

The Highland Council

Minutes of Meeting of the **Highland and Western Isles Valuation Joint Board** held in Council Headquarters, Glenurquhart Road, Inverness on Tuesday 17 March 2026 at 11.00am.

Present:

Representing the Highland Council:

Mr M Cameron (remote)
 Ms T Collier (remote)
 Mr L Fraser
 Mrs M Paterson (remote)
 Ms J McEwan (remote)
 Mrs T Robertson (*substitute*)

Representing Comhairle nan Eilean Siar:

Mr G Murray (remote)

In attendance:

Mr F Finlayson, Assessor and Electoral Registration Officer
 Mr R Christie, Depute Assessor and Electoral Registration Officer
 Ms J Johnston, Accountant, Treasurers Office (remote)
 Mr A MacInnes, Senior Committee Officer, Clerk's Office
 Ms K Arnott, Committee Officer

Also in attendance:

Mr P Lipa, Lead Auditor, Audit Scotland (remote)
 Ms E Scoburgh, Senior Audit Manager, Audit Scotland (remote)

Mr L Fraser in the Chair

Business

1. Apologies for Absence Gairm a' Chlàir agus Leisgeulan

Apologies for absence were intimated on behalf of Mr A Graham and Mr B Boyd.

Members were notified that Councillor James McGillivray, Highland Council had resigned from the Board. The appointment of a new Highland Council representative to the Board would take place in due course.

2. Declarations of Interest/Transparency Statement Foillseachaidhean Com-pàirt/ Aithris Fhollaiseachd

There were no declarations of interest/transparency statements.

3. Annual Audit Plan 2025/26 Plana Sgrùdaidh Bliadhna 2025/26

There had been circulated Report No. VAL/01/26 by the External Auditor, Audit Scotland setting out the 2025/26 Annual Audit Plan for the Highland and Western Isles

Valuation Joint Board. The report set out the planned work to be carried out in connection with the 2025/26 audit.

Members were advised that Mr Prem Lipa would be replacing Mr David Fraser as Lead Auditor, Audit Scotland.

There was commentary on the report by the Lead Auditor and key areas were highlighted such as the scope of the audit; materiality levels determined for the audit of the Board; wider scope and best value audit; and audit timetable and audit fee.

The Board **NOTED** the contents of the report.

4. Minutes of Meeting Geàrr-chunntas Coinneimh

There had been circulated the Minute of Meeting of the Board held on 16 December 2025 the terms of which were **APPROVED**.

5. Matters Arising from the Minutes Gnothaichean Ag Èirigh on Gheàrr-chunntas

There were none.

6. Proposed Revenue Budget 2026 Buidseat Teachd-a-Steach 2026 ga Mholadh

There was circulated Report No. VAL/02/26 by the Assessor and Electoral Registration Officer which set out for approval a proposed revenue budget for financial years 2026/27 to 2028/29.

The Assessor and ERO highlighted that the budget proposals included a focus on support for both management and teams. The Revaluation combined with work on the self catering audit had created significant additional work for the department over the last few years. Additional Barclay funding would help towards undertaking the self catering audit earlier in the year. Details of proposals for staffing were provided.

Further, the Assessor continued to monitor the progress of the Inverness and Cromarty Firth Green Freeport and wider Freeport area. The administration of the Freeport could be covered by the proposed valuation resource. However, there would be a cost from 2027/28, and it was likely that this will be in the form of specialist valuation and technical knowledge.

Budget savings of £18,262 had been identified, however there was some caution over the proposed saving in electricity given the war in Iran and the impact of this on energy prices.

In discussion, information was sought, and provided, on whether there was any capacity to take on a trainee valuer post in the Western Isles, similar to recruitment within Highland. It was clarified that staff in the Western Isles were currently at capacity however succession planning for next year was ongoing.

In terms of the audit of self-catering units, it was queried if there had been a difference in the number of these properties on the valuation roll since licensing of them had been introduced. It was advised that the numbers of self-catering units on the valuation roll were quite steady and were following the regulations. There was a 67% completion rate for information from self-catering operators on the current audit which was good compared to previous years.

Discussion took place regarding the canvassers for the upcoming elections using handheld devices and how these worked. It was explained this avoided unnecessary paperwork being carried around by the canvassers and information from the devices could be downloaded at the end of the working day.

Questions were asked regarding property tax in the Highlands. New council tax increases specifically targeting high-value properties were to be introduced by the Scottish Government and new council tax bands introduced for properties worth between £1m and £2m, and those worth over £2m. An explanation of the banding process of properties was provided and legislation on this new tax was awaited.

It was questioned whether there would be any costs or extra revenue arising from Highland Council's decision to increase premium charges on Second Homes and Long-term Empty Properties. Any changes would be monitored.

The Board **APPROVED** the proposed budget.

7. Revenue Budget Monitoring Statement 2025/26 Aithris Sgrùdaidh Buidseit Teachd-a-Steach 2025/26

There had been circulated Report No VAL/03/26 by the Assessor and Electoral Registration Officer.

It was noted that there were a number of vacancies within the team which accounted for the underspend in the revenue budget. It was queried if vacancies would cause any difficulties over the Scottish Parliament election period. It was advised that there should be no staff resource issues during the election period as assistance was being provided by canvassers during this busy period. Also, most of the vacancies were in the valuation side of the department.

The Board **NOTED** the content of the report.

8. Departmental Report Aithisg Roinnei

There had been circulated Report No VAL/04/26 by the Assessor and Electoral Registration Officer.

It was highlighted that the main work carried out since the last meeting of the Board in the valuation section was the self catering audit and finalising the 2026 Revaluation. The Election team were working on the delivery of the Scottish Parliament election on 7 May, 2026. Meetings were being held with the Royal Mail arising from concerns about poor mail deliveries in Highland. In terms of the hydroelectricity case that was heard before the Upper Tribunal for Scotland the outcome was expected to be known by the end of March 2026. Work with the aim of producing a formal Service Level

Agreement document with ICT in respect of the services they provide was continuing. ICT were also to produce documentation which will assist in creating an IT Disaster Recovery Plan for the department.

Further, a graduate valuer successfully sat their Assessment of Professional Competence (APC) in January and has now gained full professional status. There were a further three graduate valuers who are provisionally looking at sitting their APC in the spring of 2026. Three members of the electoral team had been successful in completing the Association of Electoral Administrators Certificate in Electoral Administration, adding more knowledge to the team. The Board asked that their congratulations be passed onto the members of staff for passing these exams.

Information was sought, and provided, on large housing developments and how the council tax banding was formulated.

It was requested that when the final number of appeals following the 2023 Revaluation were known, these be circulated to the Board members for information.

The Board **NOTED** the recent activities of the department as set out in the report

9. Special Leave Policy **Poileasaidh Fòrlaidh Shònraichte**

There had been circulated Report No VAL/05/26 by the Assessor and Electoral Registration Officer.

Members welcomed this policy however requested an amendment to the policy:-

- amending Special Leave provision item H by deleting reference to Visiting Committee and replace with Independent Monitoring Committee;

Further, it would be checked if paragraph 3 of Special Leave provisions required to be amended to include a Justice of the Peace; a member of the Independent Monitoring Committee and Election duties to the following "Leave for duties for items (b) to (g) includes.....)

The Board **APPROVED** the updated Special Leave Policy, subject to an amendment to Special Leave provision item H by deleting reference to Visiting Committee and replace with Independent Monitoring Committee.

10. Carer Positive Policy **Poileasaidh Taiceil do Luchd-cùrain**

There had been circulated Report No VAL/06/26 by the Assessor and Electoral Registration Officer.

The Board **APPROVED** the Carer Positive Policy.

11. Customer Relationship Policy **Poileasaidh Dàimh Luchd-ceannaich**

There had been circulated Report No VAL/07/26 by the Assessor and Electoral Registration Officer.

The Board **APPROVED** the Customer Relationship Policy.

12. Exclusion of the Public
Às-dùnadh a' Phobail

The Board resolved that, under Section 50A(4) of the Local Government (Scotland) Act 1973, the public be excluded from the meeting for the following item on the grounds that it involved the likely disclosure of exempt information as defined in Paragraphs 1 and 11 of Part 1 of Schedule 7A of the Act.

13. Staff Development – Career Grade Progression
Leasachadh Luchd-obrach – Adhartas Ìrean Dreuchd

There had been circulated to Members only Report No VAL/08/26 by the Assessor and Electoral Registration Officer which set out new career grade progression schemes for the development of staff in all clerical, technical and valuation sections of the department.

Members welcomed the report, highlighting the importance of staff development and giving staff a career progression.

The Board **APPROVED** the new career grade progression schemes.

The meeting concluded at 11.45 am.