

Summary of Valuation Roll appeals lodged by local Councils

Appellant	No of Revaluation appeals lodged	Number of Material Change of Circumstances appeals lodged				Number of "Other" appeals lodged			
	2017/18	2017/18	2018/19	2019/20	2020/21	2017/18	2018/19	2019/20	2020/21
Aberdeen City Council	758	1	1	438	666	61	28	7	0
Aberdeenshire Council	1,656	0	2	1,402	1,393	28	42	9	5
Moray Council	287	0	0	190	202	4	6	1	4
<i>Total (all appellants)</i>	11,291	869	716	9,082	8,535	960	482	352	164