

## PUBLIC SERVICES AND GOVERNMENT

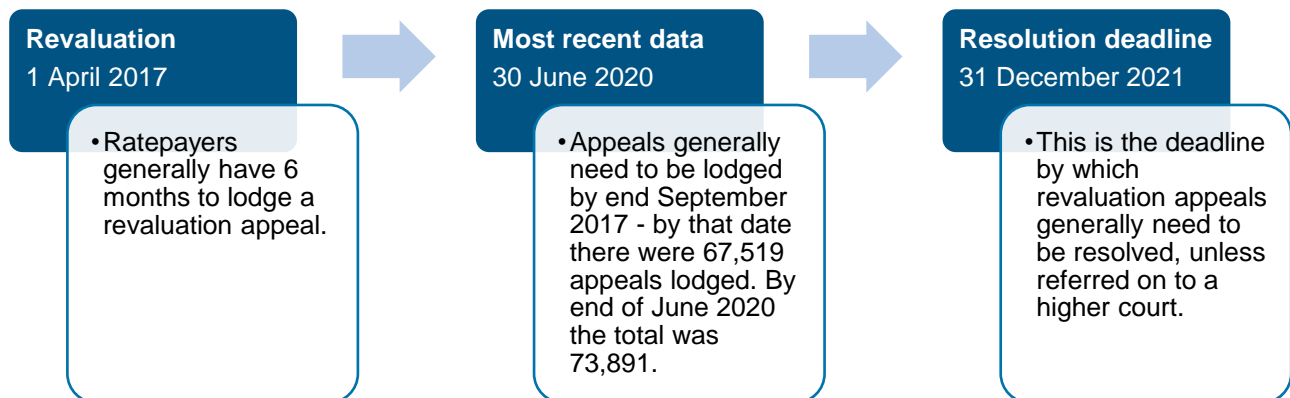
### NON-DOMESTIC RATES REVALUATION APPEALS STATISTICS, SCOTLAND, 2020-21 QUARTER 1

#### Context

Non-Domestic Rates (NDR) in Scotland are based on the rateable value (RV) of individual non-domestic properties. Periodically there is a statutory revaluation process which revises RVs, and the revaluation appeals process allows ratepayers to appeal against these.

This routine publication provides quarterly statistics on the progress and results of revaluation appeals following the 2017 Revaluation (effective 1 April 2017) and the 2010 Revaluation (effective 1 April 2010). Running Roll appeals (i.e. those due to material change of circumstances or a change in occupier) are not included in these statistics.

Further information on Non-Domestic Rates can be found in the background notes.



The deadline for lodging appeals was 30 September 2017 (although if the valuation notice was issued after 1 April 2017, then the deadline is instead six months from that issue date).

This publication reports progress as at the end of June 2020 on the number of properties and RV appealed at the 2017 Revaluation. Progress on appeals lodged in the 2010 revaluation cycle is still monitored and is also reported.

# Key points

(as at 30 June 2020)

- To 30 June 2020, a total of 64,299 appeals against the 2017 revaluation, with an original rateable value (RV) of £3,698m have been resolved. This represents 87% of the 73,891 appealed properties and 69% of the £5,393m appealed RV.
- A total of 9,592 appeals against the 2017 revaluation are still outstanding, representing £1,696m of appealed RV.
- Around 70% of appeals resolved to date (44,858) did not result in any change in rateable value. However, while only 30% of appeals resolved to date have resulted in a change in RV, these appeals accounted for 59% of the appealed RV that has been resolved so far. The RV decrease to date of £247m is associated with 19,441 resolved appeals.
- Comparing data from the 2010 and 2017 revaluations, 39 months after the beginning of the revaluation cycle, the proportion of appeals resolved in the 2017 revaluation cycle was lower than the proportion of appeals resolved by the same time in the previous cycle (87% in the 2017 cycle compared to 93% in the 2010 cycle). The proportion of RV resolved at this stage in the current cycle was also lower than that in the previous cycle (69% in the 2017 cycle compared to 76% in the 2010 cycle). At the end of the last quarter<sup>1</sup>, there was little difference between these figures. The differences that have arisen since then are largely the result of a reduced number of appeals being resolved in the last quarter due to the COVID-19 pandemic.
- Progress on resolution of appeals for the 2010 revaluation cycle continues to be monitored. As at 30 June 2020, revaluation appeals had been resolved for over 99% of appealed properties (66,931 of 67,026).
- As a result of appeals in the 2010 revaluation cycle, the RV of properties for which the appeal has been resolved has been reduced by £266m. This is in line with the forecast of appeals loss relating to the 2010 cycle, and thus will have no net impact on Scottish Government revenues. Larger, more complex cases tend to be the appeals which are resolved latest.
- There is still £40m of outstanding RV under appeal following the 2010 revaluation cycle, relating to 95 properties. The majority of these are telecommunications appeals, and most have been referred to the Lands Tribunal for Scotland.

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<sup>1</sup> The Non-domestic rates revaluation appeals 2019-20 Q4 publication is available at: <https://www.gov.scot/publications/non-domestic-rates-revaluation-appeals/>.

# Contents

<b>Context .....</b>	<b>1</b>
<b>Key points .....</b>	<b>2</b>
<b>Comparison of 2010 and 2017 revaluation appeals .....</b>	<b>4</b>
<b>2017 Revaluation cycle .....</b>	<b>8</b>
<b>2010 Revaluation cycle .....</b>	<b>12</b>
<b>Annex.....</b>	<b>14</b>

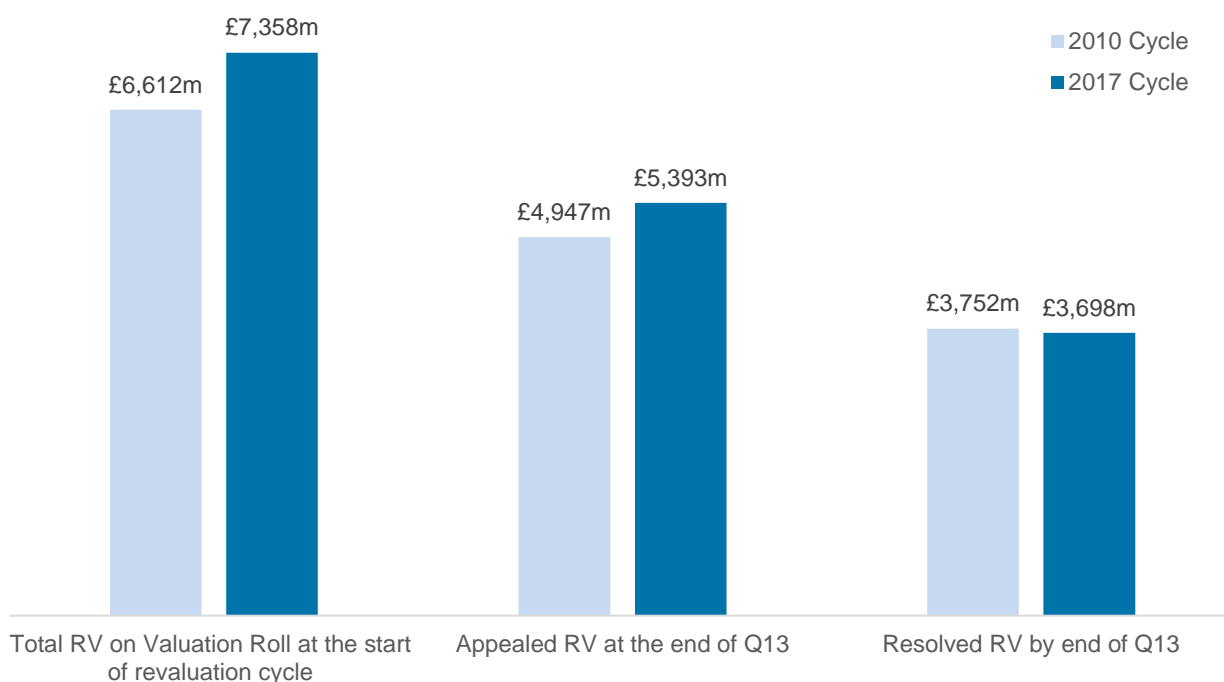
# Comparison of 2010 and 2017 revaluation appeals

Figure 1 and Table 1 show a comparison of revaluation appeals at the end of Quarter 13 for the 2010 and 2017 revaluation cycles (39 months following revaluation). The table shows that the proportion of properties for which an appeal was made was similar in both revaluation cycles, with 31% of all properties appealed in the 2010 cycle compared to 32% in the 2017 cycle. However, the overall number of properties appealed in the 2017 cycle was around 10% higher. A similar proportion of the total RV on the Valuation Roll was appealed: in the 2010 revaluation cycle, 75% of RV was appealed compared to 73% in the 2017 revaluation cycle. The proportion of appealed RV resolved by the end of Quarter 13 in the 2017 cycle (69%) is lower than that resolved by the end of Quarter 13 in the 2010 cycle (76%). The proportion of properties for which an appeal was resolved by the end of Quarter 13 in the 2017 cycle (87%) is also lower than in the 2010 cycle (93%).

Table 2 and Figure 2 show the proportion of appeals resolved in different revaluation cycles over time. Table 3 and Figure 3 show the proportion of RV resolved over time. These figures illustrate how the rates of resolution over time vary across the 2010 and 2017 revaluation cycles.

At the end of the previous (12<sup>th</sup>) quarter of the 2017 revaluation cycle (as reported in May 2020), the proportion of appeals resolved, and the proportion of the appealed RV resolved, were similar to those figures at the end of the 12<sup>th</sup> quarter of the 2010 revaluation cycle, as shown in Figures 2 and 3. These figures show a clear divergence in the 13<sup>th</sup> quarter (as discussed above), with lower proportions of appeals and appealed RV being resolved than in the 13<sup>th</sup> quarter of the 2010 cycle. This divergence is a consequence of the COVID-19 pandemic, as Valuation Appeal Committees have not been able to meet in person, and some staff in Valuation Joint Boards have been supporting local authorities in processing applications for COVID business support grants.

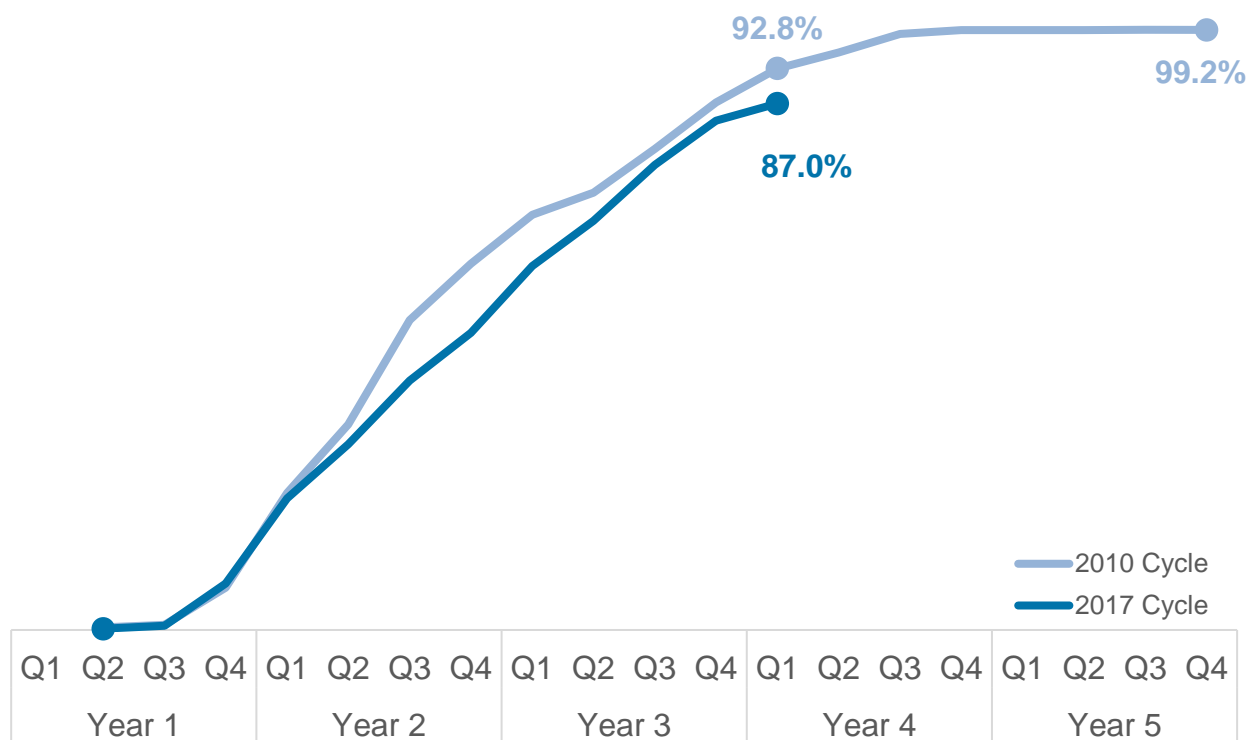
**Figure 1: Comparison of 2010 and 2017 cycles at end of Quarter 13**



**Table 1: Comparison of 2010 and 2017 Cycles at end of Quarter 13**

		2010 Cycle	2017 Cycle
Rateable Value	Total RV on Valuation Roll at the start of revaluation cycle	£6,612m	£7,358m
	Appealed RV at the end of Q13	£4,947m	£5,393m
	Resolved RV by end of Q13	£3,752m	£3,698m
	% of Valuation Roll appealed	75%	73%
	% of RV appealed resolved by end of Q13	76%	69%
Properties	Total number on Valuation Roll at the start of revaluation cycle	213,311	233,386
	Number of appeals at the end of Q13	67,021	73,891
	Number of resolved appeals by the end of Q13	62,205	64,299
	% of Valuation Roll appealed	31%	32%
	% of appeals resolved by end of Q13	93%	87%

**Figure 2: Percentage of appealed subjects for which appeals were disposed of, 2010 and 2017 Revaluation**

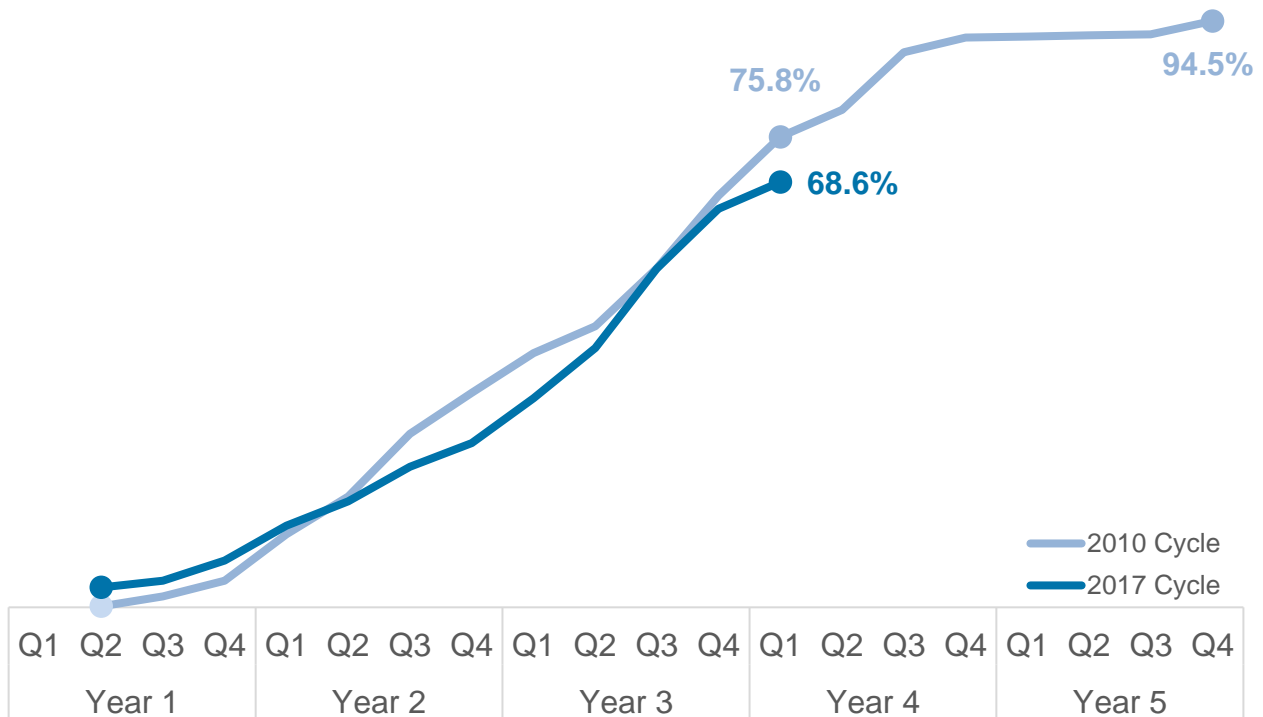


**Table 2: Percentage of appealed subjects for which appeals were disposed of following 2010 and 2017 revaluations, Scotland**

Year of Revaluation Cycle	Quarter	2010 Cycle	2017 Cycle
Year 1	Q1	-	-
	Q2	0.4%	0.2%
	Q3	0.8%	0.7%
	Q4	7.0%	7.7%
Year 2	Q1	22.6%	21.8%
	Q2	34.0%	30.7%
	Q3	51.2%	41.2%
	Q4	60.5%	49.1%
Year 3	Q1	68.6%	60.1%
	Q2	72.3%	67.6%
	Q3	79.5%	76.9%
	Q4	87.2%	84.2%
Year 4	Q1	92.8%	87.0%
	Q2	95.4%	
	Q3	98.5%	
	Q4	99.1%	
Year 5	Q1	99.1%	
	Q2	99.2%	
	Q3	99.2%	
	Q4	99.2%	

**Note:** Since Q1 of Year 1 ended before the appeals deadlines, figures for Q1 of Year 1 have been excluded. The current number and proportion of appealed subjects for which appeals were disposed of in the 2010 cycle can be found in Table 8.

**Figure 3: Percentage of appealed RV for which appeals were disposed following 2010 and 2017 revaluations**



**Table 3: Percentage of appealed RV for which appeals were disposed following 2010 and 2017 revaluations**

Year of Revaluation Cycle	Quarter	2010 Cycle	2017 Cycle
Year 1	Q1	-	-
	Q2	0.2%	3.2%
	Q3	1.7%	4.3%
	Q4	4.3%	7.5%
Year 2	Q1	11.8%	13.1%
	Q2	17.8%	17.1%
	Q3	28.0%	22.7%
	Q4	34.6%	26.5%
Year 3	Q1	41.0%	33.7%
	Q2	45.3%	41.8%
	Q3	54.6%	54.6%
	Q4	66.4%	64.2%
Year 4	Q1	75.8%	68.6%
	Q2	80.2%	-
	Q3	89.5%	-
	Q4	91.9%	-
Year 5	Q1	92.0%	-
	Q2	92.2%	-
	Q3	92.4%	-
	Q4	94.5%	-

**Note:** Since Q1 of Year 1 ended before the appeals deadlines, figures for Q1 of Year 1 have been excluded. The current percentage of appealed RV for which appeals have been disposed of in the 2010 cycle can be found in Table 8.

## 2017 Revaluation cycle

Table 4 shows that out of the 73,891 appeals lodged, 64,299 were resolved by the end of the 39th month following revaluation, accounting for £3,698m of RV.

**Table 4: 2017 Revaluation appeals resolved by 30 June 2020**

	Appealed	Resolved	Percentage resolved
Number of properties	73,891	64,299	87%
Rateable Value	£5,393m	£3,698m	69%

Table 5 shows that to date a large proportion of resolved appeals (44,861, or 70%), accounting for £1,526m in RV, resulted in no change in RV upon the appeal being resolved. The remaining resolved appeals to date (19,438), accounting for £2,171m RV were resolved with a reduction in RV of £247m in total. Although only 30% of appeals resulted in a reduction in RV, these appeals accounted for 59% of RV appealed.

**Table 5: 2017 Revaluation appeals resolved, in total and with RV reduction, by 30 June 2020**

	Number of properties	Original rateable value	Revised rateable value	Change in rateable value
All resolved appeals:	64,299	£3,698m	£3,451m	£247m
<i>of which resulted in no RV reduction</i>	44,858	£1,526m	£1,526m	£0m
<i>of which resulted in reduction in RV</i>	19,441	£2,171m	£1,925m	£247m
% of resolved appeals/ RV resulting in RV change	30%	59%		

Tables 6 and 7 provide a breakdown of appealed properties and RV by local authority and Valuation Joint Board. Map 1 shows the proportion of 2017 revaluation appeals resolved by Valuation Joint Board.

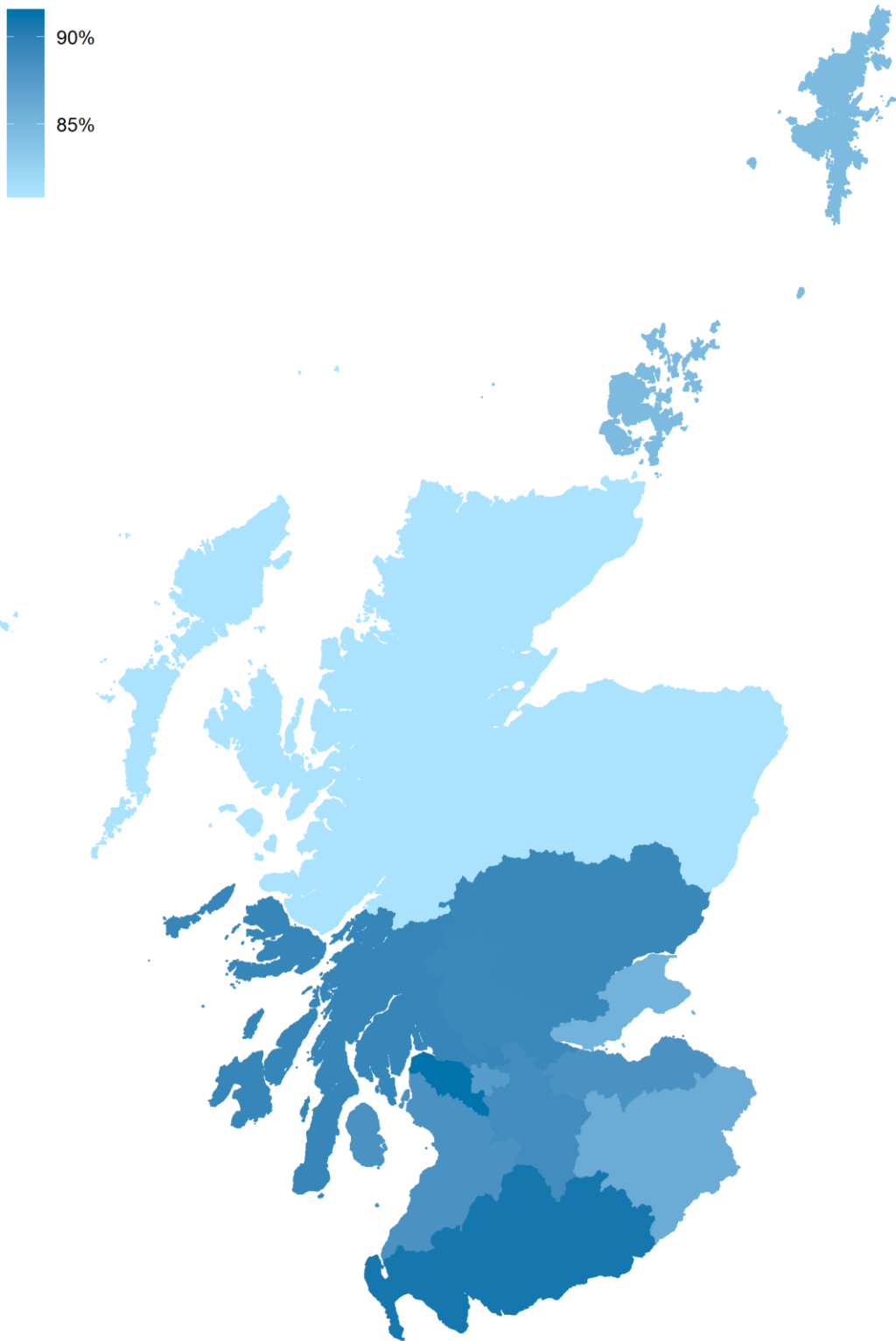


**Table 6: 2017 Revaluation appeals resolved by Valuation Joint Board (VJB) and Local Authority area, as at 30 June 2020**

Local Authority / VJB	Total number of appeals	Number of appeals resolved by 30 June 2020	Percentage resolved by 30 June 2020	Number resolved by 30 June 2020 which resulted in change in RV	Outstanding appeals
East Ayrshire	1,141	1,013	89%	335	128
North Ayrshire	1,488	1,303	88%	426	185
South Ayrshire	1,488	1,322	89%	443	166
<b>Ayrshire VJB</b>	<b>4,117</b>	<b>3,638</b>	<b>88%</b>	<b>1,204</b>	<b>479</b>
Clackmannanshire	790	738	93%	76	52
Falkirk	1,539	1,362	88%	323	177
Stirling	1,787	1,573	88%	420	214
<b>Central VJB</b>	<b>4,116</b>	<b>3,673</b>	<b>89%</b>	<b>819</b>	<b>443</b>
<b>Dumfries &amp; Galloway</b>	<b>1,930</b>	<b>1,754</b>	<b>91%</b>	<b>541</b>	<b>176</b>
Argyll and Bute	1,714	1,513	88%	423	201
East Dunbartonshire	758	678	89%	207	80
West Dunbartonshire	989	906	92%	352	83
<b>Dunbartonshire &amp; Argyll &amp; Bute</b>	<b>3,461</b>	<b>3,097</b>	<b>89%</b>	<b>982</b>	<b>364</b>
<b>Fife</b>	<b>3,720</b>	<b>3,176</b>	<b>85%</b>	<b>1,303</b>	<b>544</b>
<b>Glasgow</b>	<b>10,620</b>	<b>9,281</b>	<b>87%</b>	<b>2,295</b>	<b>1,339</b>
Aberdeen City	5,121	4,058	79%	935	1,063
Aberdeenshire	3,882	3,190	82%	842	692
Moray	1,099	942	86%	268	157
<b>Grampian VJB</b>	<b>10,102</b>	<b>8,190</b>	<b>81%</b>	<b>2,045</b>	<b>1,912</b>
Highland	3,730	3,005	81%	1,504	725
Na h-Eileanan Siar	376	324	86%	192	52
<b>Highland &amp; Western Isles VJB</b>	<b>4,106</b>	<b>3,329</b>	<b>81%</b>	<b>1,696</b>	<b>777</b>
North Lanarkshire	4,200	3,848	92%	947	352
South Lanarkshire	4,046	3,474	86%	890	572
<b>Lanarkshire VJB</b>	<b>8,246</b>	<b>7,322</b>	<b>89%</b>	<b>1,837</b>	<b>924</b>
City of Edinburgh	7,370	6,608	90%	2,266	762
East Lothian	1,083	899	83%	259	184
Midlothian	1,014	848	84%	261	166
West Lothian	2,218	1,971	89%	709	247
<b>Lothian VJB</b>	<b>11,685</b>	<b>10,326</b>	<b>88%</b>	<b>3,495</b>	<b>1,359</b>
Orkney	181	145	80%	61	36
Shetland	244	215	88%	122	29
<b>Orkney &amp; Shetland VJB</b>	<b>425</b>	<b>360</b>	<b>85%</b>	<b>183</b>	<b>65</b>
East Renfrewshire	563	497	88%	170	66
Inverclyde	829	764	92%	186	65
Renfrewshire	2,150	1,973	92%	584	177
<b>Renfrewshire VJB</b>	<b>3,542</b>	<b>3,234</b>	<b>91%</b>	<b>940</b>	<b>308</b>
<b>Scottish Borders</b>	<b>1,998</b>	<b>1,718</b>	<b>86%</b>	<b>453</b>	<b>280</b>
Angus	1,258	1,141	91%	476	117
Dundee City	2,229	2,125	95%	746	104
Perth & Kinross	2,336	1,935	83%	426	401
<b>Tayside VJB</b>	<b>5,823</b>	<b>5,201</b>	<b>89%</b>	<b>1,648</b>	<b>622</b>
<b>SCOTLAND</b>	<b>73,891</b>	<b>64,299</b>	<b>87%</b>	<b>19,441</b>	<b>9,592</b>

**Note:** Figures are rounded to the nearest percentage point. Specific VJBs have responsibility for specific utilities: Electricity (Lanarkshire); Gas (Dunbartonshire & Argyll & Bute); Water (Fife); Docks and Harbours (Central); Railways (Highland & Western Isles); and Telecommunications (Renfrewshire).

# Map 1: Proportion of 2017 revaluation appeals resolved, by Valuation Joint Board (VJB) area as at 30 June 2020



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Data source: VJB Revaluation Appeals Returns.

**Table 7: 2017 Revaluation - Appealed RV, resolved by Valuation Joint Board (VJB) and Local Authority area, as at 30 June 2020**

Local Authority / VJB	Total RV appealed (£m)	Original RV of all appeals resolved (£m)	Original RV of those appeals resolved which resulted in an RV change (£m)	Revised RV of those appeals resolved which resulted in an RV change (£m)	RV loss to date (£m)	Outstanding appealed RV (£m)
East Ayrshire	55.4	43.3	30.2	27.3	2.9	12.1
North Ayrshire	80.4	50.4	31.1	28.0	3.1	30.0
South Ayrshire	82.6	59.4	41.4	37.0	4.4	23.2
<b>Ayrshire VJB</b>	<b>218.4</b>	<b>153.2</b>	<b>102.7</b>	<b>92.3</b>	<b>10.4</b>	<b>65.2</b>
Clackmannanshire	35.1	20.2	4.2	3.5	0.7	14.8
Falkirk	142.3	86.7	39.9	35.3	4.6	55.7
Stirling	89.5	66.4	37.8	33.2	4.5	23.1
<b>Central VJB</b>	<b>266.9</b>	<b>173.3</b>	<b>81.8</b>	<b>72.0</b>	<b>9.8</b>	<b>93.6</b>
<b>Dumfries &amp; Galloway</b>	<b>77.6</b>	<b>58.2</b>	<b>39.8</b>	<b>36.6</b>	<b>3.2</b>	<b>19.4</b>
Argyll and Bute	76.6	31.9	16.2	14.5	1.7	44.7
East Dunbartonshire	50.7	34.0	18.7	17.2	1.5	16.7
West Dunbartonshire	125.4	114.4	27.2	24.1	3.1	11.0
<b>Dunbartonshire &amp; Argyll &amp; Bute</b>	<b>252.6</b>	<b>180.2</b>	<b>62.1</b>	<b>55.8</b>	<b>6.3</b>	<b>72.3</b>
<b>Fife</b>	<b>339.1</b>	<b>156.7</b>	<b>106.4</b>	<b>91.5</b>	<b>14.9</b>	<b>182.4</b>
<b>Glasgow</b>	<b>769.0</b>	<b>617.0</b>	<b>310.6</b>	<b>280.1</b>	<b>30.5</b>	<b>152.0</b>
Aberdeen City	505.9	296.9	119.5	110.6	8.9	209.0
Aberdeenshire	214.9	145.8	77.3	72.5	4.8	69.0
Moray	82.5	38.4	23.2	21.2	1.9	44.0
<b>Grampian VJB</b>	<b>803.3</b>	<b>481.2</b>	<b>220.0</b>	<b>204.3</b>	<b>15.7</b>	<b>322.0</b>
Highland	203.6	139.4	101.9	86.9	15.0	64.1
Na h-Eileanan Siar	9.4	7.0	4.8	3.8	1.0	2.5
<b>Highland &amp; Western Isles VJB</b>	<b>213.0</b>	<b>146.4</b>	<b>106.7</b>	<b>90.7</b>	<b>16.0</b>	<b>66.6</b>
North Lanarkshire	211.3	140.7	72.2	65.4	6.8	70.7
South Lanarkshire	549.4	357.2	302.5	268.3	34.2	192.2
<b>Lanarkshire VJB</b>	<b>760.8</b>	<b>497.9</b>	<b>374.7</b>	<b>333.8</b>	<b>40.9</b>	<b>262.9</b>
City of Edinburgh	688.1	503.9	293.2	260.6	32.6	184.2
East Lothian	48.7	30.1	18.4	16.9	1.5	18.6
Midlothian	58.4	38.4	19.0	17.5	1.6	20.0
West Lothian	149.0	118.4	79.0	69.5	9.4	30.6
<b>Lothian VJB</b>	<b>944.2</b>	<b>690.8</b>	<b>409.6</b>	<b>364.5</b>	<b>45.1</b>	<b>253.4</b>
Orkney	12.8	4.6	2.6	2.3	0.3	8.3
Shetland	41.6	8.4	4.5	3.8	0.7	33.2
<b>Orkney &amp; Shetland</b>	<b>54.4</b>	<b>12.9</b>	<b>7.0</b>	<b>6.1</b>	<b>1.0</b>	<b>41.5</b>
East Renfrewshire	30.3	20.0	12.6	11.1	1.5	10.3
Inverclyde	40.3	29.6	17.9	16.0	1.9	10.8
Renfrewshire	253.6	219.0	161.3	126.3	35.0	34.7
<b>Renfrewshire VJB</b>	<b>324.3</b>	<b>268.5</b>	<b>191.7</b>	<b>153.4</b>	<b>38.4</b>	<b>55.8</b>
<b>Scottish Borders</b>	<b>65.6</b>	<b>38.7</b>	<b>27.0</b>	<b>24.4</b>	<b>2.7</b>	<b>26.9</b>
Angus	53.1	39.7	25.5	23.5	2.0	13.4
Dundee City	141.0	126.5	84.5	76.7	7.8	14.5
Perth & Kinross	109.9	56.4	21.0	19.0	2.0	53.5
<b>Tayside VJB</b>	<b>304.0</b>	<b>222.6</b>	<b>131.1</b>	<b>119.3</b>	<b>11.8</b>	<b>81.4</b>
<b>SCOTLAND</b>	<b>5,393.2</b>	<b>3,697.6</b>	<b>2,171.2</b>	<b>1,924.5</b>	<b>246.6</b>	<b>1,695.6</b>

**Note:** Figures are rounded to the nearest percentage point. Specific VJBs have responsibility for specific designated utilities: Electricity (Lanarkshire); Gas (Dunbartonshire & Argyll & Bute); Water (Fife); Docks and Harbours (Central); Railways (Highland & Western Isles); and Telecommunications (Renfrewshire).

## 2010 Revaluation cycle

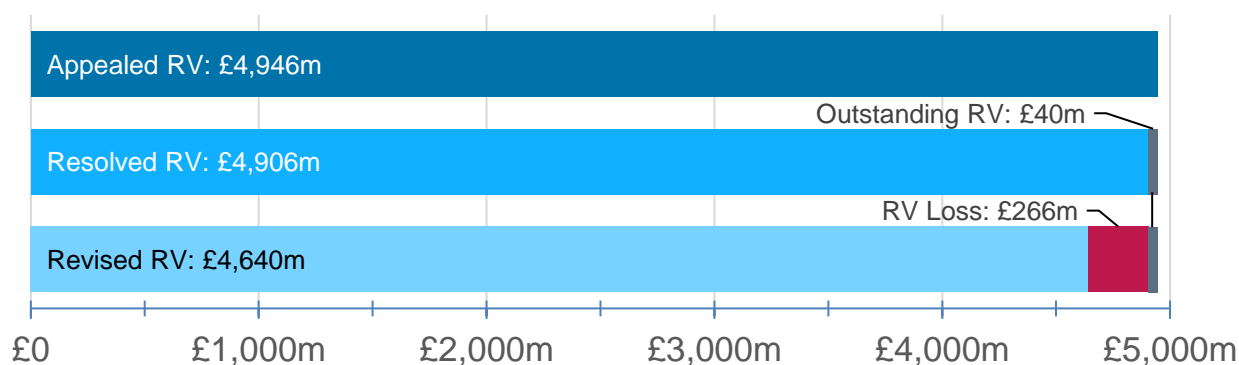
Progress on the resolution of appeals for the 2010 revaluation cycle continues to be monitored. As shown in Table 8, 66,931 properties have had their appeals resolved for the 2010 revaluation cycle, 99.9% of the total number of properties for which appeals were lodged. These appeals account for 99.2% of the total appealed RV. Figure 4 shows the ongoing progress made in the 2010 cycle. As at 30 June 2020, £4,906m of RV had been resolved, resulting in a revised RV of £4,640m and a reduction in RV of £266m. This accounts for around 4% of the total RV on the Valuation Roll as at 1 April 2010 in line with the forecast of appeals losses for the 2010 revaluation cycle. There is still £40m of outstanding appealed RV to be resolved, relating to 95 subjects.

Table 9 provides a breakdown of appeals resolved by local authority and VJB.

**Table 8: 2010 Revaluation appeals resolved by 30 June 2020**

	Appealed	Resolved	Percentage resolved
Number of properties	67,026	66,931	99.9%
Rateable Value	£4,946m	£4,906m	99.2%

**Figure 4: 2010 Revaluation Appeals resolved by 30 June 2020**



**Table 9: 2010 Revaluation appeals resolved by Valuation Joint Board (VJB) and Local Authority area, as at 30 June 2020**

Local Authority / VJB	Number of appeals resolved at 30 June 2020	Number of outstanding appealed properties	Outstanding appealed RV (£m)
East Ayrshire	1,189	1	0.06
North Ayrshire	1,348	4	1.30
South Ayrshire	1,325	3	0.16
<b>Ayrshire VJB</b>	<b>3,862</b>	<b>8</b>	<b>1.53</b>
Clackmannanshire	822	1	1.98
Falkirk	1,475	2	10.50
Stirling	1,228	2	0.05
<b>Central VJB</b>	<b>3,525</b>	<b>5</b>	<b>12.53</b>
<b>Dumfries &amp; Galloway</b>	<b>2,107</b>	<b>2</b>	<b>1.18</b>
Argyll and Bute	1,503	12	6.42
East Dunbartonshire	802	1	0.00
West Dunbartonshire	930	1	0.02
<b>Dunbartonshire &amp; Argyll &amp; Bute</b>	<b>3,235</b>	<b>14</b>	<b>6.44</b>
<b>Fife</b>	<b>4,886</b>	<b>4</b>	<b>4.53</b>
<b>Glasgow</b>	<b>9,785</b>	<b>2</b>	<b>1.01</b>
Aberdeen City	3,362	4	0.07
Aberdeenshire	2,927	5	0.15
Moray	851	5	6.96
<b>Grampian VJB</b>	<b>7,140</b>	<b>14</b>	<b>7.18</b>
Highland	3,983	11	3.27
Na h-Eileanan Siar	285	6	0.38
<b>Highland &amp; Western Isles VJB</b>	<b>4,268</b>	<b>17</b>	<b>3.65</b>
North Lanarkshire	4,056	2	0.02
South Lanarkshire	2,921	3	0.10
<b>Lanarkshire VJB</b>	<b>6,977</b>	<b>5</b>	<b>0.12</b>
City of Edinburgh	6,711	3	0.77
East Lothian	1,038	2	0.03
Midlothian	905	2	0.02
West Lothian	1,724	2	0.01
<b>Lothian VJB</b>	<b>10,378</b>	<b>9</b>	<b>0.83</b>
Orkney	163	-	-
Shetland	163	-	-
<b>Orkney &amp; Shetland VJB</b>	<b>326</b>	<b>-</b>	<b>-</b>
East Renfrewshire	477	-	-
Inverclyde	935	2	0.03
Renfrewshire	1,980	7	0.93
<b>Renfrewshire VJB</b>	<b>3,392</b>	<b>9</b>	<b>0.95</b>
<b>Scottish Borders</b>	<b>1,405</b>	<b>-</b>	<b>-</b>
Angus	1,222	-	-
Dundee City	2,352	1	0.01
Perth & Kinross	2,071	5	0.11
<b>Tayside VJB</b>	<b>5,645</b>	<b>6</b>	<b>0.12</b>
<b>SCOTLAND</b>	<b>66,931</b>	<b>95</b>	<b>40.08</b>

**Note:** Specific VJBs have responsibility for specific designated utilities: Electricity (Lanarkshire); Gas (Dunbartonshire & Argyll & Bute); Water (Fife); Docks and Harbours (Central); Railways (Highland & Western Isles); and Telecommunications (Renfrewshire).

# Annex

## Annex A: Appeals by Valuation Joint Board (VJB) and Local Authority area, 2017 revaluation cycle

Local Authority / VJB	RV on Roll (as at 1 April 2017) £m	Total RV appealed (£m)	% of RV appealed	Total number of properties on Roll (as at 1 April 2017)	Total number of properties appealed	% of properties appealed
East Ayrshire	80.4	55.4	69%	3,953	1,141	29%
North Ayrshire	115.2	80.4	70%	5,063	1,488	29%
South Ayrshire	115.2	82.6	72%	4,841	1,488	31%
<b>Ayrshire VJB</b>	<b>310.7</b>	<b>218.4</b>	<b>70%</b>	<b>13,857</b>	<b>4,117</b>	<b>30%</b>
Clackmannanshire	42.5	35.1	83%	1,553	790	51%
Falkirk	184.7	142.3	77%	4,998	1,539	31%
Stirling	122.6	89.5	73%	5,302	1,787	34%
<b>Central VJB</b>	<b>349.8</b>	<b>266.9</b>	<b>76%</b>	<b>11,853</b>	<b>4,116</b>	<b>35%</b>
<b>Dumfries &amp; Galloway</b>	<b>123.3</b>	<b>77.6</b>	<b>63%</b>	<b>9,396</b>	<b>1,930</b>	<b>21%</b>
Argyll and Bute	109.9	76.6	70%	8,516	1,714	20%
East Dunbartonshire	69.0	50.7	73%	2,388	758	32%
West Dunbartonshire	185.7	125.4	67%	2,926	989	34%
<b>Dunbartonshire &amp; Argyll &amp; Bute</b>	<b>364.7</b>	<b>252.6</b>	<b>69%</b>	<b>13,830</b>	<b>3,461</b>	<b>25%</b>
<b>Fife</b>	<b>427.6</b>	<b>339.1</b>	<b>79%</b>	<b>13,644</b>	<b>3,720</b>	<b>27%</b>
<b>Glasgow</b>	<b>1,016.8</b>	<b>769.0</b>	<b>76%</b>	<b>27,246</b>	<b>10,620</b>	<b>39%</b>
Aberdeen City	593.8	505.9	85%	9,543	5,121	54%
Aberdeenshire	286.6	214.9	75%	11,884	3,882	33%
Moray	108.4	82.5	76%	4,609	1,099	24%
<b>Grampian VJB</b>	<b>988.8</b>	<b>803.3</b>	<b>81%</b>	<b>26,036</b>	<b>10,102</b>	<b>39%</b>
Highland	359.8	203.6	57%	17,861	3,730	21%
Na h-Eileanan Siar	26.5	9.4	36%	2,470	376	15%
<b>Highland &amp; Western Isles VJB</b>	<b>386.3</b>	<b>213.0</b>	<b>55%</b>	<b>20,331</b>	<b>4,106</b>	<b>20%</b>
North Lanarkshire	292.0	211.3	72%	10,013	4,200	42%
South Lanarkshire	744.3	549.4	74%	9,961	4,046	41%
<b>Lanarkshire VJB</b>	<b>1,036.3</b>	<b>760.8</b>	<b>73%</b>	<b>19,974</b>	<b>8,246</b>	<b>41%</b>
City of Edinburgh	945.6	688.1	73%	22,855	7,370	32%
East Lothian	75.0	48.7	65%	3,483	1,083	31%
Midlothian	84.1	58.4	69%	3,023	1,014	34%
West Lothian	207.9	149.0	72%	6,479	2,218	34%
<b>Lothian VJB</b>	<b>1,312.6</b>	<b>944.2</b>	<b>72%</b>	<b>35,840</b>	<b>11,685</b>	<b>33%</b>
Orkney	28.9	12.8	45%	2,175	181	8%
Shetland	60.8	41.6	68%	2,056	244	12%
<b>Orkney &amp; Shetland VJB</b>	<b>89.7</b>	<b>54.4</b>	<b>61%</b>	<b>4,231</b>	<b>425</b>	<b>10%</b>
East Renfrewshire	43.3	30.3	70%	1,751	563	32%
Inverclyde	57.3	40.3	70%	2,345	829	35%
Renfrewshire	316.8	253.6	80%	6,503	2,150	33%
<b>Renfrewshire VJB</b>	<b>417.4</b>	<b>324.3</b>	<b>78%</b>	<b>10,599</b>	<b>3,542</b>	<b>33%</b>
<b>Scottish Borders</b>	<b>106.8</b>	<b>65.6</b>	<b>61%</b>	<b>7,191</b>	<b>1,998</b>	<b>28%</b>
Angus	80.4	53.1	66%	4,884	1,258	26%
Dundee City	186.9	141.0	75%	5,853	2,229	38%
Perth & Kinross	159.6	109.9	69%	8,621	2,336	27%
<b>Tayside VJB</b>	<b>427.0</b>	<b>304.0</b>	<b>71%</b>	<b>19,358</b>	<b>5,823</b>	<b>30%</b>
<b>SCOTLAND</b>	<b>7,357.7</b>	<b>5,393.2</b>	<b>73%</b>	<b>233,386</b>	<b>73,891</b>	<b>32%</b>

**Note:** Figures are rounded to the nearest percentage point. Specific VJBs have responsibility for specific designated utilities: Electricity (Lanarkshire); Gas (Dunbartonshire & Argyll & Bute); Water (Fife); Docks and Harbours (Central); Railways (Highland & Western Isles); and Telecommunications (Renfrewshire).

## BACKGROUND NOTES

### Data Sources

The data in this publication are derived from the RVAPP (Rateable Value Appeals) statistical return which the Scottish Assessors provide to the Scottish Government on a quarterly basis. The continued co-operation of the Scottish Assessors in completing these returns is gratefully acknowledged.

### Definitions

Non-Domestic Rates are a property based tax. They are based on the rateable value (RV) of a non-domestic property, multiplied by a poundage set nationally by Scottish Ministers (49.8p in 2020-21 for properties of rateable value up to £51,000), less any relief to which a ratepayer may be eligible. Note that for properties of rateable value over £51,000 and up to £95,000 the Intermediate Property Rate (1.3p on top of the poundage) applies, and for those with a rateable value over £95,000 the Higher Property Rate (2.6p on top of the poundage) applies.

For example, if a non-domestic property has a rateable value of £20,000, and the poundage is 49.8p (2020-21 level), the annual gross bill would be:

*Non – Domestic Rates bill* = £20,000 \* 0.498 = £9,960  
(before any reliefs)

If a non-domestic property has a rateable value of £60,000 then in 2020-21 the annual gross bill (before reliefs) would be:

*Non – Domestic Rates* = £60,000 \* (0.498 + 0.013) = £30,660  
(before any reliefs)

The 2017 revaluation was carried out by independent Assessors across Scotland. New RVs are effective from 1 April 2017 and ratepayers generally had 6 months to lodge a revaluation appeal against their new RV. The poundage is adjusted at each revaluation, to ensure that they are revenue-neutral to the Scottish Government.

### Further Information

More information on Non-Domestic Rates, including appeals procedures and reliefs, can be found on the Scottish Government's website:

<https://www.gov.scot/policies/local-government/non-domestic-rates/>

Further Local Government Finance statistics can be found at:

<https://www.gov.scot/collections/local-government-finance-statistics/>



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### **How to access background or source data**

The data collected for this statistical bulletin:

- are available in more detail through Scottish Neighbourhood Statistics
- are available via an alternative route
- may be made available on request, subject to consideration of legal and ethical factors. Please contact [lgfstats@gov.scot](mailto:lgfstats@gov.scot) for further information.
- cannot be made available by Scottish Government for further analysis as Scottish Government is not the data controller.

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