



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Public Performance Report 2024/25

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1.0 Background

The Assessor for Dunbartonshire and Argyll & Bute Valuation Joint Board is an independent statutory official who is responsible for the preparation and maintenance of the Valuation Rolls and Council Tax Valuation Lists for East and West Dunbartonshire and Argyll & Bute Councils. The Assessor has also been appointed as the Electoral Registration Officer for these three areas and he is therefore required to prepare and maintain their Registers of Electors and Absent Voting lists.

2.0 General Information

During the year to 31st March 2025, the organisation had a full-time equivalent staff of 54.26 and a staffing budget of £2,622,271. A total of 262.5 full-time equivalent days (5.1%) were lost through illness, a decrease from 10.29% in 2023/24.

3.0 The Council Tax Valuation List

The Council Tax Valuation List contains all domestic properties and shows their allocated Council Tax band which is based on the market value of the property as at 1991. The bands shown are used by our constituent authorities for the production of Council Tax bills.

As at 31st March 2025, the Valuation Lists for Dunbartonshire and Argyll & Bute contained 149,190 subjects. Of the 1,210 houses added to the List between 1st April 2024 and 31st March 2025, the time between the date of occupation/completion and the issue of the Notice of Banding is shown in the following table. The 3 month target was missed by 30% this year and the 6 month target missed by 29%.

The targets which we have set for 2025/26 are 65% within 3 months and 75% within 6 months. These targets are similar to last year. The introduction of legislation requiring the Assessor to carry out an annual Self Catering Audit has resulted in a large number of retrospective changes to both the Valuation Roll and List. It is estimated that around 300 Self Catering Units will be deleted from the Valuation Roll in 2025/26 as a direct result of the 2024/25 SCU Audit. These subjects will require to be added to the Council Tax Valuation List effective from 1 April 2024, resulting in all of these being out with target.

2024/25 targets have been adjusted to reflect this reality. As the process is necessarily carried out in arrears, there is no way to mitigate the impact that the audit has on performance indicators. This has almost caused a reset of the base position, although the number of affected subjects in each year will be unknown until the audit is complete.

Year	Number	Within 3 Months		Within 6 Months	
		Target	Achieved	Target	Achieved
2024/25	1210	70%	40%	75%	46%
2023/24	1013	90%	69%	95%	84%
2022/23	1231	90%	88%	95%	97%
2021/22	1395	96%	88%	98%	96%
2020/21	917	86%	88%	95%	96%

2019/20	1061	96%	96%	98%	99%
2018/19	992	96%	96%	98%	98%
2017/18	832	95%	96%	98%	98%
2016/17	932	95%	96%	98%	99%
2015/16	1077	95%	94%	98%	99%
2014/15	1269	95%	97%	98%	99%

4.0 Non-Domestic Valuation Rolls

Valuation Rolls contain the rateable values of all non-domestic properties within the valuation area. The rateable values shown are used by the Joint Board's constituent local authorities for the production of non-domestic rates bills, and for the calculation of various different relief schemes operated by local authorities and Scottish/UK Governments. They are also used by water suppliers for calculating water bills for non-domestic properties.

As at 31st March 2025 the Valuation Rolls for Dunbartonshire and Argyll & Bute contained 14,919 subjects with a total rateable value of £395.05 million. Of the 1,974 amendments made to the Valuation Roll between 1st April 2024 and 31st March 2025, the performance reflecting time between the effective date of the alteration and the issue of the Valuation Notice is shown in the following table, along with previous years' data. The performance was significantly below the 3 month and 6 month target. This is again due to the newly legislated Self-Catering annual audit, where non-qualifying properties are removed from Council Tax and added to the Valuation Roll from the start of the previous financial year. Each of these alterations to the Roll is necessarily out with the targets set. The larger than expected number of these alterations has caused the figures achieved to be much lower than target.

The targets we have set for 2025/26 are 45% within 3 months and 60% within 6 months to reflect the ongoing unknowns of the Self-Catering audit, and to reflect that the team will be heavily involved in delivering the 2026 Revaluation during this year.

Year	Number	Within 3 Months		Within 6 Months	
		Target	Achieved	Target	Achieved
2024/25	1974	50%	19%	65%	25%
2023/24	936	70%	44%	90%	66%
2022/23	847	75%	55%	90%	73%
2021/22	949	75%	70%	90%	87%
2020/21	984	76%	63%	91%	80%
2019/20	928	86%	88%	95%	95%
2018/19	1084	85%	85%	95%	95%
2017/18	989	83%	85%	95%	94%
2016/17	848	83%	74%	95%	84%
2015/16	969	80%	81.9%	94%	95.4%
2014/15	950	80%	82%	94%	91%

4.0 Electoral Registers

The Electoral Registers list the name and addresses of everyone who is registered to vote.

Registration services for the UK Parliamentary Election were delivered in year, along with support for a number of local by-elections.

The 2024 annual Canvass was undertaken with the use of digital tablets. Internet returns (Ecomms) decreased from 26,816 to 24,627 from the 2023 Canvass to 2024. Route 2 response rates also showed a lower level of return than 2023 across the board. This could be attributed to the reduced timescale between issues of canvass communications brought about by the calling of the UK General Election during the canvass period.

Annual Registers were published on 1st December 2024. The total electorate figure was slightly up on the total at publication in December 2023. This is likely linked to the General Election, with spikes in registration normally spiking around large electoral events.

Year	Electorate at Publication
2024	226,577
2023	224,595
2022	226,626
2021	229,336
2020	224,800
2019	219,861
2018	219,637
2017	222,507
2016	221,078
2015	218,668
2014	223,594

5.0 Other items of note

During the year the organisation:

- Agreed our Service Plan for 2024-2027.
- Updated our Long-Term Financial Strategy.
- Reviewed our Standing Orders.
- Updated our Workforce Plan.
- Agreed our Inaugural Report to the Scottish Parliament, a new requirement from the Non-Domestic Rates Act 2020.
- Delivered Registration Services for the UK Parliamentary Election.
- Participated in an Internal Audit of our new Invoicing and Inventory Management Procedures.
- Finalised procurement of a new Assessors Case Management System, and began work to migrate Assessors data to the new system.
- Continued to provide work-based training to staff in Rating and Valuation Methodology
- Produced guidance, and trained staff on the Sold House Process.
- Introduced a new Key Performance Indicator to gauge performance in relation to the Sold House Process.
- Completed a project clear an identified backlog of sold house surveys.

- Dealt with proposals resulting from the 2023 Revaluation.
- Disposed of proposals to alter entries in the Council Tax List.
- Cleared the remaining appeals made on the basis of Covid, with no changes to valuations being made.
- Responded to 1334 appeals being considered by the Scottish Courts and Tribunals Service.
- Issued 904 Assessor Information Notices
- Issued 464 Civil Penalty Notices for non-return of Assessor Information Notices.
- Launched a project to carry out the 2026 Revaluation.
- Dealt with the discovery of RAAC in our Clydebank office building, and the creation of resultant policies and procedures required for the continuing safe management of it.
- Procured and replaced the heating system in our Campbeltown office.
- Rolled out a new online form for those requiring to provide evidence for the new Self-Catering audit.
- Completed the 2022/23 Self Catering Audit, and commenced the 2023/24 audit.
- Continued with a project to digitise the Boards records.
- Completed recruitment processes to fill 7 vacancies.
- Continued work on our Audit Action Plan and Good Governance Action Plan.
- Responded to 15 Freedom of Information Requests.
- Responded to 1 Subject Access Requests.
- Dealt with 18 enquiries from elected officials.
- Responded to 34 complaints.
- Introduced a Reference Policy to provide guidance to our employees.
- Introduced a Staff ID Policy and Procedure following feedback from our stakeholders.
- Introduced a Further and Higher Education Policy.
- Introduced a Corporate Debt Policy, to ensure consistent approach to the Board's debtors.
- Completed a Progress Update Review for submission to the Keeper.
- Continued with regular Record Management days across both office locations to ensure full adherence with our business classification and retention schemes.
- Commenced planning for the Scottish Parliamentary Election in 2026.

Our customer satisfaction survey showed that last year 83% of respondents reported that their dealings with our services were brought to a satisfactory conclusion.

A copy of the Assessor and Electoral Registration Officer's Annual Report is available on request from either office and also online at www.saa.gov.uk/dab-vjb/best-value/annual-report-financial-statement.