

Revaluation 2026

Publication of Valuation Roll

FAQ's Answered

- **Why have I received a Revaluation Notice?**

The Revaluation Notice which you have received has been issued as a result of the General Revaluation of all non-domestic property in Scotland, effective from 1 April 2026. Revaluations are carried out every three years and the Scottish Revaluation coincides with a similar exercise in England and Wales

- **Who has a copy of this Notice been sent to?**

Revaluation notices will be issued to proprietor/tenant/occupiers following the publication of the live roll showing the Net Annual and Rateable Value effective from 1 April 2026 for each property.

- **What does this new Rateable Value mean?**

The new rateable values reflect rental levels on or around 1st April 2025. Variations in the levels of such rents have resulted in changes in the relationship between values, so that the new value will not show, in every case, the same proportionate increase over the old. Circumstances that might affect rental value, such as size, location, age and condition have been taken into account in arriving at the proposed figure.

- **Why is my new Rateable Value different to / higher than my last one?**

At each Revaluation the Assessor is bound to look at the whole position afresh. It is well established in law that the amount of increase is not a factor which should influence the Revaluation figure. Comparisons between values in the new Valuation Roll and those appearing in the old Valuation Roll are rarely helpful. The values in the old Valuation Roll were based on levels of rents around 1 April 2022 whereas the new values are derived from rental evidence around 1 April 2025. It must also be borne in mind that values can change relatively from location to location and between types of property over such a time

- **What kind of information is available about my valuation?**

By going to www.saa.gov.uk you can check the values of your property and neighbouring properties using the search facility and the relevant Practice Note from which the valuation is based. The property can be found entering its address or postcode. Once located, the 'View More' button will reveal further information and, if applicable, a summary valuation and/or the practice note that formed the basis of the valuation by clicking the on appropriate links. Please note that in accordance with legislation, not all properties are required to have a summary valuation, but a practice note link should be available in the vast majority of instances. For many classes of property the addresses of the rented properties used to inform the basic level of value

and these can also be found using the search facility. Please also note however, that in accordance with legislation, only prescribed classes of subject are required to have such lists of rented properties.

- **Is this new Rateable Value what I will pay in rates?**

The Revaluation notice is not a rates bill. Non-domestic rates bills are sent by the relevant billing authority (e.g., City of Edinburgh Council) who will use the Rateable Value shown on the notice to arrive at the bill for the financial year 2026/27. Bills are calculated by multiplying the Rateable Value by a rate set by the Scottish Government known as the 'poundage'. Information on billing and reliefs can be found at: <https://www.gov.scot/policies/local-government/non-domestic-rates/>
<https://www.mygov.scot/non-domestic-rates-relief>
<https://www.mygov.scot/non-domestic-rates-calculator>

- **You talk about rents, but I own my property – am I different?**

All non-domestic properties, other than those excluded by legislation, are subject to the revaluation on 1 April 2026 whether they are let or not. Values are based on comparable subjects when valuing for all subjects.

- **My property P,T or O details have changed or my property is vacant – what does this mean for me?**

All non-domestic properties, other than those excluded by legislation, will be revalued on 1 April 2026 whether they are vacant or not. Information on billing and reliefs can be found at: <https://www.gov.scot/policies/local-government/non-domestic-rates/>
<https://www.mygov.scot/non-domestic-rates-relief>
<https://www.mygov.scot/non-domestic-rates-calculator>

If there has been a change the above details, please complete a Return of Information form by visiting <https://www.saa.gov.uk/online-forms/return-of-information-form/> or ask for assistance from our staff in completing this

- **I have looked at my Valuation and I think the information from which it is based, or the level of value is incorrect. What can I do?**

The redress available is by lodging a proposal and the ratepayer can do so via the SAA Portal by identifying their property and following the appropriate links. The portal and the ratepayer's revaluation notice both details the information that is required to lodge a proposal to alter the roll. The proposal procedure is governed by the **Valuation (Proposals Procedure) (Scotland) Regulations 2025** from the 1 April 2026. Proposals cannot be lodged until 1st April 2026 and must be made in writing on or after that date and must be lodged with the Assessor by 31 July 2026.