

Assessor & Electoral Registration Officer for Central Scotland



Glendevon House
Ground Floor Right
The Castle Business Park
Stirling, FK7 9JQ
Phone: 01786 892200
Fax: 01786 892255
assessor@centralscotland-vjb.gov.uk

Public Performance Report 2024/25

INTRODUCTION

The Assessor & Electoral Registration Officer is responsible for compiling three statutory documents, the Valuation Roll, the Council Tax List and the Register of Electors. He must also keep them up to date. The Valuation Area is the Local Authority areas of Clackmannanshire, Falkirk & Stirling Councils.

The Roll covered by this report came into force on 1st April 2023, when it contained 13,239 entries with a total rateable value of £359m. It contains an entry and a value for every rateable non-domestic property in the valuation area. Non-domestic rates bills are based on the value shown against each property. The Roll as at 31st March 2025 had 13,302 entries with a total rateable value of £365,982,115.

The Council Tax Valuation List first came into effect on 1st April 1993 and contains an entry for every dwelling in the valuation area displaying the address and Council Tax band. That first List contained 110,560 entries. The current List at 1st April 2025 contained 151,620 entries including entries in respect of Garages and Domestic Storage Premises. Council Tax bills are based on the bands shown in this List.

The Register of Electors is published annually and lists all electors who are aged 14 or over although only electors aged 16 or over are shown on public copies of the registers. Electors aged 16 or over can vote in a Scottish Parliamentary election and any local government elections however electors require to be aged 18 or over to vote in UK Parliamentary elections. Publication of the Register was delayed following elections during the canvass period until February 2025. As at 1st February 2025 there were 240,205 registered local government electors and 531 overseas electors.

PERFORMANCE INDICATORS

In order to ensure that we strive to meet best value criteria in our work we measure our performance. Key Performance Indicators have been agreed between the Scottish Government and the Scottish Assessors' Association.

PERFORMANCE INDICATORS FOR VALUATION ROLL WORK

The Key Performance Indicators here (KPI's) measure how quickly we respond to changes in properties by amending the Valuation Roll. Ratepayers have a keen interest in having changes made as soon after the event as possible, either to reduce their rates liability or, more often, to avoid having a large, backdated rates bill. Local Authorities are also interested in minimising delay in altering the Valuation Roll to avoid having to issue backdated bills and to improve cash flow. Non-domestic rates are pooled nationally but administered locally.

Amendments to Valuation Roll as a % of all changes

Total number of amendments 2024/25 = 936

Period	2023/24		2024/25		2025/26
	Target	Achieved	Target	Achieved	Target
Within 3 months	70%	55%	70%	60%	60%
Within 6 months	88%	22%	88%	82%	82%
Over 6 months	12%	23%	12%	18%	18%

The targets for 2024/25 were not met for both changes within three and six months. Consequently, the targets set for 2025/26 have been reviewed following a period of significant change brought in by the Non-Domestic Rates Scotland Act 2020. The implementation of the self-catering accommodation, 3 yearly revaluations and a new two stage proposals and appeals system has impacted workloads at a time when we have faced recruitment challenges. The targets have been adjusted to ensure that they are realistic, achievable and stretching. Preparatory work in connection with the 2026 Revaluation will cause an increase in the workload in the next financial year together with updating the valuation roll and the disposal of the Revaluation 2023 proposals and outstanding appeals.

PERFORMANCE INDICATORS FOR VALUATION LIST WORK

One important aspect of the maintenance of the Valuation List is the speed with which new houses are added. This KPI is measured as the time difference between the date when liability arose and the date when the property entered the List. This is considered a good performance measure as taxpayers are keen to avoid having a Council Tax bill backdated over a long period, and councils are interested in minimising any delay and improving cash flow.

New Entries in List as a % of all New Entries

Total number of New Houses 2024/25 = 751

Period	2023/24		2024/25		2025/26
	Target	Achieved	Target	Achieved	Target
Within 3 months	94%	90%	94%	85%	85%
Within 6 months	97%	95%	97%	92%	92%
Over 6 months	3%	6%	3%	8%	8%

The targets for 2024/25 for additions within three months was not met by 9% and after 6 months the target was missed by 5%. To account for the challenges faced during a period of significant change as noted above the targets have been reviewed to ensure they are realistic and achievable.

PERFORMANCE INDICATORS FOR ELECTORAL REGISTRATION

We follow performance standards for Electoral Registration as set and monitored by the Electoral Commission.

BUDGET

The budget for 2024/25 is £3,122 m which reflects an increase of 3.5% when compared to 2023/24.

SAA WEB PORTAL

Central Scotland Assessor's Office continues to play an important role in the further development of the Assessors' website. On this site the public (along with Finance Departments, professional

agents and other interested parties) can access information on any domestic or non-domestic property which appears in the List and Rolls throughout Scotland. Appeals against values or bands can also be made on-line (within the existing appeal/legal framework). The site is www.saa.gov.uk

If you have any comments, please contact Assessor for Central Scotland.