

Specialist Estates Services Notification 25/06

19 May 2025

For action by:

Estates/Facilities Directors and Managers, NHS Health Boards and Trusts

For information only:

Chief Executives, NHS Health Boards and Trusts
Directors of Finance - NHS Health Boards and Trusts
Heads of Procurement - NHS Health Boards and Trusts

Copy to: Health, Social Care and Early Years Group, Welsh Government

Dear Colleague,

2026 NON-DOMESTIC (BUSINESS RATES) RATING REVALUATION

Further to WHEN 09/14 and SESNs 15/07 and 22/05, which recommended obtaining proper professional advice in respect of new rating assessments in 2010, 2017 and 2023, a further non-domestic (business rates) rating revaluation is due to take place in 2026 (with an antecedent valuation date of 1st April 2024).

The new 2026 rateable value assessments should be available for inspection in late 2025 and at that time the draft list and summary valuations can be viewed on the Valuation Office Agency website (www.voa.gov.uk) in order to calculate the new rates payable.

For many years NWSSP Specialist Estates Services has assisted NHS Wales organisations in appointing specialist rating chartered surveying companies to advise in respect of new rating assessments. Most specialist rating surveyors work for a fee based on a percentage of rates saved (i.e. fees will not be incurred unless savings are made) although, generally, additional fees are payable in the event of an appearance before Valuation or Lands Tribunals.

Savings from such an exercise can be considerable. Since 2010 business rates savings for NHS Wales organisations have exceeded £90M.

The last procurement exercise in 2022, for the 2023 revaluation, comprised three lots, namely:

- Lot 1: Acute, secondary and ancillary freehold and leasehold estate
- Lot 2: Primary care and GP surgery estate
- Lot 3: Rate audit service and other associated rating initiatives

However, non-domestic rating has undergone significant changes in recent years and further changes are due in the future. Improved technology and transparency of information means that VOA assessments are becoming increasingly accurate and this, coupled with more frequent (3-yearly) revaluations, has led to fewer savings being realised from each revaluation period. Consequently, whilst it remains a beneficial exercise, in order to make the 2026 procurement more viable and robust, it has been decided to combine the aforementioned three lots into a single lot to be delivered by one company.

NWSSP Specialist Estates Services, in conjunction with colleagues from NWSSP Procurement Services, intends to undertake a procurement exercise for specialist rating surveying companies in the near future so that NHS Wales organisations have appointed a rating surveyor for the 2026 revaluation before its commencement on the 1st April 2026.

The more properties that are included in the exercise the more competitive the fee proposals should be and therefore, in line with previous revaluations, we would like to undertake an all-Wales procurement exercise with all NHS Wales organisations taking part. However, I should highlight the fact that at the conclusion of the exercise only one specialist rating surveying company will be able to be appointed to deliver the single lot. Consequently, rather than risk organisations withdrawing from the exercise late in the process, which could jeopardise an all-Wales appointment, we are asking NHS Wales organisations to either commit to the process and its outcome at the outset or inform us that you intend to undertake your own, separate, appointment.

For action

Please can you confirm whether your organisation is willing to take part in this exercise, and abide by its outcome, as soon as possible but no later than the 5th June 2025. If your response is positive, please can you nominate a representative for your organisation who will form part of the working group for the exercise.

As part of the procurement exercise each organisation will be required to submit a list of all its properties and we will be contacting you for this information in due course. If you are able to start compiling this information in advance it would be much appreciated. Should you require a copy of the information you supplied last time to update, please contact Sian Cornwell-Shaw.

Should you require further information or have any queries, please contact Clive Ball, Head of Property on 029 2150 1656 (e-mail clive.ball@wales.nhs.uk) or Sian Cornwell-Shaw on 029 2190 4115 (e-mail sian.cornwell-shaw@wales.nhs.uk).

Yours sincerely



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