

Scottish Assessors Association

Annual Report 2017/18



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Foreword

by Ian H Milton, SAA President

The SAA is a unique feature of the local taxation and electoral systems that operate in Scotland and represents one of the most visible and successful examples of partnership working within the public sector.

2017/18 has been extremely significant for Scotland with the revaluation of almost one quarter of a million non-domestic properties coming into force on 1 April, the return of shooting rights to non-domestic rating, the publication of the Barclay Review of non-domestic rates and the government's plans for NDR reform. The revaluation paved the way for the collection of £2.8Billion in rates income and

the valuation lists of council tax bands that SAA members maintain enabled the collection of £2.1Billion in council tax. Our rateable values and council tax bands are also used to raise more than £1Billion in water and drainage revenue.

Apart from our responsibilities of assessing property values for local taxation purposes we are also responsible for maintaining the electoral registers across Scotland giving 4.1M UK, Commonwealth and EU citizens the opportunity to participate in the local government elections on 4 May 2017 and 4.0M UK and Commonwealth citizens the opportunity to participate in the snap UK parliamentary general election held on 8 June 2017.

We have made major advances over the last year in our commitment to design and deliver our services to meet the demands of our stakeholders that range from individual citizens, small business, larger corporate property occupiers to government at both local and national levels.

This report provides an overview of our work and sets out how we are constantly striving to improve our services that tie people, property and place together; to deliver modern effective services for a modern and effective Scotland.

Ian H Milton
President

Photo: Glasgow City Council

Outline

This is the first annual report of the Scottish Assessors' Association (SAA). It reviews the function and role of the Association along with a more detailed view of the work of Assessors and Electoral Registration Officers that make up the membership of the SAA.

This is followed by an overview of our activities and reflection on the last 12 months and how the events of that period and the continuing dynamic environment in terms of policy and service delivery will shape the priorities going forward.



Function and role of the SAA



Photo: Glasgow City Council



The SAA is a non-statutory body, independent of local and central government. The SAA's function is to share knowledge and encourage partnership working to enable its members to deliver consistent and effective services.

The SAA serves as a representative and coordinating body for the 14 Assessors that provide local taxation property value assessments for non-

domestic rates (NDR) and council tax across the 32 local authorities in Scotland. It also represents, through its dedicated Electoral Registration Committee, the 15 Electoral Registration Officers (EROs) that compile the electoral registers that are used for all elections in Scotland.

The SAA presents a national outlook and approach for the delivery of local assessment and registration services.

Photo: Kirkwall Grammar School - Orkney Islands Council



Membership

All 14 Assessors appointed by their respective local valuation authorities are members of the SAA, along with their senior staff. Four assessors are appointed by single valuation authorities (Dumfries & Galloway, Fife, Glasgow and Scottish Borders) with the remaining ten appointed by valuation joint boards that comprise between two and four adjacent local authorities.

Prior to 1996, the Assessors in Scotland 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 committee dedicated to electoral registration.

Assessors and EROs rely on local government for their funding and support but remain completely independent of political influence for delivery of their statutory duties, these being the valuation of non-domestic properties for NDR purposes, the allocation of dwellings to council tax bands and the maintenance of the electoral registers of everyone who is entitled to vote in elections.

Assessor	Authority	Council Areas
Helen McPhee	<i>Ayrshire Valuation Joint Board</i>	East Ayrshire - North Ayrshire - South Ayrshire
Pete Wildman	<i>Central Scotland Valuation Joint Board</i>	Clackmannanshire - Falkirk - Stirling
James Doig	<i>Dumfries & Galloway</i>	Dumfries & Galloway
David C Thomson	<i>Dunbartonshire and Argyll & Bute Valuation Joint Board</i>	Argyll & Bute - East Dunbartonshire - West Dunbartonshire
Heather Honeyman	<i>Fife</i>	Fife
Hugh Munro	<i>Glasgow City</i>	Glasgow
Ian H Milton	<i>Grampian Valuation Joint Board</i>	Aberdeen - Aberdeenshire - Moray
William Gillies	<i>Highland and Western Isles Valuation Joint Board</i>	Eilean Siar - Highland
Gary Bennett	<i>Lanarkshire Valuation Joint Board</i>	North Lanarkshire - South Lanarkshire
Graeme Strachan	<i>Lothian Valuation Joint Board</i>	East Lothian - Edinburgh - Midlothian - West Lothian
Dennis M Stevenson	<i>Orkney & Shetland Valuation Joint Board</i>	Orkney Islands - Shetland Islands
Kate Crawford	<i>Renfrewshire Valuation Joint Board</i>	East Renfrewshire - Inverclyde - Renfrewshire
Brian Rout	<i>Scottish Borders</i>	Scottish Borders
Alastair Kirkwood	<i>Tayside Valuation Joint Board</i>	Angus - Dundee - Perth & Kinross

Assessors provide Electoral Registration services in all council areas except Dundee and Fife.
 The ERO for Dundee is Roger Mennie. The ERO for Fife is Linda Bissett.

Governance and structure of the SAA

The SAA has a formal constitution and meets on a quarterly basis. Office holders 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 the President, Vice President, Secretary and Former President.

The SAA works through the sharing of expertise and resources held by the individual Assessors and EROs. As individual members are employed by their corresponding public authorities and subject to their full governance, audit and regulatory regime, the SAA is an extremely lean body; it is not a national public authority and only holds nominal funds that are provided by means of a personal subscription levied on members.

The work of Assessors and EROs falls into a number of specific subject areas. The SAA has committees that meet as required to provide recommendations and

solutions to the challenges that lie within each subject area. Property valuation is a highly specialised activity and the SAA has a number of dedicated teams tasked with analysing market evidence and producing recommendations that all Assessors may adopt at each revaluation. The recommendations are published online in the form of valuation practice notes and are available at <https://www.saa.gov.uk/non-domestic-valuation/2017-practice-notes/>

In addition to the property valuation committees the SAA also has an Electoral Registration committee dedicated to EROs; a Governance committee that deals with issues such as data protection, freedom of information and records management; and a portal management committee that manages the development and maintenance of the jointly operated SAA website.

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

THE 2017/18 EXECUTIVE COMMITTEE

President
Ian H Milton

Secretary
Gary Bennett

Vice President
Alastair Kirkwood

Former President
David Thomson

Photo: Glasgow City Council

SAA Committees



SAA online

SAA has pioneered online shared services in the public sector with its award-winning website www.saa.gov.uk

This website provides a 'one-stop shop' for the citizen/stakeholder when dealing with Assessors. The website was originally developed with the support of the Modernising Government initiative and provides a look-up service for the council tax band or rateable value for the 2.8M addresses in Scotland. For the 233,000 non-domestic properties

we also provide the appeal status and for 65% of these non-domestic properties we also provide the valuation details.

Citizens and other stakeholders can lodge a challenge to their council tax band or rateable value online and can also return valuable rental and other property related information to their individual Assessor directly via this website.

The website provides useful links to enable citizens to register to vote,

contact their local Assessor and ERO, look up appeal decisions, access information on rates and reliefs published by the Scottish Government and look up property locations on maps.

We are keen to expand the services available digitally to assist taxpayers and their advisers. We also see increased digitisation as a key step as we move to deliver more frequent non-domestic revaluations.



Non-domestic property assessment in 2017/18

The year started with the coming into force of the 2017 revaluation on 1 April. This had been the first revaluation for seven years and was based on the levels of rents prevailing on 1 April 2015. The revaluation involved the re-assessment of over 230,000 properties and was delivered on time by the 14 Assessors.

During preparation for the revaluation the SAA property valuation committees assigned

smaller working groups to research and analyse market intelligence for their allocated property type or sector. This research also included engagement both collectively through the Scottish Ratepayers Forum and individually with specific trade bodies and appointed agents.

The outcome of the 2017 revaluation is provided in Table 1 below, along with the outcome of the 2010 revaluation for comparison purposes.



Table 1: 2017 and 2010 revaluation outcomes

Revaluation	2017	2010
Rateable value (RV) at 1 April	£7,358M	£6,612M
Increase in RV from 31 March	7.96%	23.71%
Number of properties assessed	233,386	213,311

Appendix 1 provides a more detailed view of the revaluation, showing the movement in values across the different property sectors. **Appendix 2** shows the variation in outcome across the 32 council areas.

Owners and occupiers of non-domestic property have a period of 6 months to make an appeal against the revaluation rateable value and **Table 2** provides the total number of appeals for both the 2017 and 2010 revaluations.



Photo: Norman Adams - Aberdeen City Council

Table 2: 2017 and 2010 revaluation appeals

Revaluation	2017	2010
Number of appeals	79,814	71,643
Number of properties appealed	73,577	66,872
% of properties under appeal	32%	31%
% of RV under appeal	73%	75%

The deadline for making an appeal to the independent valuation appeal committees against a Revaluation 2017 rateable value was 30 September 2017. The committees are required to give appellants 105 days notice of when they will hear the appeal. Accordingly most committees commenced hearings from mid-January 2018. By 31 March 2018 8% of appealed properties had been resolved with a further 17% in receipt of the 105 days notice for a hearing. The valuation appeal committees are given to 31 December 2020 to dispose of the 2017 revaluation appeals.

In addition to the revaluation, Assessors are required to keep rateable values of properties up to date by reflecting alterations and extensions, new construction and demolitions. During 2017/18 Assessors made 20,899 changes to property rateable values, this is termed running roll and more than two thirds of all alterations were carried out within 90 days of the completion of the new building/extension/alteration or demolition.

Shooting Rights and Deer Forests




Photo: Linn of Dee - Aberdeenshire Council

Shooting rights and uplands used for game shooting that are known as deer forests had been exempt from assessment since 1995 but were returned to assessment for NDR by the Land Reform (Scotland) Act 2016. Assessors were therefore required to establish where shooting rights and deer forests existed and what rentals were being paid.

We worked with the Scottish Government and stakeholder bodies, the Royal Institution of Chartered Surveyors and individual land managers to complete a major data capture and analysis exercise prior to valuing individual shootings.

During the last year, Assessors added 11,914 shootings entries to the valuation rolls across Scotland. The total rateable value of these entries was over £18Million.



Knowledge and expertise shared with England, Wales, Northern Ireland and the Republic of Ireland.

Engagement and NDR reform

The SAA has a policy of openness and engagement with stakeholders and provided detailed evidence to the Barclay Review Group and the Local Government and Communities Committee in the Scottish Parliament during the last 12 months. SAA representatives have also attended and contributed to parliamentary cross party group sessions on tourism and crofting.

The Barclay Review Group made 30 recommendations to support business growth, investment and reflect changing markets in August 2017. The government accepted the vast majority of recommendations and announced a programme of reforms for NDR that will significantly change the NDR system in Scotland. Two aspects in particular which will impact on assessors are the move to more frequent revaluations and updated powers for assessors to obtain the information they require to assess the value of properties.

The SAA welcomed the review group's report and noted that the current structural arrangement of Assessors 'provides a good model of efficiency and has a key strength in its local knowledge...'

The Barclay Review Group also identified areas of potential improvement for assessors and in this regard the SAA wasted no time in responding to the group's recommendations and published its Action Plan for improvements to the assessment services in September 2017, some 8 months in advance of the date anticipated by the Barclay Review Group.

SAA has embarked on a period of engagement with Scottish Government, professional bodies such as the Royal Institution of Chartered Surveyors and stakeholders such as the Federation of Small Business and Scottish Chambers of Commerce in order to strengthen and reinvigorate the existing consultation framework, re-establishing and re-focussing the Scottish Ratepayers Forum (*Appendix 3* provides the membership) and establishing a sister body in the form of the Scottish Rating Surveyors Forum (*Appendix 4* provides the membership) to ensure that we could reach all stakeholders in a collaborative and effective fashion. These forums are chaired by the SAA and provide opportunities for ratepayers and their representatives to engage directly with SAA, Scottish Government and other parties such as the water industry where significant changes in the rateable value-based charging regime are being implemented.

As part of our wider engagement approach the SAA co-chairs a harmonisation steering committee that seeks to share ideas and expertise, and harmonise practice in the development and delivery of rating systems across the jurisdictions of the UK and Ireland. The SAA also works with the Institute of Revenues Rating and Valuation and groups such as the Scottish Business Ratepayers Group to develop a wider understanding and exchange ideas on property assessment for taxation purposes.

Domestic property assessment in 2017/18

Assessors are responsible for keeping the council tax valuation lists up to date. The lists show the address of every dwelling and corresponding council tax band. The bands are used by local authorities to collect £2.8Billion of council tax and a further £900Million of water supply and waste water charges that are passed to Scottish Water.

The valuation lists have not been revalued since 1993, and at present the 2,607,323 dwellings in Scotland are distributed across the 8 council tax bands as shown in Table 3. The bands are all based on an estimate of what the dwelling would have been worth in 1991.

Table 3: Allocation of dwellings between council tax bands in Scotland, 31 March 2018

Band	1991 value range	Number of dwellings
A	£0 - £27,000	547,823
B	£27,001 - £35,000	600,120
C	£35,001 - £45,000	419,676
D	£45,001 - £58,000	349,307
E	£58,001 - £80,000	348,488
F	£80,001 - £106,000	200,265
G	£106,001 - £212,000	127,815
H	>£212,000	13,829



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

During 2017/18 Assessors added 25,000 new dwellings to the valuation list with more than 86% added within 3 months of becoming occupied.

When dwellings are extended and then sold, Assessors can re-allocate the extended dwelling to a different band if the estimated 1991 value would place it in a higher band. Assessors re-allocated 1,700 dwellings to higher bands in 2017/18.

The volume of appeals that are made against the allocation of dwellings to council tax bands is low. There are a number of circumstances when a council tax payer may challenge the band allocated to their home, such as when a new house or flat is built, or when the taxpayer moves to a new address. During 2017/18 3,116 appeals were made, and 2,574 of existing appeals resolved.



Electoral Registration in 2017/18

The SAA works closely with these partners, as well as the Scottish Government to deliver high quality Electoral Registration services across Scotland. Through our work with stakeholders the SAA seeks to maximise both accessibility to registration services and drive forward efficiencies in how registration services are delivered.

Outcomes

The year began with the planned Scottish Local Government Elections on 4 May 2017, swiftly followed by the snap United Kingdom Parliamentary General Election on 8 June 2017. For both elections the SAA ensured that a common date was used across Scotland for the second interim electoral update. Through close working with our local Returning Officers and also at a national level through the EMB, EROs rose to the challenge of two overlapping electoral timetables and both elections were delivered successfully.

Joint working also delivered a Scotland wide radio advertising campaign and social media resources to be used by EROs to promote the annual canvass which took place between July and November 2017. SAA members in Glasgow and Dumfries & Galloway piloted new approaches to the delivery of the annual canvass. These pilots will assist the UK and Scottish Governments to deliver canvass reform. The new registers published on 1 December 2017 contained 3.95M parliamentary electors and

4.12M local government electors, which represented an increase on the previous year's register of 0.5% and 0.8% respectively. The SAA is pleased to note that all Scottish EROs met the Performance Standards set by the Electoral Commission.

In partnership with Universities Scotland we have been working to develop improvements in the promotion of electoral registration amongst students at their term time addresses as well as at their home addresses. We have also been working with the Cabinet Office's Accessibility Working Group to seek to ensure that electoral registration is accessible to all.

The SAA participated in the Scottish Parliament's Equalities and Human Rights Committee's round table on Prisoner Voting. We also responded to the Scottish Government's consultation on Electoral Reform as well as consultations from both the UK and Scottish Government on changes to anonymous registration and administrative changes to the registration process. The SAA responded to the UK Government's consultation in respect of renewing overseas electors' declarations in addition to our previous response on the UK government's policy on overseas electors.

We also held a successful workshop on the use of mobile technology to facilitate doorstep registration and worked in conjunction with the EC to review its approach to the delivery of guidance.

All 15 Scottish EROs are members of the SAA Electoral Registration Committee. This provides an excellent forum for ensuring a consistent registration service across Scotland along with the opportunity to share good practice. The meeting is also attended by Scottish Government, Electoral Commission, Cabinet Office and Boundary Commission representatives.

The SAA is represented on the Electoral Management Board for Scotland (EMB), as well as the Cabinet Office's Elections and Registration Board, Registration Reform Board and National Democracy Week Council. The SAA are also active participants in the Electoral Commission's Elections Coordination Advisory Board and its Elections, Referendums and Registration Working Group together with the Scottish Parliament's Political Parties Panel.

Going forward

2017/18 has underlined the dynamic environment within which SAA members have been working hard to deliver assessment and registration services. The overlap of the snap UK Parliamentary election with the local government election preparations along with the roll out of the 2017 revaluation and the much heralded Barclay inspired reforms to NDR has set an agenda that requires exacting standards of professional agility to ensure delivery.

The year has been pivotal to the local taxation scene in Scotland with the most fundamental reforms to the non-domestic property assessment process announced for the last 25 years. To deliver these reforms Assessors will need modern and effective powers to ensure that they have the information they require for accurate property assessments and the resources to deliver regular revaluations every three years. To ensure that Scotland has a sustainable and efficient system of non-domestic

property assessment the SAA will work with stakeholders including national and local government, the Scottish Fiscal Commission, professional bodies and ratepayer representative bodies including the SRF and SRSF. The challenge of moving to triennial revaluations presents a great opportunity to all parties. The SAA is committed to ensuring that this move is informed and effective.

On the electoral front the recent introduction of Individual Electoral Registration involved a major reform to the annual canvass that has resulted in a heavily prescribed process that depends on additional government funding. The SAA is pleased to be working with the UK and Scottish Governments and other stakeholders to develop a more streamlined process that offers greater flexibility to allow EROs to adapt canvass delivery to focus resources where they are most needed. We also look forward to working with the Scottish Government as it develops its

electoral reform programme for the Scottish Parliamentary and Local Government Elections and Registers.

The desire of both governments to implement improvements to Electoral Registration is most welcome. Registration continues to evolve and move forward; the SAA will continue to engage with stakeholders in this process.

Finally, the tension between openness in terms of making information available in order to promote wider social and economic benefits and the necessity to protect personal and commercially sensitive data continues to challenge SAA members. As guardians of some of the most comprehensive public databases of property and people in Scotland, we are keen to work with national and local stakeholders who seek to realise the wider societal benefits that such resources can provide, whilst ensuring that personal and commercially confidential data is not compromised.



Appendix 1: Revaluation outcome by property type

This appendix shows the position immediately before and after the 2017 revaluation that came into force on 1 April 2017.

Property type	31 March 2017		1 April 2017		RV change
	Number of Subjects	Total RV	Number of Subjects	Total RV	
Shops	53,582	£1,631,563,751	53,709	£1,611,664,302	-1.22%
Public Houses	3,709	£110,165,160	3,732	£132,642,075	20.40%
Offices and banks	41,416	£1,144,490,361	44,061	£1,082,525,979	-5.41%
Hotels	5,446	£196,863,137	5,469	£275,073,193	39.73%
Industrial	48,676	£1,151,349,833	49,050	£1,256,125,440	9.10%
Leisure, entertainment, caravans & holiday sites	22,267	£246,814,673	22,299	£281,406,378	14.02%
Garages and filling stations	4,243	£64,604,930	4,245	£74,937,080	15.99%
Cultural	1,397	£46,916,795	1,419	£53,810,920	14.69%
Sporting	3,370	£17,982,400	3,010	£18,120,492	0.77%
Education and training	3,690	£522,891,545	3,705	£559,765,675	7.05%
Public service	9,962	£323,017,433	10,082	£356,549,995	10.38%
Communications	350	£22,788,235	349	£24,645,995	8.15%
Quarries & mines	667	£17,391,184	660	£17,990,509	3.45%
Petrochemical	142	£117,504,680	142	£122,224,305	4.02%
Religious	6,184	£55,528,107	6,101	£56,293,665	1.38%
Health & medical	3,191	£207,581,465	3,233	£228,000,365	9.84%
Other	13,518	£100,279,992	16,156	£141,617,533	41.22%
Care facilities	2,958	£108,209,474	2,975	£118,542,034	9.55%
Advertising	1,924	£8,032,262	1,924	£10,538,430	31.20%
Undertakings	1,078	£721,372,415	1,065	£935,200,808	29.64%
All properties	227,770	£6,815,347,832	233,386	£7,357,675,173	7.96%

Appendix 2: Revaluation outcome by local authority area

This appendix shows the position immediately before and after the 2017 revaluation that came into force on 1 April 2017.

Local Authority	31 March 2017		1 April 2017		RV change
	Number of Subjects	Total RV	Number of Subjects	Total RV	
Aberdeen	8,790	£484,417,923	9,543	£593,766,510	22.57%
Aberdeenshire	12,069	£238,959,789	11,884	£286,632,775	19.95%
Angus	4,878	£78,482,582	4,884	£80,430,811	2.48%
Argyll & Bute	8,502	£90,468,879	8,516	£109,930,634	21.51%
Clackmannanshire	1,548	£38,180,845	1,553	£42,497,845	11.31%
Dumfries & Galloway	9,403	£118,221,578	9,396	£123,270,377	4.27%
Dundee	5,734	£187,727,090	5,853	£186,886,205	-0.45%
East Ayrshire	3,925	£79,847,907	3,953	£80,365,962	0.65%
East Dunbartonshire	2,362	£67,893,445	2,388	£68,990,965	1.62%
East Lothian	3,424	£69,294,706	3,483	£74,988,745	8.22%
East Renfrewshire	1,751	£42,150,683	1,751	£43,253,116	2.62%
Edinburgh	20,520	£907,646,103	22,855	£945,617,751	4.18%
Eilean Siar	2,471	£23,812,761	2,470	£26,490,630	11.25%
Falkirk *	4,907	£174,780,528	4,998	£184,691,265	5.67%
Fife *	13,531	£434,658,241	13,644	£427,587,393	-1.63%
Glasgow	25,997	£999,836,905	27,246	£1,016,781,936	1.69%
Highland *	17,865	£320,105,417	17,861	£359,803,036	12.40%
Inverclyde	2,344	£60,888,560	2,345	£57,341,292	-5.83%
Midlothian	2,922	£77,934,328	3,023	£84,100,335	7.91%
Moray	4,662	£93,242,981	4,609	£108,443,585	16.30%
North Ayrshire	5,032	£110,438,676	5,063	£115,161,037	4.28%
North Lanarkshire	9,913	£299,648,706	10,013	£291,967,285	-2.56%
Orkney Islands	2,133	£26,192,185	2,175	£28,850,780	10.15%
Perth & Kinross	8,594	£149,875,795	8,621	£159,642,273	6.52%
Renfrewshire *	6,459	£237,631,222	6,503	£316,838,778	33.33%
Scottish Borders	7,324	£91,770,930	7,191	£106,773,445	16.35%
Shetland Islands	1,975	£54,126,880	2,056	£60,816,500	12.36%
South Ayrshire	4,804	£109,433,598	4,841	£115,179,412	5.25%
South Lanarkshire *	9,906	£642,317,542	9,961	£744,327,185	15.88%
Stirling	5,115	£115,809,350	5,302	£122,595,535	5.86%
West Dunbartonshire *	2,894	£172,761,685	2,926	£185,733,135	7.51%
West Lothian	6,016	£216,790,012	6,479	£207,918,640	-4.09%
Scotland	227,770	£6,815,347,832	233,386	£7,357,675,173	7.96%

* denotes a local authority where the valuation roll includes national utility assessments.

Appendix 3: Scottish Ratepayers Forum membership

British Hospitality Association
Chemical Industries Association
Confederation of British Industry
COSLA
Federation of Small Businesses
Forum of Private Businesses
IRRV
Petrol Retailers Association
RICS
Scotch Whisky Association
Scottish Chambers of Commerce
Scottish Council for Development of Industry
Scottish Land & Estates
Scottish Licensed Trade Association
Scottish Property Federation
Scottish Retail Consortium
Scottish Renewables
Scottish Self Catering Association
Scottish Tourism Alliance
Scottish Water
UK Petroleum Industry Association

Appendix 4: Scottish Rating Surveyors Forum membership

BNP Paribas
CBRE
Colliers International
Cushman & Wakefield
Gerald Eve
GL Hearn
GVA
Jones Lang LaSalle
Knight Frank
Montagu Evans
Ryden
Savills
Whitelaw Baikie Figs
WYM Rating



Photo: Elgin - Moray Council

www.saa.gov.uk



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