



Orkney and Shetland Valuation Joint Board



Item: 11

Orkney and Shetland Valuation Joint Board: 23 June 2026.

Best Value – Progress Report.

Report by Assessor and Electoral Registration Officer.

1. Overview

- 1.1. The statutory duties of the Assessor and Electoral Registration Officer are to prepare, maintain and publish the Valuation Roll, the Council Tax Valuation List and the Register of Electors.
- 1.2. Under the Board's Best Value submission within its Service Plan, the Assessor and Electoral Registration Officer is obliged to present six-monthly progress reports to the Board on its primary service functions.
- 1.3. This report describes the three statutory duties in more detail and presents details of the main tasks completed between October 2025 and April 2026.

2. Recommendations

- 2.1. It is recommended that members of the Board:
 - i. Scrutinise the contents of this report and discuss any issues identified.

3. Electoral Registration Service – Overview and Priorities

Annual Electoral Registration Canvass

- 3.1. The annual canvass was successfully completed by the end of November 2025 with the revised annual register being published and distributed on 1 December 2025. Having followed the same processes and procedures as in the previous years including the previously documented use of e-comms in the initial stages of the canvass, the canvass outcome was successful and as anticipated. The door-to-door aspect of the canvass, which is the final contact method for properties who have not made the required response, was concluded in time for the publication. In Shetland where external part time canvassers carry out this work, demanding family circumstances for a long term external canvasser meant office based administration staff undertook these additional duties and covered the required areas successfully.

Electoral Registration Outwith Canvass

- 3.2. Outside the annual canvass period, all individuals who can be identified as having changed address using Council Tax records (including new builds and house sales), Council Housing Tenancy records and Housing Association records etc. are targeted with focused correspondence. These changes also highlight electors who are no longer resident and from this information the necessary processes to remove electors who are no longer entitled to be registered can be commenced. Records received from registrars inform the ERO of electors who are now deceased and can be removed from the register. The ERO now has in place the annual process of using information from each of the constituent councils' Education Services to allow them to identify young persons who have not been added to household returns as part of the canvass. Personalised individual registration forms, and reminders if required, were sent to all such young people who will attain the age of 16 to 18 during the lifetime of the current published register. In early 2026 this was considered to have been a successful exercise with 67% of the, as yet unregistered, young people responding by making applications.

Electoral Management System (EMS)

- 3.3. Idox, the provider of the EMS, continues to provide updates to the software on the system, which is used to manage the running of the ERO's statutory functions. Online training and UK wide webinars provided by Idox to keep users updated on developments have been attended by electoral staff as required. These updates provide the additional functionality required by the implementation of legislative changes and also ongoing upgrading of the system's day to day operation. The Depute Electoral Registration Officer continues to represent the Board on the Idox Scottish Users group, which now holds more regular meetings, to discuss EMS development matters and improvements.

Absent Voting

- 3.4. Work has now completed on the reapplication process for UK Parliamentary absent votes which has been detailed in previous reports. The expiry date for these absent votes was 31 January 2026. The initial write out to all these voters in March 2025 followed up by encouragement emails, where addresses were available, had given response rates which were not as favourable as had originally been hoped for. This correspondence encouraged electors to renew by online application with the option to request a paper application form if required. We found that a large percentage of electors still wished to renew by completion of a paper application form rather than an online application. As planned we issued further correspondence to all outstanding electors in early December, on this occasion including a reapplication form and reply paid envelope to encourage responses from electors. Additional funding has been provided by the UK Government's Ministry for Housing, Communities and Local Government (MHCLG) to partially cover the cost of this additional write out. A Justification Led Bid process for claiming additional expenses involved in this new process has been made available and a bid will be

prepared in the given window, later in 2026. MHCLG's emphasis has been on the switch to online applications while the practical outworking of this has shown that the completion of traditional paper applications also remains popular with electors.

- 3.5. All new UK Parliamentary postal vote applications now have to be made by way of MHCLG's online ERO Portal. On this portal electors can make their own applications online and this is a new and efficient method of applications being received by the ERO. However paper applications must be scanned and uploaded by the ERO's administrative staff resulting in additional workload.
- 3.6. The lack of responses by electors to this process across Scotland does cause concern among EROs, both in the funding required by the process and also the drop off in existing postal vote arrangements which could result in higher application rates before the next UK Parliamentary General Election. The ERO for Orkney and Shetland attracted the highest reapplication percentage rate within Scotland.

Devolved Absent Vote Signature Refresh

- 3.7. The regular Absent Vote Signature refresh process, for all postal voters whose specimen signature has reached 5 years old, scheduled for January 2026, was postponed until January 2027. This was to allow further time for the convergence of absent votes which electors have in place for reserved (UK Parliamentary) and devolved (Scottish Parliament and Local Government) elections, and are currently separated due to implementation of the Elections Act 2022.

Scottish Parliament Election 7 May 2026

- 3.8. At the time of writing, preparations are well underway for the scheduled Scottish Parliament Election to be held on 7 May 2026. These follow an established cycle for these elections. The ERO and senior electoral staff are members of the project boards at both councils, who organise the running of these elections in each area. Administrative staff are now familiar with all the processes on, and outputs required from, the Idox EMS and this works well. To date the poll cards have now been issued to all registered electors who qualify to vote in the election, within Orkney and Shetland. From these, enquiries regarding registrations and absent voting have been at anticipated levels.

Business as Usual Activities

- 3.9. The following Electoral Registration functions were undertaken with reference to the guidance produced by the Electoral Commission and within legislative timetables:
 - Plan, undertake and action continued staff training on changes to electoral legislation and the EMS.
 - Follow up all correspondence issued to potential electors outwith the annual canvass period.

- Continue to process all registration and absent vote applications received, by whatever method, and publish monthly updates to the register.

Service Priorities April 2026 to September 2026

- 3.10. The Scottish Parliament Election is to be held on 7 May 2026 and the ERO will provide all the outputs and services to the Returning Officer (RO) for each constituency as required. These outputs from the ERO's EMS are central to the running of the election. This event will provide the focus for the work of the electoral functions of the office up until that date. Registration and absent voting applications and enquiries from electors are expected to reach familiar levels for this electoral event.
- 3.11. The convergence process to realign the postal votes for reserved (UK Parliamentary) and devolved (Scottish Parliament and Local Government) elections has now been formalised in legislation, The Absent Voting (Miscellaneous Amendment) (Scotland) Regulations 2026 and The Absent Voting (Miscellaneous Amendment) (Scotland) Order 2026. The implementation of the Elections Act 2022 has essentially made these separate processes for the different electoral franchises. This Order and Regulations will now bring absent voting arrangements for Scottish Parliament and Local Government elections in line with those already in place for UK Parliamentary elections. This will include the facility for electors to apply for absent votes online. Following these convergence changes all postal votes will have to be reapplied for on a maximum period of a three yearly basis requiring additional participation by electors and also an increase in administrative workload for staff.
- 3.12. The convergence process was previously reported to be expected to commence shortly after the Scottish Parliamentary Election but this has now been further delayed until an effective date of 3 November 2026. The ERO will be in contact with all electors who have an absent vote arrangement in place and who will require to update them.
- 3.13. The Elections Act 2022 brought changes to the registration processes and entitlements for Overseas Electors. These have been previously documented. In summary a person previously resident or registered to vote in the UK can now apply to be registered to vote as an Overseas Elector at UK Parliamentary Elections with no time restriction. While previously, Overseas Electors were required to reapply annually, they can now renew their registration on a maximum of a three yearly basis, with reference to 1 November each year. We will commence this new renewal process after 1 July this year and this will include all those Overseas Electors who were registered for the UK Parliamentary Election in July 2024, under the then new legislation. We await with interest to see the uptake in this renewal process, given the tail off under previous legislation in renewals when an election is not scheduled for the near future. For the first time Overseas Electors will now be able to renew their registration online.

- 3.14. Planning for the largest single event in the annual cycle of Electoral Registration, the annual canvass, is now underway. A significant amount of preparation is required before the issue of canvass correspondence to all households. There have been no amendments to the current legislation covering the canvass process which allows the local ERO to determine the best way to run the canvass in his area, within the parameters of that legislation. We will conduct the canvass in 2026 in the same way as the canvass in 2025 was carried out.
- 3.15. Properties that can be identified by the ERO as having all the existing electors remaining resident can receive a lighter touch process, named within our processes as Route 1. Properties where the ERO has identified the need for changes or potential changes in the register are placed into Route 2, which involves a reminder sequence and also a doorstep visit if no response is received. The ERO can also use E-Comms, in our case, emails where addresses are available, to contact Route 1 properties to confirm current registrations, before sending a posted form. This was used successfully in our areas for the first time in 2025 and assisted in reducing printing and postage costs. We have used the E-Comms process for Route 2 properties for a number of years.
- 3.16. The annual canvass can commence at any time from 1 July each year and in 2026 we plan to commence near to that date, to allow additional time for the E-Comms routines to be effective before the issue of paper forms. This will also allow door to door canvassing of unresponding properties to be undertaken earlier within the canvass period. The annual revised register will be published on 1 December 2026, as normal. This timescale will also allow us more time, later in the year, to focus on the absent vote convergence process details above.

Association of Electoral Administrators

- 3.17. Senior Electoral staff are members of the Association of Electoral Administrators (AEA) and attend the Scotland and Northern Ireland Branch online meetings of the AEA. The Association continues to represent Electoral Administrators at the highest level at both governments. In addition to pursuing its previously published 'New Blueprint for a Modern Electoral Landscape', in particular at this time, it is closely involved in the passage of The Representation of the People Bill currently passing through Westminster.

4. Council Tax

New Entries

- 4.1. As at 1 October 2025, there were 12,046 chargeable dwellings in Orkney and 12,330 in Shetland. The figure in Orkney had fallen to 12,038 and risen to 12,340 in Shetland, as at 1 April 2026. These figures include the addition of 16 new dwellings in Orkney and 18 in Shetland over the 6-month period. The overall fall in Orkney dwellings over the period despite the addition of new dwellings, is because new dwelling numbers are

outnumbered by existing dwellings moving from the Valuation List to the non-domestic Valuation Roll as Self-Catering subjects.

Proposals/Appeals

- 4.2. The numbers of Council Tax proposals/appeals remain at very low levels in Orkney and Shetland. Proposals to alter bands are dealt with as business as usual queries in the first instance and it is unusual that any proceed to appeal at the First-tier Tribunal of the Scottish Courts and Tribunals Service. As at 1 April 2026, there were no live proposals. Over the period one proposal had advanced to an appeal, but was recently dismissed by the First-tier Tribunal.

Service Priorities April 2026 to September 2026

- 4.3. The current service priorities are summarised as follows:
- Administer the transfer of any Self-Catering subjects which have failed the audit to provide satisfactory evidence of Self-Catering use, from the Valuation Roll to the Council Tax List.
 - Maintain, and ideally improve on, the time taken between completion of new dwellings and the insertion of the dwelling in the Council Tax List in accordance with performance targets.
 - Maintain, and ideally improve on, the time taken between the sale of houses which have been altered and the date their Council Tax Band is changed.
 - Continue to resolve proposals and appeals against Council Tax banding.
 - Ensure staff in both offices are adequately trained and supervised with a view to maintaining above priorities. Carry out scoping and potentially survey work in connection with the introduction on 1 April 2028 of two new high value Council Tax bands.
 - Continue to train staff on using our valuation system as its evolution continues. Also to ensure full knowledge of all existing features, especially with regard to the automated import of Land Registry information, and Building Warrant and Planning details.

5. Non-Domestic Rating

Background

- 5.1. The Assessor is required to carry out a general Revaluation of all Non-Domestic properties under statutory legislative timetables. Historically this was generally carried out every five years but from 1 April 2023, Revaluations now take place every three years. A Non-Domestic Revaluation took place on 1 April 2026, with a valuation date of 1 April 2025.

- 5.2. The Assessor is required to maintain the Valuation Roll for his/her area by amending it to reflect a number of circumstances including physical changes to properties. Any such change to the Valuation Roll may result in a Proposal being submitted by relevant parties for an alternative valuation.

Maintenance of the Valuation Roll

- 5.3. As at 1 October 2025, there were 2,688 entries in the Orkney Valuation Roll with a Rateable Value of £33,255,278 and 2,391 entries in the Shetland Valuation Roll with a Rateable Value of £70,765,060. As at 1 April 2026, this has been amended to 2,717 entries in Orkney with a Rateable Value of £38,896,075 and 2,431 entries in Shetland with a Rateable Value of £74,151,150.

Revaluation Appeals/Proposals

- 5.4. Appeals against the 2017 valuations were lodged between 1 April and 30 September 2017. The number of appeals lodged by 30 September was 181 in Orkney and 246 in Shetland. All of these appeals have been settled. As we have moved into the 2026 Revaluation cycle, given all 2017 appeals have been settled, these will no longer be reported on.
- 5.5. For the 2023 Revaluation, new legislation changed the method for ratepayers to challenge their valuations. A shortened four-month period following revaluation, expiring 31 July (albeit extended to 31 August for the 2023 Revaluation), is allowed for interested parties, or their appointed agents, to lodge Proposals to alter the entry in the Valuation Roll. In the event that agreement cannot be reached between the Assessor and the ratepayer, there will be a right of appeal to the First-tier Tribunal (FTT) referred to above.
- 5.6. A total of 210 Proposals against the 2023 Revaluation were received. In terms of total number of Proposals, that was approximately half the number relative to appeals received against the 2017 Revaluation. However, due to the new Proposals Regulations, considerably more time is required in terms of preparing written responses and decision notices, with more or less all Proposals having this requirement, whereby in the old system, much of the work in disposing of appeals could be carried out by informal negotiations. During the 2023 Revaluation there was a significant learning curve in all aspects of dealing with Proposals, and being part of the Scottish Assessors Association (SAA) provided a significant benefit in terms of shared experience.
- 5.7. All 2023 Revaluation Proposals were disposed of by the statutory disposal date of 30 September 2025. Out of the 210 Proposals, 3 have converted to formal appeals to the FTT: 2 have a hearing date of 10 June 2026, and we await further details on a hearing date for the third.

5.8. Draft and Final Valuation Rolls were produced ahead of their statutory deadlines of 30 November 2025 and 1 April 2026 respectively. In terms of challenges to the Rolls, at the time of writing, only 3 Proposals had been received. However, this is not a particularly good indicator of the levels expected, as the bulk are expected to be received in late July.

Running Roll Appeals

5.9. There is a modest amount of Running Roll proposals dealt with as business as usual on an ongoing basis.

Self-Catering Audit

5.10. We have embarked on the fourth year of this annual task, which has been required due to the coming into force of the Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2021 (and further amended regulations effective from 2024 and 2026). The amended regulations basically changed the criteria for a self-catering entry on the valuation roll to require occupiers to provide evidence of actual lettings in the financial year. This has substantially increased workloads in our offices, given there are more than 700 self-catering entries in the valuation rolls for Orkney and Shetland combined, with each subject requiring to be individually audited annually.

Service Priorities April to October 2026

5.11. The current service priorities are as follows:

- Process and acknowledge Proposals against the 2026 Revaluation.
- Prepare cases and attend hearings for 2023 Appeals as required.
- Carry out the annual audit of Self-Catering subjects.
- Dependent on progress with other work, transfer Self-Catering audit failures from the Valuation Roll to the Council Tax Valuation List, with effect from 1 April 2025.
- Analyse information received from ratepayers in order to either feed into national Practice Notes, or local Practice Notes to enable subjects to be valued.
- Commence work dealing with Proposals against the 2026 Rolls, liaising with Scottish Assessors Association for any subjects valued on a national Practice Note.
- Monitor staff training needs, particularly in relation to our Graduate Valuers/Graduate Apprentice Valuers.

For Further Information please contact:

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Implications of Report

- 1. Financial** – No financial implications arising directly from this report.
- 2. Corporate Governance** – In terms of the Board’s Service Plan 2026-2029, the Board is committed to providing Best Value progress reports.
- 3. Human Resources** – staff recruitment and retention is a constant concern, and in terms of temporary staff, it is becoming more difficult to recruit canvassers.
- 4. Equalities** – an Equality Impact Assessment is not required for performance reporting.
- 5. Island Communities Impact** – an Island Communities Impact Assessment is not required for performance reporting.
- 6. Environmental and Climate Risk**
- 7. Risk** – the risk of failure in our statutory duties is a concern, especially in this busy upcoming period receiving Proposals against the 2026 Valuation Roll.
- 8. Procurement** – not applicable.
- 9. Health and Safety** – there is always concern about staff health and safety, both within in the office, and out on survey. Risk assessments and required mitigations are put in place as required.

List of Background Papers

Orkney and Shetland Valuation Joint Board Service Plan 2026-2029.