

## PUBLIC SERVICES AND GOVERNMENT

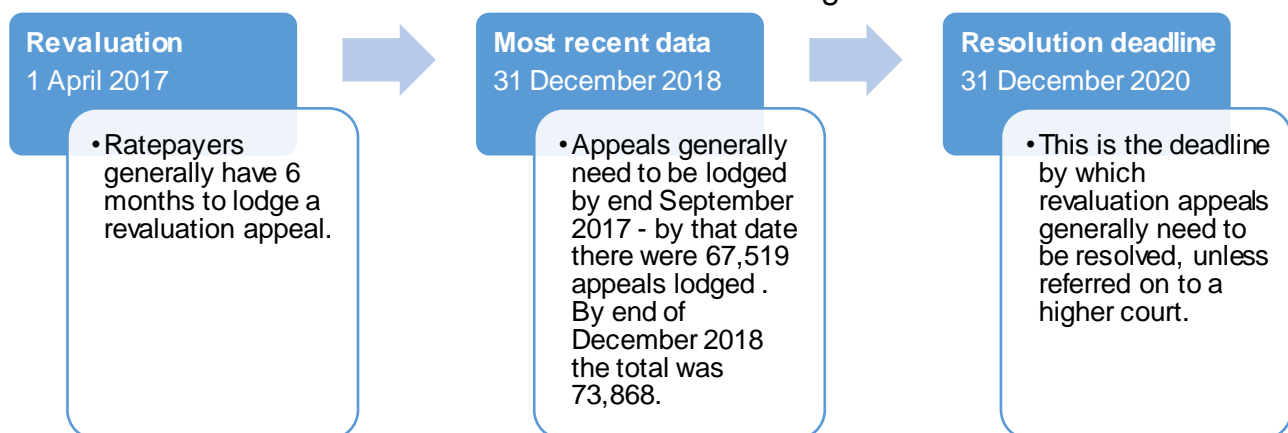
### NON-DOMESTIC RATES REVALUATION APPEALS STATISTICS, SCOTLAND, 2018-19 QUARTER 3

#### 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) are not included in these statistics.

Further information on NDR 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 on the number of properties and RV which have appealed by the end of December 2018. Progress on appeals lodged in the **2010 revaluation cycle** is still monitored and is also reported here.

## Key points (as at 31 December 2018)

- To 31 December 2018 a total of 30,443 appeals against the 2017 revaluation, with an original rateable value of £1,222m have been resolved. This represents 41% of the 73,868 appealed properties and 23% of the £5,391m appealed RV.
- A total of 43,425 appeals against the 2017 revaluation are still outstanding, representing £4,169m of appealed RV.
- Over three quarters of appeals resolved to date (22,989) did not result in any change in rateable value. However, while only 24% of appeals resolved to date have resulted in a reduction in RV, these appeals accounted for almost 54% of the total RV that has been resolved so far. The RV decrease to date of £88m is associated with 7,454 resolved appeals.
- Comparing data from the 2010 and 2017 revaluations, 21 months after the beginning of the revaluation cycle shows that the proportion of appeals resolved to date was higher in the previous cycle (51% in the 2010 cycle compared to 41% in the 2017 cycle). The proportion of RV resolved at this stage in the previous cycle was also higher (28% in the 2010 cycle compared to 23% in the 2017 cycle).
- Progress on resolution of appeals for the 2010 revaluation cycle continues to be monitored. As at 31 December 2018, revaluation appeals had been resolved for over 99% of properties for which an appeal had been received (66,881 of 67,026).
- As a result of appeals in the 2010 revaluation cycle, the rateable value of properties whose appeal has been resolved has been reduced by £264m, and is approximately equivalent to a £127m reduction in the 2018-19 rates liability. Larger, more complex cases tend to be the appeals which are resolved latest. There is still £59m of outstanding RV under appeal following the 2010 revaluation cycle, relating to 145 properties.

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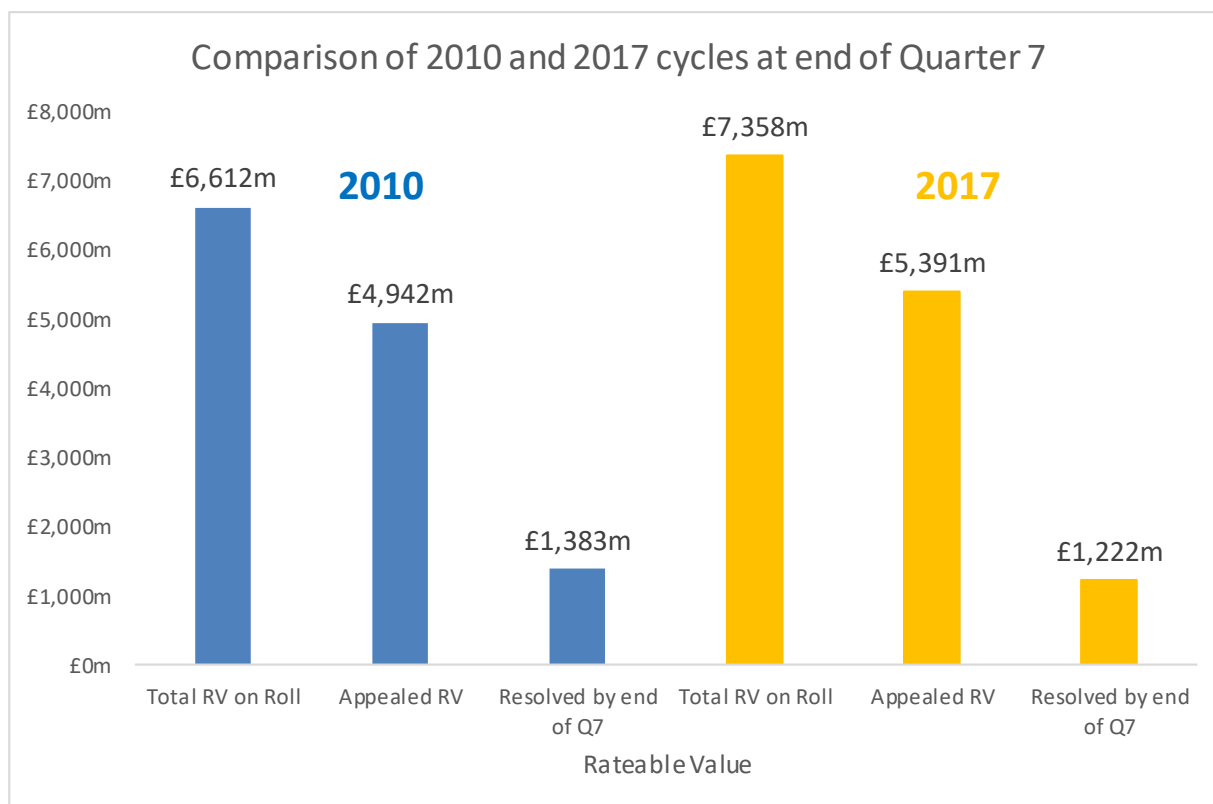
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# Comparison of 2010 and 2017 revaluation appeals

Figure 1 and Table 1 show a comparison of revaluation appeals at the end of Q7 for the 2010 and 2017 revaluation cycles. The table shows that in both cycles, a similar proportion of the total RV on the roll was appealed: in the 2010 revaluation cycle, 75% of RV was appealed compared to 73% in the 2017 revaluation cycle. The proportion of RV appealed for which appeals were resolved by the end of quarter 7 was higher in the 2010 cycle (28%) compared to the 2017 cycle (23%). The number of properties for which an appeal was made was also similar in both revaluation cycles, with 31% of all properties appealed in the 2010 cycle compared to 32% in the 2017 cycle. The number of properties for which an appeal was resolved by the end of quarter 7 was also higher in the 2010 cycle (51%) compared to the 2017 cycle (41%).

Table 2 and Figure 2 show the proportion of appeals resolved over time. Table 3 and Figure 3 show the proportion of RV resolved over time. Comparing these figures shows that the difference in proportion of appeals resolved exceeds the difference in proportion of RV resolved.

**Figure 1: Comparison of 2010 and 2017 cycles at end of Quarter 7**

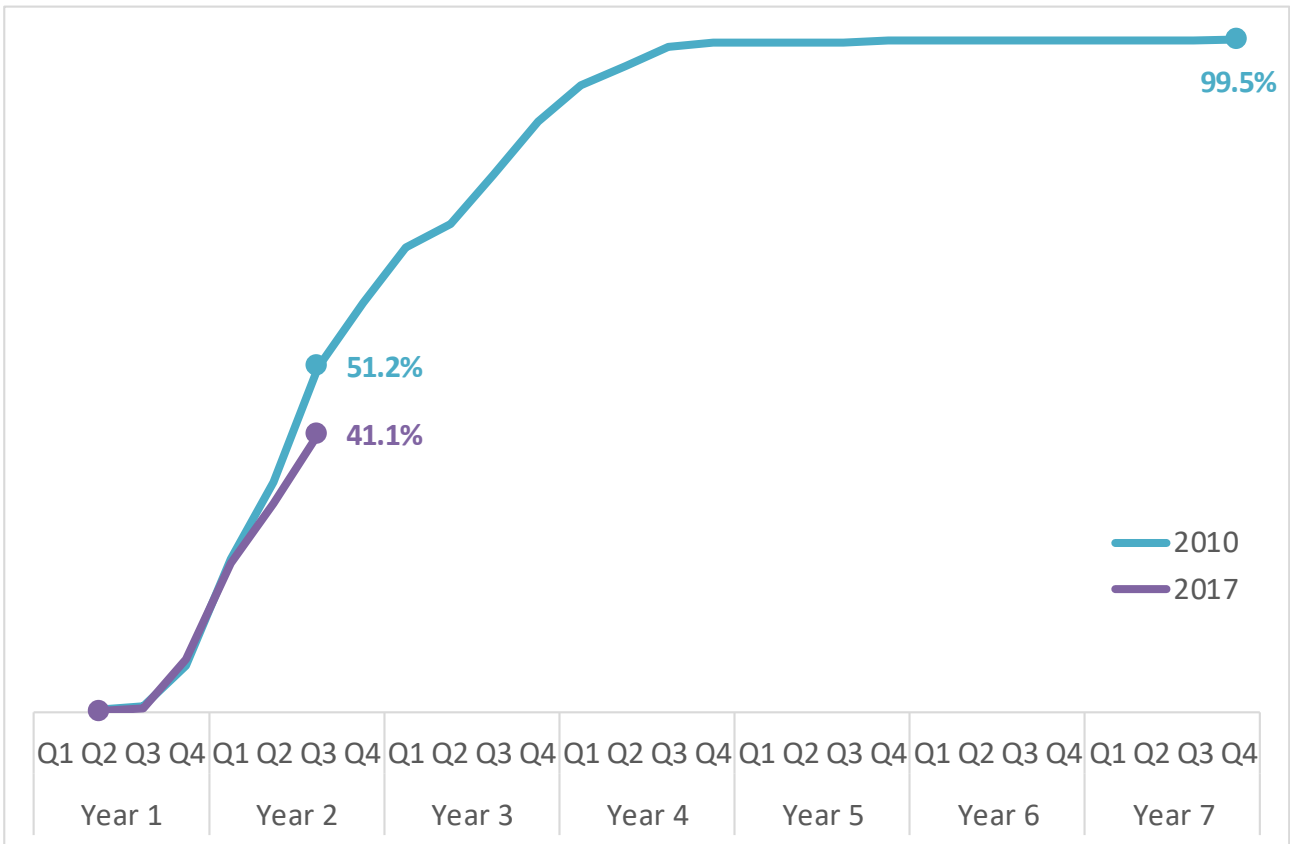


**Table 1: Comparison of 2010 and 2017 Cycles at end of Quarter 7**

		2010 Cycle	2017 Cycle
Rateable Value	Total RV on Roll	£6,612m	£7,358m
	Appealed RV	£4,942m	£5,391m
	Resolved by end of Q7	£1,383m	£1,222m
	Percent of roll appealed	75%	73%
	Percent RV appealed resolved by end of Q7	28%	23%
Properties	Total Number on Roll	213,311	233,386
	Number of appeals	66,971	73,868
	Resolved by end of Q7	34,315	30,443
	Percent of roll appealed	31%	32%
	Percent appeals resolved by end of Q7	51%	41%

1. Appeal figures as at the end of quarter 7 following revaluation
2. Roll totals as at 1st April of revaluation year

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



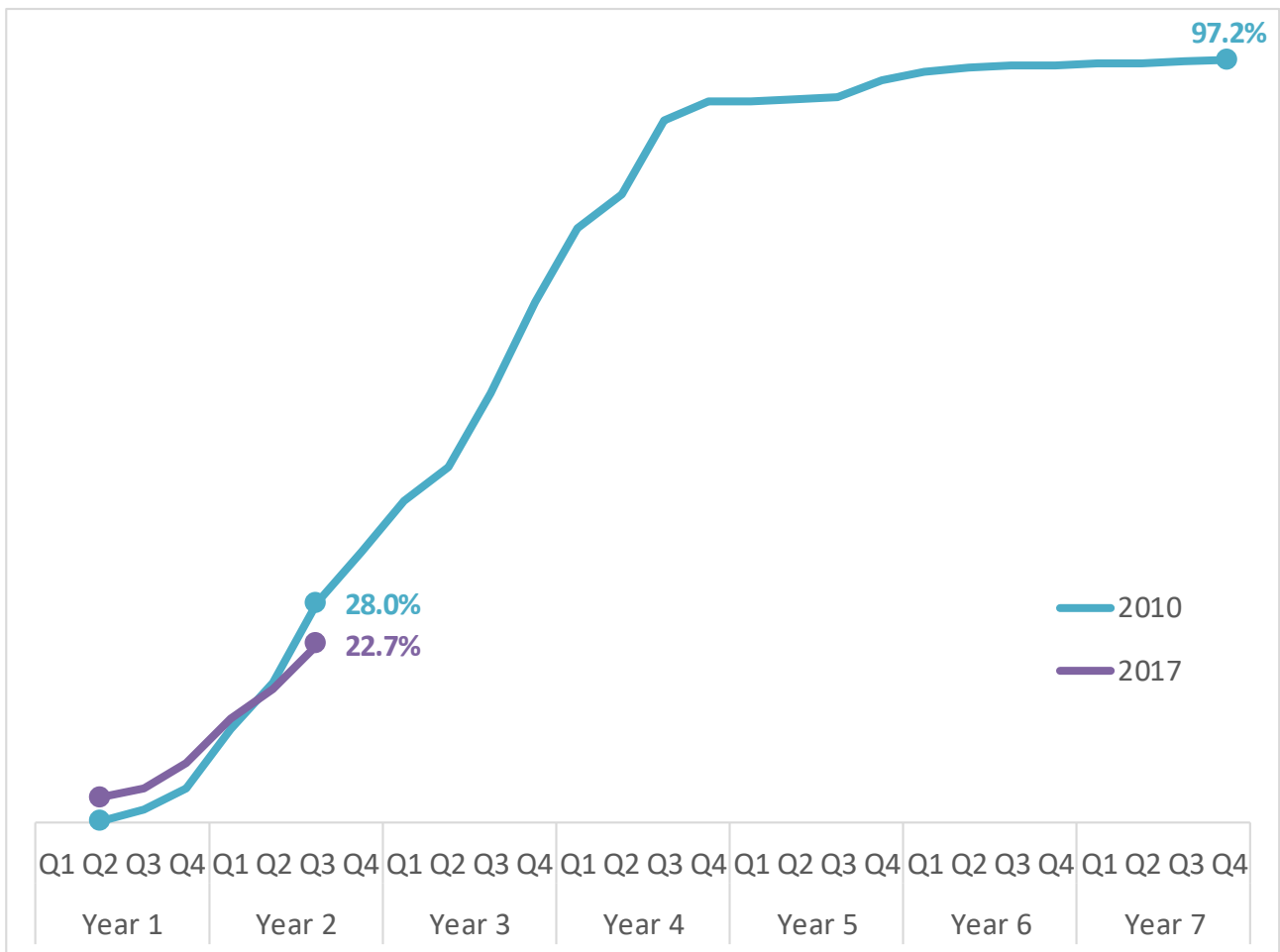
**Note:** Since Q1 of Year 1 ended before the September 2017 appeals deadline, figures for Q1 have been excluded.

**Table 2: Percentage of appealed subjects for which appeals were disposed of following 2005, 2010 and 2017 revaluations, Scotland**

Year of Revaluation Cycle	Quarter	2005	2010	2017
Year 1	Q1	-	-	-
	Q2	0.6%	0.4%	0.2%
	Q3	1.2%	0.8%	0.7%
	Q4	12.5%	7.0%	7.7%
Year 2	Q1	30.5%	22.6%	22.0%
	Q2	38.2%	34.0%	30.8%
	Q3	51.6%	51.2%	41.1%
	Q4	61.7%	60.5%	
Year 3	Q1	72.9%	68.6%	
	Q2	78.2%	72.2%	
	Q3	85.3%	79.5%	
	Q4	89.2%	87.2%	
Year 4	Q1	94.1%	92.8%	
	Q2	96.5%	95.4%	
	Q3	98.6%	98.5%	
	Q4	98.7%	99.1%	
Year 5	Q1	98.8%	99.1%	
	Q2	98.9%	99.2%	
	Q3	99.0%	99.2%	
	Q4	99.1%	99.2%	
Year 6	Q1	99.1%	99.2%	
	Q2	99.3%	99.4%	
	Q3	99.4%	99.4%	
	Q4	99.4%	99.4%	
Year 7	Q1	99.4%	99.4%	
	Q2	99.5%	99.4%	
	Q3	99.6%	99.5%	
	Q4	99.6%	99.5%	

**Note:** Since Q1 of Year 1 ended before the September 2017 appeals deadline, figures for Q1 have been excluded.

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



**Note:** Since Q1 of Year 1 ended before the September 2017 appeals deadline, figures for Q1 have been excluded.



**Table 3: Percentage of appealed RV for which appeals were disposed following 2005, 2010 and 2017 revaluations**

Year of Revaluation Cycle	Quarter	2005	2010	2017
Year 1	Q1	-	-	-
	Q2	0.2%	0.2%	3.2%
	Q3	0.8%	1.7%	4.3%
	Q4	6.3%	4.3%	7.6%
Year 2	Q1	14.8%	11.8%	13.1%
	Q2	19.7%	17.8%	17.1%
	Q3	33.7%	28.0%	22.7%
	Q4	42.7%	34.6%	
Year 3	Q1	52.5%	41.0%	
	Q2	56.3%	45.3%	
	Q3	65.5%	54.6%	
	Q4	71.0%	66.4%	
Year 4	Q1	79.3%	75.8%	
	Q2	83.9%	80.2%	
	Q3	90.5%	89.5%	
	Q4	91.3%	91.9%	
Year 5	Q1	91.9%	92.0%	
	Q2	92.9%	92.2%	
	Q3	93.3%	92.4%	
	Q4	94.1%	94.5%	
Year 6	Q1	94.6%	95.6%	
	Q2	96.4%	96.3%	
	Q3	96.5%	96.5%	
	Q4	96.8%	96.6%	
Year 7	Q1	97.0%	96.7%	
	Q2	97.2%	96.8%	
	Q3	97.2%	97.0%	
	Q4	97.3%	97.2%	

**Note:** Since Q1 of Year 1 ended before the September 2017 appeals deadline, figures for Q1 have been excluded.

## 2017 Revaluation cycle

Table 4 shows that out of the 73,868 appeals lodged, 30,443 have been resolved in the first 21 months following revaluation, accounting for £1,222m of RV.

**Table 4: 2017 Revaluation appeals resolved by 31 December 2018**

	Appealed	Resolved	Percentage resolved
Number of properties	73,868	30,443	41%
Rateable Value	£5,391m	£1,222m	23%

Table 5 shows that to date a large proportion of resolved appeals (76%) resulted in no change to the RV upon the appeal being resolved. Some 22,989 appeals, accounting for £567m RV, were resolved with no reduction in RV. The remaining resolved appeals to date (7,454) accounting for £655m RV were resolved with a reduction in RV of £88m in total. Although only 24% of appeals resulted in a reduction in RV, these appeals accounted for 54% of RV appealed. This suggests that appeals associated with a higher RV were more likely to lead to a reduction in RV.

**Table 5: 2017 Revaluation appeals resolved, in total and with RV reduction, by 31 December 2018**

	Number of properties	Original Rateable Value (£m)	Revised Rateable Value (£m)	Change in Rateable Value (£m)
All resolved appeals	30,443	£1,222m	£1,134m	£88m
Of which resulted in no RV reduction	22,989	£567m	£567m	£0m
Of which resulted in reduction in RV	7,454	£655m	£567m	£88m
% of resolved appeals RV resulting in RV change	24%	54%		

Tables 6 and 7 provide a breakdown of appealed properties and RV by local authority and Valuation Joint Board.

**Table 6: 2017 Revaluation appeals resolved by Valuation Joint Board (VJB) and local authority area, as at 31 December 2018**

Local Authority / VJB	Total Number Appeals	Number resolved by 31 December 2018	Percentage resolved by 31 December 2018	Number resolved by 31 December 2018 which resulted in change in RV	Outstanding Appeals
East Ayrshire	1,141	453	40%	107	688
North Ayrshire	1,488	476	32%	113	1,012
South Ayrshire	1,488	532	36%	115	956
<b>Ayrshire VJB</b>	<b>4,117</b>	<b>1,461</b>	<b>35%</b>	<b>335</b>	<b>2,656</b>
Clackmannanshire	790	434	55%	31	356
Falkirk	1,538	737	48%	155	801
Stirling	1,778	570	32%	162	1,208
<b>Central VJB</b>	<b>4,106</b>	<b>1,741</b>	<b>42%</b>	<b>348</b>	<b>2,365</b>
<b>Dumfries &amp; Galloway</b>	<b>1,928</b>	<b>807</b>	<b>42%</b>	<b>176</b>	<b>1,121</b>
Argyll and Bute	1,714	890	52%	190	824
East Dunbartonshire	757	444	59%	106	313
West Dunbartonshire	989	577	58%	218	412
<b>Dunbartonshire &amp; Argyll &amp; Bute VJB</b>	<b>3,460</b>	<b>1,911</b>	<b>55%</b>	<b>514</b>	<b>1,549</b>
<b>Fife</b>	<b>3,719</b>	<b>1,335</b>	<b>36%</b>	<b>471</b>	<b>2,384</b>
<b>Glasgow</b>	<b>10,620</b>	<b>4,682</b>	<b>44%</b>	<b>982</b>	<b>5,938</b>
Aberdeen City	5,120	1,824	36%	393	3,296
Aberdeenshire	3,881	1,480	38%	296	2,401
Moray	1,098	452	41%	71	646
<b>Grampian VJB</b>	<b>10,099</b>	<b>3,756</b>	<b>37%</b>	<b>760</b>	<b>6,343</b>
Highland	3,718	1,939	52%	747	1,779
Eilean Siar	378	115	30%	35	263
<b>Highland &amp; Western Isles</b>	<b>4,096</b>	<b>2,054</b>	<b>50%</b>	<b>782</b>	<b>2,042</b>
North Lanarkshire	4,200	1,185	28%	229	3,015
South Lanarkshire	4,046	1,466	36%	322	2,580
<b>Lanarkshire VJB</b>	<b>8,246</b>	<b>2,651</b>	<b>32%</b>	<b>551</b>	<b>5,595</b>
East Lothian	1,083	468	43%	87	615
Edinburgh	7,370	3,507	48%	831	3,863
Midlothian	1,014	261	26%	97	753
West Lothian	2,218	855	39%	178	1,363
<b>Lothian VJB</b>	<b>11,685</b>	<b>5,091</b>	<b>44%</b>	<b>1,193</b>	<b>6,594</b>
Orkney	181	61	34%	10	120
Shetland	244	64	26%	18	180
<b>Orkney &amp; Shetland VJB</b>	<b>425</b>	<b>125</b>	<b>29%</b>	<b>28</b>	<b>300</b>
East Renfrewshire	563	207	37%	72	356
Inverclyde	829	342	41%	44	487
Renfrewshire	2,150	746	35%	187	1,404
<b>Renfrewshire VJB</b>	<b>3,542</b>	<b>1,295</b>	<b>37%</b>	<b>303</b>	<b>2,247</b>
<b>Scottish Borders</b>	<b>2,002</b>	<b>873</b>	<b>44%</b>	<b>250</b>	<b>1,129</b>
Angus	1,258	755	60%	297	503
Dundee City	2,229	975	44%	292	1,254
Perth & Kinross	2,336	931	40%	172	1,405
<b>Tayside VJB</b>	<b>5,823</b>	<b>2,661</b>	<b>46%</b>	<b>761</b>	<b>3,162</b>
<b>SCOTLAND</b>	<b>73,868</b>	<b>30,443</b>	<b>41%</b>	<b>7,454</b>	<b>43,425</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).

**Table 7: 2017 Revaluation - Appealed RV, resolved by Valuation Joint Board (VJB) and local authority area, as at 31 December 2018**

	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)
<b>Local Authority / VJB</b>						
East Ayrshire	55	8.5	3.2	3.0	0.2	47
North Ayrshire	80	9.2	3.3	2.6	0.7	71
South Ayrshire	83	13.0	5.7	5.0	0.7	70
<b>Ayrshire VJB</b>	<b>218</b>	<b>30.8</b>	<b>12.2</b>	<b>10.6</b>	<b>1.5</b>	<b>188</b>
Clackmannanshire	35	10.7	0.7	0.6	0.2	24
Falkirk	142	23.2	6.8	5.2	1.6	119
Stirling	89	17.3	10.0	8.3	1.7	72
<b>Central VJB</b>	<b>267</b>	<b>51.3</b>	<b>17.5</b>	<b>14.1</b>	<b>3.4</b>	<b>215</b>
<b>Dumfries &amp; Galloway</b>	<b>77</b>	<b>16.4</b>	<b>6.4</b>	<b>5.6</b>	<b>0.8</b>	<b>61</b>
Argyll and Bute	77	11.9	4.3	3.8	0.5	65
East Dunbartonshire	51	11.8	4.7	4.2	0.5	39
West Dunbartonshire	125	14.3	8.1	6.9	1.2	111
<b>Dunbartonshire &amp; Argyll &amp; Bute VJB</b>	<b>253</b>	<b>38.0</b>	<b>17.1</b>	<b>14.9</b>	<b>2.2</b>	<b>215</b>
<b>Fife</b>	<b>339</b>	<b>27.6</b>	<b>13.4</b>	<b>10.9</b>	<b>2.5</b>	<b>312</b>
<b>Glasgow</b>	<b>769</b>	<b>204.1</b>	<b>84.5</b>	<b>76.8</b>	<b>7.7</b>	<b>565</b>
Aberdeen City	506	109.3	39.3	36.9	2.5	397
Aberdeenshire	215	58.8	20.8	19.9	1.0	156
Moray	82	9.0	2.5	2.3	0.2	73
<b>Grampian VJB</b>	<b>803</b>	<b>177.2</b>	<b>62.7</b>	<b>59.0</b>	<b>3.6</b>	<b>626</b>
Highland	202	49.8	24.7	21.4	3.3	152
Eilean Siar	9	2.4	1.1	0.9	0.1	7
<b>Highland &amp; Western Isles VJB</b>	<b>211</b>	<b>52.3</b>	<b>25.8</b>	<b>22.4</b>	<b>3.4</b>	<b>159</b>
North Lanarkshire	211	26.6	6.8	5.6	1.2	185
South Lanarkshire	549	246.8	228.1	199.7	28.4	303
<b>Lanarkshire VJB</b>	<b>761</b>	<b>273.4</b>	<b>234.9</b>	<b>205.3</b>	<b>29.6</b>	<b>487</b>
East Lothian	49	5.2	1.8	1.5	0.3	43
Edinburgh	688	149.5	62.0	53.8	8.2	539
Midlothian	58	7.9	2.5	2.3	0.1	50
West Lothian	149	18.4	5.5	4.6	0.9	131
<b>Lothian VJB</b>	<b>944</b>	<b>181.1</b>	<b>71.7</b>	<b>62.2</b>	<b>9.5</b>	<b>763</b>
Orkney	13	1.3	0.3	0.3	0.0	11
Shetland	42	2.2	1.0	0.9	0.1	39
<b>Orkney &amp; Shetland</b>	<b>54</b>	<b>3.5</b>	<b>1.3</b>	<b>1.2</b>	<b>0.1</b>	<b>51</b>
East Renfrewshire	30	4.9	2.3	1.9	0.4	25
Inverclyde	40	7.4	1.9	1.7	0.2	33
Renfrewshire	254	95.4	71.8	52.5	19.3	158
<b>Renfrewshire VJB</b>	<b>324</b>	<b>107.6</b>	<b>76.0</b>	<b>56.1</b>	<b>19.9</b>	<b>217</b>
<b>Scottish Borders</b>	<b>66</b>	<b>9.9</b>	<b>4.5</b>	<b>3.9</b>	<b>0.6</b>	<b>56</b>
Angus	53	11.1	7.2	6.4	0.8	42
Dundee City	141	24.8	14.8	13.4	1.4	116
Perth & Kinross	110	12.9	5.0	4.4	0.5	97
<b>Tayside VJB</b>	<b>304</b>	<b>48.9</b>	<b>27.0</b>	<b>24.3</b>	<b>2.7</b>	<b>255</b>
<b>SCOTLAND</b>	<b>5,391</b>	<b>1,222.1</b>	<b>655.0</b>	<b>567.4</b>	<b>87.7</b>	<b>4,169</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, 66,881 properties have had their appeals resolved for the 2010 revaluation cycle, 99.8% of the total number of properties for which appeals were lodged. These appeals account for 98.8% of the total appealed RV.

Figure 4 shows the ongoing progress made in the 2010 cycle. As at 31 December 2018, £4,887m of RV had been resolved, resulting in a revised RV of £4,623m and a reduction in RV of £264m. This accounts for around 4% of the total RV on the roll as at 1 April 2010 and equates to around £127m in 2018-19 bills.

There is still £59m of outstanding appealed RV to be resolved, relating to 145 subjects.

**Table 8: 2010 Revaluation appeals resolved by 31 December 2018**

	Appealed	Resolved	Percentage resolved
Number of properties	67,026	66,881	99.8%
Rateable Value	£4,946m	£4,887m	98.8%

**Figure 4: 2010 Revaluation Appeals resolved by 31 December 2018**

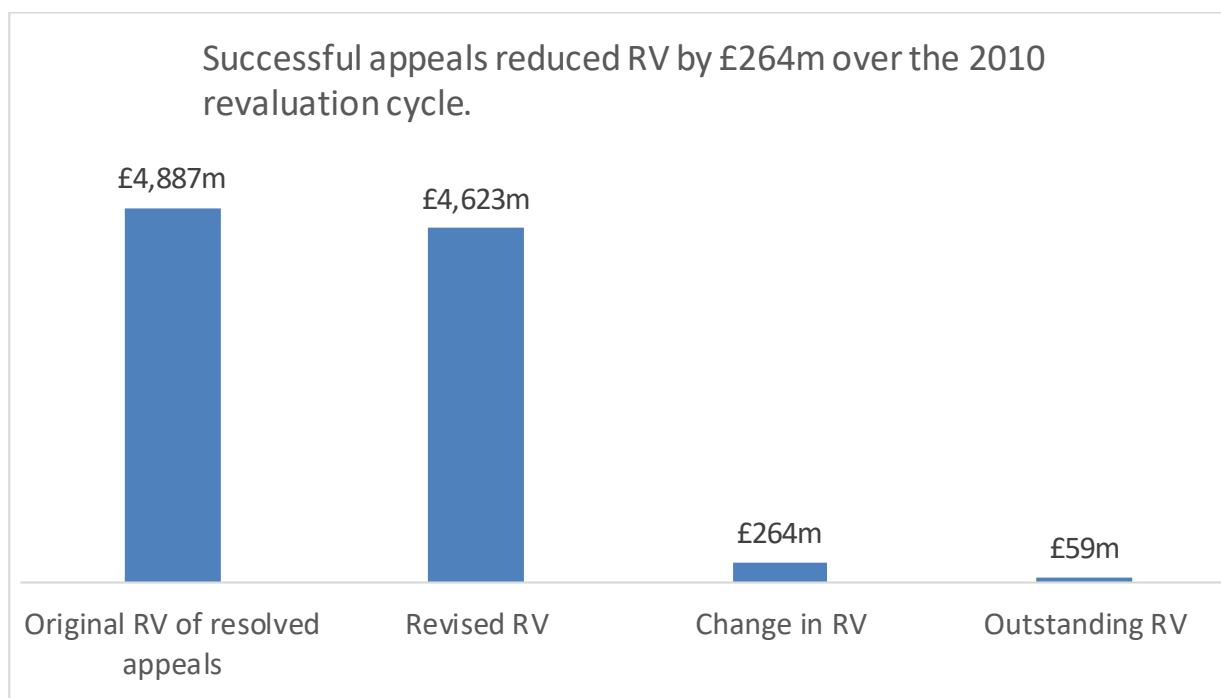


Table 9 provides a breakdown of appeals resolved by local authority and Valuation Joint Board.

**Table 9: 2010 Revaluation appeals resolved by Valuation Joint Board (VJB) and local authority area, as at 31 December 2018**

Local Authority / VJB	Number resolved at 31 December	Outstanding Appealed Properties	Outstanding Appealed RV (£m)
East Ayrshire	1,189	1	0.1
North Ayrshire	1,347	5	1.3
South Ayrshire	1,325	3	0.2
<b>Ayrshire VJB</b>	<b>3,861</b>	<b>9</b>	<b>1.5</b>
Clackmannanshire	822	1	2.0
Falkirk	1,475	2	10.5
Stirling	1,228	2	0.1
<b>Central VJB</b>	<b>3,525</b>	<b>5</b>	<b>12.5</b>
<b>Dumfries &amp; Galloway VJB</b>	<b>2,107</b>	<b>2</b>	<b>1.2</b>
Argyll and Bute	1,500	15	7.6
East Dunbartonshire	801	2	0.0
West Dunbartonshire	927	4	0.2
<b>Dunbartonshire &amp; Argyll &amp; Bute VJB</b>	<b>3,228</b>	<b>21</b>	<b>7.8</b>
<b>Fife</b>	<b>4,882</b>	<b>8</b>	<b>6.2</b>
<b>Glasgow</b>	<b>9,785</b>	<b>2</b>	<b>1.0</b>
Aberdeen City	3,361	5	0.1
Aberdeenshire	2,921	11	4.4
Moray	847	9	7.2
<b>Grampian VJB</b>	<b>7,129</b>	<b>25</b>	<b>11.7</b>
Highland	3,983	11	3.3
Eilean Siar	283	8	0.4
<b>Highland &amp; Western Isles VJB</b>	<b>4,266</b>	<b>19</b>	<b>3.7</b>
North Lanarkshire	4,049	9	2.5
South Lanarkshire	2,916	8	2.5
<b>Lanarkshire VJB</b>	<b>6,965</b>	<b>17</b>	<b>5.0</b>
East Lothian	1,037	3	0.0
Edinburgh	6,710	4	0.8
Midlothian	902	5	2.5
West Lothian	1,724	2	0.0
<b>Lothian VJB</b>	<b>10,373</b>	<b>14</b>	<b>3.4</b>
Orkney	163	0	-
Shetland	163	0	-
<b>Orkney &amp; Shetland VJB</b>	<b>326</b>	<b>0</b>	<b>-</b>
East Renfrewshire	476	1	0.0
Inverclyde	933	4	0.0
Renfrewshire	1,978	9	4.4
<b>Renfrewshire VJB</b>	<b>3,387</b>	<b>14</b>	<b>4.5</b>
<b>Scottish Borders</b>	<b>1,404</b>	<b>1</b>	<b>0.0</b>
Angus	1,222	0	-
Dundee City	2,351	2	0.0
Perth & Kinross	2,070	6	0.1
<b>Tayside VJB</b>	<b>5,643</b>	<b>8</b>	<b>0.1</b>
<b>SCOTLAND</b>	<b>66,881</b>	<b>145</b>	<b>58.7</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 shows the number of appeals and RV appealed in the 2017 revaluation cycle by local authority and valuation joint board.

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

Local Authority / VJB	Total RV on roll (as at 1st of April 2017) £m	Total RV appealed (£m)	% of RV appealed	Total properties on roll (as at 1st of April 2017)	Total properties appealed	% of properties appealed
East Ayrshire	80	55	69%	3,953	1,141	29%
North Ayrshire	115	80	70%	5,063	1,488	29%
South Ayrshire	115	83	72%	4,841	1,488	31%
<b>Ayrshire VJB</b>	<b>311</b>	<b>218</b>	<b>70%</b>	<b>13,857</b>	<b>4,117</b>	<b>30%</b>
Clackmannanshire	42	35	83%	1,553	790	51%
Falkirk	185	142	77%	4,998	1,538	31%
Stirling	123	89	73%	5,302	1,778	34%
<b>Central VJB</b>	<b>350</b>	<b>267</b>	<b>76%</b>	<b>11,853</b>	<b>4,106</b>	<b>35%</b>
<b>Dumfries &amp; Galloway</b>	<b>123</b>	<b>77</b>	<b>63%</b>	<b>9,396</b>	<b>1,928</b>	<b>21%</b>
Argyll and Bute	110	77	70%	8,516	1,714	20%
East Dunbartonshire	69	51	73%	2,388	757	32%
West Dunbartonshire	186	125	67%	2,926	989	34%
<b>Dunbartonshire &amp; Argyll &amp; Bute VJB</b>	<b>365</b>	<b>253</b>	<b>69%</b>	<b>13,830</b>	<b>3,460</b>	<b>25%</b>
<b>Fife</b>	<b>428</b>	<b>339</b>	<b>79%</b>	<b>13,644</b>	<b>3,719</b>	<b>27%</b>
<b>Glasgow</b>	<b>1,017</b>	<b>769</b>	<b>76%</b>	<b>27,246</b>	<b>10,620</b>	<b>39%</b>
Aberdeen City	594	506	85%	9,543	5,120	54%
Aberdeenshire	287	215	75%	11,884	3,881	33%
Moray	108	82	76%	4,609	1,098	24%
<b>Grampian VJB</b>	<b>989</b>	<b>803</b>	<b>81%</b>	<b>26,036</b>	<b>10,099</b>	<b>39%</b>
Highland	360	202	56%	17,861	3,718	21%
Eilean Siar	26	9	34%	2,470	378	15%
<b>Highland &amp; Western Isles VJB</b>	<b>386</b>	<b>211</b>	<b>55%</b>	<b>20,331</b>	<b>4,096</b>	<b>20%</b>
North Lanarkshire	292	211	72%	10,013	4,200	42%
South Lanarkshire	744	549	74%	9,961	4,046	41%
<b>Lanarkshire VJB</b>	<b>1,036</b>	<b>761</b>	<b>73%</b>	<b>19,974</b>	<b>8,246</b>	<b>41%</b>
East Lothian	75	49	65%	3,483	1,083	31%
Edinburgh	946	688	73%	22,855	7,370	32%
Midlothian	84	58	69%	3,023	1,014	34%
West Lothian	208	149	72%	6,479	2,218	34%
<b>Lothian VJB</b>	<b>1,313</b>	<b>944</b>	<b>72%</b>	<b>35,840</b>	<b>11,685</b>	<b>33%</b>
Orkney	29	13	45%	2,175	181	8%
Shetland	61	42	68%	2,056	244	12%
<b>Orkney &amp; Shetland VJB</b>	<b>90</b>	<b>54</b>	<b>61%</b>	<b>4,231</b>	<b>425</b>	<b>10%</b>
East Renfrewshire	43	30	70%	1,751	563	32%
Inverclyde	57	40	70%	2,345	829	35%
Renfrewshire	317	254	80%	6,503	2,150	33%
<b>Renfrewshire VJB</b>	<b>417</b>	<b>324</b>	<b>78%</b>	<b>10,599</b>	<b>3,542</b>	<b>33%</b>
<b>Scottish Borders</b>	<b>107</b>	<b>66</b>	<b>62%</b>	<b>7,191</b>	<b>2,002</b>	<b>28%</b>
Angus	80	53	66%	4,884	1,258	26%
Dundee City	187	141	75%	5,853	2,229	38%
Perth & Kinross	160	110	69%	8,621	2,336	27%
<b>Tayside VJB</b>	<b>427</b>	<b>304</b>	<b>71%</b>	<b>19,358</b>	<b>5,823</b>	<b>30%</b>
<b>SCOTLAND</b>	<b>7,358</b>	<b>5,391</b>	<b>73%</b>	<b>233,386</b>	<b>73,868</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 of a non-domestic property, multiplied by a poundage set nationally by Scottish Ministers (48.0p in 2018-19 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 a large business supplement (2.6p in 2018-19) is also applied.

For example, if a non-domestic property has a rateable value of £20,000, and the poundage is 48p (2018-19 level), the annual gross bill would be:

Non-domestic rates bill = £20,000 x 0.48 = £9,600 (before reliefs)

If a non-domestic property has a rateable value of £60,000 then in 2018-19 the annual gross bill (before reliefs) would be:

Non-domestic rates bill = £60,000 x (0.48+0.026) = £30,360 (before reliefs)

The 2017 revaluation was carried out by independent Assessors across Scotland. New rateable values are effective from 1st April 2017 and ratepayers generally had 6 months to lodge a revaluation appeal against their new rateable value.

### **Further Information**

More information on Non-Domestic Rates, including appeals procedures and reliefs, can be found in the Scottish Government's 'Brief Guide to Non-Domestic Rates' at:

<http://www.scotland.gov.uk/Topics/Government/local-government/17999/11199/brief-guide>

Further Local Government Finance statistics can be found at:

<http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance>

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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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