



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Report to the Scottish Parliament on the number of assessors and availability of resources

Reporting Year 2025

Paper: DABVJB/2025/01

Foreword from the Convenor of the Board

It is with a sense of duty and commitment that I present this inaugural report to the Scottish Parliament under Section 24 of the Non-Domestic Rates (Scotland) Act 2020. This report reflects the work and challenges faced by Dunbartonshire and Argyll & Bute Valuation Joint Board in fulfilling its statutory responsibilities in relation to non-domestic rates.

The Board continues to operate in a complex and evolving landscape, shaped by legislative reform, financial constraints, and workforce pressures. While we remain resolute in our commitment to delivering high standards of public service, it is clear that the sustainability of our efforts is increasingly dependent on the availability of adequate resources—both human and financial.

The report outlines the significant challenges we face in recruiting and retaining qualified valuation professionals, and the growing reliance on trainees to meet our statutory obligations. It also highlights the financial pressures that threaten the Board's ability to maintain service levels, particularly in light of insufficient funding to meet the additional burdens introduced by the Barclay Review.

Despite these challenges, the dedication and professionalism of our staff remain unwavering. Their efforts, often above and beyond expectation, are a testament to the public service ethos that underpins our work. However, goodwill alone cannot be the foundation of a sustainable future.

As Convenor, I urge all stakeholders—particularly our constituent authorities and the Scottish Government—to recognise the critical importance of long-term financial certainty and investment in the Assessors service. Only through collaborative effort and shared responsibility can we ensure that the system of non-domestic rates continues to function effectively and fairly for all.

The following report was agreed by the Board at its meeting in March 2025. I commend this report to Parliament and trust it will inform constructive dialogue and action in the years ahead.

Councillor Vaughan Moody

Convenor

Dunbartonshire and Argyll & Bute Valuation Joint Board

May 2025

Section 24 Report

Section 24 of the Non-Domestic Rates (Scotland) Act 2020, requires valuation joint boards established by an order under section 27(7) of the Local Government etc. (Scotland) Act 1994, in each reporting year, to prepare a report for 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, Dunbartonshire and Argyll & Bute Valuation Joint Board, for the valuation area of Dunbartonshire and Argyll & Bute.

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

At 1 April 2025, the Board employed one assessor and four statutory depute assessors, each appointed under section 27(2) of the Local Government etc. (Scotland) Act 1994.

2.0 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 by the Board is sufficient to carry out the statutory duties of the Board in relation to non-domestic rates.

The Board has experienced challenges in recruiting and retaining qualified/experienced staff to deal with the surveying and valuation elements required to maintain the valuation roll for non-domestic rates. This has been widely documented in the Board's Workforce Plan. The variance in salary levels/grades across Scotland for qualified chartered surveyors does not help with staff retention.

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

The Board has in place a Workforce Plan, and a Long-Term Financial Strategy, which both aim to ensure that the necessary resources are in place to deliver on its statutory functions.

Despite best efforts, difficulties are being experienced recruiting qualified professional chartered surveyors, which has resulted in an increased number of trainees occupying these posts. Of the ten posts, that the organisation requires, which should be occupied by chartered surveyors, nine of those are currently occupied by trainees.

Trainees require a great deal of resource from a largely depleted pool of chartered surveyors, to ensure that they receive sufficient knowledge, guidance and oversight to be able to carry out the statutory functions of maintaining valuation rolls.

Due to the larger number of trainees, the resource at present is insufficient to enable proper exercise of the Board's functions. This may improve with time, as trainees reach a level of knowledge and competence which enables them to apply for chartered status. Unfortunately retaining qualified / experienced staff is fraught with difficulties.

Although the resource is noted as insufficient, the Board is relying on the goodwill of a few qualified chartered surveyors, who are performing well above capacity, to ensure that the Board's statutory functions are met. This is not a sustainable long-term solution.

The necessary expense of the Board is defrayed by its three constituent authorities¹. This is carried out annually by way of a requisition to each authority².

At their 2025/26 budget setting meeting, Argyll & Bute Council agreed to provide the required level of requisition necessary for the Board to produce a balanced budget. West Dunbartonshire Council agreed to the requested funding, contingent on all three authorities doing so.

East Dunbartonshire Council were unable to agree to the level of requisition sought, and therefore the required funding from them and West Dunbartonshire Council is not being made available to the Board.

The Board has, for a number of years, been relying on its reserves, and grant funding from Scottish and UK Governments to plug budget shortfalls. Levels of requisition from constituent authorities has been stagnant, with no

¹ Valuation Joint Boards (Scotland) Order 1995, para 8(1)

² Local Government (Scotland) Act 1947, s.216

additional funding provided to fund inflation or pay awards. The financial estimates for 2025/26 see the Board's reserves being exhausted.

Funding estimates, to implement the Barclay Review recommendations³ accepted by Scottish Government⁴, for financial years 2019-20 up to 2024-25 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).

The estimate provided to the Scottish Government in 2019 for implementing the additional burdens brought about by the Barclay Review, was an additional £300,000 of funding required by the Board for the 2024/25 financial year. The actual amount passed from the Scottish Government to local authorities funding the Board was £181,000. The original estimates were exclusive of pay awards and inflation. The funding allocated has repeatedly fallen well short of the assessed funding requirement. This shortfall is contributing to the constituent authorities' financial position. This shortfall will almost certainly worsen each year through compound interest.

It is recognised by the Settlement and Distribution Group that the resource requirements for assessors, due to the legislative changes resulting from the Barclay Review, are recurring in nature. It should therefore be assumed that the constituent authorities and therefore the Board should be allocated £300,000 plus inflation each year to cover the additional burdens arising from the Barclay Review.

Financial certainty is required for the Board's constituent authorities and the Board beyond 2025-26. The Board has amended staffing levels and other resource requirements to meet legislative change resulting from the Barclay Review. Certainty of the level of Scottish Government funding to constituent authorities is necessary to ensure that proper long term financial planning can take place.

There is a risk to the continued successful delivery of "Barclay" without the necessary funding of constituent authorities. The current funding from the Scottish Government specific to Barclay reforms is welcome, however it only represents a small proportion of the Board's overall budget.

³ <https://www.gov.scot/publications/report-barclay-review-non-domestic-rates/>

⁴ <https://www.gov.scot/binaries/content/documents/govscot/publications/advice-and-guidance/2017/12/barclay-review-of-non-domestic-tax-rates-implementation-plan/documents/barclay-review-non-domestic-rates-implementation-plan-pdf/barclay-review-non-domestic-rates-implementation-plan-pdf/govscot%3Adocument/Barclay%2Breview%2Bof%2Bnon-domestic%2Brates%2B-%2Bimplementation%2Bplan.pdf>

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

The Scottish Assessors' Portal (www.saa.gov.uk) has been in existence since 2004, having been developed using funds from the Modernising Government initiative. It provides a single point where citizens can access information on 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, rented property lists, proposal lodging abilities and many others. Extensive work is also required to ensure resilience and data security, and the regular updating of the site's platform and code. After 20 years the Portal platform is nearing the end of its useful life. The Portal is clearly an asset that is of great benefit to Scotland. The costs of this replacement project will be significant and cannot be met from the Board's current budgets.

It is noted that it is only recently that the Local Taxation Chamber has begun listing 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 on 1 April 2026.

The additional workload involved in the annual audit of self-catering units on valuation rolls, which was introduced from financial year 2022-23, has proven to be more significant than anticipated. The Board has a very high number of such properties in its area, and the resource required has been extensive. The time taken to complete the audit has meant, so far, that a new year's audit is beginning where the previous year has still to be completed. This is far from good working practice.

The duty to report to Parliament falls every three years, however requisitions to constituent authorities are carried out on an annual basis. This report on the sufficiency of resource is therefore only relevant for the current financial year.