



Orkney and Shetland Valuation Joint Board



Item: 10

Orkney and Shetland Valuation Joint Board: 24 June 2025.

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 Corporate and Service Plans, 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 2024 and April 2025.

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 2024 with the revised annual register being published and distributed on 1 December 2024. Having followed the same processes and procedures as in the previous years 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, the same canvassers were again willing to be employed in 2024. Covering these rounds are time consuming and it is beneficial to have casual staff who are familiar with the process and the areas they are covering.

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 Electoral Registration Officer (ERO) of electors who are now deceased and can be removed from the register. The ERO now has in place Data Sharing Agreements with each of the constituent councils to receive information for the councils' Education Services to allow them to identify all young persons who have not been added to household returns as part of the canvass. This was done on a small scale in Orkney in 2024 and across all areas of Orkney and Shetland in early 2025. This involves sending personalised registration forms and reminders to all such young people who will attain the ages of 16 to 18 during the lifetime of the current published register. This resulted in 287 young electors being added to the register and it is now planned to carry out this exercise on an annual basis.

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 the Elections Act 2022 and also ongoing upgrading of many aspects 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 meets to discuss EMS development matters and improvements.

Local Government By Election

- 3.4. A by election took place for Shetland Islands Council's Shetland North ward on 23 January 2025. Registration activities and the absent vote application processes went well and there were no clerical errors.
- 3.5. The ERO provided the same services and outputs to the Returning Officer in preparation for this event as provided for the full local government elections held in May 2022 and by elections in both islands' areas since then.

Business as Usual Activities

- 3.6. 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.
- 3.7. In January 2025 the annual absent vote signature refresh process of the required electors was successfully carried out. This fulfils the requirement to gather a fresh specimen signature from all electors who have a postal voting arrangement, whose held signature has been in place for 5 years in respect of devolved elections, which are Scottish Parliament and Local Government Elections. Implementation of the Elections Act 2022 means that there are now separate absent vote administration procedures in place for reserved, UK Parliament elections. This new process is described below.
- 3.8. The previously documented actions required by electors in respect of reserved postal votes now makes it necessary for electors to make a reapplication for these absent votes on a maximum of a three yearly basis. The Elections Act 2022 moved the expiry date for all existing reserved postal votes forward to 31 January 2026. EROs across Scotland have now commenced the reapplication process by contacting all such voters, inviting them to reapply. This can now be done online through the GOV.UK website which feeds into the Ministry of Housing, Communities and Local Government hosted ERO Portal for local processing. Alternatively, re-applications can still be made by paper forms. The ERO Portal is under continual development and of particular note are changes which allow much more efficient processing of paper applications in our offices. The ERO wrote to all these postal voters, totalling approximately 8,700 electors across Orkney and Shetland, in mid-March 2025 advising them to reapply. While this was the first time this particular action was required, this will now become an annual business as usual activity.

Service Priorities April 2025 to September 2025

- 3.9. Work will continue on the Reserved Postal Vote reapplication process detailed above. Depending on return rates from electors, the ERO will issue further communications as required to accomplish a satisfactory return level of reapplications ahead of the 31 January 2026 deadline.

- 3.10. 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 legislation covering the canvass and it will be conducted in a similar way to previous years but with a few changes being implemented in our area for the first time. The current legislation covering the canvass process has been in place since 2020 and that allows the local ERO to determine the best way to run the canvass in his area, within the parameters of that legislation.
- 3.11. 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.
- 3.12. 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 is going to be used in our areas for the first time this year and should assist in reducing printing and postage costs. We have used the E-Comms process for Route 2 properties in previous years and are looking to expand its use this year.
- 3.13. The annual canvass can commence at any time from 1 July each year and in 2025 we plan to commence earlier than usual, on 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 non-responding properties to be undertaken earlier in the autumn, in hopefully more clement weather and longer hours of daylight. The annual revised register will be published on 1 December 2025, as normal. The earlier running of the canvass process will also allow an opportunity to focus on the Reserved Postal vote reapplication process detailed above, towards the end of 2025.

Association of Electoral Administrators

- 3.14. Senior Electoral staff are members of the Association of Electoral Administrators (AEA). Following implementation of the Elections Act 2022 the AEA have published a UK wide 'New Blueprint for a Modern Electoral Landscape'. This, hopefully significant, document covers many of the concerns held by electoral professionals due to the ongoing implementation of legislation and required changes in working practices, and it has been presented to the UK Government. Information on it is available from the Depute Electoral Registration Officer.

4. Council Tax

New Entries

- 4.1. As at 1 October 2024, there were 12,012 chargeable dwellings in Orkney and 12,300 in Shetland which had risen to 12,025 in Orkney and 12,312 in Shetland, as at 1 April 2025. These figures include the addition of 45 new dwellings in Orkney and 24 in Shetland over the 6-month period.

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 2025, there were two outstanding proposals covering both Orkney and Shetland.

Service Priorities April 2025 to September 2025

- 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.
 - Continue to train staff on using the new 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 is due to take 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 2024, there were 2,610 entries in the Orkney Valuation Roll with a Rateable Value of £32,985,275 and 2,374 entries in the Shetland Valuation Roll with a Rateable Value of £61,910,430. As at 1 April 2025, this has been amended to 2,654 entries in Orkney with a Rateable Value of £32,989,905 and 2,377 entries in Shetland with a Rateable Value of £71,260,370.

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.
- 5.5. For the 2023 Revaluation, new legislation has 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. We received 196 Proposals against the 2023 Revaluation. In terms of total number of Proposals, this has approximately halved 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. There is a significant learning curve in all aspects of dealing with Proposals, and being part of the Scottish Assessors Association (SAA) provides a significant benefit in terms of shared experience.
- 5.7. At the time of writing, we have approximately 50 2023 Revaluation Proposals outstanding to be dealt with by the statutory disposal date of 30 September 2025.

Coronavirus and Running Roll Appeals

- 5.8. All of the Covid-19 appeals were either withdrawn or disposed of by the FTT by the end of 2024. There is a modest amount of Running Roll proposals dealt with as business as usual on an ongoing basis.

Self-Catering Audit

- 5.9. We are about to embark on the third year of this new 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). 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 in excess of 600 self-catering entries in the valuation rolls for Orkney and Shetland combined, with each subject requiring to be individually audited annually. This year will be the first time that this task will coincide with revaluation work, and it is adding to an already challenging workload.

2026 Revaluation

- 5.10. With the tone date (1 April 2025) having passed, work begins in earnest to revalue the c.5,000 subjects across the two counties. This involves gathering information by issuing Assessor Information Notices (AINs) to a wide range of ratepayers in order to gather data on rents, turnovers and construction costs, to inform Practice Notes and valuations. A draft valuation roll must be produced by 30 November 2025.

Service Priorities April to October 2025

- 5.11. The current service priorities are as follows:
- Finalise the issue of AINs to non-domestic ratepayers.
 - Finalise the disposal of 2023 Revaluation proposals.
 - Plan for disposal of any appeals arising from the above.
 - Administer the annual audit of Self-Catering subjects (this may have to be moved into the next reporting period depending on resources).
 - Dependent on progress with the above, transfer audit failures from the Valuation Roll to the Valuation List, with effect from 1 April 2024.
 - Analyse information received from ratepayers in order to either feed into national Practice Notes, or local Practice Notes to enable subjects to be valued.
 - Carry out revaluation of all non-domestic subjects to allow the draft valuation roll to be published by 30 November 2025.
 - Monitor staff training needs, particularly in relation to the incoming Depute Assessor and 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 2023-2026, 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 particularly busy period in the lead up to issuing a Draft Valuation Roll.
- 8. Procurement** – Not applicable.
- 9. Health and Safety** – There are always concerns about lone working, especially for canvassers, with training given to mitigate this.

List of Background Papers

Orkney and Shetland Valuation Joint Board Service Plan 2023-2026.