

Valuation And Charges

Aberdeen City Council collects business rates on behalf of the Scottish Government which then makes funds available to local authorities by way of grants.

There are two main factors used to calculate the rates bill issued to every Business Rate payer; the rateable value of the property and the non-domestic rates poundage. The amount payable is determined by multiplying these factors i.e. rateable value x rate poundage. The amount may also vary due to reliefs or reductions that are available.

From 1 April 2010, the rateable value of every non-domestic property in Scotland, England and Wales was revised as a result of Revaluation. In Scotland, rateable values are determined by the Assessor who is independent of both local and central government. The rateable value is the Assessor's estimate of the annual rent which the property would command on the open market.

Rateable values for properties in Aberdeen are determined by:

- Grampian Assessor, Woodhill House, Westburn Road, Aberdeen AB16 5GE
Tel (01224) 664360 or Aberdeen@grampian-vjb.gov.uk

The rateable values of all non-domestic properties in Scotland together with further information on the role of Assessors is available on the Scottish Assessors' Association website www.saa.gov.uk. The website also contains Summary Valuations for standard property types such as shops, offices, warehouses and workshops. If a Summary Valuation is not available or you wish to discuss your valuation you can contact the Grampian Assessor at the address shown above.

Rates are charged according to the rateable value appearing in the Valuation Roll in force from 1 April 2010, even where an appeal against the valuation may be pending. Payment of the rates should be made as indicated on the most recent account issued. This will not affect the outcome of any appeal and any necessary adjustments will be made when the appeal has been settled.



ABERDEEN CITY COUNCIL

Business Rates Information leaflet
2012-2013



www.aberdeencity.gov.uk

Your Wall Planner is displayed on the reverse of this leaflet

Rates Relief for Empty Properties

If a business property is completely vacant and unfurnished, 3 months full relief followed by 50% relief can be given. Only one period of 3 months full relief can be granted regardless of any change to the ratepayer during the vacant period. Our definition of unfurnished is cleared of all moveable items, otherwise the property is considered to be used for storage.

Certain properties are exempt from the 50% charge such as listed buildings and industrial properties. Please contact the Business Rates Team for further information or to advise us if you wish to claim empty property relief. You may be asked to confirm details in writing and we may also need to visit the property you are claiming relief for.

The changes to empty property rates that took effect in England from 01 April 2008 do not affect empty property relief in Scotland.

Other Reliefs

Charity Relief: organisations registered with the Office of the Scottish Charity Regulator (OSCR) may be entitled to an 80% reduction in their rates. This can be increased to 100% at the discretion of the Council, depending on the use of the property concerned.

Sports Clubs: if a property is used for sporting purposes, the Council may at its discretion award up to 100% relief to the organisation concerned. If the sports club is registered as a Community Amateur Sports Club, it will qualify for a minimum of 80% relief. This can be increased to 100% at the discretion of the Council.

Disabled Relief: a property that is used for the care or welfare of disabled or elderly people may qualify for full or part relief.

Part Occupied Properties: if an industrial property is part used for a short time only, rates relief can be considered for the rateable value of the unused area. Under exceptional circumstances (such as serious fire or flood damage), the Council may consider this relief for other types of properties.

Hardship Relief: this can be considered at the discretion of the Council, subject to various conditions being met.

Large Property Supplement

Certain properties will have a supplement added to the normal rates charge:

- Large Property Supplement (LPS):** properties with a rateable value over £35,000 will have an additional supplement of 0.8p x rateable value applied
- Public Health Supplement:** retail shops with a rateable value on or over £300,000 and licensed to sell alcohol and tobacco will have an additional supplement of 9.3p x rateable value applied (in addition to the LPS).

Small Business Bonus Scheme

Small Business Bonus is determined from the rateable values of your business properties. The table below details the current amount of relief you may be entitled to:

Relief%	Thresholds by Rateable value
100%	up to £10,000
50%	more than £10,000 but not exceeding £12,000
25%	more than £12,000 but not exceeding £18,000
25%	more than £18,000 but not exceeding £25,000*

*This will allow a business with 2 or more properties with a cumulative rateable value of under £25,000 to qualify for relief at 25%.

The amount of small business bonus you are entitled to depends on the total rateable value of all business properties in Scotland you are responsible for.

Enquiries

If you have an enquiry about your rates bill or want to find out more about reliefs or reductions please telephone the Business Rates Team on (01224) 346146 between 8.45 a.m. and 4.45 p.m. Monday to Friday.

If you need to write to us our address is Business Rates, Aberdeen City Council, Business Hub 16, Marischal College, Broad Street, Aberdeen, AB10 1AB.

Alternatively you can e-mail us at: businessrates@aberdeencity.gov.uk

Code of Practice on the Publication of Financial and Other Information by Local Authorities

The Council's spending figures have been displayed in charts and graphs for ease of understanding. If you want to find out more about our financial and statistical information, it is available on our website at www.aberdeencity.gov.uk at "Your Council" - "Financial Info".

This has been produced on environmentally friendly paper from a sustainable source using vegetable based inks.

The rent for Council tenants has increased by an average of £2.87 a week (4.4%) which takes the average rent for a Council house to £68.18 per week (for 48 weeks). The Housing Revenue Account must account separately for income and expenditure as detailed in the Housing (Scotland) Act 1987, such that expenditure on Council houses is met from Council house rents, government grants and any other income raised. Hence, the Council Tax and business rate payers do not contribute towards the costs of Council houses.

The above analysis shows a breakdown of the Council wide spend over the main service groups and this allows for comparison with other Scottish Councils.

