

HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

7 October 2025

Agenda Item	6
Report No	VAL/18/25

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

Since the last meeting of the Board the valuation section have been focussed on the disposal of the 2023 Revaluation proposals, the self-catering audit, and work towards the compilation of the draft valuation roll at the end of November. Preparations are ongoing for the hydro case that will be heard before the Upper Tribunal for Scotland in November. The main business for electoral staff has been the annual canvass, UK Parliamentary postal voter reapplication process and administration for two by-elections in Highland.

2. Electoral Registration

The UK reapplication process, as highlighted in the June 2025 departmental report, is now coming to an end with the last scheduled letters to be issued to Wards 6, 10, and 19 (Highland Council) on Monday 29 September 2025. After this a reminder letter, form and business reply envelope will be sent to electors who have not responded on Monday 27 October 2025. The ERO will then be required to send cancellation notices to any non-responders who haven't completed a fresh application by 31 January 2026. This work will be carried out in early February 2026. To date there has been a 23% response to the initial write out. This work has put additional pressure on electoral staff and further resources are being sought from within the organisation to assist with processing of responses.

There are two by-elections being held on Thursday 25 September 2025 in Wards 7 (Tain and Easter Ross) and 11 (Caol and Mallaig).

Electoral staff are working on the annual canvass of electors which commenced on 7 July 2025. Information is provided below on national and local data matching results and number of forms issued. In previous years, Highland Council have provided benefits data to assist with the local data matching exercise however, this year, this information was not supplied.

2025 – National Data Match results

Route	National data match result (properties)
Route 1	90,609
Route 2	56,547

2024 – National Data Match results

Route	National data match result (properties)
Route 1	92,110
Route 2	54,225

2025 – National and Local Data matching results by %

	National data matching	Local data matching
Elector level	82.54%	89.50%
Property level	75.48%	76.58%

2024 – National and Local Data matching results by %

	National data matching	Local data matching
Elector level	82.81%	92.08%
Property level	62.95%	76.55%

Number of forms issued

Communication Type	2024	2025
CCA	112,032	109,639
CCB	23,858	37,484
Canvass form	34,125	26,483
Route 3 properties	199	39*

* The reduction in numbers was due to an earlier write out to Route 3 properties but a shorter deadline date being provided (following Electoral Commission guidance)

Telephone canvassing is due to commence on Wednesday 24 September 2025 with 2,487 properties scheduled to be contacted. A second report is being run to identify more potential properties to be telephone canvassed in rural areas where it has been difficult to recruit doorstep canvassers in recent years. Doorstep canvassing is due to commence on Wednesday 1 October 2025. A recruitment campaign will be carried out to recruit further canvassers in Highland area. An update will be provided at the next Board meeting.

The ERO is on schedule to publish the revised register of electors on 1 December 2025. Proforma request forms for copies of the electoral register will be sent to all Elected Members in Highland Council and Comhairle nan Eilean Siar in November 2025.

Plans are being drawn up for delivery of the Scottish Parliamentary election being held on 7 May 2026. This includes a comprehensive communications plan and contingency planning.

3. Valuation for Rating

The final date for responding to 2023 Revaluation Proposals is, at time of writing, almost upon valuation staff. Those cases where agreement has not been reached with ratepayers, or their agents, will be sent a decision notice by 30 September. There is then a period of 28 days from that date available for an appeal to be submitted to First-tier Tribunal for Scotland – Local Taxation Chamber.

This has been an intense period for valuation staff who, as well as working on decision notices for the 2023 Revaluation are heavily focussed on the 2026 Revaluation. Under the regime brought in by the Barclay Review revaluations are now every three years, as opposed to every five previously, and have a tone date of a year prior to the revaluation date, and not two years as was the case previously. The tone date is the date on which all subjects' valuations relate to. Therefore, for the 2026 Revaluation all valuations will have an effective date of 1 April 2026, but a valuation date of 1 April 2025.

The Assessor must produce a draft valuation roll by the end of November and issue draft valuation notices. The window for completing this work is narrow, and once all the decision notices have been issued for 2023, they will focus on the completion of this task. Rental information has been ingathered through Assessor Information Notices (AINs), and analysis of those rents is being carried out so that local schemes of valuation can be compiled. Senior valuation staff who sit on Committees of the Scottish Assessors' Association have seen the majority of Practice Notes approved for use within offices, and work on those valuations is beginning.

The valuation roll is made up of a wide range of non-domestic subjects, and this inevitably leads to valuers requiring specialist training and knowledge in niche areas of valuation. The area that the Board covers has many hospitality and tourism-based subjects, as well as renewable energy subjects such as hydroelectricity generators and wind farms. As well as requiring the expertise to value these subjects locally, staff contribute to the authoring of Practice Notes for the SAA and playing a role within the working groups that consider these subjects. Each revaluation allows the next generation of surveyors to get the experience to, not just value those subjects, but become members of those working groups in the future.

Presently there are no non-domestic cases listed for the First-tier Tribunal. A hearing did go ahead for a shop on Skye for which the Tribunal found in favour for the Assessor. This case gave a valuer their first experience acting as an expert witness before the Tribunal. The Tribunal, as well as finding in the Assessor's favour, also acknowledged the valuer's experience in rating matters. Another set of cases in respect of an office block set for 25 August were continued at the request of the ratepayer.

The recent issue of decision notices has resulted in a further 3 appeals, but it is expected that this number will rise as the final decision notices are issued. A full picture will be available for the December Board meeting.

The self-catering audit has been problematic, not only for the Board, but for other Assessors. To this end, on 9 September the Scottish Government laid amending regulations before parliament to allow a window for late applications. This window will run from 4 November up until 5 December with further provisions available for the Assessor to ingather any further information if he believes it to be insufficient. This is a significant piece of work that involves in the region of 900 subjects. Once this work has been concluded, staff will commence the audit for 2024/25. Although the task involves the audit of around 5,500 properties a number of operators have chosen to submit their declaration and evidence for 2024/25 on a voluntary basis via the SAA portal.

The Assessor and Depute Assessor have been heavily involved in the preparation for the hydroelectricity case which will be held in Edinburgh before the Upper Tribunal for Scotland, for five days from 10 November. To date a site visit was held on 15 September, delayed from 4 August due to adverse weather conditions, and both parties' productions and expert reports have been exchanged.

4. Council Tax

Technical staff continue to work on updating the council tax valuation list with new subjects. This work is likely to be impacted over the coming months with work on the self-catering audit, both for the current and previous year.

There are presently 306 proposals outstanding that relate directly to the 2023/24 self-catering audit. 126 of these have been written to advising of the legislative change referenced above. There are presently a further 64 valid proposals outstanding which are not part of the SCU audit process. These are either proposals against the banding or a request to be deleted. There are a further 30 invalid proposals recorded. These are proposals which were submitted after the six-month window for a valid proposal. The banding of each is checked prior to a notice of invalidity being sent.

5. Administration

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

Following discussion with ICT in respect of the services they provide, it has been agreed that they will work with us to produce a formal Service Level Agreement document. A Data Processing Agreement will be included as part of that. They will also produce documentation which will assist in creating an IT Disaster Recovery Plan. Discussions continue re a move to cloud hosting.

Due to annual leave and conflicting deadlines, it has not been possible to finalise analysis of complaints for the last quarter. The complaints report for the period 1 June 2025 to 31 August 2025 will be available on our website on Monday 6 October 2025. The annual and quarterly reports are published [here](#).

The Health & Safety working group continues to review and coordinate Health & Safety matters across the three Board offices. The most recent issue progressed included a roll out of personal alarms to all valuation and technical staff with associated staff training. Personal alarms for canvass staff will be rolled out shortly.

The Depute Assessor & ERO continues to monitor staff training and is currently working with the internal auditor on an audit of staff development. Meanwhile, training continues to be rolled out throughout the year as required on both an in-house and external provider basis as appropriate.

The Board received an intimation of 31 October 2025 as the review date for its Records Management Plan from the Keeper of the Records of Scotland. As noted previously this is an extensive piece of work which requires completion within a relatively short timescale. Due to the competing deadlines which are now faced, the Assessor wrote to the Keeper and requested an extension to the review date. The Keeper has agreed to extend this date until 26 June 2026.

Work on a logo has progressed internally to a point that it can be presented to the Board.

6. Staffing

Two graduate valuers are presently preparing for their Assessment of Professional Competence (APC) in the autumn sitting. Provision has been made with other Assessors to set up mock interviews with staff experienced as APC Assessors. The two other graduate valuers are looking at sitting their APC in the spring of 2026.

There are presently nine vacancies within the Inverness Office: a Divisional Valuer, a Trainee Valuer, one Surveying Technician, three Clerical posts, a maternity cover post. There are also two Surveying Technician vacancies in Stornoway.

Discussions continue 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 above focusses on the staff that we presently have, and the vacancies that are available. It does not relate to the overall impact of both the Barclay Review and the Elections Act. In particular, the Barclay Review brought about fundamental changes to non-domestic rates, and initial funding bids were very much based on the theoretical effect that it would have on the service. It has become clear to all Assessors that the Barclay Review, and its changes, have had a greater impact than originally envisaged. This matter was evident in the report made to the Scottish Parliament and has been raised by the Executive of the Scottish Assessors' Association with the Scottish Government since. Each assessor is affected

differently, and as I have noted, one example that affects the Board disproportionately is the audit of self-catering subjects. I will update the Board as these talks progress.

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: 29 September 2025

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