



Annual Report 2020/21

Scottish
Assessors
Association

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Foreword

by Alastair Kirkwood,
SAA President

The Scottish Assessors' Association (SAA) is a voluntary body which draws together all Assessors and Electoral Registration Officers across Scotland. It's core purpose is to share knowledge and encourage partnership working in the fields of valuation for non-domestic rating, council tax and electoral registration. In that respect it is one of the best examples of partnership working within local government in Scotland.

An important function of the SAA is to act as a consultative and advisory body at both local and national levels. This involves 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.

SAA members are responsible for the valuation for rating of almost 260,000 non-domestic properties and the allocation of council tax bands to some 2.66 million dwellings. The valuation work carried out during the year has enabled the collection of circa £2B in non-domestic rates and circa £2.5B in council tax; a total of circa £4.5B of revenue for local authorities. In addition, our rateable values and council tax bands are used as the basis to raise around £1B in water, sewerage and drainage revenues. As Electoral Registration Officers we are responsible for the compilation of electoral registers that enable some 4 million

citizens to participate in elections ranging from local community councils to national parliamentary elections and referenda. Our statutory tasks of maintaining the valuation rolls of non-domestic properties, and the valuation lists of dwellings and electoral registers have been maintained throughout the year, notwithstanding the very difficult circumstances of the Covid-19 pandemic. This was only made possible through taking steps to rapidly develop home working arrangements.

In the early part of the year, significant resources were diverted towards assisting local authorities with the provision of Covid-19 related grants to the occupiers of subjects in the valuation roll. However, the impact of Covid-19 was most noticeable in relation to non-domestic rates appeals. In addition to the 45,000 appeals that were lodged in the closing weeks of 2019/20, a further 37,000 appeals related to Covid-19 were lodged during the course of the current year resulting in around 82,000 additional appeals overall. The various restrictions in place have made it very difficult for Valuation Appeal Committees to hear many appeals and together this presents a very substantial challenge to the appeals process. The Scottish Government has therefore taken action to extend appeal disposal deadlines and the SAA looks forward to liaising further with Government whilst the overall position is considered.

Over the last year the SAA has also been working closely with other stakeholders in implementing the Scottish Government's non-domestic rates reforms. The overarching framework of these reforms

was enacted in the Non-Domestic Rates (Scotland) Act 2020 although much of the detailed secondary legislation has yet to be produced. In its advisory capacity, the SAA has been actively engaged with the Scottish Government and others as the detailed provisions are being developed.

Reform is also underway on the electoral registration front and we have been closely involved in work at a UK and Scottish level to make the electoral registration system more effective. The SAA has also been actively engaged with the Scottish Government to enable, amongst other things, provisions to be brought forward to allow foreign nationals and certain prisoners to register to vote. The Scottish Parliamentary Election, which took place on 6 May 2020, was managed in difficult circumstances arising from the Covid-19 pandemic. However with additional resources and an amended timetable being introduced by the Scottish Government, and with careful preparation and planning by Electoral Registration Officers, the election passed, in electoral registration terms, without any adverse impact.

This second and final year of my Presidency has been a challenging one. I would wish to express my thanks to all members of the SAA and their staff who have worked so hard to overcome these challenges and to continue to deliver the services upon which ratepayers, council tax payers and electors across the country rely. I have no doubt that as we recover from the pandemic further challenges will arise but I am confident that the SAA will rise to meet these in the years ahead.

Outline

This report reviews the function and role of the Association along with a more de-tailed 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.

Assessors provide Electoral Registration services in all Council areas except Dundee and Fife. The ERO for Dundee City Council is Roger Mennie. The ERO for Fife Council is Morag Fergusson.

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
Gary Elliot	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

2020/21 EXECUTIVE COMMITTEE

PRESIDENT:

Alastair Kirkwood

VICE PRESIDENT:

Gary Bennett

SECRETARY:

Pete Wildman

PAST PRESIDENT:

Ian H Milton

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 alongside.

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

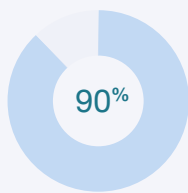


SAA online

www.saa.gov.uk

2.9M

ADDRESSES FOR LOOK-UP



ACCESS MAPABLE
VALUATION ROLL SUBJECT

154,000

NON-DOMESTIC PROPERTY
VALUATION DETAILS AVAILABLE

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 259,020 non-domestic properties the appeal status is also provided and for over 154,000 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 and access information on rates and reliefs published by the Scottish Government.

During 2020/21 assessors have collectively invested to update the functionality of the website that comprises a public open access website and restricted access shared work area.

A GIS mapping interface has been firmly embedded within the SAA website allowing users to spatially view and access some 90% of all mapable Valuation Roll subjects.

The facilities for ratepayers to supply rental information on-line via the SAA website have been upgraded to improve the functionality and user journey.

Development has taken place include new markers on the website that indicate those properties which are likely to be entitled to benefit from the Scottish Government's Business Growth Accelerator Relief.

Work has also continued throughout the year preparing the website to facilitate changes required by the Scottish Government's non-domestic rates reforms. This includes work to extend the number of properties for which valuation details are available on-line and work to display lists of rented properties that were used to inform the valuation rate / m2 of subjects valued on the comparable method of valuation.

2020/21

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 2021 there were 259,020 entries for non-domestic properties in the valuation rolls in Scotland, with a corresponding total rateable value of £7.325B. Appendix 2 provides the distribution of rateable value across the different property sectors as at 1 April 2020 and again at 31 March 2021.

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.

Throughout the 20/21 year work has continued to resolve as many outstanding revaluation 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 2021 68,343 properties had had their revaluation appeals resolved, which represents 92% 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.

Immediately prior to the start of the year there were circa 47,700 running roll appeals lodged on the basis of a material change of circumstances related to the Covid-19 pandemic. During the year however approximately 44,600 additional appeals were lodged on the same basis. 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 Non-Domestic Rates (Scotland) Act 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.

continued →

The SAA has continued to work positively with the Scottish Government and stakeholders to consider the detailed application of the reforms that will be enacted through secondary legislation. Heather Honeyman, Assessor for Fife, as the SAA's Project Manager for the implementation of the reforms and Bill Gillies, Assessor for Highland and the Western Isles as the Senior Responsible Officer for the development of the SAA website continue to play 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. These fora offer a unique 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.



2020/21

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

The 2,666,193 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 2021

BAND	1991 VALUE RANGE	NUMBER OF DWELLINGS
A	£0 - £27,000	549,577
B	£27,001 - £35,000	604,763
C	£35,001 - £45,000	429,792
D	£45,001 - £58,000	362,351
E	£58,001 - £80,000	360,456
F	£80,001 - £106,000	210,709
G	£106,001 - £212,000	134,217
H	>£212,000	14,328

Total number of dwellings	2,666,193
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The above totals exclude garage and domestic storage premises that are also assessed. Assessors added 19,074 new dwellings to valuation lists during 2020/21



2020/21

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 2020/21. The year has proved to be a very challenging one with the Covid-19 pandemic affecting the operation of all Electoral Registration Offices across Scotland. All offices have moved to home working to deliver electoral registration services and the Committee itself has met virtually throughout the year. This allowed EROs to share their approaches to revised working as a result of the pandemic to ensure continuity of service.

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
- Elections and Registration Project Board
- Canvass Reform 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 to ensure that legislative changes in respect of items such as the extension of franchise, prisoner voting, accessibility and electoral reform were firmly embedded within electoral procedures.

The SAA worked closely with both the UK and Scottish Governments along with the Electoral Commission to ensure continuity of work during the pandemic and in particular the delivery of the annual canvass in summer 2020.

OUTCOMES

There were no anticipated all Scotland elections in 2020/21. However there were a number of local by-elections held, many had been delayed until the autumn due to the pandemic. There was also a significant amount of work put into the planning and preparation for the May 2021 Scottish Parliamentary Election.

The SAA worked closely with the Scottish Government, the Electoral Management Board for Scotland and the Electoral Commission to prepare for the first all Scotland election during the pandemic. The Scottish General Election (Coronavirus) Act 2021, which received Royal Assent at the end of January 2021, set out a variety of measures to assist with the delivery of the election during the pandemic. The main measure affecting Electoral Registration Officers was the bringing forward of the deadline for applying for a postal vote.

Electoral Commission research had indicated that there was likely to be a significant increase in people voting by post. With additional funding provided by the Scottish Government, Scottish EROs organised extra staffing resource, a Household Notification Letter that was issued during February 2021 and a TV advertising campaign aimed at promoting awareness of the deadline for applying for a postal vote.

The canvass in 2020 began slightly later than usual as the changes in the local government franchise came into effect in August 2020. The canvass communications included a leaflet alerting households to the change in franchise to include all foreign nationals. The 2020 canvass was the first canvass under the new canvass reform legislation. The canvass went smoothly but in most areas it was not possible to carry out house to house enquiries due to the pandemic. In addition, any eligible prisoners were invited to register to vote. Scottish EROs already invite any eligible school pupils who aren't registered to register to vote.

The new Registers published on 1 December 2020 contained 4.01M parliamentary electors and 4.21M local government electors, this represented an increase of 0.6% and 1.0% respectively on the previous year. 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.

LOOKING AHEAD

The UK Government has indicated a significant programme of electoral reform, including Voter ID and votes for life for overseas electors, and the SAA looks forward to working with Cabinet Office as they develop these policies.

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.



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 assessors' 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 ratepayers' 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 fully implement electoral reforms. These reforms, 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.

The SAA looks forward to working with both the UK Government and the Scottish Government as they develop their electoral reform programmes. In particular, the UK Government's proposals to require voters to produce photographic identification when voting, and for votes for life for overseas electors, will require careful planning.

The SAA looks forward to working with the Cabinet Office as they develop these policies.

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 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 deluge of non-domestic rating appeals arising from the pandemic, and the ongoing restrictions 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 in 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

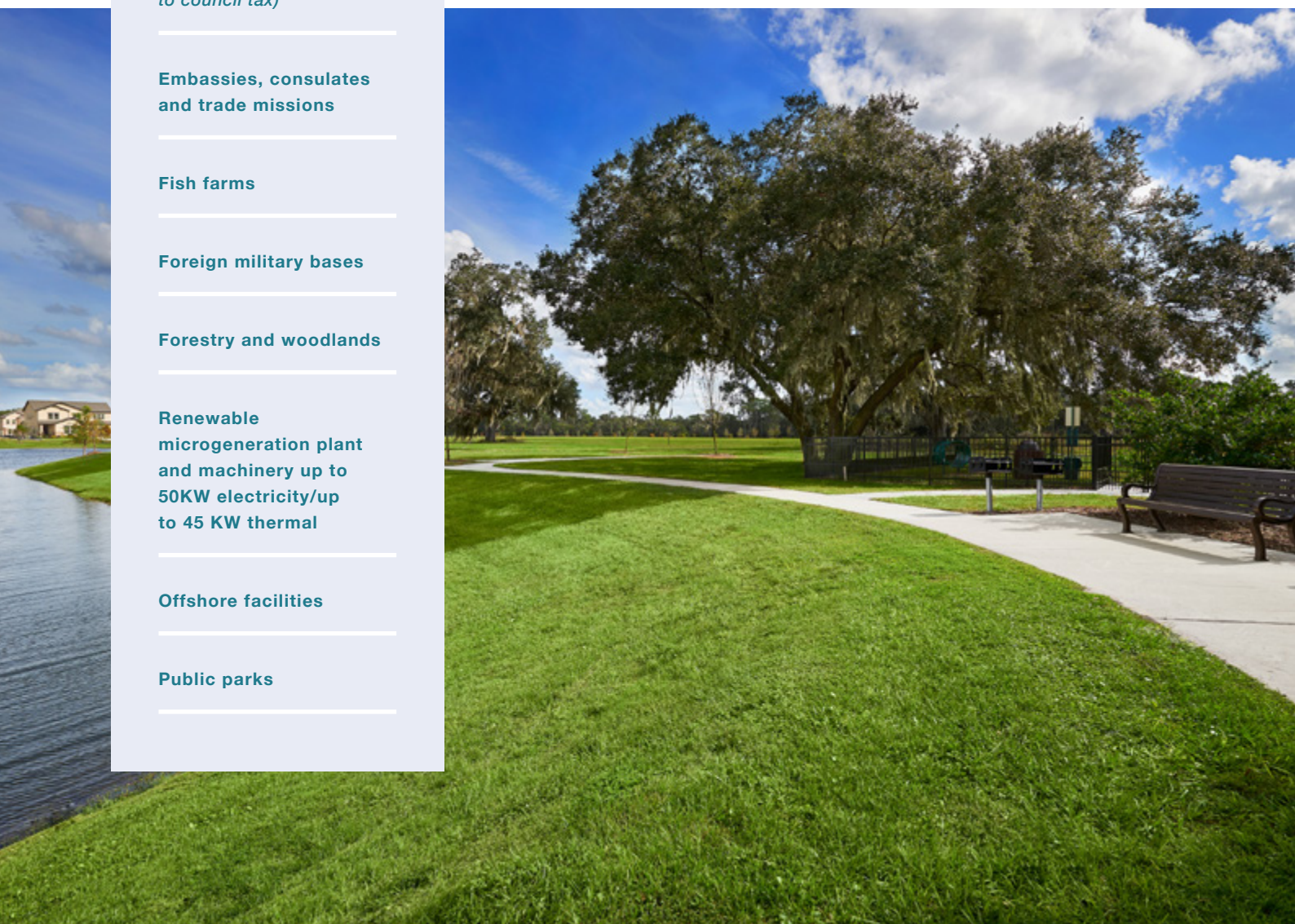
Foreign military bases

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 2020 and 31 March 2021

PROPERTY TYPE	NO. OF SUBJECTS 1 APRIL 2020	TOTAL RV 1 APRIL 2020	NO. OF SUBJECTS 31 MARCH 2021	TOTAL RV 31 MARCH 2021
Shops	53,957	£1,577,144,442	54,146	£1,563,617,767
Public Houses	3,593	£122,195,950	3,574	£121,069,200
Offices including banks	45,414	£1,044,462,374	45,862	£1,030,294,669
Hotels etc.	6,067	£287,023,248	5,965	£279,732,723
Industrial subjects including factories, warehouses & stores	54,785	£1,281,038,004	55,769	£1,279,634,489
Leisure, entertainment, caravans & holiday sites	25,671	£297,995,990	26,551	£295,763,655
Garages and filling stations	4,173	£73,990,920	4,166	£73,273,835
Cultural	1,417	£58,473,080	1,322	£55,470,080
Sporting subjects	14,915	£35,509,637	14,601	£33,085,966
Education and training	3,636	£568,562,728	3,620	£566,717,650
Public service subjects	9,811	£355,298,780	9,763	£352,400,020
Communications (non formula)	351	£25,128,975	380	£25,619,096
Quarries & mines	667	£16,701,988	662	£15,601,956
Petrochemical	138	£120,759,480	136	£115,243,120
Religious	6,042	£56,894,595	6,011	£56,963,750
Health & medical	3,208	£232,992,100	3,202	£234,246,700
Other	17,053	£145,740,998	17,266	£151,974,883
Care facilities	2,955	£121,798,835	3,051	£124,719,185
Advertising	1,775	£10,669,170	1,731	£10,774,665
Undertakings	1,249	£954,059,326	1,242	£938,933,927
All properties	256,877	£7,386,440,620	259,020	£7,325,137,336

Appendix 3: Scottish Ratepayers Forum membership

British Hospitality Association

Scottish Land & Estates

Chemical Industries
Association

Scottish Licensed Trade
Association

Confederation of British
Industry

Scottish Property Federation

COSLA

Scottish Retail Consortium

Federation of Small Businesses

Scottish Renewables

Forum of Private Businesses

Scottish Self Catering
Association

IRRV

Scottish Tourism Alliance

Petrol Retailers Association

Scottish Valuation Appeal
Committees

RICS

Scottish Water

Scottish Chambers of
Commerce

Scottish Whisky Association

Scottish Council for
Development of Industry

UK Petroleum Industry
Association

Scottish Grocers Association



Appendix 4: Scottish Rating Surveyors Forum membership

Avison Young

Knight Frank

BNP Paribas

Montagu Evans

CBRE

R Littlewood

Colliers International

Ryden

FG Burnett

Savills

Gerald Eve

Shepherd

GL Hearn

Whitelaw Baikie

Jones Lang Lasalle

WYM Rating

