HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

2 November 2026

Agenda Item	**7**
Report No	**VAL/13/26**

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 window for revaluation proposals closed on 31 July and the valuation section are now assessing the competency of those proposals within the regulations. The 2025/26 audit of self-catering units commenced on 21 July with the final date for return being 15 September. The main business for electoral staff is the annual canvass of electors, overseas renewal process, convergence preparation and by-election in Ward 3 (Wick and East Caithness).

2. Electoral Registration

The annual canvass of electors commenced on 7 July 2026. Information is provided below on national and local data matching results and number of forms issued.

2026 – National Data Match results

Route	National data match result (properties)
Route 1	90,900
Route 2	57,040

2025 – National Data Match results

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

2026 – National and Local Data matching results by %

	National data matching	Local data matching
Elector level	81.58%	88.94%
Property level	74.26%	75.90%

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%

Number of forms issued

Communication Type	2025	2026
CCA	109,639	106,946
CCB	37,484	40,968
Canvass form	26,483	30,431
Route 3 properties	39*	198

Telephone canvassing commenced on Tuesday 1 September 2026 with 3,480 properties scheduled to be contacted. Doorstep canvassing is due to start week commencing 19 October 2026.

Overseas declarations are now valid for a period of three years, lasting until 1 November in the third year after they take effect. The electoral team have contacted 486 overseas electors to renew their declarations since July 2026. To date the response has been slow with 143 still outstanding. A reminder was issued in October 2026. Any overseas elector who fails to renew their declaration will be removed from the electoral register after 1 November 2026.

The Absent Voting (Miscellaneous Amendment) (Scotland) Regulations 2026 and the Absent Voting (Miscellaneous Amendment) (Scotland) Order 2026 sets out steps on transitional measures to enable online absent voting applications for all polls in Scotland, converging current absent voting records. There is a relevant date set in legislation, 3 November 2026, and electoral staff are currently working through discrepancies between UK and Scottish absent voting records. Some of these discrepancies are fairly minor in nature such as slight variations in address details however, some electors will need to be written to, to clarify information or complete a fresh application for Scottish Parliamentary and local council elections. The number of affected records is relatively low (approx. 250) however, discrepancies can occur daily, right up to 3 November 2026.

A local government by-election was held on 25 June 2026 in Ward 4 (East Sutherland and Edderton). This was a well run election from the ERO's perspective, with no clerical errors. A further local government by-election was held on 1 October 2026 in Ward 3 (Wick and East Caithness). Again, this was a well run election with no clerical errors.

3. Valuation for Rating

The period from 1 April 2026 until 31 July 2026 provided the legislative time-window for the submission of proposals against the 2026 Revaluation. This time-window presented valuation staff with another busy period, with numerous incoming queries relating to the Revaluation and requests for detailed valuations for subjects where

valuations are not published at the SAA portal (mainly those containing confidential information), or where level of detail published is not sufficient for the ratepayer/agent, such as industrial subjects where the valuation build-up is not explained by the summary valuation.

By the end of July, a total of 1,833 non-domestic proposals had been received. These have been considered by valuers to determine whether the submissions meet the requirements of the regulations in terms of completeness. Records indicate that 177 of these have been considered as incomplete. Where this is the case, an incomplete notice has been issued to the proposer, at which time a further opportunity to provide any missing information was provided. Final totals in terms of the complete/incomplete split will be known shortly. Generally speaking, the 2026 proposal workload would appear to be similar to the 2023 Revaluation, albeit concerning a slightly different mix of subject types.

Some progress has already been made in disposing of a small number of proposals. The next steps, as for revaluation 2023, will be to group proposals by subject type and set determination dates to permit the caseload to worked through in an orderly manner. This will include subjects where Highland & Western Isles will take the lead on a national basis, due to the practice note authors being members of staff – these include halls, historic buildings, hydro-electricity schemes, stances, salmon fishing rights, self-catering units, visitor centres and whisky distilleries.

The number of appeals outstanding which have followed on from the 2023 Revaluation is recorded at the Local Taxation Chamber website (Active Appeals) and now stands at 101.

The breakdown of the subjects appealed is:

98 hydroelectricity schemes
2 wind power
1 hotel

One case has been listed for hearing, in respect of a wind farm, on 8 February 2027. At the time of writing, no further cases have been listed for hearing.

Valuation staff continue to monitor non-domestic development within their geographical divisions, with new secondary schools in Nairn and Tain due to be added to the valuation roll shortly. In respect of the Inverness and Cromarty Firth Green Freeport, an initial meeting has been held with the owners of a large new facility at Nigg, due to be operational by April 2027, with site visits likely to take place in the near future. A similar meeting has been set up with the agent for the redeveloped Ardersier Port facility.

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 the audit period ending on 31 March 2026.

A further window for audit returns opened up running from 1 April 2026 to 30 April 2026. Following the audit, 130 SCUs were identified as having failed the criteria,

including 120 in Highland and 10 in the Western Isles. To date, 108 of these have been transferred to the Council Tax List, comprising 98 Highland properties and all 10 Western Isles properties. The remaining 22 Highland properties will be transferred shortly.

A further 8 subjects (7 in Highland and 1 in the Western Isles) remain under consideration to determine whether they should continue to be entered in the Valuation Roll or be transferred to the Council Tax List.

The 2025/26 Self-Catering Units (SCU) Audit commenced on 21 July 2026. Reminders were issued on 18 August, 1 September and 9 September 2026, both by post and, where contact details were available, by email. In accordance with the 56-day audit timetable, the audit period concluded on 15 September 2026.

Due to the 2024/25 audit not having been concluded when the 2025/26 audit commenced, a number of properties remain outstanding for audit in respect of the 2025/26 financial year. These properties, approximately 850, will be audited shortly.

At the time of writing, the final audit returns from the 21 July 2026 batch are being checked. Current indications are that 20 SCUs will transfer to the Council Tax List, comprising 16 properties in Highland and 4 in the Western Isles. A further 124 subjects (121 in Highland and 3 in the Western Isles) remain under consideration and will either be retained on the Valuation Roll or transferred to the Council Tax List following completion of the review.

A decision from the hydroelectricity case that was heard before the Upper Tribunal for Scotland between 10 November and 13 November was made on 30 June 2026. The Tribunal found in favour of the Assessor. They concluded that although the headrace qualifies as a penstock, it is also a pipeline and conduit under the Valuation for Rating (Plant & Machinery) (Scotland) Regulations 2000. As a result, the headrace is rateable, and the appeal was dismissed, and the valuation proceeds on the basis of an agreed NAV of £25,000 rather than £6,700. The appellant has now appealed the decision to the Lands Valuation Appeal Court. The full text of the case can be found here: upper-tribunal-decision-2026ut55-connell-renewables-against-assessor-for-hwi.pdf

4. Council Tax

Technical staff have continued to work on updating the council tax valuation list with 629 new subjects added during the current financial year to date. This work has continued to be affected by the self-catering audit, particularly as the audits for two years (2024/25 and 2025/26) have been run within a relatively short period of time.

In addition to the proposals resulting from the self-catering audit, there are presently a further 67 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 9 incomplete proposals recorded. The First-tier Tribunal website notes that there are currently four appeals in total for the Highland and Western Isles area, of which two are in respect of council tax valuation list matters - these are due to be heard by Tribunal on 25 November 2026. The other two are appeals against invalidity

(out of time) and it is expected that the Tribunal will deal with these by way of written representations, which has been the standard procedure for appeals of that nature.

As the full terms of reference for the council tax revaluation (subjects with values in excess of £1 million) are not yet available, work on this project remains at initial stages and has been limited to consideration of options, identification of information sources, and general planning. It is still expected, as noted previously, that 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.

Work with the aim of producing a formal Service Level Agreement document with ICT in respect of the services they provide is continuing. However, a Data Processing Agreement has been completed with The Highland Council. ICT will also produce documentation which will assist in creating an IT Disaster Recovery Plan. Discussions continue re a move to cloud hosting.

The complaints reports for the periods 1 March to 31 May 2026 and 1 June to 31 August 2026 are now available on our website. 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. Specialised chairs and standing desks are currently being procured for two staff identified as having back and shoulder injuries respectively.

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 Training & Development Plan, Training & Development Policy, Workforce Plan, and an updated Employee Review & Development Policy have been drafted and Board approval for these is now sought. Additionally, a formal reporting process has 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. Current completion progress is shown below:

Training Subject	Frequency	Overall Staff Completion
Fire Awareness	Annual	78%
Cyber Security Awareness	Annual	83%

As listed in the Training & Development Plan, further mandatory training requiring a refresh has recently been identified: Equality & Diversity and Information Management, and progress on completion of these will be reported to the Board at a future meeting.

The Board has been invited to submit its revised Records Management Plan to the Keeper of the Records of Scotland by 30 October 2026. Working is progressing on this and the Board will be updated on progress in due course.

6. Staffing

A graduate valuer sat their Assessment of Professional Competence (APC) in July and was successful and has now gained full professional status.

The recruitment drive has continued and further posts have recently been filled. These include a Senior Electoral Admin Assistant, two Surveying Technicians and a Valuation Admin Team Leader. Interviews are being arranged for the Valuation Admin Assistant Team Leader and a number of Clerical Assistant posts within the valuation admin team.

A Clerical Assistant post within the Inverness electoral section has been filled and the successful candidate has taken up their new role.

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.

The Assessor and Electoral Registration Officer has intimated to the Clerk of the Board his intention to retire on 8 March 2027.

7. Other Matters

On 23 June the Scottish Government announced that it would establish an independent panel to undertake a rapid review of the outcomes of the 2026 revaluation. The panel would be tasked with examining and reporting to ministers, within three months of its appointment, on allegedly anomalous valuations and their overall impact. Ministers will ask the panel to make recommendations on how those might be addressed. This review has yet to start.

The Scottish Government also committed to a general review of the assessor function. The review would ensure that assessors' independence in valuation is maintained, but it will also seek to ensure that there is confidence in the system for all. The review intends to explore the potential role for a national assessor and the option of placing the Scottish Assessors Association on a statutory footing, with reporting obligations to Parliament. The government acknowledge that such changes would require full system redesign and legislation.

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 October 2026

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