

HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

17 March 2026

Agenda Item	8
Report No	VAL/04/26

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 continued to work on finalising the 2026 Revaluation prior to issuing revaluation notices on 31 March 2026, while dealing with representations made by ratepayers in reaction to receiving their draft revaluation notices. The 2024/25 audit of self-catering units has commenced and is scheduled to complete on 31 March 2026. The main business for electoral staff has been the UK Parliamentary postal voter reapplication process and preparation for the Scottish Parliamentary election scheduled to take place on Thursday 7 May 2026.

2. Electoral Registration

Work on the UK postal vote reapplication process has now concluded with 13,313 cancellation notices issued on 13 February 2026. Electors with a postal vote for the Scottish Parliament election scheduled to take place on Thursday 7 May 2026 have received information in their cancellation notice to confirm that their postal vote for this election has not been affected.

The Electoral Registration Team is now planning for delivery of the election in May. There is very close liaison with Election staff from both constituent authorities. Some of the newly appointed electoral canvassers will be based in the Inverness Office to assist with election delivery.

3. Valuation for Rating

Although the 2023 Revaluation proposals have been disposed of, valuation staff continue to deal with running roll proposals. Valuation staff also presently have 3 cases listed for hearing before the First-tier Tribunal for Scotland – Local Taxation Chamber (LTC), at hearings on 20 May and 10 June. The final number of appeals which have followed on from the 2023 Revaluation is not fully known as there is still correspondence with the LTC outstanding, however, there are currently 129 appeals recorded, with the majority of these being in respect of Hydro-electricity generation subjects.

Following the issue of the draft revaluation notices on 4 December there have been a large volume of representations from ratepayers. The majority of representations have come from the hospitality sector, in particular, the self-catering sector and hoteliers. Contact has been made locally and at national level, through the SAA, to reach out and discuss with these groups. On 20 February, the Assessor met with a group representing the hospitality sector in the Highlands. Following these discussions, it was agreed that follow up meetings with the local Chambers of Commerce would be held after the final revaluation notices are issued. These meetings would be useful in giving their members a better understanding of rating.

It should be noted that these are draft valuations and staff are still working, where necessary, on finalising the valuation roll for publication, with Revaluation Notices being issued on 31 March 2026.

As has been mentioned in previous reports the audit of self-catering units (SCUs) has been an onerous task, as it requires a large staff resource to complete. The opportunity for ratepayers to provide information in respect of the 2023/24 audit closed on 5 December, following the opening of a window by the Scottish Government for late submissions. While the admin work for the 2023/24 audit is still to be completed, at the present time, the results of the audit are as follows. In Highland, 3,524 SCUs have passed the audit. For the Western Isles, the number of passes sits at 482. These figures include 308 subjects in Highland and 115 in the Western isles for which council tax proposals were received which ultimately resulted in transfer back to the valuation roll. Transfers to the Council Tax Valuation List which have not been reversed by proposals are 163 in the Highland area and 14 in the Western Isles. With some work still to do on the returns/non returns from the additional legislative window, there are currently 191 SCUs in Highland and four SCUs in the Western Isles which require to be transferred to the Council Tax system.

Due to the pressures of completing the 2023 Revaluation and commencing the 2026 Revaluation the 2024/25 Audit began on 3 February and, under the 56-day timetable, will end on 31 March for the majority of subjects. At the time of writing, just under four weeks since 3,742 requests for information were sent on 3 February, 1,841 submissions have been received via the SAA Portal. A relatively modest number of returns have also been received by email and post. The volume for the initial write-out was reduced mainly with the benefit of submissions which had already been made for the 2024/25 year on a voluntary basis. There are also a number where the Assessor's requests for information are still to be made – this is due to outstanding matters such as queries from a previous audit and clarification of correct personnel details. Reminders for the main write-out are due to be issued by post on 3 March. Consideration is also being given to sending further additional reminders by email.

In terms of the hydroelectricity case that was heard before the Upper Tribunal for Scotland between 10 November and 13 November the outcome is expected to be known by the end of February 2026.

4. Council Tax

Technical staff continued to work on updating the council tax valuation list with new subjects. This work has been 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 45 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 4 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. There have been two recent decisions from the First-tier Tribunal where the invalidity was challenged by the appellants, however these were dismissed by the Tribunal, with the invalid classification of each being upheld.

The Scottish Government announced funding for a targeted council tax revaluation by introducing two new bands for properties with values in excess of £1million. This would be a three-year project, with two years for setting up the bandings, and one year for dealing with proposals.

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 is complete 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 continuing pressures of revaluation work, 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 shortly. 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 for location at office reception areas.

The Depute Assessor & ERO continues to monitor staff training and work to implement the recommendations contained within the staff development audit report is ongoing.

6. Staffing

A graduate valuer successfully sat their Assessment of Professional Competence (APC) in January and has now gained full professional status. There are a further three graduate valuers who are provisionally looking at sitting their APC in the spring of 2026.

Three members of the electoral team have been successful in completing the Association of Electoral Administrators Certificate in Electoral Administration, adding more knowledge to the team.

The IT Systems Manager retired at the end of 2025 and has been replaced.

Following discussions with The Highland Council Human Resources team, a review of valuation and clerical posts within the service has been carried out. Although there remain vacant posts in the Inverness office, this restructuring that is taking place aims to get the best out of the teams. Key to this is the creation of team leaders and assistants, in both Electoral and Valuation sections, who will be appointed to support both their teams and the senior management. Career grade schemes have been proposed to encourage staff progression and improve the prospects of filling posts.

It should be noted that the above restructuring addresses not only reporting and leadership within teams it also addresses vacancies. Further, it had been reported from the December Board papers that the vacancies affected the elections staff at Highland Council. The Assessor would like to make it clear that vacancies have predominantly been in the valuation section, and not in the electoral team. Presently there is one recent vacancy within the electoral team.

The extension of Barclay funding will see the Assessor seek to recruit 3 new trainee valuers, and the funding for the extension to the council tax bands will be used to fund 3 technicians on 2-year contracts.

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: 19 February 2026

Author: Frank W Finlayson, Assessor & ERO