



This is a brief résumé of who the Assessor is and what the importance is of what he does. The Assessor is also the Electoral Registration Officer.

### **The Assessor and Electoral Registration Officer**

The post of "Assessor" is a long standing Scottish Institution first set up on a formal legal basis as far back as 1854. Electoral Registration is also carried out by the Assessor and that goes back to the last century when voting rights were originally tied to property rights recorded in the Valuation Roll. That connection between property and voting rights has long since gone but the benefit of the Assessor's property records in assisting to compile an accurate Register has long been recognised and so the association has continued to the present day.

The Assessor and his deputies are appointed in terms of Statute and must be Chartered Surveyors. The Assessor is independent of his Valuation Joint Board and local authority employers and not therefore subject to political policy in carrying out his duties. He is answerable to the Courts however for everything that he does and, once appointed, has a statutory obligation to carry out his duties and must carry them out within set statutory timetables. The local authority is obliged to supply the Assessor with whatever he reasonably requires to carry out his statutory obligations.

### **The Area**

Central Scotland valuation area covers the three council areas of Clackmannanshire, Falkirk and Stirling. The Central Scotland Valuation Joint Board appoints an Assessor for the valuation area and bears the costs of carrying out the statutory duties. The three Councils have all appointed the Assessor as Electoral Registration Officer.

### **Duties**

The Assessor has three main statutory duties. These are:-

**i) The Valuation of Lands and Heritages and Compilation Of the Valuation Roll**

**ii) The Council Tax Banding of Dwellings and Compilation of the Council Tax Valuation List**

**iii) The Registration of Electors and Compilation of the Electoral Register**

### **The Valuation of Lands and Heritages and Compilation Of the Valuation Roll**

The Valuation Roll contains every non-domestic property in the valuation area showing the rateable value of that property. There are over 11,000 non-

domestic properties in Central Scotland with a total rateable value of over £328 million. The Roll includes commercial properties like shops and offices, industrial properties from small workshops to giants like the petrochemical complexes in Grangemouth and publicly owned properties such as schools and sport centres. The Assessor maintains survey records of each property and is obliged by law to carry out a Revaluation every five years, and to maintain the Roll to reflect new and altered properties.

Following a Revaluation, ratepayers and their agents lodge appeals against the new rateable values. A programme of hearings is arranged by the Valuation Appeal Panel to dispose of these appeals. The vast majority of appeals are settled by discussion with the Assessor's staff. The Valuation Appeal Committee has to deal with the remaining cases while some among them may be referred to the Lands Tribunal for Scotland. In all but the most complex cases the Assessor acts as his own advocate.

### **The Council Tax Banding of Dwellings and Compilation of the Council Tax Valuation List**

All domestic properties are shown in the Valuation List. The Assessor carries out a capital valuation of all houses and that appears as a valuation band in the List. There are now over 133,000 domestic properties in Central Scotland. The Council Tax band for a property is reconsidered when it is sold.

Both Valuation Roll and Council Tax List are now available online together with interactive services on the Scottish Assessors' Portal <http://www.saa.gov.uk/central/index.html>

### **The Registration of Electors and Compilation of the Electoral Register**

The Register of Electors is published annually and is a listing of every eligible elector in the local authority area set against the address at which the elector is entitled to vote. The Register is used for all Local Government, United Kingdom and Scottish Parliamentary, and European Parliamentary Elections. It is also used for Community Councils elections and referendums. There are two types of Register produced, the full and the edited Registers

An annual canvass of all domestic properties is carried out each year with the new Register being published on 1<sup>st</sup> December. Individuals can also apply to be added to the Register during the course of the year and the Register is updated with these changes on a monthly basis. The electoral team deals with around 1200 rolling registration changes a month. In addition the team also processes all the applications to vote by post or by proxy.

### **Summary**

It can be seen that whilst the Assessor's duties are independent of the local authorities making up the Valuation Joint Board, these duties must be carried out for the provision of the financial means whereby all of the local authority's other functions can be funded from local taxation. Without the Register of Electors the local authorities themselves could not be elected and the Valuation Roll and Valuation List are the basis for the collection of local taxation.