

A wide-angle photograph of a city skyline at sunset. The sky is filled with large, billowing clouds that are illuminated from below, creating a vibrant palette of orange, red, and pink. The city below is a dense collection of buildings, including several tall, modern skyscrapers and many older, multi-story structures. A prominent white Ferris wheel is visible on the left side of the skyline. The overall atmosphere is one of a dramatic and beautiful evening scene.

SCOTTISH ASSESSORS ASSOCIATION

**Annual Report
2019/20**

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FOREWORD

by Alastair Kirkwood, SAA President

The SAA is a voluntary body drawing together all Assessors (and Electoral Registration officers) for the purposes of sharing knowledge and facilitating partnership working in the fields of valuation for non-domestic rating council tax, and electoral registration. Through the contribution of its members SAA offers one of the best examples of partnership working within local government in Scotland.

SAA members are responsible for the valuation for rating of more than a quarter of a million non-domestic properties, the allocation to council tax bands of the 2.6 million dwellings and the compilation of the electoral registers that enable some 4.11 million citizens to participate in elections that range from local community councils to national parliamentary elections and referenda.

Whilst delivering our specialised valuation and registration services across all 32 local authorities and working closely with taxpayers and electors, our expertise and knowledge is drawn upon at local, national and international levels. This sees us working with both the UK and Scottish governments, professional bodies such as the RICS, IRRV and AEA, the Electoral Commission and Electoral Management Board for Scotland, the Scottish Ratepayers' Forum and Scottish Rating Surveyors' Forum, Scottish Business Rating Group, COSLA, and sister bodies that operate across the UK and Ireland.

Valuation work carried out by SAA members enabled an income of £2.9B in non-domestic rates, £2.4B in council tax; a total income of circa £5.3B, which compares to £11.7B of income tax and £0.6B of Land and Building Transaction Tax. In addition, our rateable values and council tax bands were used as the basis to raise around £1B in water, sewerage and drainage revenues.

Our business-as-usual statutory tasks of maintaining the valuation rolls of non-domestic properties, the valuation lists of dwellings and the electoral registers have been performed as planned throughout the year. The last 12 months has seen particular priority given to resolving as many of the non-domestic rating appeals that were made following the 2017 Revaluation as possible.

Over the last year we have been working closely with other stakeholders in implementing the Scottish Government's non-domestic rates reforms. These reforms were enacted into law towards the end of the financial year in the Non-Domestic Rates (Scotland) Act 2020.

Reform is also underway on the electoral front and we have been closely involved in work at a UK and Scottish level to make the electoral registration system more effective, whilst seeking to introduce efficiencies that will ultimately drive down costs.

There were no anticipated all Scotland elections in 2019/20. However, due to the timing of the Brexit process, it was necessary to hold a European Parliament Election on 23 May 2019. There was also an unscheduled UK Parliament Election held on 12 December 2019. Although the timing and unexpected nature of these elections proved challenging, these elections went smoothly with around 4 M electors being registered to vote.

Unfortunately the 2019/20 financial year came to a close with the very serious development of the Covid-19 global pandemic. The pandemic took a firm hold in the UK during March of 2020 and this culminated in the Prime Minister's statement on 23 March 2020 highlighting the extent of the risk to public health. That statement was closely followed with legislation enacted in both the UK Parliament and the Scottish Parliament requiring many businesses premises to close and members of the public to remain at home, other than for limited amounts of exercise and other necessary functions.

At this stage the pandemic is clearly a developing situation, but it has already had significant impacts for mortality and the general health of both people and businesses throughout the country. Extensive support schemes have been put in place by Government including, amongst other things, rates relief, grant assistance and furlough support. Notwithstanding, the impact on the nation is considerable.

In terms of non-domestic rates the Covid-19 pandemic has led to some 45,000 appeals being lodged against the rateable values of non-domestic properties on the basis of a material change of circumstances. Whilst this will no doubt represent a major challenge for everyone involved in non-domestic rating in the coming year, I am confident that the SAA will rise to meet this challenge.

I would wish to place on record my thanks to all members of the SAA and their staff who have worked so hard to deliver these services during the course of the year.

Alastair Kirkwood
President

OUTLINE

This report reviews the function and role of the Association along with a more detailed view of the work of assessors and electoral registration officers that make up the membership of the SAA.

This is followed by an overview of our activities and reflection on the last 12 months in terms of our engagement with stakeholders and our contribution to the Scottish fiscal and democratic framework during this period of reform across both the registration and NDR assessment areas of practice.



FUNCTION AND ROLE OF THE SAA

The SAA is a voluntary non-statutory body, independent of local and central government. The SAA's function is to share knowledge and encourage partnership working to enable its members to deliver effective and consistent services.

The SAA serves as a representative and coordinating body for the 14 assessors that provide property value assessments for non-domestic rates (NDR) and council tax across the 32 local authorities in Scotland. It also represents, through its dedicated Electoral Registration Committee, the 15 electoral registration officers (EROs) that compile the electoral registers that are used for all elections that take place in Scotland.

The SAA presents a national outlook and approach for the delivery of local valuation and registration services.



MEMBERSHIP OF THE SAA

All 14 assessors appointed by their respective local valuation authorities are members of the SAA, along with their senior staff. Four assessors are appointed by single valuation authorities (Dumfries & Galloway, Fife, Glasgow and Scottish Borders) with the remaining ten appointed by valuation joint boards that comprise between two and four adjacent local authorities.

Since 1856 Assessors have 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 of political influence for delivery of their statutory duties for which they bear personal responsibility; the valuation of non-domestic properties for NDR purposes, the allocation of dwellings to council tax bands and the maintenance of the electoral registers of everyone who is entitled to vote in elections.

ASSESSOR	AUTHORITY	COUNCIL AREAS
Helen McPhee	Ayrshire Valuation Joint Board	East Ayrshire North Ayrshire South Ayrshire
Pete Wildman	Central Scotland Valuation Joint Board	Clackmannanshire Falkirk Stirling
James Doig	Dumfries & Galloway	Dumfries & Galloway
David C Thomson	Dunbartonshire and Argyll & Bute Valuation Joint Board	Argyll & Bute East Dunbartonshire West Dunbartonshire
Heather Honeyman	Fife	Fife
Hugh Munro	Glasgow City	Glasgow
Ian H Milton	Grampian Valuation Joint Board	Aberdeen Aberdeenshire Moray
William Gillies	Highland and Western Isles Valuation Joint Board	Eilean Siar Highland
Gary Bennett	Lanarkshire Valuation Joint Board	North Lanarkshire South Lanarkshire
Graeme Strachan	Lothian Valuation Joint Board	East Lothian Edinburgh Midlothian West Lothian
Dennis M Stevenson	Orkney & Shetland Valuation Joint Board	Orkney Islands Shetland Islands
Kate Crawford	Renfrewshire Valuation Joint Board	East Renfrewshire Inverclyde Renfrewshire
Brian Rout	Scottish Borders	Scottish Borders
Alastair Kirkwood	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 holders 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 the President, Vice President, Secretary and Past President. Details of the current Executive Committee members are set out below.

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 full governance audit and regulatory regimes of those authorities. The SAA is an extremely lean voluntary body, it is not a national public authority and only holds nominal funds that are provided by means of a personal subscription levied on members.

The SAA has specialised subject-specific property valuation committees that meet as required to provide recommendations and solutions to the challenges that lie within each subject area. 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 that deals with issues such as data protection, freedom of information and records management; and a website committee that manages the development and maintenance of the jointly operated SAA website.

Property valuation is a highly specialised activity and the SAA has a number of dedicated teams tasked with analysing market evidence and producing recommendations that all assessors may adopt at each revaluation. The recommendations are published online in the form of valuation practice notes and are available at www.saa.gov.uk

2019/20 EXECUTIVE COMMITTEE

PRESIDENT:	Alastair Kirkwood
VICE PRESIDENT:	Gary Bennett
SECRETARY:	Pete Wildman
PAST PRESIDENT:	Ian H Milton



SAA ONLINE

The SAA has pioneered online shared services in the public sector with its award-winning website:

www.saa.gov.uk

This website provides a look-up service for the council tax band or rateable value for the 2.9M addresses in Scotland. For the 256,877 non-domestic properties the appeal status is also provided and for over 145,000 of these non-domestic properties the valuation details are available online too.

The website also provides information on current valuation and electoral matters and useful links to enable citizens to register to vote, contact their local assessor and ERO, look up appeal decisions, access information on rates and reliefs published by the Scottish Government.

During 2019/20 assessors have collectively invested to update the functionality of the website that comprises a public open access website and restricted access shared work area.

An upgrade of database and content management software upgrades were completed during the year and this will provide future benefits in terms of increased resilience and improved ease of use.

A GIS mapping interface has been provided allowing users to view the vast majority of non-domestic rating assessments in map format. Work has also continued throughout the year preparing the website to facilitate changes required by the Scottish Government's non-domestic rates reforms, including work to facilities for lodging returns of information and to extend the number of properties for which valuation details are available on-line.



2019/20

NON-DOMESTIC PROPERTY ASSESSMENT

With the exception of properties that are exempt, all non-domestic properties have a rateable value that broadly equates to the rental value of the property, fixed according to certain statutory requirements. These rateable values are published in documents known as valuation rolls that are provided to each local council. Through the SAA website these local valuations roll are all made readily accessible to the public at a single location at www.saa.gov.uk

As at 31 March 2020 there were 256,877 entries for non-domestic properties in the valuation rolls in Scotland, with a corresponding total rateable value of £7.38B. Appendix 2 provides the distribution of rateable value across the different property sectors as at 1 April 2019 and again at 31 March 2020.

The purpose of the rateable values shown in the valuation roll is to distribute the overall burden of some £2.9B of non-domestic rates taxation across the various sectors and occupiers of non-domestic properties in Scotland.

The rateable values shown in the valuation roll are refreshed periodically during a general revaluation. The last general revaluation took place in 2017.

It is an essential feature of non-domestic rating that proprietors, tenants and occupiers are entitled to appeal against their rateable value. Following the 2017 revaluation some 73,891 properties had revaluation appeals lodged against the assessed rateable value.

The responsibility for scheduling disposal of these appeals lies with independent committees known as Local Valuation Appeal Committees (VACs). These committees comprise volunteer members who are advised by a secretary, who is normally a qualified solicitor. Assessors work closely with secretaries, committees and appellants to facilitate resolution and disposal of appeals as quickly as possible.

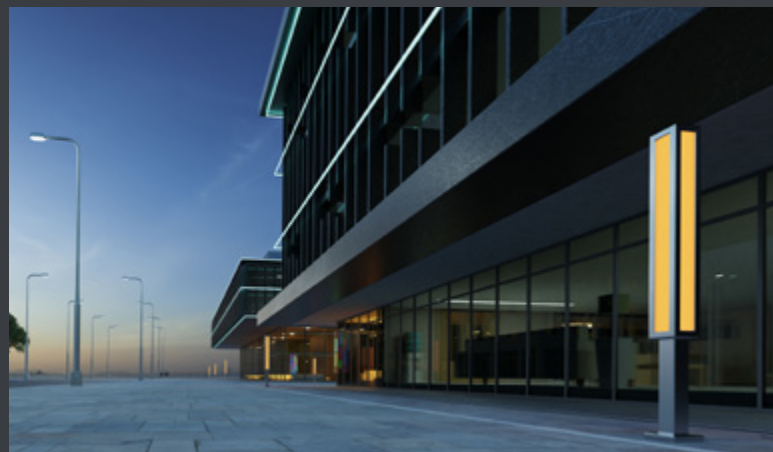
Priority has been given throughout the 19/20 year to resolving as many appeals as possible, in order to bring certainty of rates liabilities to as many stakeholders as possible, including both ratepayers who contribute in terms of the NDR tax burden, and local government which relies upon NDR income to fund provision

of valuable public services. As at 31 March 2020 62,204 properties had had their revaluation appeals resolved, which represents 84% of the total number of properties for which appeals were made in respect of the 2017 revaluation.

In addition to appeals being made against rateable values at a general revaluation, owners and occupiers of non-domestic properties may also appeal any new or amended rateable values, and may also appeal where they think that circumstances have changed that should reduce a rateable value. These appeals are known as running roll appeals rather than revaluation appeals.

At the start of the year there were circa 10,000 running roll appeals with local valuation appeal committees. During the year however approximately 45,000 additional appeals were lodged on the basis of a material change of circumstances related to the Covid-19 pandemic. This will no doubt represent a significant challenge going forward.

Apart from facilitating the resolution and disposal of revaluation appeals, assessors have been extremely active in keeping their valuation rolls up to date to ensure that demolitions, extensions, other alterations to properties and new properties are given an accurate rateable value. This has resulted in 17,881 alterations to valuation rolls.



SAA AND NDR REFORM

Following its decision to largely accept the recommendations of the Barclay Review, the Scottish Government has taken steps to implement reforms to the system of non-domestic rating in Scotland.

The SAA has played an important role in this by responding to Scottish Government consultations, providing evidence to the Scottish Parliament's Local Government and Communities Committee, and contributing to the Government's Barclay Implementation Advisory Group.

The shape of the reforms has developed over the course of the year, culminating in the Non-Domestic Rates (Scotland) Act that received Royal Assent in March 2020. The Act implements a number of significant changes to the non-domestic rates system and these will come into effect at various stages leading up to the next general revaluation.

AMONG OTHER THINGS THE CHANGES INCLUDE:

- ▶ A requirement that general revaluations should take place every third year (formerly legislation required a revaluation to take place every 5 years).
- ▶ The inclusion of markers in the valuation roll to identify new or improved properties that may be entitled to business growth accelerator relief.
- ▶ The inclusion in the valuation roll of certain subjects located within parks which are not in the occupation of the local authority, crown or government department or for which a charge may be levied for access to facilities or goods and services.
- ▶ A requirement that Assessors publish draft rateable values in advance of a general revaluation.
- ▶ The implementation of a new two stage appeals process incorporating a proposal made to the assessor in the first instance followed, where no agreement can be reached, with an appeal to the local Valuation Appeal Committee.
- ▶ A change to the definition of "material change of circumstances".
- ▶ A change to the information gathering powers of assessors, including provisions for civil penalties for non-return of information.

The SAA has reacted positively to the impending changes. Heather Honeyman, Assessor for Fife, is the SAA's Project Manager for the implementation of the reforms ahead of the next Revaluation and Bill Gillies, Assessor for Highland and the Western Isles is the Senior Responsible Officer for the development of the SAA website. Together they have played a major role in developing the SAA's strategic approach to delivery of the reforms.

In conjunction with liaising with Government, the SAA has engaged positively with other stakeholders, such as professional bodies, ratepayers and their representatives. The SAA's consultation framework, which was re-launched following the publication of the Barclay Review Group's recommendations in 2017, has played an important part in the reform agenda too, with the SAA's Scottish Ratepayers and Scottish Rating Surveyors Forums both meeting as required. Membership of both fora has increased in the last 12 months reflecting the benefits that they offer in terms of providing an opportunity for stakeholders across the spectrum of industry bodies, including rating advisers, government policy officials, assessors, local authority finance and water industry representatives to meet and discuss matters of common interest.

Beyond the formal consultation framework the SAA co-chairs a harmonisation steering committee that seeks to share ideas and expertise, and harmonise practice in the development and delivery of rating systems across the jurisdictions of the UK and Ireland. This steering committee provides valuable insight and opportunities for joint working and sharing of good practice as each UK jurisdiction moves to more frequent revaluations, albeit on their own individual timelines. The SAA also works with COSLA, the Royal Institution of Chartered Surveyors, the Institute of Revenues Rating and Valuation and groups such as the Scottish Business Ratepayers Group to promote and develop a wider appreciation of issues around property assessment for taxation purposes and the challenge of NDR reforms.



2019/20

DOMESTIC PROPERTY ASSESSMENT

All domestic properties in Scotland are allocated to a council tax band. Assessors are responsible for maintaining the council tax valuation lists that show each dwelling and its corresponding band up to date. The council tax bands are used by local authorities to collect £2.95B of council tax and water charges.

The 2,650,232 dwellings in Scotland are distributed across the 8 council tax bands as shown in Table 1. The bands are all based on the assessor's estimate of what the dwelling would have been worth in 1991. Unlike non-domestic properties, there is currently no regular revaluation of domestic properties.

TABLE 1:
ALLOCATION OF DWELLINGS BETWEEN COUNCIL TAX BANDS IN SCOTLAND, 31 MARCH 2020

BAND	1991 VALUE RANGE	NUMBER OF DWELLINGS
A	£0 - £27,000	549,380
B	£27,001 - £35,000	603,444
C	£35,001 - £45,000	426,981
D	£45,001 - £58,000	359,105
E	£58,001 - £80,000	356,934
F	£80,001 - £106,000	207,675
G	£106,001 - £212,000	132,473
H	>£212,000	14,240
TOTAL NUMBER OF DWELLINGS		2,650,232

*The above totals exclude garage and domestic storage premises that are also assessed.
Assessors added 27,901 new dwellings to valuation lists during 2019/20*

2019/20

ELECTORAL REGISTRATION

The SAA Electoral Registration Committee, which comprises all fifteen Scottish Electoral Registration Officers and their senior staff, met on a regular basis during 2019/20. The Committee has worked to ensure consistency of approach to Electoral Registration across Scotland and shared good practice.

The Committee has continued to work with partner organisations, such as the Electoral Management Board for Scotland (EMB), Scottish Government (SG), The Electoral Commission (EC), Cabinet Office (CO) and the Association of Electoral Administrators.

THE SAA WAS REPRESENTED ON THE FOLLOWING:

- ▶ EMB
- ▶ Cabinet Office's Elections and Registration Board
- ▶ Registration Reform Board
- ▶ Policy Working Group
- ▶ Implementation Working Group
- ▶ Accessibility Working Group

WE WERE ALSO ACTIVE PARTICIPANTS IN THE FOLLOWING:

- ▶ Electoral Commissions' Elections Co-ordination and Advisory Board
- ▶ The Elections, Registration and Referendum Working Group
- ▶ The Scottish Parliament's Political Parties Panel

The SAA met regularly with the Scottish Government's Elections Team as they developed policy in respect of items such as the extension of franchise, prisoner voting, accessibility and electoral reform.



OUTCOMES

There were no anticipated all Scotland elections in 2019/20. However due to the timings of the Brexit process, it was necessary to hold a European Parliament Election on 23 May 2019. This involved EROs across Scotland writing at short notice to every registered European elector asking them if they wished to register to vote in the UK for the election. The final electorate figures for the European Election in Scotland was 3,953,289 of whom 687,932 were registered for a postal vote.

There was also an unscheduled UK Parliament General Election held on 12 December 2019. The timing of the election proved challenging in terms of the annual publication of the register with the majority of Scottish EROs publishing their registers in November 2019. The election went smoothly and there were 4,053,140 electors registered to vote in the election.

The SAA delivered radio and social media advertising to highlight the annual canvass during the summer of 2019. The Committee also took time to review the outcome of the canvass.

The new Registers published on 1 December 2019 contained 3.99M parliamentary electors and 4.17M local government electors, this represented an increase of 1.6% and 1.5% respectively. The publication of the new Registers in December captures the Scottish electorate at a particular point in time. However registration is a year round activity and the Registers across Scotland were updated on a monthly basis, in accordance with the law, between January and November. EROs in Scotland proactively invited potential new electors to register to vote and followed up any non-responses. The SAA is pleased to note that all Scottish EROs met the Performance Standards set by the Electoral Commission.

The SAA are working with the Cabinet Office and the Scottish Government to improve accessibility to electoral registration services.

LOOKING AHEAD

The SAA is delighted to be working with both governments to deliver canvass reform and will work to ensure that Scottish EROs are ready to implement the reforms and to take part in any necessary testing. The proposed model is designed to be a more streamlined process that offers greater flexibility to EROs to adapt canvass delivery in a way that focuses resources where they are most needed.

Electoral Registration continues to evolve and move forward, and the SAA welcomes reform that improves electoral registration and puts the interest of the electors first, including consideration of a “live” register rather than one that is updated on a monthly basis, as well as being able to make absent voting applications online.

We look forward to working with Scottish Government as it implements its electoral reform programme, including the enfranchisement of prisoners and foreign nationals.





GOING FORWARD

Going forward the work of members of the SAA in relation to non-domestic rates will be primarily focussed on three major priorities; the resolution of appeals, the delivery of the non-domestic rates reforms and preparing for the next revaluation. Each of these three priorities will be important to stakeholders and the success of the reforms contained within the Non-domestic Rates (Scotland) Act 2020.

A number of the non-domestic rates reforms have still to be fully developed through secondary legislation. In that context engagement will continue with stakeholders to develop a framework that will support assessor's information gathering powers through an effective appeals process in relation to civil penalties. Engagement will continue to develop an effective two stage non-domestic rates appeals procedure that will best serve ratepayer's interests by ensuring resolution of proposals at the first stage of the process, with minimal numbers of appeals requiring to be referred to the Valuation Appeal Committee for hearing. Engagement will also continue to finalise the administrative arrangements for the effective preparation and publication of a general revaluation on a three yearly cycle.

The SAA is also focussed on engaging with both the UK Government and the Scottish Government to deliver canvass reform for electoral registers and will work to ensure that Scottish EROs are ready to implement the reforms. These reforms, which are scheduled to come into effect in time for the 2020 annual canvass, are designed to be a more streamlined process that offers greater flexibility to EROs to adapt canvass delivery in a way that focuses resources where they are most needed.

The landscape of electoral registration continues to evolve and to move forward and the SAA welcomes all reform that improves electoral registration and puts the interest of the electors first. Proposals currently under consideration include, amongst other things; the extension of the franchise for Local Government and Scottish Parliament elections to include both foreign nationals resident in Scotland and convicted prisoners serving short-term prison sentences, along with the provision of lifetime voting rights to UK citizens who are resident overseas. The SAA looks forward to working with both the UK Government and the Scottish Government as they develop their electoral reform programmes.

continued —————>



GOING FORWARD

CONTD.

The non-domestic rates reform agenda and the electoral registration reform agenda are very significant areas of service reform that will impact significantly on two of SAA members' three service areas. The development and introduction of these reforms must be carefully managed within a larger framework of service delivery. That framework must provide for the continuous business of maintaining accurate domestic and non-domestic property value assessments, and delivering electoral registration services that ensure that the foundations of the democratic process, complete and accurate electoral registers, are available whenever required.

The SAA will ensure that a consistent, robust and efficient approach to the implementation of these reforms in a dynamic and highly visible environment.

The work of the SAA and its members over the last year has placed assessors in a good position to effectively to deliver these outcomes. However, it is important at this stage to recognise the difficult situation that the country currently finds itself in as a result

of the Covid-19 pandemic. The influx on non-domestic rating appeals arising from the pandemic, and the ongoing lock-down situation are very significant developments. The effective resolution of appeals in particular will depend upon how successful the steps to counter the spread of the pandemic are and how quickly the country is able to return to normality.

The SAA has demonstrated over many years that it provides a forum and structure through which Assessors and Electoral Registration Officers can combine to develop and enhance service delivery through effective and efficient collaborative working. I look forward to working with my colleagues to respond to the challenges and to deliver these service improvements over the coming years.

APPENDIX 1: PROPERTY TYPES EXEMPTED FROM INCLUSION INTO VALUATION ROLLS

Agricultural land and buildings

ATM sites in rural areas

Dwellings
(these are subject to council tax)

Embassies, consulates and
trade missions

Fish farms

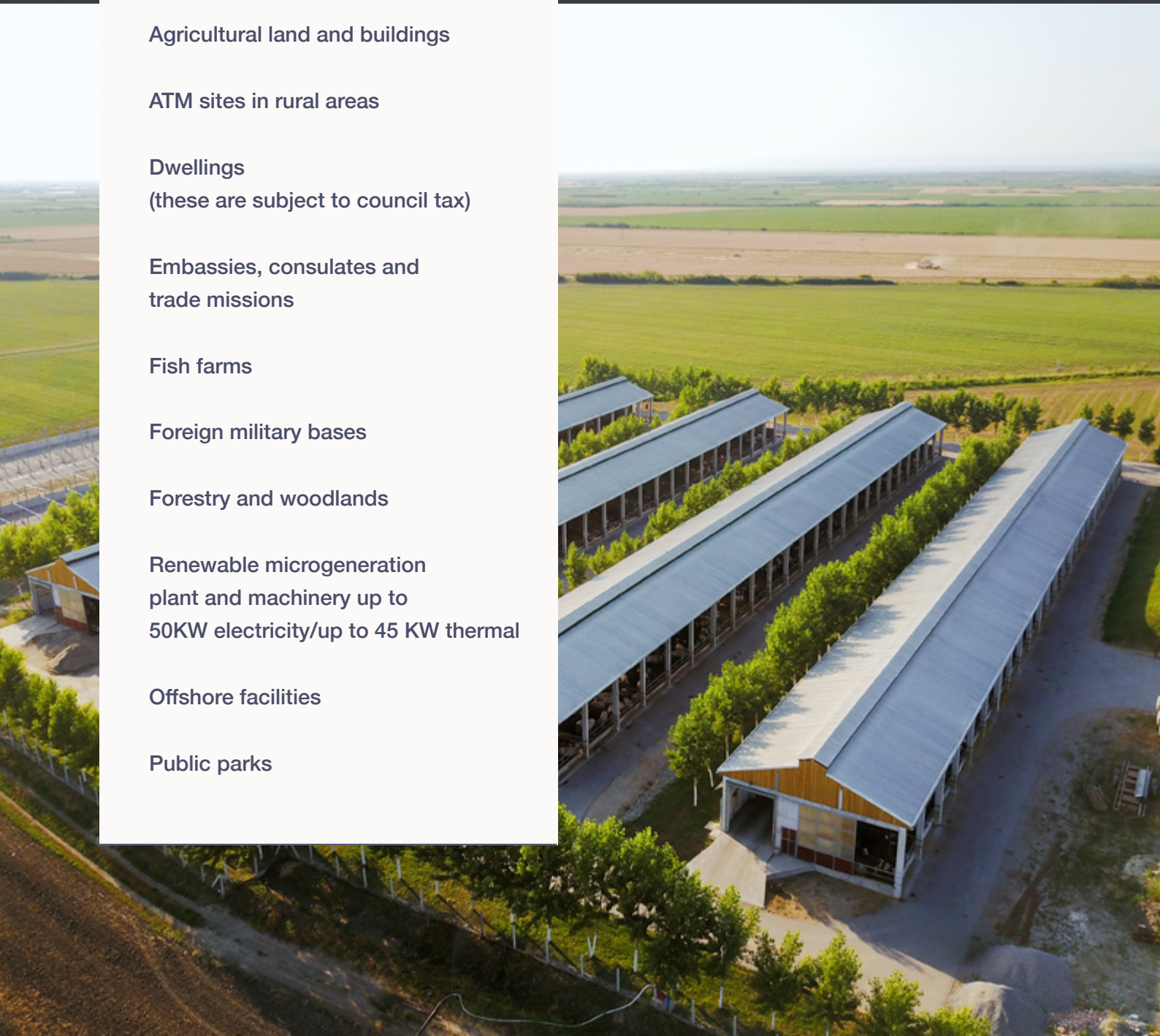
Foreign military bases

Forestry and woodlands

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

Offshore facilities

Public parks



APPENDIX 2: VALUATION ROLL ON 1 APRIL 2019 AND 31 MARCH 2020

PROPERTY TYPE	NO. OF SUBJECTS 1 APRIL 2019	TOTAL RV 1 APRIL 2019	NO. OF SUBJECTS 31 MARCH 2020	TOTAL RV 31 MARCH 2020
Shops	53,844	£1,610,167,671	53,957	£1,577,144,442
Public Houses	3,623	£127,349,900	3,593	£122,195,950
Offices including banks	45,225	£1,069,172,609	45,414	£1,044,462,374
Hotels etc.	5,912	£291,322,673	6,067	£287,023,248
Industrial subjects including factories, warehouses & stores	53,896	£1,281,335,654	54,785	£1,281,038,004
Leisure, entertainment, caravans & holiday sites	24,484	£290,176,535	25,671	£297,995,990
Garages and filling stations	4,199	£75,152,670	4,173	£73,990,920
Cultural	1,423	£58,097,730	1,417	£58,473,080
Sporting subjects	15,120	£36,549,832	14,915	£35,509,637
Education and training	3,683	£579,238,425	3,636	£568,562,728
Public service subjects	9,948	£357,920,985	9,811	£355,298,780
Communications (non formula)	359	£24,860,575	351	£25,128,975
Quarries & mines	660	£16,872,779	667	£16,701,988
Petrochemical	140	£121,807,605	138	£120,759,480
Religious	6,067	£56,728,560	6,042	£56,894,595
Health & medical	3,212	£236,313,250	3,208	£232,992,100
Other	16,982	£146,820,893	17,053	£145,740,998
Care facilities	2,953	£121,158,305	2,955	£121,798,835
Advertising	1,802	£10,372,445	1,775	£10,669,170
Undertakings	1,211	£950,753,123	1,249	£954,059,326
ALL PROPERTIES	254,743	£7,462,172,219	256,877	£7,386,440,620

APPENDIX 3: SCOTTISH RATEPAYERS FORUM MEMBERSHIP

British Hospitality Association	RICS	Scottish Renewables
Chemical Industries Association	Scottish Chambers of Commerce	Scottish Self Catering Association
Confederation of British Industry	Scottish Council for Development of Industry	Scottish Tourism Alliance
COSLA	Scottish Grocers Association	Scottish Valuation Appeal Committees
Federation of Small Businesses	Scottish Land & Estates	Scottish Water
Forum of Private Businesses	Scottish Licensed Trade Association	Scottish Whisky Association
IRRV	Scottish Property Federation	UK Petroleum Industry Association
Petrol Retailers Association	Scottish Retail Consortium	

APPENDIX 4: SCOTTISH RATING SURVEYORS FORUM MEMBERSHIP

Avison Young

GL Hearn

Savills

BNP Paribas

Jones Lang LaSalle

Shepherd

Colliers International

Knight Frank

Whitelaw Baikie

FG Burnett

Montagu Evans

WYM Rating

Gerald Eve

Ryden