

Non-Domestic Rate Income Account

The occupiers of non-domestic properties are liable to pay rates which are assessed on their property's rateable value. Each property is assigned a rateable value by the Assessor, and it is published in the Valuation Roll. The non-domestic rates poundage, which is used to calculate the amount of rates payable, is set by Scottish Government Ministers.

In 2009/10 the rate poundage was 48.1p, with properties with a rateable value of more than £29,000 attracting a supplemental charge of 0.4p. Properties with a rateable value of up to £15,000 qualified for a reduction on a sliding scale of between 25% and 100% of their rates bill under the Small Business Bonus Scheme.

The rates collected from non-domestic ratepayers during the year are shown below. Any difference between the rates collected and the amount the council is guaranteed to receive under the National Pooling arrangements is adjusted via the Revenue Support Grant paid by the Scottish Government to the council.

2008/09		2009/10
£000		£000
28,549	Gross Rates Levied	30,084
	Deduct:	
(4,171)	Reliefs and other deductions	(4,881)
(45)	Payment of Interest	(24)
(782)	Appeals	(538)
(138)	Provision for bad and doubtful debts	51
<u>23,413</u>	Net Non-Domestic Rate Income	<u>24,692</u>
	Contribution from National Pooling	11,870
9,864	Guaranteed Rate Income	<u>36,562</u>
<u><u>33,277</u></u>		

Non - Domestic Rate Income Account (continued)

Rateable Values & Numbers of Premises at 1 April 2009

	Number of Subjects	2009/10 Rateable Value £000
Shops	935	13,479
Public Houses	71	1,024
Offices (including Banks)	439	3,709
Hotels, Boarding Houses, etc.	108	1,382
Industrial & Freight Transport Subjects	2,682	20,421
Leisure, Entertainment Caravans and Holiday Sites	1,337	2,091
Garages and Petrol Stations	126	796
Cultural	24	118
Sporting Subjects	148	59
Education & Training	76	4,020
Public Service Subjects	493	9,019
Communications (Non-Formula)	171	1,976
Quarries, Mines etc.	33	247
Petrochemical	3	348
Religious	155	638
Health Medical	52	1,729
Other	407	323
Care Facilities	63	1,267
Advertising	18	13
Undertaking	11	63
	<u>7,352</u>	<u>62,722</u>

A revaluation of the rateable values of all non-domestic properties was implemented on 1st April 2005.