

# HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

10 June 2025

Agenda Item	7
Report No	VAL/8/25

## Departmental Report

### Report by the Assessor and Electoral Registration Officer

#### Summary

This report outlines the main business of the office of the Assessor and Electoral Registration Officer (ERO) since the last meeting of the Board.

#### 1. General

The business for the valuation section since the last meeting of the Board has involved, the continued audit of self-catering subjects, the disposal of revaluation proposals and preparation for Revaluation 2026. A hydro case in Highland was called for a case management hearing before the Upper Tribunal for Scotland in March. The main business for electoral staff has been the UK Parliamentary election postal voter reapplication process, administration for two by-elections in Highland and preparation for the annual canvass of electors.

#### 2. Electoral Registration

As part of changes introduced by the Elections Act, the ERO must write to any domestic electors with a postal or postal proxy vote before 31 January each year, where a postal vote has been held for the maximum period allowed (3 years).

The ERO must advise postal voters who have been identified of the following:

- When their current arrangement will end
- If electors wish to continue to vote by post, they will need to submit a new postal vote application.

To date the ERO has written to electors in the following wards, which is a total issue of 20,490 letters:

##### Highland

Ward 1, Ward 2, Ward 3, Ward 4, Ward 5, Ward 7, Ward 14, Ward 20 and Ward 21

##### Western Isles

Ward 1, Ward 2, Ward 3, Ward 4, Ward 5, Ward 6, Ward 9, Ward 10 and Ward 11

Some electors have requested a paper application form to be issued to them as they are unable to complete forms through the Government's digital service. A total of

1,227 paper forms were issued on 21 May 2025. To date a return of 17.81% has been recorded.

There are two by-elections being held on Thursday 19 June 2025 in Ward 6 (Cromarty Firth) and Ward 10 (Eilean a' Cheo).

Electoral staff have been preparing for the start of the annual canvass of electors. A national data matching exercise has been scheduled for Wednesday 4 June 2025. After results have been received, local data matching will take place. Local Council Tax and Benefits data has been received from Western Isles Council however, Highland Council are questioning supply of data to the ERO. This is being raised with the Highland Council DPO to reach a resolution.

### **3. Valuation for Rating**

The 2023 Revaluation Proposals have continued to be a significant focus for valuation staff over recent months. The majority of the sewage treatment works proposals (in excess of 400) have now been concluded, with a small number outstanding in respect of larger subjects, although it is hoped that these will be settled in due course. The comparative industrial proposals have been progressed, with decision notices being issued on 16 May which included several where agreements had not been reached with appellants. A period of 28 days from that date is available for appeal to the First-tier Tribunal for Scotland – Local Taxation Chamber. At the time of writing, no notification of appeal against any industrial proposal decision notice has been received, although the time window has not yet closed.

Work on the 2023 proposals will continue in the run up to the statutory final determination date of 30 September 2025. With just over 400 proposal cases outstanding, mainly for specialist subjects, an intense period of activity will be required to clear the cases by the required date. Subject types outstanding include hydro electricity generators and the majority of hotels/licensed premises, although some progress has been made on the latter.

First-tier Tribunal Hearings for non-domestic appeal cases had been set for 13 May, 4 June and 23 June 2025 for cases in respect of shops, self-catering units and a shooting rights subject. All but one case has since been withdrawn by the appellants, with one of the shop cases due for hearing on 4 June, via an online Tribunal hearing. The only other forthcoming hearing is 25 August, in respect of an office block. This accounts for all 2023 revaluation appeals thus far.

Revaluation 2026 preparation work is underway in earnest, with considerable activity in the local offices and throughout the Scottish Assessor's Association (SAA). Assessor Information Notices (AINs) have been issued to subjects where a return of information is required to either inform the valuation of the individual subject or contribute to the information used to prepare an SAA practice note for the revaluation. The practice note authors within the office are currently working towards SAA approval of their practice notes (subjects include Halls, Self Catering Units (in collaboration with Tayside), Visitor Attractions and Whisky Subjects (in collaboration with Grampian)).

Locally, valuers are in the process of ingathering and analysing rental market information relevant to the Revaluation 2026 tone date of 1 April 2025 with particular attention to shops, offices and industrials – this will involve a continuing programme of rental AIN issue, whereby the recipient is required to submit relevant lease details via the SAA Portal. An in-house facility to upload and analyse returns is in an advanced stage of development and should be available for use shortly.

With such a significant overlap between the Revaluation 2023 and Revaluation 2026 work, it is evident that the three-yearly revaluation period has presented Assessors with a very challenging schedule.

There remain significant outstanding matters in respect of the audit of self-catering properties for the financial year 2023/24, with transfers to the council tax list still being actioned for that year. Until these are concluded, staff are unable to commence the audit for 2024/25. Although it is noted that many self-catering owners have chosen to submit their declaration and evidence for 2024/25 on a voluntary basis via the SAA portal.

Following the case management hearing in relation to the hydroelectricity subject appeal held before the Upper Tribunal for Scotland, a date of 10 November has been set for the evidential hearing and a timetable for lodging of documents has been agreed. A site visit has also been arranged for 4 August. The Assessor and Depute Assessor continue to commit time to the disposal of this case.

#### **4. Council Tax**

The number of new entries created in the council tax list during the year 2024/25 was 1,338. This was slightly lower than expected, which is understood to be mainly due to a delay in completion of a significant affordable housing development. Technical staff are monitoring that development, together with others throughout the area, whilst liaising with various social housing providers, with a view to making entries in the list as soon as possible following completion.

A decision was issued recently by the First-tier Tribunal in respect of the first substantive council tax banding appeal to be dealt with by written representations. The appeal was dismissed, thereby upholding the band allocated to the appeal subject.

Records indicate that 391 council tax proposals were received as a result of the audit of self-catering properties for the year 2023/24. To date, 77 have been concluded with the remaining 314 requiring a written decision.

#### **5. Administration**

The SharePoint project continues to progress with work continuing on valuation areas within the existing file server. Talks are continuing with The Highland Council's ICT service with a view to resolving the issue around files that interface with other systems.

Discussions are also continuing with ICT in respect of disaster recovery, business continuity plan testing and the move to cloud hosting, with a further meeting to be held shortly.

We have had three complaints between 2 February and 8 May 2025. Two electoral and one valuation, all not upheld. The next quarterly complaints report will be published at the end of May.

The Health & Safety working group continues to review and coordinate Health & Safety matters across the three Board offices. The most recent issues progressed include the installation of defibrillators within the Board offices and the delivery of associated staff training. Personal alarms for valuation and canvass staff have also been acquired.

The Depute Assessor & ERO continues to monitor staff training, and this is rolled out throughout the year as required on both an in-house and external provider basis as appropriate.

The Board has now received an intimation of review date for its Records Management Plan from the Keeper of the Records of Scotland. Under the terms of the Public Records (Scotland) Act 2011 the Keeper has deemed that date to be 31 October 2025. This is an extensive piece of work which requires completion within a relatively short timescale when faced with competing deadlines.

Work on a logo has continued internally but has not reached a stage where it can be presented to the Board. It has been suggested that a route to forming a relevant logo would be to approach the Court of the Lord Lyon with a view to creating a Coat of Arms, similar to that carried out by Comhairle Nan Eilean Siar, which in turn led to a distinctive logo. Such an approach would have costs which would need to be explored.

The Business Manager is working with colleagues at Highland Council on the assessment of HR and Payroll processes with regular meetings being scheduled along with pieces of work to identify Board processes.

## **6. Staffing**

A graduate valuer successfully sat their Assessment of Professional Competence (APC) in April and has now gained full professional status. There are a further four graduate valuers who are provisionally looking at sitting their APC in the autumn of 2025.

There are presently four vacancies within the Inverness Office: a Divisional Valuer, a Trainee Valuer, and two Surveying Technicians. There is also a Clerical Assistant vacancy in Wick and one Surveying Technician vacancy in Stornoway.

Due to a combination of staff illness and maternity leave the central admin team are requiring additional support over the short to medium term.

Discussions are ongoing with Highland Council Human Resources regarding the review of valuation and clerical posts within the service. The Board will be kept up to date on progress.

The VJB is now fully engaged with its Occupational Health provider following the finalising of a data sharing agreement.

## **7. Recommendation**

The Board is invited to comment and otherwise note the recent activities of the department as set out in this report.

Designation: Assessor and ERO

Date: 2 June 2025

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