

# HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

16 December 2025

Agenda Item	6
Report No	VAL/26/25

## 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 has completed the disposal of the 2023 Revaluation proposals and the compilation of the draft valuation roll. The hydro case was also heard before the Upper Tribunal for Scotland. The main business for electoral staff has been the annual canvass, UK Parliamentary postal voter reapplication process and administration for one by-election in Highland.

#### 2. Electoral Registration

Work on the UK reapplication process is continuing with a reminder communication issued to non-responders on Monday 27 October 2025. The reminder communication included a form and business reply envelope for electors to complete and return. Statistics on the progress to date are included below:

Original letters issued	44,749
Reminders issued	28,541
Applications to be processed in the ERO Portal	1,260
Paper application forms to be processed	5,470

Four temporary staff have been recruited to assist electoral processing staff with this project.

The ERO will 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.

The annual canvass of electors is now coming to an end for 2025. Telephone canvassing has been carried out, and doorstep canvassers are carrying out doorstep visits.

A recent recruitment campaign carried out with the Highland Council Elections Team to recruit canvassers was very successful. The ERO had 40 enquiries about the position, and 21 application forms have been received. Appointments will be carried

out in the coming weeks with some canvassers commencing work before the end of the year.

The revised register of electors will be published on 1 December 2025. A register request application form will be issued to all Elected Members in due course by e-mail. The application form allows for a request for the full register, monthly notices of alteration and the list of overseas electors.

A by-election is being held in Ward 21 (Fort William and Ardnamurchan) on Thursday 11 December 2025.

Plans for delivery of the Scottish Parliamentary election in 2026 are still being drawn up. These plans include contingency planning and communications plan.

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

Valuation staff have now responded to all the 2023 Revaluation proposals with all outstanding cases sent a decision notice by 30 September. Any ratepayers who disagreed with the decision notice had a period of 28 days from that date available for an appeal to be submitted to First-tier Tribunal for Scotland – Local Taxation Chamber. Due to the window for submission and the turnaround time from the Tribunal a final number of appeals is not yet known.

There was little respite for valuation staff who then had to turn to the completion of the draft valuation roll for the 2026 Revaluation Roll. This work was completed in line with expectation however valuation staff did have to work overtime to meet this statutory deadline. The final upload of draft valuations was made to the Scottish Assessors' Association Portal on 27 November with draft values going live on 30 November. Draft valuation notices will also be issued to all proprietors, tenants and occupiers on 4 December.

Presently there are two non-domestic cases listed for hearing before the First-tier Tribunal for 14 January. These cases will be heard over a videolink.

As noted in previous reports the self-catering audit has been problematic, not only for the Board, but for other Assessors. The amending regulations that were laid on 9 September have come into force and self-catering operators who had not made a response from 2023/24 have been written to asking for a return within the available window for late applications which runs from 4 November up until 5 December. As the deadline approaches reminders have been issued to those that have not made a return. At the time of writing, 614 requests were issued and of those returned, and analysed, 241 have submitted sufficient evidence. Also, those that had submitted their applications late previously or raised a proposal against the decision to return their self-catering unit to the council tax list, of which there are 286, they are being considered in light of the amended regulations. This is a significant piece of work and once concluded will allow staff to begin on the audit for 2024/25 which is expected to commence in January.

The hydroelectricity case before the Upper Tribunal for Scotland went ahead on Monday 10 November and ran until Thursday 13 November. Expert valuation

evidence was given by the Assessor, and from a senior member of the valuation staff at Grampian Valuation Joint Board. The Assessor has expressed his thanks to the Grampian Assessor for his assistance at a time when all Assessors are focussed on delivering draft valuation rolls. It is expected that the outcome will be known around mid-February 2026.

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

Technical staff continued to work on updating the council tax valuation list with new subjects. This work has impacted by the self-catering audit and for assistance with production of the draft valuation roll.

As well as the proposals which relate to the self-catering audit there are presently a further 49 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 5 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 the year with only current live projects remaining on the network drive. Once projects have been completed, these folders will move to SharePoint. Talks are continuing with The Highland Council's ICT service with a view to resolving the issue around files that interface with other systems.

Work with the aim of producing a formal Service Level Agreement document with ICT in respect of the services they provide is continuing. A Data Processing Agreement is also to be produced. ICT will also produce documentation which will assist in creating an IT Disaster Recovery Plan. Discussions continue re a move to cloud hosting.

Due to completion of the draft revaluation, it has not been possible to finalise analysis of complaints for the last quarter. The complaints report for the period 1 September 2025 to 30 November 2025 will be available on our website in the New Year. 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 canvass staff with associated training.

The Depute Assessor & ERO continues to monitor staff training and has worked with the internal auditor to produce an audit report on staff development. Work to implement the recommendations contained within the report has already commenced.

## **6. Staffing**

Two graduate valuers have been preparing for their Assessment of Professional Competence (APC) in the autumn sitting. Unfortunately, the RICS have not been able to provide them with a date, and it is likely that their assessments will take place early in the New Year. The two other graduate valuers are looking to sit their APC in the spring of 2026.

Two surveying technician posts have been filled in the Stornoway office.

The IT Systems Manager is retiring at the end of the year after 25 years' service. With this post becoming available, and there being 7 vacancies within the Inverness office, steps are being taken to review the posts in each section within the office to ensure that the structure within which the service operates is suitable for the Board's needs and that the correct posts are being advertised when this review is completed. It is anticipated that this work will be completed early in the New Year.

Discussions on the above are ongoing with the Highland Council Human Resources team, along with a review of valuation and clerical posts within the service. The Board will be kept up to date on 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: 2 December 2025

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