



**Annual Report
2023/24**

**Scottish
Assessors'
Association**

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Foreword

By Heather Honeyman, BSc (Hons), MBA, MRICS, SAA Vice-President 2023-24

The Scottish Assessors' Association (SAA) is a voluntary, non-statutory body which brings together Assessors and Electoral Registration Officers across Scotland for the purpose of facilitating a consistent approach in the administration of valuation for non-domestic rating, council tax and electoral registration.

Financial year 2023-24 began with the revaluation of over 260,000 rateable, non-domestic properties coming into effect on 1st April 2023. The 2023 revaluation provided a basis for the collection of circa £3 billion¹ in rates income in 2023-24. Members of the SAA are also responsible for the allocation of council tax bands to over 2.7 million dwellings in Scotland, enabling the collection of circa £2.8 billion² in council tax in 2023-24.

Throughout 2023-24, work continued on the maintenance of Valuation Rolls and Council Tax Valuation Lists. Proposal and appeal work for both domestic and non-domestic subjects was also an ongoing task. The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2021 introduced an evidence requirement for Self-Catering Units entered on the Valuation Roll and the first annual audit of evidence was carried out by Assessors during 2023-24.

The 1st of April 2023 saw the functions of local valuation appeal panels transfer to the Scottish Courts and Tribunals Service (SCTS) and also the introduction of a new two stage appeal system for properties entered in the Valuation Roll. The SAA, through the Executive Committee, is represented on the SCTS Stakeholders Group. In early 2023, appeal data sets of over 41,000 cases were successfully transferred by Assessors to the SCTS.

During 2023-24, the SAA continued to work with key stakeholders in implementing non-domestic rates reforms, liaised with the Scottish Government, as well as having meetings with the Scottish Ratepayers Forum, the Scottish Rating Surveyors Forum and the Scottish Business Ratepayers Group.

The compilation of electoral registers by Electoral Registration Officers (EROs) enables over four million citizens to participate in elections ranging from local community councils to national parliamentary elections and referenda. The 2023 annual canvass of electors was undertaken successfully, and eligible prisoners were invited to register to vote. There were no national elections during 2023-24 but EROs required to remain alert to the fact that a UK parliamentary election had to be held by January 2025.

Reform continues in electoral registration, driven by the Elections Act 2022. As the SAA co-ordinates the work of EROs, it continues to liaise closely at both UK and Scottish level with all interested parties to support the smooth implementation of change.

I would like to thank my colleagues on the SAA Executive, Assessors, Electoral Registration Officers and members of the SAA for their hard work over 2023-24, for positively embracing change and for striving to deliver the best service possible in the fields of valuation for rating, council tax and electoral registration.

1. NDRI data release - August 2024 update

2. Council Tax Collection Statistics 2023-24 - gov.scot



Outline

This report outlines the function and role of the SAA and provides an overview of the work carried out by Assessors and Electoral Registration Officers during financial year 2023/24. The report also reflects on 2023/24 in terms of the SAA's engagement with stakeholders and its contribution to the fiscal and democratic framework across Scotland.



Function and role of the SAA

The SAA is an independent, voluntary, non-statutory body. The function of the SAA is to share knowledge and encourage partnership working to enable its members to deliver effective and consistent services in valuation for rating, council tax and electoral registration.

The SAA was instituted in 1975 at the time of local government reorganisation and is the successor body to the Association of Lands Valuation Assessors of Scotland (1957) and earlier bodies extending back to The Association of Lands Valuation Assessors (1886). The SAA continued in being after the 1996 reorganisation of Scottish local government and operates in terms of a formal constitution.

[SAA Constitution \(saa.gov.uk\)](http://saa.gov.uk)

The SAA serves as a representative and coordinating body for the fourteen Assessors in Scotland that provide statutory valuation assessments for non-domestic rates and council tax across the thirty-two local authorities. Through the Electoral Registration Committee, the SAA also represents the fifteen Electoral Registration Officers (EROs) across Scotland that compile the electoral registers that are used for all elections that take place in the country. The SAA works through a network of committees and associated working groups attended by representatives from all Assessors' offices.

A public facing issues log records appropriate matters raised by stakeholders and assists in focusing the SAA in dealing with issues, including those where it is believed that there is inconsistent practice. The issues log is regularly reviewed by the SAA and can be found on the Scottish Assessors' Portal website: [SAA Issues Log – Scottish Assessors](#)

Partnership and shared working is a key feature in how the SAA operates and therefore, the SAA works with a range of stakeholders including; both local and national governments; professional bodies such as the Royal Institution of Chartered Surveyors (RICS); the Institute of Revenue Rating and Valuation (IRRV) the Association of Electoral Administrators (AEA); the Electoral Commission and Electoral Management Board for Scotland; the Scottish Ratepayers' Forum, the Scottish Rating Surveyors' Forum; the Scottish Business Rating Group; and the Convention of Scottish Local Authorities (COSLA). The SAA also liaises with valuation authorities that operate across the UK and Ireland, namely the Valuation Office Agency in England and Wales, Land & Property Services, Belfast and Tailte Eireann, Dublin, to consider matters of mutual interest, as well as sharing best practice.





Membership of the SAA

All fourteen Assessors appointed by their respective local valuation authorities are members of the SAA along with appropriate staff from within their organisations.

Four Assessors are appointed by single valuation authorities (Dumfries & Galloway, Fife, Glasgow City and Scottish Borders) with the remaining ten Assessors appointed by valuation joint boards that comprise of between two and four adjacent local authorities. Since 1856, Assessors fulfilled the role of Electoral Registration Officers (EROs). Currently, the EROs for Fife and Dundee are not the local Assessor. Full partnership working across Scotland is however enabled as all EROs are members of the SAA committee dedicated to electoral registration.

Assessors and EROs rely on local government for their funding and support but remain completely independent officials in respect of the delivery of their statutory duties, namely: the compilation and maintenance of the valuation roll for non-domestic rating purposes; the allocation of dwellings to council tax bands contained in the valuation list; and the maintenance of the electoral registers containing the names of persons who are entitled to vote in elections.

Assessors provide electoral registration services in all Council areas except Dundee and Fife. At 31 March 2024, the ERO for Dundee City Council was Roger Mennie and the ERO for Fife Council was Lindsay Thomson. Each Assessor in post at 31st March 2024 is shown in Table 1.

Table 1

Assessor	Authority	Council Areas
Magnus Voy	Ayrshire Valuation Joint Board	East Ayrshire North Ayrshire South Ayrshire
Pete Wildman	Central Scotland Valuation Joint Board	Clackmannanshire Falkirk Stirling
James Doig	Dumfries and Galloway	Dumfries and Galloway
Russell Hewton	Dunbartonshire and Argyll & Bute Valuation Joint Board	Argyll & Bute East Dunbartonshire West Dunbartonshire
Heather Honeyman	Fife	Fife
William McFarlane	Glasgow City	Glasgow City
Mark Adam	Grampian Valuation Joint Board	Aberdeen Aberdeenshire Moray
Frank Finlayson	Highland and Western Isles Valuation Joint Board	Eilean Siar Highland
Renzo Pacitti	Lanarkshire Valuation Joint Board	North Lanarkshire South Lanarkshire
Michael Wilkie	Lothian Valuation Joint Board	East Lothian Edinburgh Midlothian West Lothian
Robert Eunson	Orkney & Shetland Valuation Joint Board	Orkney Islands Shetland Islands
Robert Nicol	Renfrewshire Valuation Joint Board	East Renfrewshire Inverclyde Renfrewshire
Brian Rout	Scottish Borders	Scottish Borders
Donald Allan	Tayside Valuation Joint Board	Angus Dundee Perth & Kinross

Governance and structure of the SAA

The SAA has a formal constitution and meets on a regular basis. Office bearers are elected in terms of the constitution and generally hold office for a period of two years.

The SAA is represented by an Executive Committee comprising of President, Vice President, Secretary and a fourth member, usually the Past President or an Assessor member. Throughout the period 2023/24, these positions were held by Pete Wildman, Heather Honeyman, James Doig and Robert Nicol.

The SAA works through the voluntary sharing of expertise and resources held by the individual Assessors and EROs. Individual members of the SAA are employed by their corresponding public authorities, and subject to the governance audit and regulatory regimes of those authorities. The SAA is not a national public authority and only holds nominal funds that are provided by means of a personal subscription received by members.

The SAA has standing subject-specific property valuation committees that meet as required to consider business falling under the remit of that committee, with a view to making recommendations where appropriate to the Assessors' Committee. Throughout the period 2023/24 activity within the SAA Committees focused on changes introduced by the Non-Domestic Rates (Scotland) Act 2020, progressing pre- revaluation 2023 appeals and moving forward the new two stage proposal-appeal system introduced on 1st April 2023. The first annual audit of self-catering unit evidence was also conducted and all Revaluation 2023 proposals received required to be logged and acknowledged. A national timetable for dealing with Revaluation 2023 proposals was created by the standing committees and is a publicly facing live document held at the Scottish Assessors' Portal: [SAA ND Proposal Disposal – Scottish Assessors](#). Committee representative engagement continued to take place with stakeholder representatives in respect of valuation practice notes published for the revaluation 2023.

Each committee is chaired by an Assessor member of the SAA. In addition to the property valuation committees, the SAA also has an Electoral Registration Committee; a Governance Committee which deals with issues such as data protection, freedom of information and records management; a Basic Principles Committee which considers matters such as the development of Practice Notes on fundamental valuation principles; and a Portal Management Committee that covers the development and maintenance of the jointly operated Scottish Assessors' website.



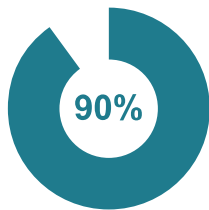
SAA Online

www.saa.gov.uk

CIRCA

3 MILLION

ADDRESSES FOR LOOK-UP



ACCESS MAPPABLE
VALUATION ROLL SUBJECT

CIRCA

206,542

NON-DOMESTIC PROPERTY
VALUATION DETAILS AVAILABLE

The acclaimed Scottish Assessors' Portal, www.saa.gov.uk, provides a wealth of information on council tax bands and rateable values. The Scottish Assessors' Portal celebrates 20 years of operation in 2024 and continues to expand and improve the information and functionality that is available.

This website allows anyone to look-up the rateable values or council tax bands for any of the 2.95 million addresses in Scotland contained within the Valuation Roll and Council Tax Valuation List.

For the 270,000 non-domestic properties, over 205,000 have an accompanying mathematical calculation which underpins the published rateable value, and this represents a further expansion of over 20,000 valuations for 2023/24.

The portal provides several online forms:

- Council Tax Proposal which is the first stage in challenging your council tax band
- Non-Domestic Proposal to challenge your rateable value.
- Return of Information:
- Property Changes
- Rental Information
- Self-Catering Annual Audit (New in 2024)
- Shooting Rights

Assessors are committed to providing a fast and secure digital platform that will assist users in providing complete and accurate information to Assessors. With the introduction of civil penalties in Scotland, for the non-provision of information to Assessors, it is more important than ever to offer a tailored online return mechanism.

As well as providing an online form to guide users through the new 2023 Non-Domestic Proposal process, Scottish Assessors also commissioned the development of a web service that would allow organisations that regularly submit large volumes of individual proposals to do so without the need to manually complete an online form. 95% of Non-domestic Proposals are submitted via the Scottish Assessors' Portal.

Assessors have continued to invest in improving portal resilience and enhancing the security posture of the site, recognizing the vital service delivery role the Scottish Assessors' Portal plays.

For 2024/25, development efforts will focus on again expanding the suite of valuations available and providing a link from all valuation roll entries to the Practice Note (Valuation Guidelines) that accompany each entry. Other enhancements in how Assessors report on Non-Domestic Proposals are also planned. And finally, after 20 years of continually evolving service, work will now begin on scoping the next phase of portal delivery over the next 20 years.



2023/24

Non-domestic property assessment

Apart from properties that are exempt from inclusion in the Valuation Roll (see Appendix 1), all non-domestic properties have a rateable value that broadly equates to the rental value of the property, fixed according to certain statutory requirements. Rateable values are published in documents known as Valuation Rolls and these are provided to each local council and form the basis for the charging of non-domestic rates. Local Valuation Rolls are made accessible to the public in one location at the Scottish Assessors' portal website – www.saa.gov.uk

Financial year 2023-24 began with the 2023 Revaluation coming into force on the 1st April 2023. This was the first Revaluation since 2017 and was based on a tone (valuation) date of 1st April 2022. 2023 was the first time a Revaluation had been delivered to a one-year tone date, as previously the tone date had been two years prior to a Revaluation coming into force. Over 260,000 subjects were revalued with a corresponding total rateable value of over £7.69 billion. The outcome of revaluation 2023, broken down into subject type and local authority area are provided in Appendices 2 and 3, respectively.

At the end of financial year 2023-24, at 31st March 2024, there were 262,074 entries for non-domestic properties in the Valuation Rolls in Scotland, with a corresponding total rateable value of over £7.71 billion. Appendix 4 provides the distribution of rateable value across the different property sectors at 1st April 2023 and again at 31st March 2024.

Table 2 below provides the general outcome of the 2023 Revaluation. Detail for the 2017 Revaluation is also included for comparison purposes.

Table 2

Revaluation	2017	2023
Rateable Value at 1st April	£7.358 billion	£7.696 billion
Increase in RV from 31st March	7.96%	5.39%
Number of properties	233,386	260,899

The deadline for the submission of a Revaluation 2023 proposal (stage one of the new two stage appeal process) to Assessors was the 31st August 2023. This was extended by one month from 31st July 2023. 18,854 Revaluation 2023 proposals in respect of 18,188 properties were received by Assessors, representing around 7% of properties on the Valuation Roll and 40% of the rateable value at Revaluation 2023. These proposals require to be disposed of by Assessors by the 30th September 2025. In April 2023, over 41,000 pre-revaluation 2023 appeals were transferred to the Scottish Courts and Tribunals Service and most of these appeals have a disposal date of 31st December 2024.

Throughout financial year 2023-24, work continued to resolve as many outstanding pre- Revaluation 2023 appeals as possible. All Revaluation 2023 proposals were logged and plans made to set Proposal Disposal dates.

Apart from facilitating the resolution and disposal of proposals and appeals, Assessors continued to be active in keeping their Valuation Rolls up to date. This resulted in 19,434 alterations to Valuation Rolls for the period 2023/24.

In 2023-24 the first annual evidence audit of over 19,000 self-catering units in Scotland was carried out by Assessors.



SAA and NDR Reform

The Non-Domestic Rates (Scotland) Act 2020, along with associated secondary legislation, has meant Assessors required to implement new statutory duties.

Below is an update of progress made in connection with the principal sections of the 2020 Act which affects matters relating to the Valuation Roll: -

Section 2

Amends the definition of “year of revaluation” such that, after 2022, revaluations will be carried out every three years, rather than every five years.

Progress update: Assessors delivered Revaluation 2023 with a one-year tone date of 1st April 2022. A new project plan was developed during 2023-24 in preparation for Revaluation 2026.

Section 3

Inserts a new section into the Local Government (Scotland) Act 1975 requiring an Assessor to include a mark in appropriate entries in the Valuation Roll to show that it relates to newly built lands and heritages, or to improved lands and heritages, which the local authority will be able to use to identify properties which may be eligible for business growth accelerator relief.

Progress update: Delivered. Markers placed in Valuation Rolls, where deemed appropriate, as the result of the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2022.

Section 5

Amends Section 19 of the Local Government (Financial Provisions) (Scotland) Act 1963 to require that certain subjects contained within parks be entered in the Valuation Roll. The subjects to be entered are those which are occupied by a person or body other than a local authority or the Crown, or where persons may be required to pay for access to facilities or for goods or services.

Progress update: Delivered. Where appropriate, new entries made in Valuation Rolls as from 1st April 2023 onwards.

Section 9

Amends Section 3 of the 1975 Act to allow Ministers to prescribe that Assessors must give ratepayers additional information at Revaluation.

Progress update: Around 206,000 valuations were published at the Scottish Assessors' Portal for Revaluation 2023. Property Rented Property Lists, which detail the Valuation Roll entries used to help form the basic rate of a range of subject types, were also introduced.

Section 10

Makes significant changes to the appeal arrangements enabling a “proposal” to be made to the Assessor in the first instance. Where no agreement is reached as to what should be done about a proposal an appeal may be submitted to the SCTS. Whilst this section sets out the basic framework of the new appeal system, much of the detail of the procedure is contained within secondary legislation.

Progress update: The new two stage proposals and appeals system came into effect from 1 April 2023. The Local Taxation Chamber is a First-tier Tribunal Chamber set up within the Scottish Courts and Tribunals Service with effect from 1st April 2023. The Local Taxation Chamber deals with council tax, council tax reduction, water charges and non-domestic rates appeals. A Stakeholder Reference Group was established to help facilitate the transfer of the duties undertaken by Valuation Appeal Panels with SAA representatives participating in the group meetings throughout 2023-24.

Section 26

Gives powers for Assessors to issue Assessor Information Notices (AINs) requiring the return of information which the Assessor may reasonably require for the purposes of exercising the Assessor's functions in relation to non-domestic rates in respect of the lands and heritages set out in the notice. Information may be requested from the proprietor, tenant or occupier or any person who the Assessor thinks has the information.

Progress update: Delivered. Assessor Information Notices are routinely issued by Assessors.

Section 30

Provides for civil penalties to be issued for failure to return requested information within certain time periods.

Progress update: Delivered. The SAA has staff guidance in place in respect of civil penalty powers to ensure consistency of approach across Scotland.

Throughout 2023/24, the SAA continued to work with all stakeholders to consider in respect of the significant reforms introduced by the Non-Domestic Rates (Scotland) Act 2020 and will continue to do so via the various forums set up for stakeholder engagement purposes.



2023/24

Domestic property assessment

Assessors are responsible for maintaining the Council Tax Valuation Lists. The Lists show the address of each dwelling and the corresponding Council Tax band. In 2023/24 the bands were used by local authorities to collect £2,879³ billion in Council Tax.

The Valuation Lists have not been revalued since 1993 and as of 31st March 2024 the 2,732,839 dwellings in Scotland were distributed across eight council tax bands as shown in table 3 below. The bands are based on an estimate of what the dwelling would have been worth in 1991. Unlike non-domestic properties held on the Valuation Roll, there is currently no regular revaluation of properties held on the Council Tax Valuation List.

Table 3

Band	1991 value range	Number of dwellings at 31/03/2024
A	£0 - £27,000	550,693
B	Over £27,000 - £35,000	610,546
C	Over £35,000 - £45,000	441,587
D	Over £45,000 - £58,000	377,595
E	Over £58,000 - £80,000	373,575
F	Over £80,000 - £106,000	222,238
G	Over £106,000 - £212,000	141,777
H	Over £212,000	14,828

The above totals exclude garage and domestic storage premises that are also assessed.

During 2023-24, Assessors added 24,490 dwellings to the Valuation Lists.



Electoral Registration 2023-24

The SAA's Electoral Registration Committee, which comprises all fifteen Scottish Electoral Registration Officers and their senior staff, met on a regular basis during 2023-24.

The Committee has continued to work with partner organisations, such as the Electoral Management Board for Scotland (EMB), the Scottish Government (SG), the Electoral Commission (EC), the Department of Levelling up, Housing and Communities (DLUHC) and the Association of Electoral Administrators (AEA).

The SAA was represented on the following:

- EMB
- Electoral Integrity Programme (EIP) Strategic Stakeholders Group
- EIP Expert Panel
- EIP Business Change Network
- DLUHC's Accessibility Working Group
- EC/DLUHC Elections Co-ordination and Advisory Board
- EC/DLUHC Elections, Registration and Referendum Working Group
- The Scottish Parliament's Political Parties Panel

The SAA met regularly with the Scottish Government's Elections Team including on the Scottish Elections (Representation and Reform) Bill and a representative gave evidence to the Standards, Procedures and Public Appointments Committee of the Scottish Parliament as part of the Stage 1 examination of the Bill. Committee representatives also engaged with both governments over the impact of the Elections Act 2022 on registration activity in Scotland.

Outcomes

There were no national elections held during 2023-24, however EROs had to be aware of the prospect of a UK Parliamentary General Election which was required to be held at some point before the end of January 2025. Revised UK Parliamentary Constituency Boundaries will also come into effect when the election is called and preparatory work to ensure Electoral Registers can reflect these was undertaken.

The canvass in 2023 went smoothly, in addition to the canvass any eligible prisoners are now invited to register to vote. Scottish EROs already invite any eligible school pupils who are not registered to register, to vote. Anyone identified as part of the canvass as not being on the register is also invited to vote. Registration is an all-year-round activity and EROs across Scotland pro-actively identify potential electors and invite them to register to vote. Representatives from the Committee supported the Electoral Commission's 'Welcome to your Vote' campaign at the start of 2024, along with several other initiatives.

The new registers published on 1st December 2023 contained 4,007,200 UK Parliamentary electors and 4,241,800 local government electors, this represented a decrease of 0.1% and 0.05% respectively on December 2022. The publication of the new registers in December captures the Scottish electorate at a particular point in time. However, registration is an all-year-round activity and the Registers across Scotland were updated monthly, in accordance with the law, between January and November.

October 2023 saw the introduction of Online Absent Voting Applications for UK parliamentary electors. The methods of applying for an absent vote for local government electors remains unchanged and managing the implications of this divergence between the franchises will continue to be a challenge for Scottish EROs.

January 2024 saw amendments to the entitlement to be registered for overseas electors, extending the right to be registered from up to 15 years to life.

The above changes are administered through the UK Government supplied ERO Portal which was updated several times throughout 2023-24 to reflect the changing requirements.

Looking ahead

The ERO portal is expected to continue to develop and will be a key tool for EROs in administering the UK Parliamentary General election which will take place at some point during 2024-25. The SAA will continue to engage with DLUHC on the implementation of the various provisions within the Elections Act. The SAA will also continue to engage with the Scottish Government and other stakeholders as the Scottish Elections (Representation and Reform) Bill progresses through the parliamentary process.

Going Forward

Going forward into 2024-25, the work of the SAA in relation to non-domestic rates will primarily focus on continuing to deal with proposals lodged as a result of the 2023 Revaluation. Work associated with the maintenance of Valuation Rolls will also be ongoing. The SAA have a Revaluation 2026 project plan and this will require regular monitoring to ensure preparation work is on track to deliver a draft 2026 Valuation Roll on the 30th November 2025, with a tone (valuation) date of 1st April 2025.

There remains outstanding a considerable number of non-domestic appeals, lodged across Scotland because of the Covid 19 pandemic. These appeals must be disposed of by 31st December 2024. If these appeals are pursued, this could have a significant workload impact on Assessors' offices.

Work in respect of Council Tax will continue to ensure that statutory duties associated with maintaining the Valuation List are undertaken. Throughout 2024-25 work will be ongoing dealing with cases where the Local Taxation Chamber has scheduled hearings.

During 2024-25, the SAA will continue to engage with both the United Kingdom and Scottish Governments to fully implement electoral reforms associated with the Elections Act 2022. The ERO portal will be a key tool for EROs in administering the UK Parliamentary General election due to take place during 2024/25.



Appendix 1

Property types exempted from inclusion in valuation rolls

Agricultural land and buildings

ATM sites in rural areas

Dwellinghouses (These properties are subject to Council Tax)

Embassies, consulates and trade missions

Fish farms

Foreign military bases

Forestry and woodlands

Renewable microgeneration plant and machinery up to 50KW electricity/up to 45KW thermal

Offshore facilities

Certain subjects within public parks.
Subjects which are occupied by a person or body other than a local authority or the Crown or where persons may be required to pay for access to facilities on the subjects or for goods or services provided on it.



Appendix 2

Revaluation outcome by property type

Property type	No. of subjects 31 March 2023	Total RV 31 March 2023	No. of subjects 1 April 2023	Total RV 1 April 2023
Shops	54,600	£1,579,976,377	54,562	£1,448,922,078
Public Houses	3,535	£120,605,250	3,612	£120,852,075
Offices including banks	44,641	£1,010,732,294	44,747	£1,043,037,500
Hotels etc.	5,659	£287,360,345	5,450	£293,337,819
Industrial subjects including factories, warehouses & stores	57,465	£1,260,585,600	57,389	£1,386,233,292
Leisure, entertainment, caravans & holiday sites	27,410	£301,276,880	27,916	£351,161,162
Garages and filling stations	4,044	£72,205,160	4,037	£79,106,547
Cultural	1,285	£52,816,595	1,289	£55,178,544
Sporting subjects	14,624	£32,823,263	15,074	£44,155,743
Education and training	3,610	£565,586,075	3,607	£624,932,530
Public service subjects	9,353	£336,932,350	9,536	£366,322,153
Communications	385	£27,590,066	390	£31,450,700
Quarries & mines	657	£13,974,695	656	£17,158,225
Petrochemical	138	£115,970,020	138	£135,903,320
Religious	5,909	£57,636,840	5,911	£63,539,760
Health & medical	3,010	£225,694,605	3,014	£238,878,237
Other	17,508	£155,518,708	17,501	£166,474,799
Care facilities	3,149	£128,353,360	3,154	£137,447,569
Advertising	1,576	£10,996,785	1,578	£12,975,345
Undertakings	1,324	£946,433,762	1,338	£1,079,776,756
All properties	259,882	£7,303,069,030	260,899	£7,696,844,154

Appendix 3

Revaluation outcome by local authority area

Local Authority	No. of subjects 31 March 2023	Total RV 31 March 2023	No. of subjects 1 April 2023	Total RV 1 April 2023
Aberdeen City	9,976	£577,375,880	10,001	£484,211,817
Aberdeenshire	14,471	£301,019,374	14,537	£304,744,025
Angus	5,685	£78,960,170	5,725	£82,492,090
Argyll & Bute	9,875	£114,413,145	9,853	£137,034,133
Clackmannanshire	1,711	£42,022,135	1,723	£46,683,180
Dumfries & Galloway	10,763	£147,191,219	10,792	£158,964,173
Dundee City	6,302	£189,390,670	6,316	£193,241,271
East Ayrshire	4,769	£82,024,144	4,810	£89,575,861
East Dunbartonshire	2,429	£67,042,870	2,450	£73,669,905
East Lothian	3,801	£120,447,718	3,821	£140,188,707
East Renfrewshire	1,843	£41,192,953	1,867	£43,201,270
Edinburgh City	23,180	£933,283,517	23,239	£988,956,849
Eilean Siar	2,846	£27,126,910	2,858	£30,440,403
Falkirk*	5,335	£177,256,285	5,356	£197,007,885
Fife*	14,574	£407,061,393	14,685	£418,494,863
Glasgow City	28,188	£979,795,408	28,248	£1,032,395,869
Highland*	20,509	£386,720,166	20,681	£428,697,353
Inverclyde	2,419	£54,573,881	2,438	£56,777,389
Midlothian	3,072	£87,230,781	3,085	£91,986,510
Moray	5,737	£124,872,635	5,758	£145,897,760
North Ayrshire	5,432	£112,170,337	5,485	£121,188,100
North Lanarkshire	10,457	£287,942,105	10,503	£304,948,195
Orkney Islands	2,730	£29,010,575	2,655	£33,080,865
Perth & Kinross	10,155	£162,003,564	10,200	£172,627,768
Renfrewshire*	9,802	£287,244,845	9,834	£274,458,062
Scottish Borders	8,976	£103,862,015	9,017	£117,410,360
Shetland Islands	2,426	£56,351,075	2,380	£62,418,555
South Ayrshire	5,502	£114,509,635	5,559	£119,900,165
South Lanarkshire	11,002	£695,916,905	11,072	£808,815,034
Stirling	6,190	£123,656,445	6,186	£128,952,015
West Dunbartonsire	3,028	£185,702,330	3,051	£183,145,215
West Lothian	6,697	£205,697,945	6,714	£225,238,507
Scotland	259,882	7,303,069,030	260,899	£7,696,844,15

*denotes a local authority where the valuation roll includes a national utility assessment

Appendix 4

Valuation Roll on 1 April 2023 and 31 March 2024

Property Type	No. of subjects 1 April 2023	Total RV 1 April 2023	No. of subjects 31 March 2024	Total RV 31 March 2024
Shops	54,562	£1,448,922,078	54,827	£1,454,797,592
Public Houses	3,612	£120,852,075	3,597	£120,825,075
Offices including banks	44,747	£1,043,037,500	44,428	£1,031,637,575
Hotels etc.	5,450	£293,337,819	5,118	£294,896,101
Industrial subjects including factories, warehouses & stores	57,389	£1,386,233,292	60,528	£1,406,641,722
Leisure, entertainment, caravans & holiday sites	27,916	£351,161,162	26,923	£348,718,272
Garages and filling stations	4,037	£79,106,547	3,874	£77,939,577
Cultural	1,289	£55,178,544	1,356	£57,258,969
Sporting subjects	15,074	£44,155,743	15,189	£45,499,468
Education and training	3,607	£624,932,530	3,599	£634,569,485
Public service subjects	9,536	£366,322,153	9,344	£366,885,642
Communications (non formula)	390	£31,450,700	360	£28,445,500
Quarries & mines	656	£7,158,225	654	£17,172,460
Petrochemical	138	£135,903,320	138	£122,002,720
Religious	5,911	£63,539,760	5,848	£63,017,450
Health & medical	3,014	£238,878,237	2,999	£240,894,787
Other	17,501	£166,474,799	17,514	£192,939,489
Care facilities	3,154	£137,447,569	3,057	£135,984,799
Advertising	1,578	£12,975,345	1,385	£13,008,525
Undertakings	1,338	£1,079,776,756	1,336	£1,060,441,584
All properties	260,899	£7,696,844,154	262,074	£7,713,576,792

Appendix 5

Scottish Ratepayers Forum membership

Association of Convenience
Stores

UK Hospitality Scotland

Chemical Industries
Association

Confederation of British Industry

COSLA

Federation of Small Businesses

Forum of Private Businesses

Horticultural Trades Association

IRRV

Petrol Retailers Association

RICS

Scottish Chambers of Commerce

Scottish Council for
Development of Industry

Scottish Grocers Federation

Scottish Hospitality Group

Scottish Land & Estates

Scottish Licensed Trade
Association

Scottish Property
Federation

Scottish Retail Consortium

Scottish Renewables

Scottish Self Catering Association

Scottish Tourism Alliance

Scottish Water

Scotch Whisky Association

Solar Trade Association

UK Petroleum Industry
Association

Appendix 6

Scottish Rating Surveyors Forum membership

Avison Young

BNP Paribas

CBRE

Colliers International

FG Burnett

Gerald Eve

GL Hearn

IRRV

Jones Lang Lasalle

Knight Frank

Montagu Evans

Ryden

Savills

Scottish Water

Shepherd

Whitelaw Baikie Figs

WYM Rating



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