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Business rates valuation and appeals

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Rateable values

The Valuation Office Agency (VOA) are responsible for the compiling and maintaining rating lists for every local authority area. The rating list contains an entry, description and rateable value for every non-domestic property and this information is used by local councils to calculate a property's business rates.

A property's rateable value represents the rent the property could have been let for on a certain date set in law. It may not be the actual rent paid on this date as the law makes a number of assumptions (such as the property being vacant, to let and in reasonable repair, and that the rent excludes any other charges, taxes or insurance).

The rateable value is not the amount you pay, but it is used by local councils to calculate your business rates bill.

You can check a property's rateable value using the VOA's [Find your business rates valuation service](#).

Setting rateable values

For most properties that are rented, there are three stages to a valuation:

1. The VOA collects rent evidence (rent and lease agreement details) for most non-domestic properties. This evidence is analysed and adjusted by VOA surveyors to ensure that all evidence is considered fairly. The approach will be different, depending on the type of property (for example, bed and breakfast properties are valued using different information from shops)
2. For most properties, they set common basic values per square metre for similar properties in the same area. Larger properties may have a lower value per square metre, in the same way that buying items in bulk will usually mean a lower individual price per item
3. The VOA then adjusts the basic value per square metre to reflect the property's individual features and applies this to the floor areas

Some properties are not valued by using the floor area so the valuation approach uses another means of comparison, for example for a bed and breakfast property a basic value is applied to the number of bed spaces. [Further information on setting rateable values](#).

Appealing a rateable value for the 2023 rating list

From 1 April 2023, customers will only be able to make a check against the 2023 rating list. As the 2017 rating list will be closed there are only limited circumstances in which further amendments may be made to it. These are:

- Following outstanding checks submitted prior to 1 April 2023 and any subsequent challenges and appeals
- The VOA can alter the 2017 list up to 31 March 2024. This allows us to clear existing cases/reports and enables you to submit reports that have a retrospective element regarding the 2017 list. If we make any alterations to the 2017 list, we will advise the customer that they have the right to make a Check within 6 months of the date of our alteration
- A customer has the right to challenge the 2017 list on the grounds of a tribunal or court decision, provided a check has been made by 30 September 2023
- After 31 March 2024 the 2017 list may only be altered because of a challenge or appeal

What is the process:

There is a three step process to [dispute the valuation of your premises](#). This is known as check, challenge, appeal and is summarised as follows:

Check

There are 2 parts to a property's valuation:

- The factual details, such as the address, description, floor areas and number of rooms
- The value of them

If you want to challenge the value, you need to first agree the correct factual details with the VOA. This is called a 'check'.

Challenge

Once the property has been 'checked' if you still disagree with the valuation you may lodge a 'challenge'. The grounds for a challenge include:

- The valuation was wrong when the rating list was created
- There's been a change to the property or surrounding area that should be shown in the rateable value (for example, long-running roadworks)
- A change made to the valuation by the VOA is wrong, or hasn't been made
- The date of a change made by the VOA is wrong
- The property should be split into more than one property, or combined with others into a single property
- A property should be removed from, or added to, the rating list
- The valuation is wrong due to a legal decision on another property
- The property details are wrong or incomplete

Appeal

If the property has been 'checked' and any discrepancies have been 'challenged', if you still disagree with the way the property is valued [you may appeal to the valuation tribunal who will hear your legal basis against the VOA's decision](#).

Please note: Blackpool Council are not involved in any stage of this process. Whilst awaiting the outcome of a query or an appeal, you must continue to pay all your business rates at their current level.

Physical changes at a property

If any physical changes are made to your property for example, building or demolishing an extension, you should report these changes to the valuation office directly.

Whilst awaiting the outcome of a query or an appeal, you **must continue to pay** all your business rates at their current level.

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