



Orkney and Shetland Valuation Joint Board



Item: 8

Orkney and Shetland Valuation Joint Board: 24 June 2025.

Number of Assessors and Availability of Resources.

Report by Assessor and Electoral Registration Officer.

1. Overview

- 1.1. Section 24 of the Non-Domestic Rates (Scotland) Act 2020 requires valuation joint boards and valuation authorities (where functions have not been delegated to such a board) to report to the Scottish Parliament on the number of assessors and availability of resources within that board.
- 1.2. This must be done by 31 May in the relevant year, and three-yearly thereafter, with 2025 being the first year that this has been required.
- 1.3. The report, attached as Appendix 1 to this report, is broken down into four sections as directed by the legislation, namely:
 - The number of assessors and depute assessors appointed by the board on 1 April 2025.
 - Whether that number is sufficient for the proper exercise of the functions of those assessors and depute assessors in relation to non-domestic rates.
 - Whether the board has sufficient resources for the proper exercise of its functions in relation to non-domestic rates.
 - Such other matters relating to non-domestic rates as the board or authority considers appropriate.
- 1.4. Due to the relevant reporting date (1 April 2025) and the deadline for submission (31 May 2025), it was not possible to take this report to the Board for approval in advance of the deadline. After consultation with the Clerk to the Board, the course of action taken was to circulate the report to Board Members in advance of the submission deadline, seeking comments, with formal approval being sought subsequently, at this meeting.

2. Recommendations

2.1. It is recommended that members of the Board:

- i. Approve the report, attached as Appendix 1 to this report, on the number of assessors and availability of resources, as required by section 24 of the Non-Domestic Rates (Scotland) Act 2020, which was laid before the Scottish Parliament on 30 May 2025.

For Further Information please contact:

Robert Eunson, Assessor and Electoral Registration Officer, 01856 876222, Email robert.eunson@orkney.gov.uk

Implications of Report

1. **Financial** – No financial implications arising directly from this report.
2. **Corporate Governance** – Section 6.2.10 of the Board's Scheme of Delegation to Officers provides that the Assessor, in consultation with the Clerk, may take such measures as may be required in emergency situations on any matter for which the Board's approval would normally be necessary subject to advising the Convener and/or the Depute Convener where possible and reporting to the Board as soon as practicable thereafter.
3. **Human Resources** – Not applicable.
4. **Equalities** – Not applicable.
5. **Island Communities Impact** – Not applicable.
6. **Environmental and Climate Risk** - Not applicable.
7. **Risk** - Not applicable.
8. **Procurement** - Not applicable.
9. **Health and Safety** - Not applicable.

List of Background Papers

None.

Appendix

Appendix 1 - Report to Scottish Parliament on the Number of Assessors and Availability of Resources.

Appendix 1 - Report to Scottish Parliament on the Number of Assessors and Availability of Resources

Collections Team
The Scottish Parliament
Edinburgh
EH99 1SP

30th May 2025

NUMBER OF ASSESSORS AND AVAILABILITY OF RESOURCES – O&SVJB/2025/01

I enclose one copy of the above report on the Number of Assessors and Availability of Resources for laying before the Scottish Parliament on 30th May 2025.

The report is being laid before the Scottish Parliament by the Orkney & Shetland Valuation Joint Board under section 24 of the Non-Domestic Rates (Scotland) Act 2020 and is not subject to Parliamentary procedure.

The name, department and phone number of the responsible official for further enquiries is Robert Eunson, 01856 876222.



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Duty to Report to the Scottish Parliament on the number of Assessors and availability of resources

Background

Under Section 24 of the Non-Domestic Rates (Scotland) Act 2020, valuation joint boards established by an order under section 27(7) of the Local Government etc. (Scotland) Act 1994, and valuation authorities, from whom functions have not been delegated to such a board by virtue of section 27(8) of that Act, must in each reporting year, prepare a report to the Scottish Parliament on:

1. The number of assessors and depute assessors appointed by the board or authority holding office on 1st April in that year.
2. Whether that number is sufficient for the proper exercise of the functions of those assessors and depute assessors in relation to non-domestic rates
3. Whether the board or authority has sufficient resources for the proper exercise of its functions in relation to non-domestic rates
4. Such other matters relating to non-domestic rates as the board or authority considers appropriate

The report must be submitted to parliament by the 31st May in the reporting year. The first reporting year is 2025 and reports are to be three yearly thereafter.

This report is submitted by the valuation authority, the Orkney and Shetland Valuation Joint Board, for the valuation areas of Orkney Islands Council and Shetland Islands Council and will respond to each of the above points in order below.

1. The number of assessors and depute assessors appointed by the board or authority holding office on 1st April in that year.

At 1st April 2025, the Orkney and Shetland Valuation Joint Board retained one assessor and no statutory depute assessors, the assessor being appointed under section 27 (2) of the Local Government etc. (Scotland) Act 1994.

2. Whether that number is sufficient for the proper exercise of the functions of those assessors and depute assessors in relation to non-domestic rates

The number of assessors and depute assessors appointed within the Orkney and Shetland Valuation Joint Board is not sufficient for the size of the Service, in that there is no statutory depute assessor, but there is mitigation currently in terms of a Consultant temporarily employed to provide depute assessor services, and a permanent depute assessor will be in post from 30th June 2025 – at that point the Board will have sufficient cover. However, there have been challenges recruiting and

retaining adequate staff numbers at and below depute assessor level. It is however tentatively anticipated that the Board is coming close to the end of a long journey in this respect, not only with a permanent depute assessor starting in June, but with trainees becoming qualified and starting to fill the skill and experience void that the Board has had for many years. That said, the team is small and therefore any vacancy can lead to difficulties meeting service demand.

The two-stage appeal process in non-domestic rating, which came into force on 1 April 2023, has been a significant change for valuation staff. It is normally chartered surveyors who are involved in proposal/appeal work and the limited number of chartered surveyors together with the level of change experienced has been challenging. The administrative process involved in proposal/appeal work is more onerous also.

3. Whether the board or authority has sufficient resources for the proper exercise of its functions in relation to non-domestic rates

Funding requests, to implement the Barclay Review recommendations¹ accepted by Scottish Government², for financial years 2019-20 up to 2025-26 were submitted to the Scottish Government by assessors. This funding allocation is usually specifically referred to in Local Government Finance circulars to Chief Executives and Directors of Finance of Local Authorities and the Chief Executive of the Convention of Scottish Local Authorities (COSLA). It is also referred to in Scottish Government updates to the Settlement and Distribution Group. It is recognised that the resource requirements for assessors, due to the legislative changes resulting from the Barclay Review, are recurring in nature. The process for identifying Barclay implementation funding was agreed by COSLA leaders in 2019 and has been reaffirmed each year since then. Decisions on funding for future years is dependent on the Fiscal Framework. Financial certainty is required for assessors beyond 2025-26. Assessors have amended staffing levels and other resource requirements to meet legislative change resulting from the Barclay Review. Certainty of the long-term funding position for assessors is required as it is not clear how assessors funding beyond 2025-26 will be identified within the grant settlement. There is a risk to the continued successful delivery of “Barclay” without the necessary funding of assessors. Barclay funding while welcome, only represents a small proportion of overall assessor budgets and core budgets have continued to be funded via the Local Government Settlement and are therefore subject to the same constraints.

It is noted that the duty to Report to the Parliament is three yearly however budgets are currently only available on an annual basis and therefore any statement on the sufficiency of resource can only be for the 2025/26 Financial year.

¹ [Non-domestic tax rates review: Barclay report - gov.scot](https://gov.scot/non-domestic-tax-rates-review-barclay-report)

² [Barclay+review+of+non-domestic+rates+-+implementation+plan.pdf](#)

The additional workload involved in the annual audit of self-catering units, which was introduced from financial year 2022-23, has proven to be more significant than anticipated. Without additional resource to support the administration of this annual process there is a risk to the successful delivery of accurate 3-yearly revaluations.

4. Such other matters relating to non-domestic rates as the board or authority considers appropriate

Consultations regarding further change to the current NDR system, places further uncertainty and risk on the non-domestic rating process and consequently on Assessors' staff. Future certainty would be welcomed.

The Scottish Assessors Portal website: [Scottish Assessors – Scottish Assessors Association website](#) has been in existence since 2004 and provides a single point where the customer can access information on, for example, Council Tax Bands and Rateable Values for the whole of Scotland. It is also relied upon by Scottish Government statisticians. In the 20 years since the Portal's inception, the site has been developed and improved by assessors to include online forms, valuations, improved resilience and data security. After 20 years the Portal is nearing end of life. The costs of this replacement project are significant and cannot be met from assessors' current budgets.

Reform of the Council Tax valuation system is a constant uncertainty for assessors and their staff. During February 2025 representatives from the Scottish Assessors' Association attended a Local Government, Housing and Planning Committee evidence session on possible Council Tax Reform and they have also met with Scottish Government officials on the topic. The uncertainty over the future direction of Council Tax makes future planning difficult for assessors particularly as they now deliver three yearly non-domestic revaluations and a one-year tone (valuation) date. Early notice of any policy intent will be vital in ensuring assessors are suitably funded and can make the necessary workforce changes to deliver on their statutory functions.

It is noted that it is only recently that the Local Taxation Chamber has begun citing appeal hearings for cases arising out of the 2023 Revaluation. It is important that the Taxation Chamber is adequately resourced to allow Revaluation appeals to be scheduled and heard within a suitable time after receipt and where possible well before the next Revaluation comes into force.