2026 RATING REVALUATION

Using Our Skills & Professional Expertise to win Rating Appeals and Save you Money !

Kilpatrick & Co
Commercial Property Consultants

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Regulated by RICS

THE 2026 RATING REVALUATION

What is it ?

- The 2026 Rating Revaluation is a national revaluation of all retail, commercial and industrial properties (i.e. non domestic) for rating purposes.
- It comes into effect on **1st April 2026**.
- All properties are to be given new Rateable Values, to be shown in new 2026 Rating List.
- The new Rateable Values are based on rents prevailing as at 1st April 2024; the old Rateable Values were based on rents as at 1st April 2021.

How will it affect you ?

1. The change in Rateable Value for your property;

   Since the 2023 Rating Revaluation the rate of increase and decrease in rents has varied widely from town to town and from one type of property to another. Hence, there will be a wide variation in the change of Rateable Values. The average increase in rateable values across England is estimated to be circa +11.4%, but there will be a wide range of increases and decreases according to location, property type, etc. The highest increases are expected for industrial & warehouse properties.
2. The Uniform Business Rate (UBR) set for 2026/27 – when for the 1st time there will be 5 different multipliers used and their rate of increase over the 3 year lifespan of the 2026 Rating List;
3. Retail Hospitality & Leisure Rates Relief will be discontinued for 2026/27 and is to be replaced by a lower UBR. Large properties with RV of over £500,000 will be required to pay a higher multiplier – up to 10p above the standard multiplier; (details in November's Budget).
4. Whether and the extent to which your property is affected by the new transitional provisions, phasing in rate increases.
5. Whether affected by Small Business Rate Relief or supplementary UBR's or BID surcharges because normally: **Rateable Value x UBR = Rates Payable** (before transitional provisions, surcharges and reliefs).

Timetable for 2026

1 April 2024:	Valuation date for properties in England & Wales.
25 November 2025:	Budget – multipliers & transitional scheme announced.
November/December 2025:	Draft Rating Lists published.
January 2026:	Scottish & Welsh multipliers & transition announced.
February/March 2026:	Rates Bills for 2026/27 issued by Billing Authorities.
31 March 2026	Deadline for 2023 List appeals.
1 April 2026:	New bills come into effect.
From April 2026:	Appeals can be made against new Rateable Values.
From April 2026:	New duty to notify the VOA of property changes to be phased in up to 2029.

Action Now

- Ask us to carry out an audit of your current rates bill to verify you are not being overcharged.
- Ask us to look at your current 2023 Rateable Value and check the valuation; challenge needed by 31/3/2026.
- Are you claiming all the rate reliefs you are entitled to claim or are there any new reliefs you could claim?
- Are you currently negotiating a lease renewal or rent review? If so, be aware the outcome could have a large influence on your rates liabilities for the next 3 years. We may be able to help you reduce both rent and rates.

NB. Kilpatrick & Co are offering a free Rates Bill checking service. Please send a copy of your rates bill by email to post@kilpatrick-cpc.co.uk or by post to the address on the front page. Alternatively ring us on 01793 643101 to discuss how we can help you on the 2026 Rating Revaluation.

Using our skills to save you Money on Rates!

Who Are We?

Kilpatrick & Co is an independent firm of Commercial Property Consultants, practising under the Code of Conduct of the Royal Institution of Chartered Surveyors (RICS). We are based in Swindon but have handled appeals much further afield, beyond our home territory of the M4, M40 and M5 Corridors.

Our Expertise

- Kilpatrick & Co have successfully handled appeals on **all types of properties**, including shops, offices, factories, warehouses, motor trade properties, leisure centres, hotels, nightclubs, racehorse training establishments and snooker clubs.
- Successful appeals have been handled in over 50 towns **across the country** from Liverpool, Manchester, Birmingham and London to towns in our home territory of Swindon and the M4, M40 and M5 Corridors.
- The assembly and interpretation of rental evidence will be one of the **key areas** in determining the success of an appeal under the 2026 Rating Lists, particularly as at the new challenge stage ratepayers are required to provide rental evidence in support of their alternative valuations.
- Familiarity with the appeal process, regulations and case law and the numerous changes thereto ensure that we can provide **specialist advice** to give your appeal the best possible chance of success.
- We keep abreast of all such changes so that the appropriate action can be taken on your behalf and **opportunities** to reduce your rates **seized.**

Our Aims?

- ***To Use Our Expertise***
- ***To give Your Appeal the Best chance of Success***
- ***To Reduce your Rates***
- ***To Save You Money***

CAN WE *HELP* YOU?

Contact: Andrew Kilpatrick BSc FRICS ACIArb IRRV
Chartered Surveyor - Rating Appeal Specialist & Joint Author of
The Businessman's Guide to Rating

OUR SERVICES

Agency:

- *Sales and lettings*
- *Property Search & Acquisitions*
- *Marketing Campaigns*
- *Market Research & Analysis*
- *Regional Property Searches*

Professional Services:

- *Valuations*
- *Rent Reviews*
- *Lease Renewals*
- *Business Rate Appeals*
- *Arbitration & Independent Expert*
- *Expert Witness*
- *Compulsory Purchase Compensation*
- *Capital Gains Tax*
- *Inheritance Tax/SDLT*

Management:

- *Rents Collection*
- *Service Charge Management*
- *Tenant Supervision and Liaison*

Development:

- *Site Searches & Assembly*
- *Development Appraisals*
- *Project Management*

Investment:

- *Disposals*
- *Acquisitions*
- *Portfolio Management*

Building Surveying:

- *Structural Surveys*
- *Dilapidations*
- *Schedules of Condition*
- *Building Work Design & Supervision*

Further details available on our website at
www.kilpatrick-cpc.co.uk

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Don't get caught out by the Rogue Rating Advisors!
Consult the professionals!

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RICS

NB. Kilpatrick & Co support the Rating Consultancy Code of Practice, issued by the RICS/IRRV/RSA.

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