

**HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD**

**11 June 2026**

Agenda Item	6
Report No	VAL/09/26

**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 finalised the valuations for the 2026 Revaluation and revaluation notices were issued on 31 March 2026. The 2024/25 audit of self-catering units was completed on 31 March 2026. A further window for applications was opened during April 2026. The main business for electoral staff was the Scottish Parliamentary election which took place on Thursday 7 May 2026.

**2. Electoral Registration**

Work on the UK postal vote reapplication process concluded with 13,313 cancellation notices issued on 13 February 2026. Electors with a postal vote for the Scottish Parliamentary election on Thursday 7 May 2026 were advised that their postal vote for the election had not been affected.

The Electoral Registration Team focussed on the delivery of the Scottish Parliamentary election in May. This was a particularly busy election and staff performed well meeting all the required deadlines. There was also very close liaison with Election staff from both constituent authorities and some of the newly appointed electoral canvassers based in the Inverness Office assisted with election delivery. Polling day was particularly busy with staff taking 192 telephone calls. The team dealt with 18 emergency proxies and corrected four clerical errors.

**3. Valuation for Rating**

The primary work of the valuation teams was the completion of the 2026 Revaluation. This final work required included adjusting valuations for updates, where changes were merited following representations, and amendments where there were changes to Practice Notes.

The work was completed on schedule, and revaluation notices were issued on 31 March and valuations uploaded to the SAA Portal.

Although the 2023 Revaluation proposals have been disposed of, valuation staff continue to deal with running roll proposals. Valuation staff also presently have 4 cases listed for hearing before the First-tier Tribunal for Scotland – Local Taxation Chamber (LTC), at hearings on 10 June and 6 August. The number of appeals outstanding which have followed on from the 2023 Revaluation is recorded at the Local Taxation Chamber website ([Active Appeals](#)) and stands at 105 including 4 cases which are listed for hearing.

The breakdown of the subjects appealed is:

- 98 hydroelectricity schemes
- 4 wind power
- 1 hotel
- 1 self-catering unit
- 1 shop

The four cases listed for hearing are a shop on 10 June, and two wind farms and a hotel on 6 August.

Following the Assessor's meeting on 20 February with a group representing the hospitality sector in the Highlands it was agreed that follow up meetings with the local Chambers of Commerce would be held after the final revaluation notices are issued.

The meetings were arranged for the following dates and locations:

- 13 April – North Highland Chamber (Dunnet Bay)
- 16 April – Inverness Chamber (Inverness)
- 20 April – Cairngorm Chamber (Aviemore)
- 21 April – West Highland Chamber (Fort William)
- 24 April – Dornoch BID (Dornoch)
- 30 April – West Highland Chamber (Skeabost, near Portree)

At the meetings the Assessor gave a presentation on the 2026 Revaluation including how properties are valued, rights to challenge a value, and other topical rating matters. After some lively questions and answers the Assessor, with his staff, engaged with the attendees individually on matters particular to their properties. Discussions were limited to valuation issues and not those of billing or reliefs. The Assessor was thankful to the various groups for the organisation of the venues and the welcome he and his staff were afforded.

It has not been possible to contact an active Chamber in the Western Isles, and the Assessor would ask members if there is an organisation they are aware of there that would benefit from a talk on non-domestic rating.

As noted in the last departmental report, due to the pressures of completing the 2023 Revaluation and commencing the 2026 Revaluation, the 2024/25 self-catering units (SCU) Audit began on 3 February, with a reminder issued on 3 March 2026. Under the 56-day timetable, the audit period ended on 31 March 2026.

The Scottish Government subsequently opened up a further window for audit returns running from 1 April 2026 to 30 April 2026. A renewed request for information was therefore issued on 1 April 2026, both by post and by email where contact details were available. To maximise the level of returns, staff actively monitored progress during this legislative window and engaged directly with SCU operators by email and telephone in the period leading up to the close of this extended window.

At the time of writing, the final audit returns are being checked over and presently 53 SCUs will transfer to the council tax list, 46 in Highland and 7 in the Western Isles. These transfers will be made shortly. There remain 175 subjects which are being considered for either being retained on the valuation roll or transferred to the council tax list. It is proposed that the 2025/26 audit will commence towards the end of June once the two previous audits have been administratively dealt with.

As a result of the SCU audit there are presently 80 council tax proposals requesting deletion from the council tax list and re-instatement on the valuation roll.

In terms of the hydroelectricity case that was heard before the Upper Tribunal for Scotland between 10 November and 13 November the outcome had been expected to be known by the end of February 2026. This has been further delayed, and the outcome is still awaited.

#### **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 43 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 12 incomplete proposals recorded. The First-tier Tribunal website, as well as recording the status of non-domestic appeals, also notes the number of council tax appeals. Presently there are six appeals in total, of which two are for banding matters and 4 are appeals against invalidity (out of time). Only one of the council tax appeals has been called for hearing. It is an appeal against the banding and is set for 26 June 2026.

In terms of the targeted council tax revaluation whereby two new bands for properties with values in excess of £1million would be introduced, initial work has started. However, until full terms of reference are made available this work stream will not be fully engaged. As noted previously this will 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 the pressures of revaluation work, the analysis of complaints for the period since 1 September 2025 were delayed. The complaints reports for the periods 1 September 2025 to 30 November 2025 and 1 December 2025 to 28 February 2026 are now available on our website, with the report for the period 1 March 2026 to 31 May 2026 due to be added in the coming week. 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 Depute Assessor & ERO continues to monitor staff training and work to implement the recommendations contained within the staff development audit report is ongoing. A formal reporting process has now been implemented to regularly monitor and report on mandatory training refresh and completion rates to senior management and Board members. Such training requiring an annual refresh has been identified and a programme of refresher training is now underway. Progress will be reported to the Board at a future meeting.

## **6. Staffing**

Two graduate valuers sat their Assessment of Professional Competence (APC) in May and one was successful and has now gained full professional status. A third graduate still awaits the date for their APC.

Following the staff restructuring exercise, a number of new posts have been created. A substantial recruitment drive has commenced and is ongoing. Posts recently filled include Business Support Assistant, Management Support Officer, IT Support Officer, Electoral Team Leader, Assistant Electoral Team Leader and Divisional Valuer. Two further posts for Senior Electoral Admin Assistant and Admin Assistant also appeared to be filled, however the successful applicants withdrew at the last minute before taking up their posts. These will be readvertised as required shortly. Two Surveying Technician posts are currently advertised, with further posts to be advertised shortly which will include a Valuation Admin Team Leader, Valuation Admin Assistant Team Leader, and a number of Clerical Assistant posts. A staff consultation re the Career Grade Progression schemes has recently concluded and the scheme is now with the Unions for their consideration. It is accordingly hoped that the schemes can be implemented shortly.

In addition, 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 recruit 3 technicians on fixed 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: 29 May 2026

Author: Frank W Finlayson, Assessor & ERO