



Land &
Property
Services
Seirbhísí
Talún &
Maoinne

Angela McGrath
Commissioner of Valuation

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By email:

Adrian McCreesh
Chief Executive
Mid Ulster District Council
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21st September 2021

Dear Adrian

Re: Non Domestic Rates Revaluation (NI Reval2023)

I am writing to you in my capacity as Commissioner of Valuation for Northern Ireland, to raise awareness of the Non-Domestic Rates Revaluation, scheduled to take effect in April 2023.

As you may be aware on 16th June 2021 Finance Minister Conor Murphy announced a revaluation of all 74,750 non-domestic properties, delivering on his commitment for more frequent revaluations in Northern Ireland. These 74,750 assessments generate approximately £675 million per annum in rates revenue, representing an important source of income for District Councils in the provision of key public services.

Land & Property Services (LPS) is carrying out the revaluation to ensure that business rates stay up-to-date and reflect economic changes in the local property market. The purpose of a revaluation is to maintain fairness in the rating system by rebalancing business rates.

The last Non-Domestic Revaluation was in 2020 and was based upon a valuation date of 1st April 2018. The new values will be based on a statutory rental valuation date of 1st October 2021. LPS will request business ratepayers to provide their rental and/or trading information in October 2021, via a Rent & Lease Questionnaire. The information collected will be analysed and used to produce new rateable values. These will be used to calculate business rate bills from April 2023.

Given the context of the past two years it is important that LPS receives as much rental evidence as possible. This will ensure that ratepayer's bills are accurate and fair. Accurate valuations improve certainty for ratepayers and councils as they reduce the need for unnecessary challenges to the Valuation List along with potential back payment of rates.

Councils can get involved by raising awareness of and promoting engagement in NI Reval2023 among your local businesses and stakeholders. With that in mind I would like to invite you to consider further raising the profile of the revaluation and the importance of complying with any request made by LPS for information when it is required in October.

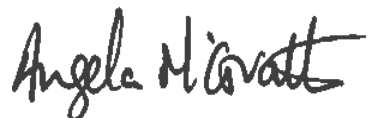
Perhaps your assistance might take the form of a Revaluation section on the Council's Website including a link to the LPS website on NI Reval2023, which provides more information on key dates, Rent and Lease Questionnaires and FAQs:

<https://www.finance-ni.gov.uk/landing-pages/ni-reval2023-rebalancing-business-rates>

However, if you have any other suggestions or feel that further engagement with LPS regarding the upcoming revaluation would be helpful, I am happy to oblige.

I look forward to hearing from you.

Yours sincerely

A handwritten signature in black ink that reads "Angela McEvatt". The signature is written in a cursive style with a large initial 'A' and 'M'.

Commissioner of Valuation



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NI Reval2023: Calculating Business Rates

Topics: [Property valuation \(/topics/property-valuation\)](/topics/property-valuation/) , [NI Reval2023 \(/topics/property-valuation/ni-reval2023\)](/topics/property-valuation/ni-reval2023/)

This autumn Land & Property Services (LPS) will begin assessing all non-domestic properties for rates.

On this page

- [Rebalancing business rates](#)
- [Videos](#)
- [More useful links](#)

The last revaluation of non-domestic properties in Northern Ireland was in 2020 and was based on April 2018 rental values.

Rebalancing business rates

LPS is revaluing all business properties in Northern Ireland and the new values will be used to calculate rate bills for non-domestic properties from April 2023. The revaluation will ensure that the rating system stays up-to-date, reflects local economic changes and makes the system fairer by redistributing rate liability fairly across all sectors and in line with changes in market rental values.

A new Valuation List will come into effect on 1 April 2023 and will be in line with October 2021 rental property values.

Videos

How we calculate business rates

How we calculate rates



Calculating rates for retail businesses

How we calculate rates for retail units



Calculating rates for licensed premises

How we calculate rates for licensed premises



More useful links

- [NI Reval2023 \(/topics/property-valuation/ni-reval2023\)](/topics/property-valuation/ni-reval2023)
- [NI Reval2023: Frequently Asked Questions \(/articles/ni-reval2023-frequently-asked-questions\)](/articles/ni-reval2023-frequently-asked-questions)
- [NI Reval2023: Rent & Lease Questionnaires \(/services/ni-reval2023-rent-lease-questionnaires\)](/services/ni-reval2023-rent-lease-questionnaires)
- [Contact the NI Reval2023 team \(https://dttselfserve.nidirect.gov.uk/NIReval2023/TellUs#/NI%20Reval2023\)](https://dttselfserve.nidirect.gov.uk/NIReval2023/TellUs#/NI%20Reval2023)

Related articles

- [NI Reval2023: Frequently Asked Questions \(/articles/ni-reval2023-frequently-asked-questions\)](/articles/ni-reval2023-frequently-asked-questions)



At revaluation, Land & Property Services (LPS) adjusts the rateable value of business properties to reflect changes in the property market. This autumn LPS will revalue over 74,000 business properties to ensure business rates stay up-to-date and reflect local economic changes.

Regular revaluations distribute rates fairly across all business sectors, taking into account changes in rental values.

The amount of money to be raised through rates will not change as a direct result of NI Reval2023 and many businesses will see little change in their rate bills.

The last revaluation of non-domestic properties in Northern Ireland was in 2020 and was based on April 2018 rental values. Once NI Reval2023 is complete, the rateable values will be in line with property rental values as at 1 October 2021.

These values will be used to calculate rate bills from 1 April 2023.

To make sure your valuations are accurate, you may need to give LPS up-to-date rental evidence and other information for your property at revaluation. It's important to complete the information fully and return your questionnaire before 31 December 2021.

Key Dates to remember

- 1 October 2021: This is the valuation date for NI Reval2023. LPS will begin to invite businesses to complete a Rent and Lease Questionnaire (RALQ)
- 31 December 2021: Deadline for businesses to complete RALQs
- 1 April 2023: New rate bills issued. These will be based on October 2021 rental property values.

If you any have queries about NI Reval2023 we are here to help. Get in touch using the [online contact form](https://dttselfserve.nidirect.gov.uk/NIReval2023/TellUs#/NI%20Reval2023) (<https://dttselfserve.nidirect.gov.uk/NIReval2023/TellUs#/NI%20Reval2023>).



<https://www.finance-ni.gov.uk/articles/ni-reval2023-frequently-asked-questions>

[Frequently Asked Questions](https://www.finance-ni.gov.uk/articles/ni-reval2023-frequently-asked-questions)

Find out answers to commonly asked questions ... [more](https://www.finance-ni.gov.uk/articles/ni-reval2023-frequently-asked-questions)



<https://www.finance-ni.gov.uk/articles/ni-reval2023-calculating-business-rates>

[Calculating Business Rates](https://www.finance-ni.gov.uk/articles/ni-reval2023-calculating-business-rates)

View informational videos that show how we calculate Business Rates ... [more](https://www.finance-ni.gov.uk/articles/ni-reval2023-calculating-business-rates)



<https://www.finance-ni.gov.uk/services/ni-reval2023-rent-lease-questionnaires>

[Rent & Lease Questionnaires](https://www.finance-ni.gov.uk/services/ni-reval2023-rent-lease-questionnaires)

Rent & Lease Questionnaires (RALQs) should be completed by 31 December 2021 ... [more](https://www.finance-ni.gov.uk/services/ni-reval2023-rent-lease-questionnaires)

More useful links

- [Contact the NI Reval2023 team](https://dttselfserve.nidirect.gov.uk/NIReval2023/TellUs#/NI%20Reval2023)



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NI Reval2023: Rent & Lease Questionnaires

Topics: [Property valuation \(/topics/property-valuation\)](/topics/property-valuation/) , [NI Reval2023 \(/topics/property-valuation/ni-reval2023\)](/topics/property-valuation/ni-reval2023/)

You must send Land and Property Services (LPS) information about your business property if they've asked you to. You need to do this even if you no longer own or rent the property. The information you provide will be used by LPS to help calculate business rates in your area.

Before you start

Before you start you'll need:

- the Property ID and Password from the letter LPS sent you. If you have not received a Property ID and Password then you are not able to complete the online RALQ. Please read the next section or [contact LPS](#) (<https://dttselfserve.nidirect.gov.uk/NIReval2023/TellUs#/NI%20Reval2023>) for further guidance.
- your lease or rental agreement, including the current rent you pay or any tenants' details if you are the owner
- information about any recent changes to your rent or any rent-free periods
- details of any sub-lettings
- information about any changes you have made to the property, including costs
- if the property is a public house, or licensed accommodation you will need details of your turnover for the last three years
- you will need details of throughput if your business is a petrol filling station
- you will need details of number and types of accommodation, occupancy rates and turnover if your business is an unlicensed accommodation property

Properties unable to complete online RALQ

- Caravan Parks

- Golf facilities
- Landfill sites
- Livestock market
- Market stalls (Market Rights & Tolls)
- Quarries / Mineral extraction
- Peat extraction / Peat bog
- Sports club
- Sports grounds

If your property falls into one of the categories listed, you cannot complete the RALQ online, you must complete the appropriate paper version of the questionnaire at [NI Reval2023: Properties unable to complete online Rent And Lease Questionnaire \(RALQ\)](#) ([/publications/ni-reval2023-properties-unable-complete-online-rent-and-lease-questionnaire-ralq](https://publications/ni-reval2023-properties-unable-complete-online-rent-and-lease-questionnaire-ralq)) and return it to Land & Property Services (LPS).

If your property type is not listed above then you can complete the online RALQ using the Property ID and Password which will be issued to you week beginning 4 October 2021.

Completing the online RALQ

You do not have to complete the form in one go. You can fully complete a section then save what you have done and return to finish the rest of the form later.

The questionnaire must be completed by 31 December 2021. Failure to supply the information within the requested timeframe may result in a fine.

You could be taken to court if you submit false information.

Start now

(<https://nireval2023rentandleasequestionnaire.finance-ni.gov.uk/Account/Login>)



Additional information

If you are unsure of what information to supply or need assistance in completing your questionnaire please contact LPS using the [online contact form](#)

(<https://dttselfserve.nidirect.gov.uk/NIReval2023/TellUs#/NI%20Reval2023>).

More useful links

- [NI Reval2023](/topics/property-valuation/ni-reval2023) (/topics/property-valuation/ni-reval2023)
- [NI Reval2023: Frequently asked questions](/articles/ni-reval2023-frequently-asked-questions) (/articles/ni-reval2023-frequently-asked-questions)
- [NI Reval2023: Calculating Business Rates](/articles/ni-reval2023-calculating-business-rates) (/articles/ni-reval2023-calculating-business-rates)
- [Contact the NI Reval2023 team](https://dttselfserve.nidirect.gov.uk/NIReval2023/TellUs#/NI%20Reval2023) (https://dttselfserve.nidirect.gov.uk/NIReval2023/TellUs#/NI%20Reval2023)

Related articles

- [NI Reval2023: Calculating Business Rates](/articles/ni-reval2023-calculating-business-rates) (/articles/ni-reval2023-calculating-business-rates)
- [NI Reval2023: Frequently Asked Questions](/articles/ni-reval2023-frequently-asked-questions) (/articles/ni-reval2023-frequently-asked-questions)



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NI Reval2023: Frequently Asked Questions

Topics: [Property valuation \(/topics/property-valuation\)](/topics/property-valuation/) , [NI Reval2023 \(/topics/property-valuation/ni-reval2023\)](/topics/property-valuation/ni-reval2023/)

Through NI Reval2023, Land & Property Services (LPS) will assess over 74,000 non-domestic properties in Northern Ireland for rates. Regular revaluations help ensure that business rates stay up-to-date and reflect local economic changes.

On this page

- [What is a Non-Domestic Rates Revaluation?](#)
- [Why hold a revaluation now?](#)
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This revaluation will result in a new valuation list from 1 April 2023.

What is a Non-Domestic Rates Revaluation?

A rates revaluation is the reassessment of the individual Net Annual Values (NAVs) of over 74,000 business properties in Northern Ireland. Our valuation teams will

assess the information each business submits and calculate new NAVs. These will be used to calculate business rate bills in April 2023.

Business rate bills are calculated by multiplying the NAV by the total non-domestic rate poundage (made up of the regional rate plus the district rate for the council area in which the property is located).

Why hold a revaluation now?

LPS will carry out this revaluation to ensure that business rates stay up-to-date and reflect local economic changes. It will distribute the rate liability fairly across all sectors, and in line with changes to rental values.

Social, economic and environmental circumstances change over time and do not affect all property sectors or geographical areas in the same way. If we use rateable values based on outdated levels of rents, this undermines the fairness and equality of the system.

The last Non-Domestic Revaluation was in 2020 and was based upon a valuation date of 1 April 2018. The new values will be based on a valuation date of 1 October 2021.

How will this affect me?

LPS will request business ratepayers to provide their rental and/or trading information in October 2021. The information collected will be analysed and used to produce new rateable values. These values will then be used to calculate rate bills from April 2023.

Why should I submit my information?

Our team of valuers will assess all the information you send to calculate your new rateable value. Completing the questionnaire fully and providing updated information will help ensure that you pay the correct amount of business rates from April 2023.

Legislation requires that business ratepayers must provide the information; there may be a penalty for non-compliance.

LPS is consulting with professional bodies and trade associations during the revaluation project and will provide help and advice for businesses.

How long will this revaluation take?

The process to gather information from businesses will begin at the beginning of October 2021. You will receive a letter inviting you to complete a Rent & Lease questionnaire (RALQ), either an online or paper version. All information must be submitted by 31 December 2021 to allow our teams to calculate the new rateable values. These will be used to produce April 2023 rate bills.

Is the revaluation about collecting more money?

The amount of money to be raised through rates will not change as a direct result of NI Reval2023. The purpose of a revaluation is to maintain fairness in the rating system by rebalancing business rates and not to raise more revenue.

What impact will the revaluation have on my rate bill?

As a result of the revaluation many business rate bills may change but some will stay the same. There may be some fluctuation but NI Reval2023 will rebalance business rates so that they remain fair and equitable.

The total amount of revenue to be raised through rates in general terms is fixed and will not change as a result of NI Reval2023. This revenue is the total amount of money needed to be raised from rates to pay for public services such as health, education and infrastructure as well as leisure facilities, tourism and waste management.

What may change is the proportion of the burden each ratepayer contributes. In general terms the impact on business ratepayers will depend on the relative changes in local rental values from the last non-domestic revaluation (that is from the valuation date of 1 April 2018).

When ratepayers are paying rate bills which reflect current property values the system is rebalanced.

How will my property be valued?

There are three industry standard methods to assess a rental value:

Comparative method

LPS analyses all actual rents collected, this method is used for the majority of properties such as shops, offices, warehouses and factories.

Receipts and Expenditure method

LPS analyses trading information such as turnover or throughput. This method is used to assess the rental value of a property where there is limited or no rental evidence available and the property's rental value is related to its level of trade. A pub would be an example.

Contractor's method

LPS analyses building costs and land values, this method is used to assess the rental value of a property where there is no rental or trading information available, for example a school or hospital.

Will domestic properties be revalued?

There are no plans to have a domestic revaluation.

Is the information I supply covered by Data Protection Legislation?

Yes, all the information gathered from the questionnaire is subject to the Data Protection Act and General Data Protection Regulation. LPS will use the information you supply for rating and valuation purposes and maintenance of your rate account. Your information will not be disclosed to third parties or other government departments unless the law requires or allows LPS to do so.

More information can be found in the [LPS Privacy Notices](/publications/lps-privacy-notice) (</publications/lps-privacy-notice>).

What happens next?

From 1 October 2021, you will receive a letter inviting you to complete a Rent & Lease questionnaire (RALQ). Some business sectors will be asked to complete the RALQ online, and others will receive a paper version that will be posted to you directly.

If you have a query about NI Reval2023, we're here to help. You can contact us through the [online contact form](https://dttselfserve.nidirect.gov.uk/NIReval2023/TellUs#/NI%20Reval2023) (<https://dttselfserve.nidirect.gov.uk/NIReval2023/TellUs#/NI%20Reval2023>).

More useful links

- [NI Reval2023](/topics/property-valuation/ni-reval2023) (</topics/property-valuation/ni-reval2023>)
- [NI Reval2023: Calculating business rates](/articles/ni-reval2023-calculating-business-rates) (</articles/ni-reval2023-calculating-business-rates>)
- [NI Reval2023: Rent and lease questionnaires](/services/ni-reval2023-rent-lease-questionnaires) (</services/ni-reval2023-rent-lease-questionnaires>)
- [Contact the NI Reval2023 team](https://dttselfserve.nidirect.gov.uk/NIReval2023/TellUs#/NI%20Reval2023) (<https://dttselfserve.nidirect.gov.uk/NIReval2023/TellUs#/NI%20Reval2023>)

Related articles

- [NI Reval2023: Calculating Business Rates](/articles/ni-reval2023-calculating-business-rates) (/articles/ni-reval2023-calculating-business-rates)

Contact the NI Reval2023 team

This contact form is for businesses who have queries about the NI Reval2023 processes, and supplying their information.

* Indicates a required field

*** Name**

*** Email**

*** Please confirm your email address**

Contact Number

*** Property ID (can be found on rate bill) and/or address**

*** Query Type**

*** Your message**

1000 characters maximum; plain text only.

You can upload the file types listed below up to a maximum size of 4 MB per file. You will receive an email confirmation that we have received your message approx 15 minutes after you click submit below. You should also check your spam/junk folder. Thanks for your patience.

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Accepted extensions: .jpg,.jpeg,.png,.pdf,.doc,.gif,.docx,.ppt,.pptx,.pps,.ppsx,.odt,.xls,.xlsx,.txt,.csv

Submit