

## PUBLIC SERVICES AND GOVERNMENT

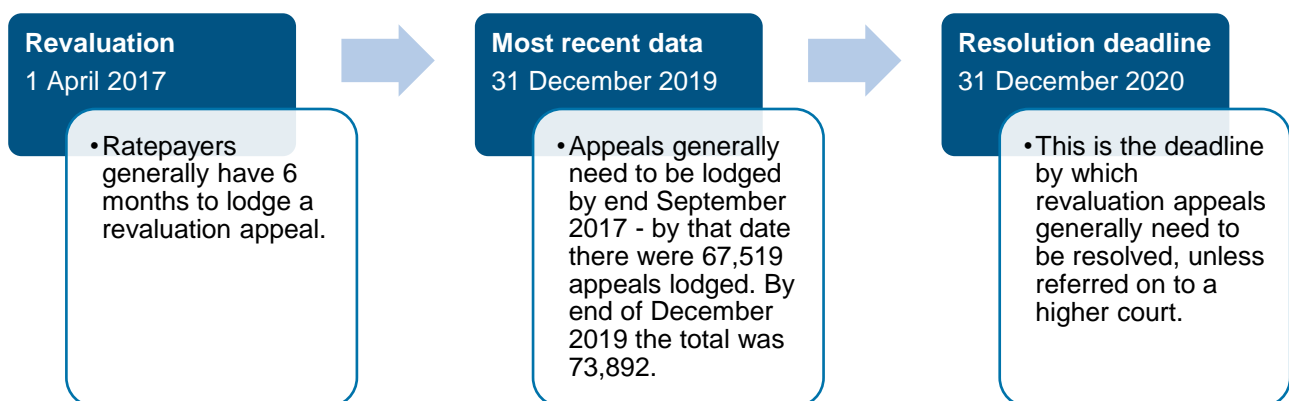
### NON-DOMESTIC RATES REVALUATION APPEALS STATISTICS, SCOTLAND, 2019-20 QUARTER 3

#### 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 or a change in occupier) 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 progress at the end of December 2019 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 here.

# Key points

(as at 31 December 2019)

- To 31 December 2019 a total of 56,526 appeals against the 2017 revaluation, with an original rateable value (RV) of £2,921m have been resolved. This represents 76% of the 73,892 appealed properties and 54% of the £5,393m appealed RV.
- A total of 17,366 appeals against the 2017 revaluation are still outstanding, representing £2,473m of appealed RV.
- Over 70% of appeals resolved to date (40,388) did not result in any change in rateable value. However, while only 29% of appeals resolved to date have resulted in a reduction in RV, these appeals accounted for almost 58% of the total RV that has been resolved so far. The RV decrease to date of £199m is associated with 16,138 resolved appeals.
- Comparing data from the 2010 and 2017 revaluations, 33 months after the beginning of the revaluation cycle shows that the proportion of appeals resolved to date was slightly higher in the previous cycle (80% in the 2010 cycle compared to 76% in the 2017 cycle). The proportion of RV resolved at this stage in the previous cycle was similar to that in the current cycle (55% in the 2010 cycle compared to 54% in the 2017 cycle).
- Progress on resolution of appeals for the 2010 revaluation cycle continues to be monitored. As at 31 December 2019, revaluation appeals had been resolved for over 99% of appealed properties (66,924 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 £265m. 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 £51m of outstanding RV under appeal following the 2010 revaluation cycle, relating to 102 properties. The majority of these are telecommunications appeals, and most have been referred to the Lands Tribunal for Scotland.

# Contents

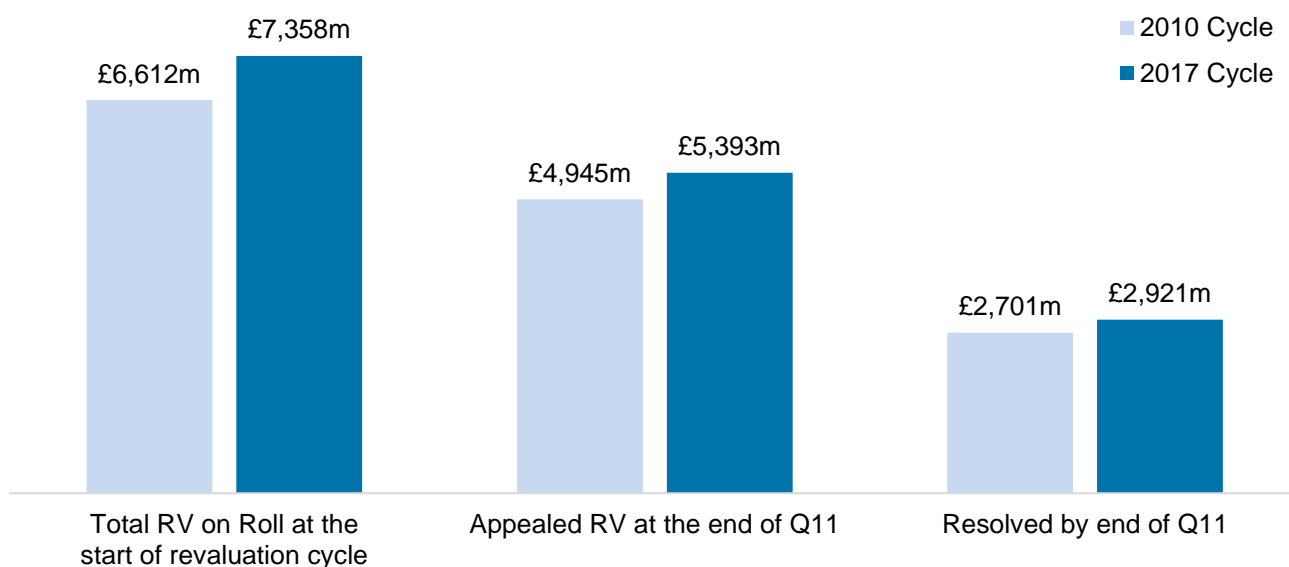
<b>Context .....</b>	<b>1</b>
<b>Key points .....</b>	<b>2</b>
<b>Comparison of 2010 and 2017 revaluation appeals .....</b>	<b>4</b>
<b>2017 Revaluation cycle .....</b>	<b>8</b>
<b>2010 Revaluation cycle .....</b>	<b>12</b>
<b>Annex.....</b>	<b>14</b>

## Comparison of 2010 and 2017 revaluation appeals

Figure 1 and Table 1 show a comparison of revaluation appeals at the end of Quarter 11 for the 2010 and 2017 revaluation cycles (33 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 11 in the 2010 cycle (55%) is similar to that resolved by the end of Quarter 11 in the 2017 cycle (54%). The proportion of properties for which an appeal was resolved by the end of Quarter 11 was slightly higher in the 2010 cycle (80%) compared to the 2017 cycle (76%).

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.

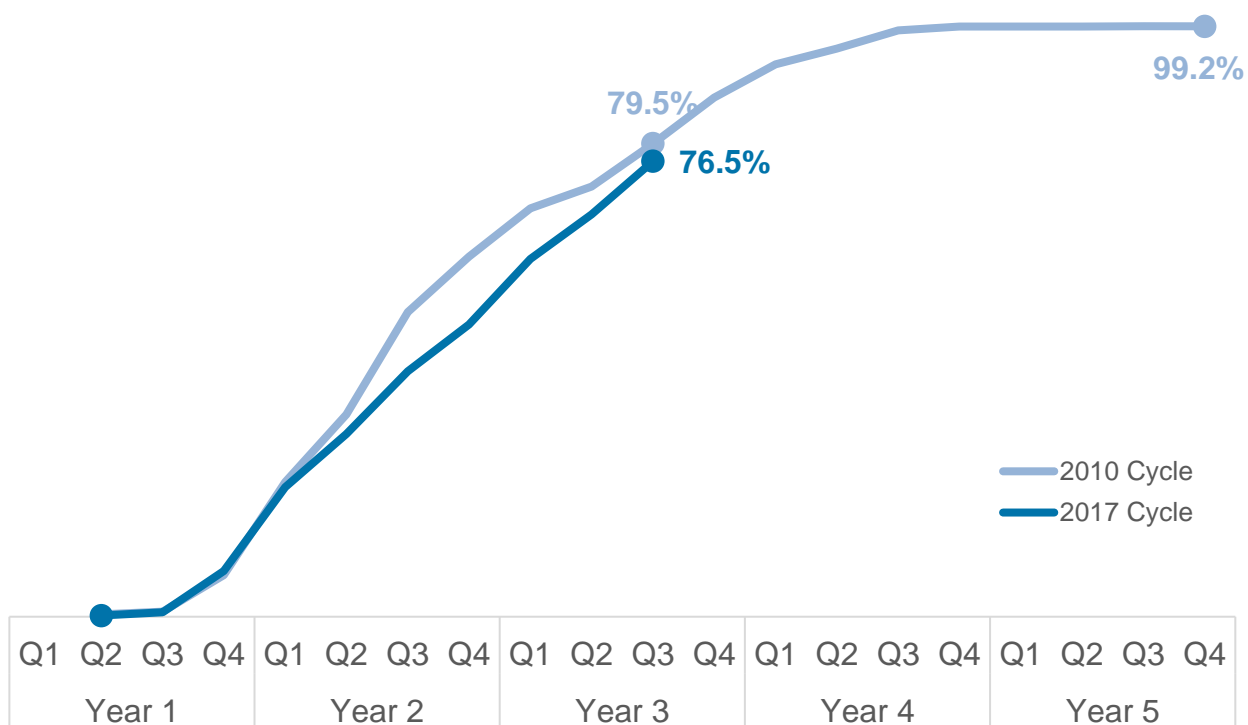
**Figure 1: Comparison of 2010 and 2017 cycles at end of Quarter 11**



**Table 1: Comparison of 2010 and 2017 Cycles at end of Quarter 11**

		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 Q11	£4,945m	£5,393m
	Resolved by end of Q11	£2,701m	£2,921m
	Percent of Valuation Roll appealed	75%	73%
	Percent RV appealed resolved by end of Q11	55%	54%
Properties	Total Number on Valuation Roll at the start of revaluation cycle	213,311	233,386
	Number of appeals at the end of Q11	66,987	73,892
	Resolved by end of Q11	53,272	56,526
	Percent of Valuation Roll appealed	31%	32%
	Percent appeals resolved by end of Q11	80%	76%

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

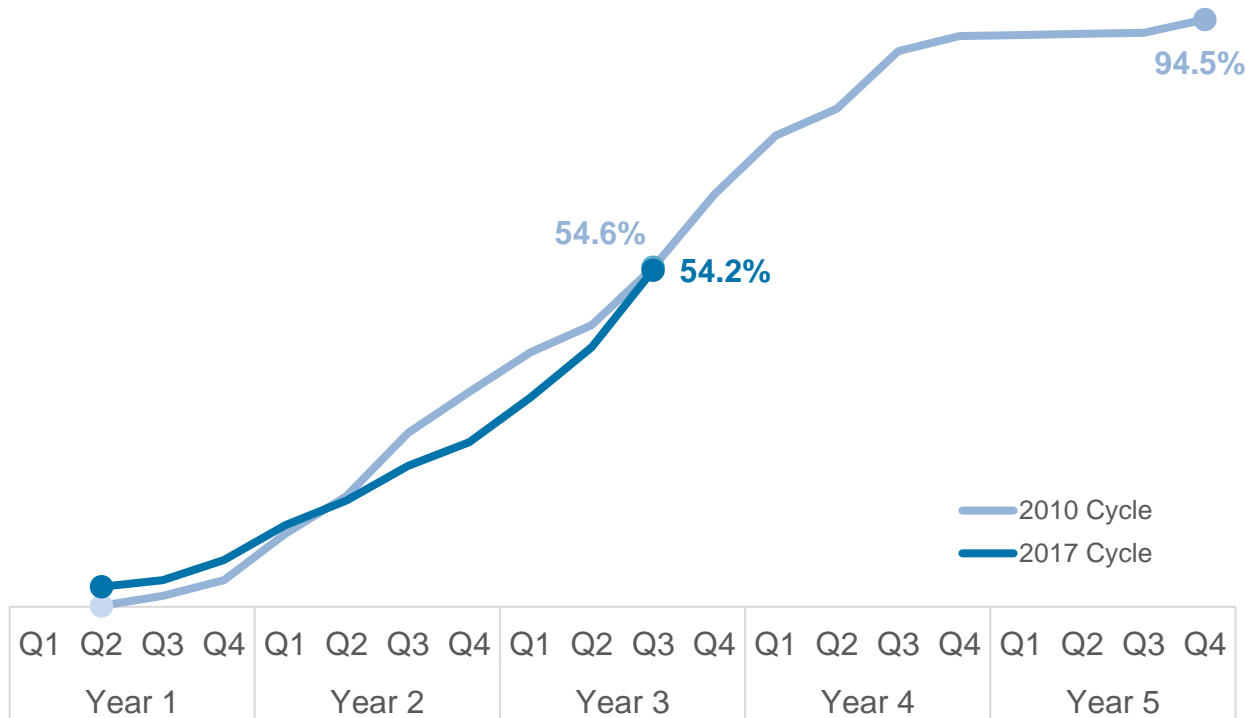


**Table 2: Percentage of appealed subjects for which appeals were disposed of following 2010 and 2017 revaluations, Scotland**

Year of Revaluation Cycle	Quarter	2010	2017
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	72.2%	67.6%
	Q3	79.5%	76.5%
	Q4	87.2%	-
Year 4	Q1	92.8%	-
	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	2017
Year 1	Q1	-	-
	Q2	0.2%	3.2%
	Q3	1.7%	4.3%
	Q4	4.3%	7.6%
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%	54.2%
	Q4	66.4%	-
Year 4	Q1	75.8%	-
	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 73,892 appeals lodged, 56,526 were resolved by the end of the 33rd month following revaluation, accounting for £2,921m of RV.

**Table 4: 2017 Revaluation appeals resolved by 31 December 2019**

	Appealed	Resolved	Percentage resolved
Number of properties	73,892	56,526	76%
Rateable Value	£5,393m	£2,921m	54%

Table 5 shows that to date a large proportion of resolved appeals (40,388, or 71%), accounting for £1,241m in RV, resulted in no change in RV upon the appeal being resolved. The remaining resolved appeals to date (16,138), accounting for £1,679m RV were resolved with a reduction in RV of £199m in total. Although only 29% of appeals resulted in a reduction in RV, these appeals accounted for 58% of RV appealed.

**Table 5: 2017 Revaluation appeals resolved, in total and with RV reduction, by 31 December 2019**

	Number of properties	Original Rateable Value	Revised Rateable Value	Change in Rateable Value
All resolved appeals	56,526	£2,921m	£2,721m	£199m
Of which resulted in no RV reduction	40,388	£1,241m	£1,241m	£0m
Of which resulted in reduction in RV	16,138	£1,679m	£1,480m	£199m
% of resolved appeals RV resulting in RV change	29%	58%		

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.

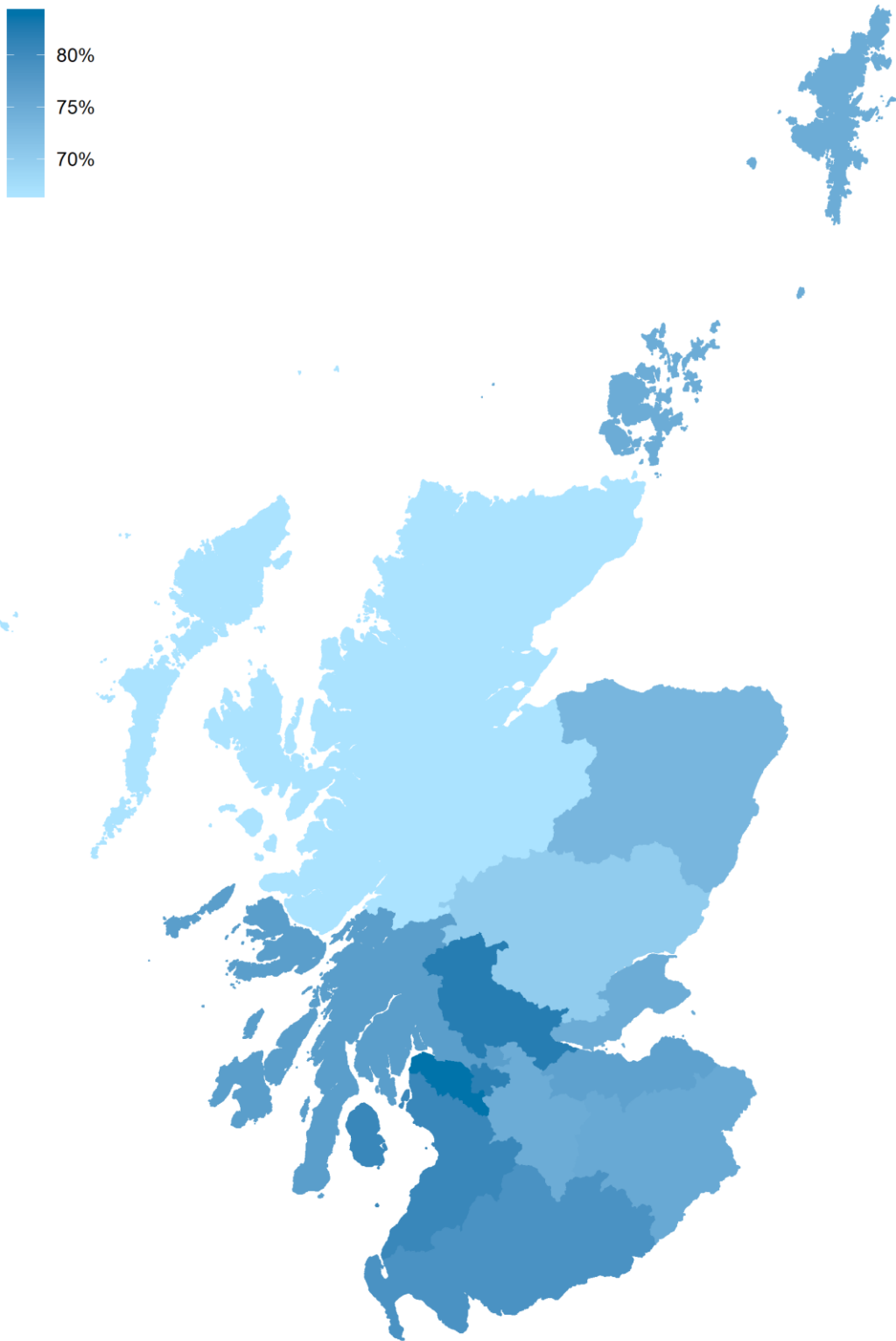


**Table 6: 2017 Revaluation appeals resolved by Valuation Joint Board (VJB) and Local Authority area, as at 31 December 2019**

Local Authority / VJB	Total Number Appeals	Number resolved by 31 December 2019	Percentage resolved by 31 December 2019	Number resolved by 31 December 2019 which resulted in change in RV	Outstanding Appeals
East Ayrshire	1,141	930	82%	297	211
North Ayrshire	1,488	1,201	81%	372	287
South Ayrshire	1,488	1,187	80%	364	301
<b>Ayrshire VJB</b>	<b>4,117</b>	<b>3,318</b>	<b>81%</b>	<b>1,033</b>	<b>799</b>
Clackmannanshire	790	701	89%	75	89
Falkirk	1,540	1,259	82%	310	281
Stirling	1,786	1,424	80%	396	362
<b>Central VJB</b>	<b>4,116</b>	<b>3,384</b>	<b>82%</b>	<b>781</b>	<b>732</b>
<b>Dumfries &amp; Galloway</b>	<b>1,930</b>	<b>1,488</b>	<b>77%</b>	<b>462</b>	<b>442</b>
Argyll and Bute	1,714	1,314	77%	383	400
East Dunbartonshire	758	606	80%	190	152
West Dunbartonshire	989	809	82%	308	180
<b>Dunbartonshire &amp; Argyll &amp; Bute</b>	<b>3,461</b>	<b>2,729</b>	<b>79%</b>	<b>881</b>	<b>732</b>
<b>Fife</b>	<b>3,720</b>	<b>2,786</b>	<b>75%</b>	<b>1,158</b>	<b>934</b>
<b>Glasgow</b>	<b>10,620</b>	<b>8,681</b>	<b>82%</b>	<b>1,989</b>	<b>1,939</b>
Aberdeen City	5,121	3,806	74%	804	1,315
Aberdeenshire	3,882	2,759	71%	668	1,123
Moray	1,098	842	77%	232	256
<b>Grampian VJB</b>	<b>10,101</b>	<b>7,407</b>	<b>73%</b>	<b>1,704</b>	<b>2,694</b>
Highland	3,730	2,591	69%	1,246	1,139
Na h-Eileanan Siar	376	149	40%	52	227
<b>Highland &amp; Western Isles VJB</b>	<b>4,106</b>	<b>2,740</b>	<b>67%</b>	<b>1,298</b>	<b>1,366</b>
North Lanarkshire	4,200	3,297	79%	837	903
South Lanarkshire	4,046	2,874	71%	652	1,172
<b>Lanarkshire VJB</b>	<b>8,246</b>	<b>6,171</b>	<b>75%</b>	<b>1,489</b>	<b>2,075</b>
City of Edinburgh	7,370	5,914	80%	1,964	1,456
East Lothian	1,085	722	67%	195	363
Midlothian	1,014	730	72%	232	284
West Lothian	2,218	1,577	71%	453	641
<b>Lothian VJB</b>	<b>11,687</b>	<b>8,943</b>	<b>77%</b>	<b>2,844</b>	<b>2,744</b>
Orkney	181	131	72%	55	50
Shetland	244	187	77%	114	57
<b>Orkney &amp; Shetland VJB</b>	<b>425</b>	<b>318</b>	<b>75%</b>	<b>169</b>	<b>107</b>
East Renfrewshire	563	455	81%	162	108
Inverclyde	829	707	85%	169	122
Renfrewshire	2,150	1,810	84%	492	340
<b>Renfrewshire VJB</b>	<b>3,542</b>	<b>2,972</b>	<b>84%</b>	<b>823</b>	<b>570</b>
<b>Scottish Borders</b>	<b>1,998</b>	<b>1,506</b>	<b>75%</b>	<b>350</b>	<b>492</b>
Angus	1,258	875	70%	336	383
Dundee City	2,229	1,579	71%	477	650
Perth & Kinross	2,336	1,629	70%	344	707
<b>Tayside VJB</b>	<b>5,823</b>	<b>4,083</b>	<b>70%</b>	<b>1,157</b>	<b>1,740</b>
<b>SCOTLAND</b>	<b>73,892</b>	<b>56,526</b>	<b>76%</b>	<b>16,138</b>	<b>17,366</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 31 December 2019



Reproduced by permission of Ordnance Survey on behalf of HMSO  
© Crown copyright and database right 2019  
All rights reserved. Ordnance Survey Licence number 100024655  
Data source: VJB Revaluation Appeals Returns

**Table 7: 2017 Revaluation - Appealed RV, resolved by Valuation Joint Board (VJB) and Local Authority area, as at 31 December 2019**

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	33.4	22.5	20.1	2.3	21.9
North Ayrshire	80.4	37.3	20.1	17.8	2.2	43.1
South Ayrshire	82.6	42.5	26.3	23.1	3.2	40.1
<b>Ayrshire VJB</b>	<b>218.4</b>	<b>113.2</b>	<b>68.8</b>	<b>61.1</b>	<b>7.7</b>	<b>105.2</b>
Clackmannanshire	35.1	16.0	2.7	2.1	0.6	19.1
Falkirk	142.4	70.3	37.3	32.8	4.4	72.0
Stirling	89.5	55.3	31.6	27.7	3.9	34.2
<b>Central VJB</b>	<b>266.9</b>	<b>141.7</b>	<b>71.5</b>	<b>62.6</b>	<b>8.9</b>	<b>125.3</b>
<b>Dumfries &amp; Galloway</b>	<b>77.6</b>	<b>50.4</b>	<b>35.3</b>	<b>32.7</b>	<b>2.7</b>	<b>27.2</b>
Argyll and Bute	76.6	24.2	12.7	11.4	1.3	52.3
East Dunbartonshire	50.7	25.0	14.2	12.9	1.2	25.7
West Dunbartonshire	125.4	28.3	18.2	16.0	2.2	97.0
<b>Dunbartonshire &amp; Argyll &amp; Bute</b>	<b>252.6</b>	<b>77.5</b>	<b>45.1</b>	<b>40.4</b>	<b>4.7</b>	<b>175.0</b>
<b>Fife</b>	<b>339.1</b>	<b>136.3</b>	<b>97.8</b>	<b>84.3</b>	<b>13.5</b>	<b>202.8</b>
<b>Glasgow</b>	<b>769.0</b>	<b>547.6</b>	<b>256.4</b>	<b>230.0</b>	<b>26.4</b>	<b>221.5</b>
Aberdeen City	505.9	249.2	87.6	80.8	6.8	256.7
Aberdeenshire	214.9	110.2	48.1	45.4	2.8	104.7
Moray	82.4	27.9	15.2	14.3	0.9	54.5
<b>Grampian VJB</b>	<b>803.2</b>	<b>387.3</b>	<b>151.0</b>	<b>140.5</b>	<b>10.5</b>	<b>415.9</b>
Highland	203.6	96.7	68.3	58.4	9.9	106.9
Na h-Eileanan Siar	9.4	3.1	1.6	1.2	0.4	6.3
<b>Highland &amp; Western Isles VJB</b>	<b>213.0</b>	<b>99.8</b>	<b>69.8</b>	<b>59.6</b>	<b>10.2</b>	<b>113.2</b>
North Lanarkshire	211.3	114.5	57.2	52.2	5.0	96.9
South Lanarkshire	549.4	301.7	263.5	232.0	31.5	247.8
<b>Lanarkshire VJB</b>	<b>760.8</b>	<b>416.1</b>	<b>320.7</b>	<b>284.2</b>	<b>36.6</b>	<b>344.6</b>
City of Edinburgh	688.1	424.0	236.4	210.2	26.2	264.1
East Lothian	48.7	24.9	14.5	13.5	1.1	23.8
Midlothian	58.4	33.0	15.4	14.1	1.3	25.3
West Lothian	149.0	92.5	58.2	51.6	6.6	56.5
<b>Lothian VJB</b>	<b>944.2</b>	<b>574.5</b>	<b>324.5</b>	<b>289.4</b>	<b>35.2</b>	<b>369.7</b>
Orkney	12.8	3.9	2.3	2.1	0.2	8.9
Shetland	41.6	5.8	3.7	3.0	0.7	35.8
<b>Orkney &amp; Shetland</b>	<b>54.4</b>	<b>9.8</b>	<b>6.0</b>	<b>5.1</b>	<b>0.9</b>	<b>44.7</b>
East Renfrewshire	30.3	17.3	11.5	10.2	1.3	13.0
Inverclyde	40.3	27.2	16.3	14.8	1.5	13.1
Renfrewshire	253.6	197.9	144.6	111.9	32.7	55.8
<b>Renfrewshire VJB</b>	<b>324.3</b>	<b>242.4</b>	<b>172.4</b>	<b>136.9</b>	<b>35.5</b>	<b>81.9</b>
<b>Scottish Borders</b>	<b>65.6</b>	<b>22.0</b>	<b>12.7</b>	<b>11.3</b>	<b>1.4</b>	<b>43.6</b>
Angus	53.1	15.1	8.2	7.2	1.0	38.0
Dundee City	141.0	49.5	25.5	22.6	2.9	91.5
Perth & Kinross	109.9	37.3	13.5	12.2	1.3	72.5
<b>Tayside VJB</b>	<b>304.0</b>	<b>101.9</b>	<b>47.1</b>	<b>42.0</b>	<b>5.1</b>	<b>202.1</b>
<b>SCOTLAND</b>	<b>5,393.2</b>	<b>2,920.5</b>	<b>1,679.3</b>	<b>1,480.0</b>	<b>199.3</b>	<b>2,472.7</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, 66,924 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 99.0% of the total appealed RV.

Figure 4 shows the ongoing progress made in the 2010 cycle. As at 31 December 2019, £4,895m of RV had been resolved, resulting in a revised RV of £4,630m and a reduction in RV of £265m. 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 £51m of outstanding appealed RV to be resolved, relating to 102 subjects.

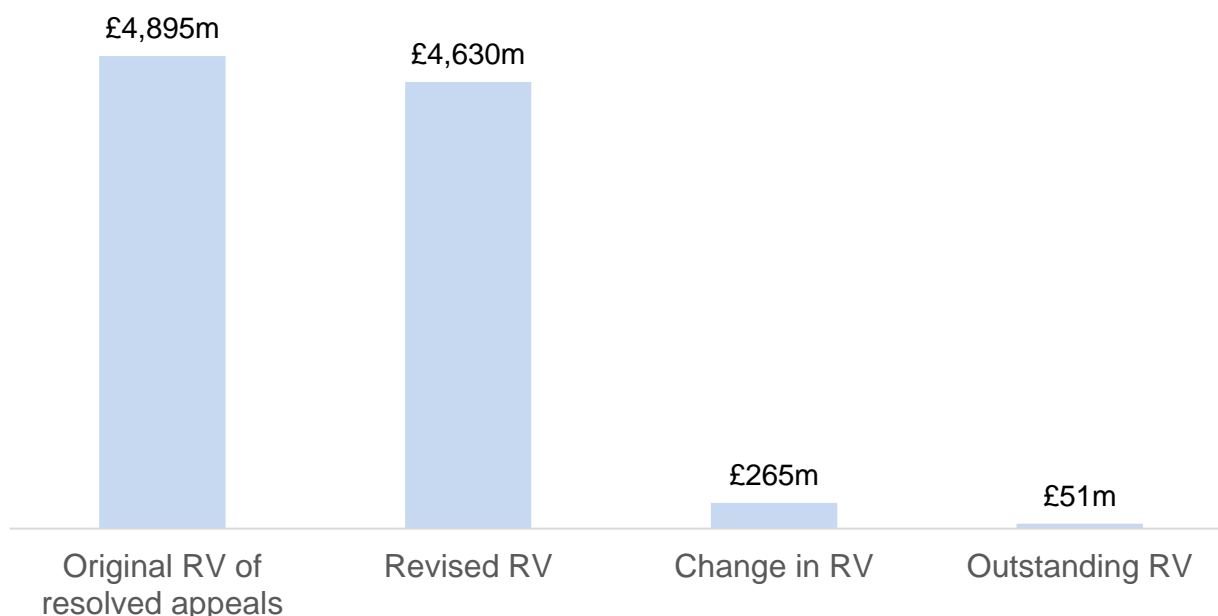
Table 9 provides a breakdown of appeals resolved by local authority and VJB.

**Table 8: 2010 Revaluation appeals resolved by 31 December 2019**

	Appealed	Resolved	Percentage resolved
Number of properties	67,026	66,924	99.8%
Rateable Value	£4,946m	£4,895m	99.0%

**Figure 4: 2010 Revaluation Appeals resolved by 31 December 2019**

Successful appeals reduced the total rateable value by £265m over the 2010 revaluation cycle.



**Table 9: 2010 Revaluation appeals resolved by Valuation Joint Board (VJB) and Local Authority area, as at 31 December 2019**

Local Authority / VJB	Number resolved at 31 December 2019	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>4,885</b>	<b>5</b>	<b>5.15</b>
<b>Glasgow</b>	<b>9,785</b>	<b>2</b>	<b>1.01</b>
Aberdeen City	3,362	4	0.07
Aberdeenshire	2,924	8	4.08
Moray	851	5	6.96
<b>Grampian VJB</b>	<b>7,137</b>	<b>17</b>	<b>11.11</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	904	3	2.51
West Lothian	1,724	2	0.01
<b>Lothian VJB</b>	<b>10,377</b>	<b>10</b>	<b>3.32</b>
Orkney	163	0	-
Shetland	163	0	-
<b>Orkney &amp; Shetland VJB</b>	<b>326</b>	<b>0</b>	<b>-</b>
East Renfrewshire	477	0	-
Inverclyde	935	2	0.03
Renfrewshire	1,979	8	4.43
<b>Renfrewshire VJB</b>	<b>3,391</b>	<b>10</b>	<b>4.45</b>
<b>Scottish Borders</b>	<b>1,404</b>	<b>1</b>	<b>0.03</b>
Angus	1,222	0	-
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>66,924</b>	<b>102</b>	<b>50.64</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

Note that highlighted figures below for the City of Edinburgh and East Lothian were in error when first published - this is a corrected version

Local Authority / VJB	RV on Roll (as at 1 April 2017) £m	Total RV appealed (£m)	% of RV appealed	Total properties on Roll (as at 1 April 2017)	Total 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	142.4	77%	4,998	1,540	31%
Stirling	122.6	89.5	73%	5,302	1,786	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	82.4	76%	4,609	1,098	24%
<b>Grampian VJB</b>	<b>988.8</b>	<b>803.2</b>	<b>81%</b>	<b>26,036</b>	<b>10,101</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	1,085	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>11,687</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>73,892</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 (49p in 2019-20 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 2019-20) is also applied.

For example, if a non-domestic property has a rateable value of £20,000, and the poundage is 49p (2019-20 level), the annual gross bill would be:

Non-domestic rates bill = £20,000 x 0.49 = £9,800 (before any reliefs)

If a non-domestic property has a rateable value of £60,000 then in 2019-20 the annual gross bill (before reliefs) would be:

Non-domestic rates bill = £60,000 x (0.49+0.026) = £30,960 (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.

### **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>



## **An Official Statistics publication for Scotland**

Official and National Statistics are produced to high professional standards set out in the Code of Practice for Official Statistics. Both undergo regular quality assurance reviews to ensure that they meet customer needs and are produced free from any political interference.

### **Correspondence and enquiries**

For enquiries about this publication please contact:

e-mail: [lgfstats@gov.scot](mailto:lgfstats@gov.scot)

For general enquiries about Scottish Government statistics please contact:

Office of the Chief Statistician, Telephone: 0131 244 0442,

e-mail: [ChiefStatistician@gov.scot](mailto:ChiefStatistician@gov.scot)

### **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.

### **Complaints and suggestions**

If you are not satisfied with our service or have any comments or suggestions, please write to the Chief Statistician, 3WR, St Andrews House, Edinburgh, EH1 3DG, Telephone: 0131 244 0302, e-mail [ChiefStatistician@gov.scot](mailto:ChiefStatistician@gov.scot).

If you would like to be consulted about statistical collections or receive notification of publications, please register your interest at [www.gov.scot/scotstat](http://www.gov.scot/scotstat)

Details of forthcoming publications can be found at [www.gov.scot/statistics](http://www.gov.scot/statistics)

### **Crown Copyright**

You may use or re-use this information (not including logos) free of charge in any format or medium, under the terms of the Open Government Licence. See: [www.nationalarchives.gov.uk/doc/open-government-licence/](http://www.nationalarchives.gov.uk/doc/open-government-licence/)