



| Doulton Fountain ,Glasgow

Annual Report 2024/25

Scottish Assessors' Association

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Foreword

By Heather Honeyman, BSc (Hons), MBA, MRICS, SAA President

The Scottish Assessors' Association (SAA) is a voluntary, non-statutory body which brings together Assessors and Electoral Registration Officers across Scotland for the purpose of facilitating a consistent approach in valuation for non-domestic rating and council tax as well as in the administration of electoral registration.

There are fourteen Assessors in Scotland and they are responsible for the statutory valuations of over 262,000 rateable, non-domestic properties and over 2.778 million dwellinghouses across the country. The last non-domestic revaluation, carried out in 2023, provided a basis for the collection of circa £3.155 billion¹ in rates income during 2024-25. The allocation of council tax bands to dwellinghouses in Scotland, has enabled the collection of circa £2.938 billion² in council tax during 2024-25.

Throughout 2024-25, Assessors' Services continued to work on the maintenance of Valuation Rolls and Council Tax Valuation Lists. Proposal and appeal work for both domestic and non-domestic subjects was also an ongoing task. Over 41,000 appeals were transferred from the local Valuation Appeal Committees to the Scottish Courts and Tribunals Service in 2023 and most of these appeals required to be disposed of by 31st December 2024. A significant level of work activity went into this area to deliver by the statutory milestone. Work continued dealing with non-

domestic proposals received as a result of Revaluation 2023. Proposal Disposal Dates (PDD) were set by Assessors throughout 2024-25 with local and national PDD timetables being published at the Scottish Assessors' Portal website.

The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2021 introduced an evidence requirement for Self-Catering Units entered on the Valuation Roll. On the 1st April 2024, the Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2024, placed a time limit for returning this evidence. If evidence requirements were not provided within the statutory 56-day time limit, self-catering units entered on the Valuation Roll required to be returned to the Council Tax Valuation List.

During 2024-25, the SAA continued to work with key stakeholders to implement non-domestic rates reforms through ongoing liaison with the Scottish Government and holding regular meetings with the Scottish Ratepayers Forum, the Scottish Rating Surveyors Forum and the Scottish Business Ratepayers Group.

The recruitment and retention of suitably qualified staff continues to be a challenge for Assessors. This difficulty has caused workforce pressures locally and nationally within the SAA, impacting both resilience and capacity. Investment in training and workforce planning are tools being used to

map the future. In addition, the SAA has established a training group to support work in this area and to share learning resource.

Electoral Registration Officers (EROs) are responsible for the compilation and maintenance of the Electoral Registers and these Registers allow over four million citizens to participate in elections ranging from local community councils to national parliamentary elections and referenda. A successful UK Parliamentary General Election was delivered on the 4th of July 2024. The 2024 annual canvass of electors was successfully undertaken, albeit delayed slightly by the July General Election.

Work continues on Electoral Reform, driven by the Elections Act 2022 and the Scottish Elections (Representation and Reform) Act 2025. The SAA co-ordinates the work of EROs and therefore continues to liaise closely at both a UK and Scottish level with all stakeholders to support the smooth implementation of change.

I would like to take this opportunity to thank my colleagues on the SAA Executive, Assessors, Electoral Registration Officers and members of the SAA for their hard work and support over 2024-25.

1. NDRI data release - August 2025 update
2. Council Tax Collection Statistics 2024-25 - gov.scot

Rosebank Distillery, Falkirk



Outline

This report outlines the function and role of the SAA and provides an overview of the work carried out by Assessors and Electoral Registration Officers during financial year 2024-25. The report also reflects on the year 2024-25 in terms of the SAA's engagement with stakeholders and its contribution to the fiscal and democratic framework across Scotland.

Function and role of the SAA

The SAA is an independent, voluntary, non-statutory body. The function of the SAA is to share knowledge and encourage partnership working to enable its members to deliver effective and consistent services.

The SAA was instituted in 1975 at the time of local government reorganisation and is the successor body to the Association of Lands Valuation Assessors of Scotland (1957) and earlier bodies extending back to The Association of Lands Valuation Assessors (1886). The SAA continued in being after the 1996 reorganisation of Scottish local government and operates in terms of a formal constitution.

The SAA serves as a representative and coordinating body for the fourteen Assessors in Scotland who provide statutory valuation assessments for non-domestic rates and council tax across

the thirty-two local authorities. Through the Electoral Registration Committee, the SAA also represents the fifteen Electoral Registration Officers (EROs) across Scotland who compile the electoral registers that are used for all elections that take place in the country. The SAA works through a network of committees and associated working groups attended by representatives from Assessors' offices. The SAA constitution can be found at [SAA-Constitution-approved-19-September-2024.pdf](#)

The SAA maintains a public facing Issues Log where appropriate matters raised by stakeholders can be recorded. The Log assists in focusing the SAA in dealing with issues, including those where it is believed that there is inconsistent practice. The Issues Log is regularly reviewed by the SAA and can be found on the Scottish Assessors' Portal website at [SAA Issues Log – Scottish Assessors](#)

Partnership and shared working are key features in how the SAA operates and therefore, the SAA works with a range of stakeholders including; both local and national governments; professional bodies such as the Royal Institution of Chartered Surveyors (RICS); the Institute of Revenues, Rating and Valuation (IRRV) the Association of Electoral Administrators (AEA); the Electoral Commission and Electoral Management Board for Scotland; the Scottish Ratepayers Forum, the Scottish Rating Surveyors Forum; the Scottish Business Rating Group; and the Convention of Scottish Local Authorities (COSLA). The SAA also liaises with valuation authorities that operate across the UK and Ireland, namely the Valuation Office Agency in England and Wales, Land & Property Services, Belfast and Tailte Eireann, Dublin, to consider matters of mutual interest, as well as sharing best practice.

| ONE SeedPod, Aberdeen





Membership of the SAA

All fourteen Assessors, appointed by their respective local valuation authorities, are members of the SAA along with appropriate staff from within their Services.

Four Assessors are appointed by single valuation authorities (Dumfries & Galloway, Fife, Glasgow City and Scottish Borders) with the remaining ten Assessors appointed by valuation joint boards, which comprise of between two and four adjacent local authorities. Since 1856, Assessors fulfilled the role of Electoral Registration Officers (EROs). Currently, the EROs for Fife and Dundee are not the local Assessor. Full partnership working across Scotland is, however, enabled as all EROs are members of the SAA's Electoral Registration Committee.

Assessors and EROs rely on local government for their funding and support but remain completely independent officials in respect of the delivery of their statutory duties, namely: the compilation and maintenance of the valuation roll for non-domestic rating purposes; the allocation of dwellings to council tax bands contained in the valuation list; and the maintenance of the electoral registers containing the names of persons who are entitled to vote in elections.

Assessors provide electoral registration services in all Council areas except Dundee and Fife. At 31st March 2025, the ERO for Dundee City Council was Roger Mennie and the ERO for Fife Council was Lindsay Thomson. Each Assessor in post at 31st March 2025 is shown in Table 1.

Table 1

Assessor	Authority	Council Areas
Magnus Voy	Ayrshire Valuation Joint Board	East Ayrshire North Ayrshire South Ayrshire
Mark Docherty	Central Scotland Valuation Joint Board	Clackmannanshire Falkirk Stirling
Alexander Clark	Dumfries and Galloway	Dumfries and Galloway
Russell Hewton	Dunbartonshire and Argyll & Bute Valuation Joint Board	Argyll & Bute East Dunbartonshire West Dunbartonshire
Heather Honeyman	Fife	Fife
William McFarlane	Glasgow City	Glasgow City
Mark Adam	Grampian Valuation Joint Board	Aberdeen Aberdeenshire Moray
Frank Finlayson	Highland and Western Isles Valuation Joint Board	Eilean Siar Highland
Christine Maxwell	Lanarkshire Valuation Joint Board	North Lanarkshire South Lanarkshire
Rory MacKenzie	Lothian Valuation Joint Board	East Lothian Edinburgh Midlothian West Lothian
Robert Eunson	Orkney & Shetland Valuation Joint Board	Orkney Islands Shetland Islands
Robert Nicol	Renfrewshire Valuation Joint Board	East Renfrewshire Inverclyde Renfrewshire
Brian Rout	Scottish Borders	Scottish Borders
Darryl Rae	Tayside Valuation Joint Board	Angus Dundee Perth & Kinross

Governance and structure of the SAA

The SAA has a formal constitution, [SAA-Constitution-approved-19-September-2024.pdf](#), and meets on a regular basis. Office bearers are elected in terms of the constitution and generally hold office for a period of two years.

The SAA is represented by an Executive Committee comprising of President, Vice President, Secretary and a fourth member, usually the Past President or an Assessor member. Throughout the period 2024-25, these positions were held by Heather Honeyman, Robert Nicol, Brian Rout and William McFarlane respectively.

The SAA works through the voluntary sharing of expertise and resources held by the individual Assessors and EROs. Individual members of the SAA are employed by their corresponding public authorities, and subject to the governance audit and regulatory regimes of those

authorities. The SAA is not a national public authority and as a voluntary body only holds nominal funds that are provided by means of personal subscriptions received from its members.

The SAA has standing subject-specific property valuation committees that meet as required to consider business falling under the remit of that committee, with a view to making recommendations or offering solutions to issues, where appropriate, to the Assessors' Committee or to an SAA Plenary meeting. Throughout 2024-25 activity within the SAA property valuation Committees focused on progressing pre-valuation 2023 appeals and moving forward the Revaluation 2023 proposals. The second annual audit of self-catering accommodation evidence was conducted during 2024-25 and work in this area was coordinated through the relevant property committee.

In addition to the property valuation committees, the SAA also has an Electoral Registration Committee; a Governance Committee, which deals with issues such as data protection, freedom of information and records management; a Basic Principles Committee, which considers matters such as the development of Practice Notes on fundamental valuation principles; and a Portal Management Committee that covers the development and maintenance of the jointly operated Scottish Assessors' Portal website.

Each committee is chaired by an Assessor member of the SAA.



SAA Online

www.saa.gov.uk



| Camster Wind Farm, Highlands

The Scottish Assessors' (SA) Portal www.saa.gov.uk provides a wealth of information on council tax bands and rateable values. A beacon of online shared service delivery since 2004, the portal has evolved to become a key information exchange platform between Assessors, taxpayers, and key stakeholder groups, including Government.

The SA Portal allows anyone to look-up 2.76M council tax bands within the Valuation List and the rateable value for any of the 262,000 non-domestic properties in Scotland contained within the Valuation Roll.

Of the 262,000 non-domestic properties over 197,000 have an accompanying mathematical calculation which underpins their published rateable value.

The portal provides a number of online forms:

- Council Tax Proposal which is the first stage in challenging a council tax band
- Non-Domestic Proposal to challenge a rateable value.
- Return of Information:
 - Property Changes
 - Proprietor/Tenant/Occupier Changes
 - Rental Information
 - Self-Catering Annual Audit (New in 2024)
 - Shooting Rights

Return of Information forms are of particular importance in supporting the revaluation process and the annual self-catering properties audit.

We also provide an automated non-domestic proposal submission tool that remains well used and will be updated in preparation for the 2026 revaluation.

Assessors have continued to invest in improving portal resilience and enhancing the security posture of the site, recognising the vital service delivery role the SA Portal plays and the increased activity from threat actors seeking to destabilise government platforms.

The SA Portal has a proud record of continuous improvement over the past 20 years and it has evolved to meet emerging user and Assessor business needs. Building on that proud legacy and ensuring the SA Portal remains fit for purpose is a key strategic aim of Assessors.

2024/25 Non-domestic property assessment

With the exception of properties which are exempt from inclusion in the Valuation Roll (see Appendix 1), all non-domestic properties have a rateable value that broadly equates to the rental value of the property, fixed according to certain statutory requirements. Rateable values are published in documents known as Valuation Rolls and these are provided to each local council and form the basis for the charging of non-domestic rates. Local Valuation Rolls are made accessible to the public in one location at the Scottish Assessors' Portal website – www.saa.gov.uk

At the end of the financial year 2024-25, at 31st March 2025, there were 262,183 entries for rateable, non-domestic properties in the Valuation Rolls in Scotland, with a corresponding total rateable value of over £7.632 billion. Appendix 2 provides the distribution of rateable value across the different property sectors at 1st April 2024 and again at 31st March 2025.

As a result of Revaluation 2023, proposals were received by Assessors for 18,038³ properties, representing around 7% of properties on the Valuation Roll and 40% of the rateable value at Revaluation 2023. These proposals require to be disposed of by Assessors by the 30th September 2025. Proposal Disposal Dates have been scheduled both locally and nationally and the proposal disposal process is well underway.

Towards the end of the 2024-25 financial year, Revaluation 2023 appeal cases began to be listed for hearing by the Local Taxation Chamber and this work required to be progressed by Assessors.

The circa 41,000 pre-revaluation 2023 appeals, which were transferred to the Scottish Courts and Tribunals Service in 2023, required to be dealt with as most had a statutory disposal date of 31st December 2024. Regular hearing dates were set by the First-tier Tribunal Local Taxation Chamber throughout 2024.

As well as facilitating the disposal of proposals and appeals, Assessors continued to maintain their Valuation Rolls. This resulted in 16,272 alterations to Valuation Rolls during the financial year 2024-25. The second annual audit of self-catering accommodation evidence was carried out during 2024-25. This audit was the first audit carried out under the new 56-day deadline for the submission of evidence.

At the Scottish Assessors' Portal website www.saa.gov.uk Assessors publish valuation Practice notes as well as valuations for a range of property types.



| Airdrie Community Health Centre, Airdrie

3. Non-domestic rates revaluation appeals statistics - ARCHIVE - gov.scot



SAA and NDR Reform

The Non-Domestic Rates (Scotland) Act 2020, along with associated secondary legislation, has meant that Assessors are required to implement several new statutory duties. Throughout 2024/25, the SAA continued to work with all stakeholders to consider the significant reforms introduced by the Non-Domestic Rates (Scotland) Act 2020 and will continue to do so via the various forums set up for stakeholder engagement purposes.

Although Revaluation 2026 will be the second Revaluation Assessors have delivered with a one-year tone(valuation)

date, 2026 will be the first Revaluation delivered in the new three yearly cycle. The SAA Revaluation 2026 project plan continues to be monitored to ensure Revaluation 2026 is on track to be delivered.

2024/25 Domestic property assessment

Table 2

Band	1991 value range	Number of dwellings at 31/03/2025
A	£0 - £27,000	576,402
B	Over £27,000 - £35,000	611,940
C	Over £35,000 - £45,000	444,461
D	Over £45,000 - £58,000	382,698
E	Over £58,000 - £80,000	378,542
F	Over £80,000 - £106,000	225,708
G	Over £106,000 - £212,000	143,770
H	Over £212,000	14,996

The above totals exclude domestic garage and storage premises that are also assessed.

Assessors are responsible for maintaining the Council Tax Valuation Lists. The Lists show the address of each dwelling and the corresponding Council Tax band. In 2024-25 the bands were used by local authorities to collect £2.938 billion⁴ in Council Tax.

During 2024-25, Assessors added 25,110 dwellings to the Valuation Lists.

The Valuation Lists have not been revalued since 1993 and as of 31st March 2025 the 2,778,517 dwellings in Scotland were distributed across eight council tax bands as shown in table 2. The bands are based on an estimate of what the dwelling would have been worth in 1991.

4. Council Tax Collection Statistics 2024-25 - gov.scot



Electoral Registration 2024-25

The SAA Electoral Registration Committee, which comprises all fifteen Scottish Electoral Registration Officers and their senior staff, met on a regular basis during 2024-25.

The Committee has continued to work with partner organisations, such as the Electoral Management Board for Scotland (EMB), Scottish Government (SG), The Electoral Commission (EC), Ministry of Housing Communities and Local Government (MHCLG) and the Association of Electoral Administrators (AEA).

The SAA was represented on the following:

- EMB
- Electoral Integrity Programme (EIP) Strategic Stakeholders Group
- EIP Expert Panel
- EIP Business Change Network
- MHCLG Accessibility Working Group
- MHCLG Nations Review Group
- EC/MHCLG Elections Co-ordination and Advisory Board
- EC/MHCLG Elections, Registration and Referendum Working Group
- The Scottish Parliament’s Political Parties Panel

The SAA met regularly with the Scottish Government’s Elections Team including on the Scottish Elections (Representation and Reform) Act and the subsequent secondary legislation. The SAA also contributed to a variety of consultations including the Ofcom consultation on the Universal Postal Obligation, MHCLG consultation on allowing applications for absent voting for devolved elections to be made online, and the Public Administration

and Constitutional Affairs Committee of the House of Commons review of the 2024 UK Parliamentary General Election.

Outcomes

The main electoral event during 2024-25 was the UK Parliamentary General Election held on 4th July 2024.. The final electorate figures showed just under 4.1m registered electors in Scotland and just under 1m of those had a postal vote. From the election being announced on 22nd May until the various deadlines, EROs in Scotland processed almost half a million applications covering the areas of registering to vote, absent voting and voter authority certificates. The Electoral Commission’s report on the 2024 General Election concluded that the election was well run and voters continue to have high levels of confidence and satisfaction in the polls. EROs also supported 44 local council by-elections held across Scotland during 2024-25.

The timing of the UK General Election meant that EROs had to quickly change their plans for the 2024 canvass and delay its start, despite this it still went smoothly.

The new registers published on either 1st December 2024 or 1st February 2025 contained 4,048,800 UK Parliamentary electors and 4,283,300 local government electors, representing an increase of 1% to both registers compared to December 2023⁵. The publication of the new registers in December captures the Scottish electorate at a particular point in time. However, registration is a year-round activity and the Registers across Scotland were updated on a monthly basis, in accordance with the law, between January and November with EROs pro-actively,through engagement plans,

identifying potential electors and inviting them to register to vote.

5. People registered to vote, December 2024 - National Records of Scotland (NRS)

Going Forward

Going forward into 2025-26, the work of the SAA in relation to non-domestic rates will primarily focus on dealing with the remainder of the outstanding Revaluation 2023 proposals by the statutory disposal date of 30th September 2025. Revaluation 2023 appeals being listed by the Local Taxation Chamber during 2025-26 will also require to be dealt with. The SAA project plan will be regularly monitored to ensure delivery of the Draft 2026 Valuation Roll on the 30th November 2025 and the 2026 Revaluation in April 2026. In addition, ongoing work associated with the maintenance of Valuation Rolls will need to be completed as will the annual audit of Self-Catering units for financial year 2024-25. The window for pre-

agreeing 2026 Rateable values will run to the 20th February 2026. The SAA framework for this process can be found at [SAA Pre-agreement Framework Revaluation 2026 – Scottish Assessors](#)

Statutory duties associated with maintaining the Council Tax Valuation List will be undertaken. Throughout 2025-26 work will be ongoing in this area dealing with new entries, re-bandings on sale, proposals and appeal cases where the Local Taxation Chamber has scheduled hearings.

The SAA will continue to engage with both the UK and Scottish Governments over planned and recently enacted legislation, this will include, the Scottish Elections (Representation and Reform) Act that was

recently passed and will come into force at various times in the coming months, the Absent Voting (Elections in Scotland and Wales) Bill that is currently at the UK Parliament and the Scottish Parliament (Recall and Removal of members) Bill that is at the Scottish Parliament.

Training and the recruitment and retention of staff are areas Assessors will continue to address to meet the staffing difficulties currently being experienced.

During 2025-26, development efforts will complete work on expanding the suite of valuations available for the 2026 revaluation and providing a link from all valuation roll entries to the Practice Note (Valuation Guidelines) that accompany each entry. Other enhancements in how Assessors display and report on Non-Domestic Proposals are well advanced with a target completion date of 1st April 2026.



Appendix 1

Property types exempted from inclusion in valuation rolls

Agricultural land and buildings

ATM sites in rural areas

Dwellinghouses (These properties are subject to Council Tax)

Embassies, consulates and trade missions

Fish farms

Foreign military bases

Forestry and woodlands

Renewable microgeneration plant and machinery up to 50kW electricity/up to 45kW thermal

Offshore facilities

Certain public parks

| Goatfell, Isle of Arran



Appendix 2

Valuation Roll on 1st April 2024 and 31st March 2025

Property type	No of Subjects 1st April 2024	Total RV 1st April 2024	No of Subjects 31st March 2025	Total RV 31st March 2025
Shops	54,827	£1,454,797,592	54,745	£1,414,101,892
Public Houses	3,597	£120,852,075	3,558	£118,333,625
Offices including banks	44,428	£1,031,637,575	44,284	£1,003,355,810
Hotels etc.	5,118	£294,896,101	4,943	£290,032,697
Industrial subjects including factories, warehouses & stores	60,528	£1,406,641,722	61,464	£1,403,036,262
Leisure, entertainment, caravans & holiday sites	26,923	£348,718,272	26,3886	£343,019,477
Garages and filling stations	3,874	£77,939,577	3,880	£80,256,017
Cultural	1,356	£57,258,969	1,361	£57,403,769
Sporting subjects	15,189	£45,499,468	15,169	£45,595,367
Education and training	3,599	£634,569,485	3,617	£634,570,750
Public service subjects	9,344	£366,885,642	9,337	£369,867,492
Communications	360	£28,445,500	348	£28,546,150
Quarries & mines	654	£17,172,460	653	£16,592,260
Petrochemical	138	£122,002,720	136	£120,706,420
Religious	5,848	£63,017,450	5,822	£63,185,885
Health & medical	2,999	£240,894,787	2,983	£242,227,187
Other	17,514	£192,939,489	17,700	£186,869,014
Care facilities	3,057	£135,984,799	3,038	£136,846,789
Advertising	1,385	£13,008,525	1,388	£13,416,960
Undertakings	1,336	£1,060,441,584	1,369	£1,064,176,982
All properties	262,074	£7,713,576,792	262,183	£7,632,140,805

Appendix 3

Scottish Ratepayers Forum membership

Association of Convenience Stores
Association of Scotland’s Self Caterers
Chemical Industries Association
Federation of Small Businesses
Forum of Private Businesses
Horticultural Trades Association
IRRV
Petrol Retailers Association
RICS
Scottish Chambers of Commerce
Scottish Council for Development of Industry
Scottish Football Association
Scottish Grocers Federation
Scottish Hospitality Group
Scottish Land & Estates
Scottish Licensed Trade Association
Scottish Property Federation
Scottish Retail Consortium
Scottish Renewables
Scottish Tourism Alliance
Scottish Water
Scotch Whisky Association
Solar Trade Association
UK Hospitality Scotland
UK Petroleum Industry Association

Appendix 4

Scottish Rating Surveyors Forum membership

Avison Young
BNP Paribas Real Estate
CBRE
Colliers International
FG Burnett
GL Hearn
Graham & Sibbald
IRRV
Jones Lang Lasalle
Montagu Evans
Newmark
Ryden
Savills
Scottish Water
Shepherd
Whitelaw Baikie Figes
WYM Rating



| Kirkland Park Primary School, Lanarkshire

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www.saa.gov.uk



| Kirkcaldy Esplanade, Fife