restricted to members of the RICS with a minimum of 5 years experience. These bodies have agreed a Rating Consultancy Code of Practice which sets down the standards which a member should follow in relation to handling a non-domestic valuation appeal. Further information can be obtained by telephoning 0870 333 1600.