
COUNCIL TAX



MANUAL





Lothian
valuation
Joint Board

Assessor & Electoral Registration Office

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INTRODUCTION

The Lothian Valuation Joint Board is a Public Body established in 1996 to provide valuation services to the four councils of Lothian:- [City of Edinburgh](#), [East Lothian](#), [West Lothian](#) and [Midlothian](#). The Assessor is appointed to head the organisation and to ensure all statutory duties are fulfilled.

The Council Tax was introduced on 1 April 1993. It is a local charge on all households and pays for local services such as schools, libraries, leisure facilities and refuse collection. Your Council Tax bill will depend on what Council Tax band your property is placed in and the level of Council Tax set each year by your local council. There are eight bands – from A to H – based on the value of the property. The highest paying band is Band H, with the amounts charged going down progressively to the lowest paying band, Band A.

The Council Tax band of your property is decided by the Assessor, who has responsibility for compiling and maintaining the Council Tax Valuation List showing the band of each house in Edinburgh and the Lothians. This work is carried out in line with the relevant legislation.

The purpose of this Council Tax Manual is to set out the basic Council Tax procedures and legislation under which the Lothian Valuation Joint Board operates. The manual also covers the procedure that should be followed if you wish to appeal against the Council Tax band placed on your property. The manual is not exhaustive and should not be considered as a complete guide to the law covering Council Tax in Scotland.

Further guidance in relation to Council Tax can be found via the following links:



Scottish Assessors Association – <https://www.saa.gov.uk/council-tax/>

LVJB website - <https://www.lothian-vjb.gov.uk/council-tax/>

LVJB website Council Tax FAQ's - <https://www.lothian-vjb.gov.uk/council-tax-faq/>

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1.0 THE VALUATION OF DWELLINGS

Local Government Finance Act 1992

The Council Tax (Valuation of Dwellings) (Scotland) Regulations 1992

The Assessor is responsible for the preparation and maintenance of the Council Tax Valuation List, which places each domestic property (“dwelling”) in one of eight valuation bands. The band reflects the Assessor’s opinion of the property’s open market value as at 1 April 1991, but taking account of its physical state and its locality as at 1 April 1993 (or, for new dwellings, the date of valuation) and subject to a number of important statutory assumptions. Council Tax replaced the Community Charge (Poll Tax) on 1 April 1993 as the way households contribute to the cost of local authority services.

Prior to the introduction of Council Tax (and before the Poll Tax) the Assessor was responsible for domestic property rating and maintained a detailed database of information about houses in the whole of Lothian. This information included details of accommodation, floor areas, outbuildings, improvements etc as well as actual selling prices recorded in the Register of Sasines (Land Register). Although not every property was inspected prior to the introduction of Council Tax, the Assessor’s records were comprehensive and were updated to reflect changes which had occurred during the four-year “Poll Tax” era.

The Assessor does not rely on house price indices to adjust sale prices over time. Unless the index takes account of the specific features of local market conditions prevailing at the relevant dates, price adjustment in this way will be inaccurate. The assessor applies the Comparative Principle of Valuation. This relies on comparing the physical and geographic etc features of the property to be valued with those of houses which actually sold around the valuation date (1 April 1991).

The Assessor is not required to place an actual value on each property but has to demonstrate that its likely sale price would have been within the range of values in the relevant band. Due to the range of values in each band, properties which are not identical in terms of accommodation or size can still be in the same band. Therefore, a two or three bedroomed flat can easily be in the same band as a semi-detached or terraced house.

Since 1 April 1993, in line with the above legislation, domestic properties were valued for Council Tax based on what they would have sold for as at 1 April 1991. No change has been made to the legislation since that time.

If a property was built after 1991, it is valued by careful consideration of the available sales of properties at 1 April 1991 that are similar in terms of size, style and accommodation, within the same local area. The property will then be placed in one of eight Council Tax bands as follows:

BAND	RANGE OF VALUES AT 1 APRIL 1991
A	Up to £27,000
B	£27,001 - £35,000
C	£35,001 - £45,000
D	£45,001 - £58,000
E	£58,000 - £80,000
F	£80,001 - £106,000
G	£106,001 - £212,000
H	Over £212,001



The valuations of domestic properties are subject to a number of assumptions which are laid out in the Regulations.



The value of any dwelling shall be taken to be the amount which the dwelling might reasonably have been expected to realise if it had been sold in the open market by a willing seller on 1 April 1991, having applied the assumptions mentioned below:

- that the sale was with vacant possession;
- that the dwelling was sold free from any heritable security (ie any mortgage is assumed to have been paid off);
- that the size and layout of the dwelling, and the physical state of its locality, were the same as at the time when the valuation of the dwelling is made (ie a new house built today will be valued to take account of any improvements to the area, for example better transport links, new schools or other amenities as well anything which has been removed and enhances the area, such as the redevelopment of an old industrial district);
- that the dwelling was in a state of reasonable repair (regardless of its actual condition, to include properties which have been allowed to fall derelict. The age and character of the dwelling are also taken into account);
- in the case of a dwelling the owner or occupier of which is entitled to use common parts, that those parts were in a like state of repair (regardless of their actual condition) and the purchaser would be liable to contribute towards the cost of keeping them in such a state;
- that the use of the dwelling would be permanently restricted to use as a private dwelling; and
- that the dwelling had no development value other than value attributable to permitted development (ie extensions or alterations to the property).

There are also special provisions applicable to the Council Tax banding of properties used in connection with agriculture, crofting or fish farming, and properties adapted for people with physical disabilities.

What information does the LVJB hold for domestic properties?

Electronic records are held on our in-house Domestic Valuation System (DVS) for each property in the Lothian area. The physical details for properties are gathered from the plans provided by a Planning or Building Warrant application, from a survey of the property and/or from details provided by the builder or owner of the property.

The information held on DVS will include the property type ie a villa, bungalow or flat, the size of the property, the number of rooms, the number of bathrooms and any outbuildings. It will also provide a property classification which reflects the age and quality of the property. These details can be interrogated on our system, allowing us to easily search for comparable properties when carrying out the valuation of a new dwelling.

Sales details provided by the Register of Scotland are also available as part of this interrogation, which provides the evidence on which to base the Council Tax band. The sales form the basis of the valuation sheet for the property, which will provide details on the comparisons used and the band that has been arrived at. When a new entry is made on the Valuation List, this is subject to a first and second line internal audit.

What information about domestic properties is available to the public?

A full list of the properties shown on the Valuation List, along with the date on which the entry was made or most recently amended, and the current Council Tax band can be viewed at www.saa.gov.uk.

2.0 USE OF COMPLETION NOTICES

In the event that the Valuation Board becomes aware of a newly built, subdivided or converted property which does not appear on the Council Tax List, we will make every endeavour to contact the owner and/or occupier. If no response is received then **Schedule 6 (Completion of New Buildings: Scotland)** of the **Local Government Finance Act 1992** allows the Assessor to serve notice (referred to as a 'Completion Notice') on the owner of a building, stating that the building is being treated as complete.

This is not to be confused with the 'Completion Certificates' which are issued by the Local Authority Building Control departments and confirm that a building has been constructed, demolished or converted in accordance with the relevant building warrant and with current Building Regulations.

It is anticipated that Completion Notices are only issued in extraordinary cases, where a property would appear to be complete but attempts to contact the owner of the property for information have been unsuccessful.

The procedure governing the issue of the Notice is outlined in the **Guidance Note on Completion Notices** which is issued along with every Notice served, *shown overleaf*.

Completion Notices cannot be backdated, they can only be effective from the date on which the Notice is issued at the earliest.

They must be sent by "**signed for**" delivery.



COUNCIL TAX

Guidance Notes on Completion Notices

ASSESSOR'S AUTHORITY TO ISSUE A COMPLETION NOTICE

Under the provisions of Section 83 of the Local Government Finance Act 1992, where the Assessor is of the opinion that:-

- the erection of a building has been completed; or
- the work remaining to be done on a building is such that its erection can reasonably be expected to be completed within three months, and that the building constitutes, or when completed will constitute, a dwelling, the Assessor may serve a Completion Notice on the owner of the building stating that the erection of the building is complete from a specified date.

CONTENT OF COMPLETION NOTICE

The Completion Notice states the date on which the Assessor deems the erection of the building to be complete for Council Tax purposes.

Please note that even if the building is not in fact complete, the Assessor will state the date on which the building can reasonably be deemed to be completed, having regard to the remaining works.

EFFECT OF THE ISSUE OF A COMPLETION NOTICE

The Completion Notice indicates the effective date for the start of Council Tax liability.

If you agree with the Completion Notice in writing to the Assessor, the dwelling shall be treated as being completed on the date shown in the Notice and the Notice deemed withdrawn.

If a Completion Notice is not withdrawn by the Assessor and a person chooses either not to lodge or proceed with an appeal against the Notice (see below), the erection of the building shall be deemed completed on the date shown in the Notice.

Please note that where a building is unfurnished and unoccupied on the date shown on the Completion Notice, exemption from Council Tax liability may be able to be claimed by contacting the Council Tax team at City of Edinburgh.

RIGHT OF APPEAL

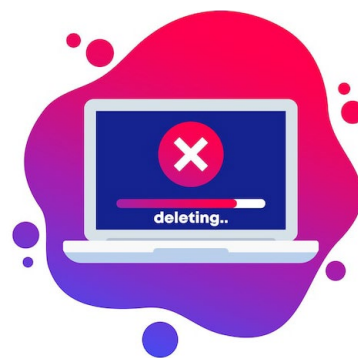
If you disagree with the date stated on the Completion Notice, you may lodge an appeal and more information can be obtained by writing to, or e-mailing, the Assessor at the address shown on the Completion Notice.

The grounds on which you may appeal are that the erection of the building to which the Completion Notice relates has not been, or cannot reasonably be expected to be, completed by the date specified by the Notice and details should be provided in that regard.

3.0 REMOVAL OF A PROPERTY OR CREATION OF A NEW PROPERTY

It is the Assessor's policy that where a dwelling is to be deleted from the List this should take place as soon as possible following the date they ceased to be dwellings and within 3 months of this date.

Houses may be deleted from the Council Tax List as a result of a change of use, a demolition, a subdivide or where two (or more) properties have been combined to form a single dwelling.



In each case we will require evidence of the change having taken place and the date of the change. This can be supplied to us by e-mail in the first instance and the property may then require a visit from one of our team to confirm the details.

Each case will be looked at individually and we would advise that where there is a proposed change of this nature the owner should contact us as soon as possible.

Newly built properties

If a property has been constructed as a new-build house it will be assessed upon completion and added to the Council Tax List from the date it first becomes a dwelling. This date will be based on actual use rather than the date of issue of a Completion Certificate.

Change of use

If a property ceases to be used as a dwelling and becomes a commercial premises (eg if a property has ceased to be a dwelling and become a self-catering unit/holiday let, subject to meeting the appropriate criteria) then it will be deleted from the Council Tax List and entered onto the Valuation Roll. The property will then be liable for Business Rates rather than Council Tax. The new entry on the Valuation Roll will be made from the same date as the property is deleted from the Council Tax List.

Demolition

If a property is demolished with the intention of building a new dwelling on the site, the original entry on the Council Tax List will be deleted with effect from the date of the demolition and the site will be recorded on the Valuation Roll as a temporary Ground Entry and liable for Business Rates from the same date as the deletion. Once building work commences on the new property, the status of the site may be changed to a Premises Under Reconstruction which are currently shown on the Valuation Roll with a Rateable Value of £0. The new property will then be assessed upon completion and added to the Council Tax List or Valuation Roll, as appropriate, with the Premises entry being deleted from the same date as the addition made to the Council Tax List or Valuation Roll.

If a property is entirely demolished with no intention of any subsequent building on the site, then the property may be deleted from the Council Tax List and no further entry for the site required. Any case like this would be considered on its own merits and we would recommend contacting the Assessor at the earliest opportunity to discuss this.

Subdivides

In the event of a property being subdivided the original entry will be deleted and the consequent new entries will be made from the same date as the deletion of the original entry. The new subjects will be valued by comparison with similar properties and on the basis that these are not existing dwellings which have been altered but new subjects coming into existence.

There are variations to this principle, such as a case where a house is to be subdivided into two subjects with one being completed and marketed several months before the other. In cases like this we would advise that you contact the Assessor at the earliest opportunity, and we can advise on the particular circumstances.

When properties are combined

Where such alterations occur, the two (or more) original properties will be deleted from the List and a single entry will be made for each new property which has come into existence. The new entry will be made from the same date as the original properties were deleted. When the new Council Tax entries are made the new properties will be valued by comparison with similar properties and on the basis that these are not existing dwellings which have been altered but new subjects coming into existence.

Properties involving any of the above changes where there is extensive structural building work

In cases such as the above, where a property is to be deleted from the Council Tax List and one or more new entries will be created as a result, there may be a period of time where the property is undergoing significant structural alteration. Where this is the case, it may be necessary for the property to temporarily be recorded as a Premises Under Reconstruction which are currently shown on the Valuation Roll with a Rateable Value of £0. In a case like this, the original dwelling would be deleted from the Council Tax List and the Premises entry added to the Valuation Roll from the same date.

The new property or properties will then be assessed upon completion and added to the Council Tax List or Valuation Roll, as appropriate, with the Premises entry being deleted from the same date as the final addition to the Council Tax List or Valuation Roll is made. This is usually appropriate only where significant structural alterations are taking place and each case will be assessed individually based on the particular facts.

4.0 REVIEW OF A COUNCIL TAX VALUATION FOLLOWING A SALE

The Council Tax (Alterations of Lists and Appeals) (Scotland) Regulations 1993

Part 2 – Alteration of Valuation Lists : Restrictions on alterations of valuation bands

There are very limited circumstances when the Assessor can review the valuation band applied to a property currently shown on the Council Tax List. One of the most common reasons, known as a 'Point of Sale' is as set out in the Regulations below:

4. (1) *No alteration shall be made of a valuation band shown in the list as applicable to any dwelling unless:*
- a) *Since the valuation band was first shown in the list as applicable to the dwelling –*
 - i) *There has been a material increase in the value of the dwelling and it, or any part of it, has subsequently been sold.*

This means that if a property has been altered or extended by the current owner, the valuation of the property can only be reviewed to include any alterations at the time of the property being sold. Any change made to the valuation will be effective from the date of the first sale following the completion of the works. It does not matter how long ago the alterations or extensions were carried out – some may have been completed as long ago as 1993, but if the property has not been sold since then, they will not be included in the valuation. Anything that was already complete when Council Tax came into force on 1 April 1993 will already be included in the valuation.

Each month, a copy of all sales which have taken place in the Lothian Region are downloaded onto our system. These are automatically matched to our technical records to identify properties which have had a building warrant or planning application taken out since the last sale.

Each record is then considered to check whether the intended works have been carried out and then to review the valuation to decide if the work has increased the value of the property enough that it should now be placed in a higher Council Tax band.

In order to check what work has taken place, we will review the plans we hold on file, we will look for the particulars of sale online and if necessary, we will contact the new owners of the property to ask for further information or clarification. Occasionally a survey appointment will be required to establish the facts.

Once we are satisfied that our records are correct, we will consider the available sales evidence which demonstrates the value that a property of a similar size, style and accommodation as the extended or improved property would have achieved at the time date of 1 April 1991.



If a band change is found to be necessary, we will update this on our system, the Valuation List will be updated, and a Valuation Notice will be sent to the owner of the property. The relevant Finance Department will also be advised of the change.

Any such changes are subject to a verification check by a senior member of staff.

If it is found that the changes made to the property are not sufficient to warrant a change to the Council Tax band, our records are updated to show the new physical details and no further action is taken. Most Point of Sale reviews result in no action being taken.

5.0 GRANNY FLATS AND SIMILAR SEPARATE LIVING ACCOMMODATION

Certain subsidiary living accommodation within the curtilage of, or attached other dwelling houses, must be treated for Council Tax purposes as a separate entry on the Council Tax List.



Consideration of the property itself and an examination of the nature of its use and the relationship of that use to that of the main house must be taken into account as part of the decision-making process. The main point to be considered is whether the property is capable of separate let. This is distinct from whether a property could be sold separately.

Various common scenarios can be summarised as follows, but each case will be considered on its own merits and contact should be made with our office for advice as soon as possible when changes are made to the occupation of an annex or granny flat.

Detached properties within the curtilage of the main house:

Mode of occupation	Action
Occupied by/under the control of the owner or occupier of the main house eg used as guest bedrooms, study, studio, overflow family bedroom accommodation	Valued as part of the main house
Occupied by in-laws or other relatives, employees, unrelated tenants – those who live an independent life	Separate entry on the Council Tax List

Semi-detached properties with a separate entrance and no intercommunication with the main house, but within the same curtilage:

Mode of occupation	Action
Occupied by/under the control of the owner or occupier of the main house eg used as guest bedrooms, study, studio, overflow family bedroom accommodation	Valued as part of the main house
Occupied by in-laws or other relatives, employees, unrelated tenants – those who live an independent life	Separate entry on the Council Tax List

Semi-detached property with a separate entry and no intercommunication with the main house, fronting on to a public street ie each house within its own curtilage:

Mode of occupation	Action
Occupied by/under the control of the owner or occupier of the main house eg used as guest bedrooms, study, studio, overflow family bedroom accommodation	Separate entry on the Council Tax List
Occupied by in-laws or other relatives, employees, unrelated tenants – those who live an independent life	Separate entry on the Council Tax List

Semi-detached, flatted or otherwise integrated properties with separate entrance and interconnecting door(s) to the main house:

Mode of occupation	Action
Occupied by/under the control of the owner or occupier of the main house eg used as guest bedrooms, study, studio, overflow family bedroom accommodation	Valued as part of the main house
Occupied by in-laws or close blood relations	Valued as part of the main house
Occupied by distant relatives, employees, unrelated tenants – those who live an independent life	Separate entry in the normal course of events, but the character, delineation and layout of the subjects will be considered

If a property shown on the Council Tax List becomes vacant then it will not automatically be deleted. It must be demonstrated that the property is now subject to the control of and is effectively used by the occupier of the main property. It will otherwise remain on the Council Tax List and advice should be sought from the Finance Department as to whether relief from payments is appropriate.

If it is found that an annex or granny flat should be deleted, the valuation of the main house will be reviewed to take account of the additional accommodation, which can result in an increase to the Council Tax band.

6.0 SELF-CATERING ACCOMMODATION

Self-catering units are defined in Council Tax legislation as any dwellings which are:

- not the sole or main residence of any person (ie nobody lives there at any time);
- made available for self-catering holiday let for at least 140 days in a financial year;
- from 1 April 2022 when the legislation was updated, have achieved at least 70 nights of bookings in a financial year (yourself or other family staying do not count towards this 70 days).



If a property would meet these criteria, it may be correct that the property should be deleted from the Council Tax List and entered on the Valuation Roll as a commercial self-catering unit, liable for business rates. You should contact our office as soon as possible if you think this may apply to your property. A questionnaire will be provided which will allow us to determine whether an entry on the Valuation Roll is appropriate.

Evidence of the self-catering use of the property will be required. If advertising on Airbnb, Booking.com or similar, a copy of the bookings for the relevant financial year which shows the dates and income received should be provided. If advertising on your own website, a copy of the relevant accounts and copies of bank statements to show that the stated income was received will be requested. Copies of relevant insurance certificates which show the property to be a holiday let and a link to the specific advertisement for the property will also be required.

If we determine that the property should be entered on the Valuation Roll, we will do so from the date the first booking took place.

At the end of each financial year, we may request evidence that the property has achieved 70 nights of bookings, as required by the legislation. If this is not met, the property will be reinstated on the Council Tax List effective from 1 April of that financial year.

7.0 BANDING ENQUIRIES – OVERVIEW

The Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993

The owner of a property or the person liable to pay Council Tax for it can lodge an appeal (known as a “proposal”) to alter the Council Tax band. In order for a proposal to be accepted as valid, it must be made **within six months** of the date of:

- any notice that is issued by the Assessor to advise of a new entry on the Council Tax List, or any change made to the banding of an existing property shown on the Council Tax List;
- the date from which a new interest has been taken in the property ie the date from which you are liable to pay Council Tax for the property as a new owner or a new tenant.



The most straightforward way of submitting a proposal against the Council Tax band applied to a property is by visiting www.saa.gov.uk where a proforma can be completed and ensures that it fulfils the legislation requiring that for a proposal to be accepted it must :

- be made in writing;
- state the name and address of the person making it, and the capacity in which they do so;
- identify the dwelling to which it relates;
- identify the manner in which it is proposed that the list be altered and the date from which it is proposed that the alteration have effect;
- include a statement of the reasons why the person making the proposal believes that the list should be altered;
- where it is a proposal which, but for any appeal decision which is a relevant decision in respect of the dwelling to which the proposal relates, would be out of time in term of regulation 5 (see appendix), identify that appeal decision; and
- be served on the Assessor.

It does not cost anything to lodge an appeal, but you **MUST** continue to pay your original bill while an appeal is outstanding.

THE VALUATION ASSUMPTIONS

The Council Tax (Valuation of Dwellings) (Scotland) Regulations 1992

Council Tax legislation specifies that:

The value of any dwelling shall be taken to be the amount which the dwelling might reasonably have been expected to realise if it had been sold in the open market by a willing seller on 1 April 1991, having applied the assumptions mentioned below -

- that the sale was with vacant possession;
- that the dwelling was sold free from any heritable security (ie any mortgage is assumed to have been paid off);
- that the size and layout of the dwelling, and the physical state of its locality, were the same as at the time when the valuation of the dwelling is made (ie a new house built today will be valued to take account of any improvements to the area, for example better transport links, new schools or other amenities as well anything which has been removed and enhances the area, such as the redevelopment of an old industrial district);
- that the dwelling was in a state of reasonable repair (regardless of its actual condition, to include properties which have been allowed to fall derelict and any repairable defect. The age and character of the dwelling are also taken into account);
- in the case of a dwelling the owner or occupier of which is entitled to use common parts, that those parts were in a like state of repair (regardless of their actual condition) and the purchaser would be liable to contribute towards the cost of keeping them in such a state;
- that the use of the dwelling would be permanently restricted to use as a private dwelling; and
- that the dwelling had no development value other than value attributable to permitted development (ie extensions or alterations to the property).

There are also special provisions applicable to the Council Tax banding of properties used in connection with agriculture, crofting or fish farming, and properties adapted for people with physical disabilities.

8.0 COUNCIL TAX PROPOSALS

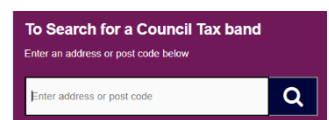
If you are the owner of the property or the person liable to pay Council Tax for it, you may lodge a proposal to alter the Council Tax Valuation Band as follows:

- within six months of becoming the owner or the liable person;
- within six months of the Assessor issuing a notice to alter the band;
- within six months of an appeal decision, which is a relevant decision, in respect of a dwelling comparable to yours which gives you reasonable grounds to contend that the band of your dwelling should be changed;
- at any time if you believe there has been a “material reduction” in the value of the dwelling (see below);
- at any time if you believe there has been a “material increase” in the value of the dwelling and it, or any part of it, has subsequently been sold (see below);
- at any time if the balance between domestic and non-domestic use changes (for example, in hotels or boarding houses);
- at any time to add from a particular date a dwelling not shown on the List;
- at any time to delete from a particular date a dwelling shown on the List.

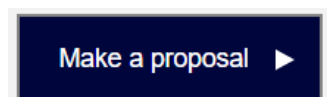
How to Lodge a Proposal

The easiest way to lodge a proposal is to use the Scottish Assessors’ Association website (www.saa.gov.uk) and following these instructions:

1. Go to **“Search for a Council Tax Band”** box on the Home Page to identify your property by entering the property address or postcode.
2. Click on the address in the **“Select Property”** column and then click on the **“Make a proposal”** button where the proposal form and further detailed guidance to help you through the process can be found.
3. You will then receive an **e-mailed acknowledgement** (if your e-mail address was provided) that we have received your submission. The Assessor will subsequently write to you to confirm if your proposal is either valid or invalid as detailed in the legislation.



To Search for a Council Tax band
Enter an address or post code below



ALTERNATIVELY, you can obtain from this office a Proposal Form which can be completed and posted (see our contact details on page 15).

When a valid proposal has been made, a member of our staff will discuss your proposal with you. If it cannot be resolved you may have a right of appeal to the First-tier Tribunal for Scotland.

Where the proposal is considered by the Assessor to be invalid due to a lack of information, the Assessor may serve notice on the proposer to that effect. If the proposer disagrees with the opinion of the Assessor, the proposer may appeal against the notice, to the First-tier Tribunal for Scotland, no later than 28 days after the Assessor's service of notice.

Where the proposal is considered by the Assessor to be invalid due to lack of title or out of time, the Assessor may serve notice on the proposer to that effect. If the proposer disagrees with the opinion of the Assessor the proposer may appeal against the notice, to the First-tier Tribunal for Scotland, no later than 28 days after the Assessor's service of notice.

Material Reduction in Value

A material reduction in value may result from the demolition of any part of the dwelling, any change in the physical state of its locality or any adaptation of the dwelling to suit a person who is physically disabled. A reduction in value caused, for example, by a downturn in the housing market, does not count for this purpose.

Material Increase in Value and Subsequent Sale


A material increase in value may result from building, engineering or other works carried out on the dwelling. Any change in the Council Tax band following on a material increase in value will only take effect after the property is next sold.


9.0 FURTHER INFORMATION AND CONTACTS




Lothian Valuation Joint Board

LVJB has the responsibility for compiling and maintaining the Electoral Register (Voters Roll); updating and maintaining the Valuation Roll (Business Rates); updating and maintain the **Valuation List (Council Tax)**. If you have any questions regarding **the banding of your property**, would like to find out the **banding for a newly built or altered property** or if you are **changing a property from commercial use to domestic use/domestic use to commercial use** then you should contact us at your first opportunity.

 0131 344 2500

 enquiries@lothian-vjb.gov.uk

 <https://www.lothian-vjb.gov.uk/contact/>

Constituent Councils

All matters relating to **charges, payments and billing for Council Tax** are dealt with by the finance team at the relevant Council.

Charges for Council Tax are set and reviewed every year by your local Council. Your Council Tax bill also includes the charges for your water supply and waste water collection services which are set by Scottish Water. To **view the charges for the current financial year** please visit:

 <https://www.lothian-vjb.gov.uk/council-tax-charges/>

If you are having **difficulty paying your Council Tax**, if the **circumstances of your household have changed** or if you have any **questions regarding your bill** you should contact your local Council as soon as possible.

Some people, households and property types may be eligible for **discounts or exemptions** from Council Tax charge payments. These are not applied automatically, and you will usually need to complete an application form.

Current Council Tax bands for all domestic properties in Scotland can be viewed here:

[Scottish Assessors – Scottish Assessors Association website \(saa.gov.uk\)](http://saa.gov.uk)

Scottish Courts and Tribunal Service: Local Taxation Chamber

Further information in regard to appeals against Council Tax bandings can be found at the following link:

<https://www.localtaxationchamber.scot/>