

Enabling and Customer Services

Assessor and ERO

**Service Plan
2026 – 2027**



The principal purpose of the Service is to:

Deliver three key statutory functions of Council Tax Valuation, Non-Domestic Rating and Electoral Registration. The compilation and maintenance of the associated registers, lists and rolls form the basis of our core service activities.

The Assessor and Electoral Registration Officer Service also work as a shared service through the Scottish Assessors Association, a voluntary body that draws together all Assessors and Electoral Registration Officers across Scotland. Its core purpose is to share knowledge and encourage partnership working in the fields of valuation for non-domestic rating, council tax and electoral registration.

The service demonstrates the Council's Principles by:

Safeguard our future:

- **Address the climate emergency:** By ensuring that the range of activities the service undertakes, including resource allocation, survey and inspection of properties and our partnership working, are increasingly influenced by environmental considerations; we will address the climate emergency and the transition to a carbon neutral region.

Support our citizens:

- **Put customers at the heart of services:** Ensuring that the Service delivers the highest possible standards in terms of our customers having access to the most relevant and current information for the statutory services we deliver.
- **Support the most vulnerable and in need:** Providing a service to ensure all our vulnerable residents are aware of the need to have voter identification to vote at reserved elections or facilitating alternative solutions such as absent voting preferences.
- **Address inequalities:** Raising awareness of electoral registration amongst young people and underrepresented groups or foreign nationals that are resident within our region.
- **Offer digital services:** We will continue to invest in and develop our digital offering, including through our shared service portal, to increase efficiencies and create an improved experience for our citizens and staff.

Support our communities:

- **Empowering communities and individuals:** We will support our young people to learn and grow by continuing to develop our workforce strategy by providing opportunities to join the service and obtain a professional qualification.

- **Work in partnership:** Our shared service through the Scottish Assessors Association will continue to develop to ensure we provide appropriate advice and support to implement legislative change and to deliver our services at a local and national level. We will maintain close working arrangements with both UK and Scottish Governments and a range of local, regional and national partners.
- **Invest to enable change:** Investing in technology and working in partnership to provide a range of ways for our customers to access our services. This includes the rationalisation of our core IT systems and significant work in partnership with the Scottish Assessors Association to develop The Scottish Assessors Association Portal to provide additional information and greater transparency to our processes.

Be a responsive council:

- **Communicate openly:** We will be open and transparent in the way we communicate with citizens and stakeholders to allow effective decision making across the range of services we provide.
- **Maintain sustainable finances:** The service will endeavour to ensure that our services are delivered within budget and that external funding for new burdens are sustainable in the longer term.
- **Be organised to deliver:** We will continue to develop our workforce strategy around having a flexible and responsive workforce capable of delivering concurrent demands on our services to meet the needs of our citizens and partners.
- **Maintain high standards:** Through effective leadership and support the service will deliver services with integrity and within an open and honest environment, being respectful to both colleagues and our customers.
- **Make best use of our resources:** Through the Scottish Assessors Association we will continue to develop our shared service to maximise efficiencies and to deliver the best outcomes for our customers.

Resource Plan

The following resources underpin the delivery of the Service Plan:

Budget:

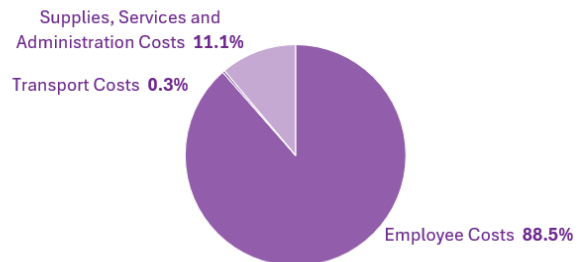
Resource Plan

The following resources underpin the delivery of the Service Plan:

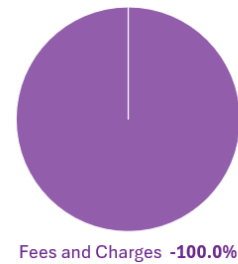
Budget:

	Budget Estimates
Assessor and Electoral Registration	
Budget Estimates Summary	
Service Analysis	Assessor and Electoral Registration
	£
Expense	
Employee Costs	1,316,496
Transport Costs	4,815
Supplies, Services and Administration Costs	165,760
Expense Total	1,487,071
Income	
Fees and Charges	- 2,668
Income Total	- 2,668
Grand Total	1,484,403

Expenses

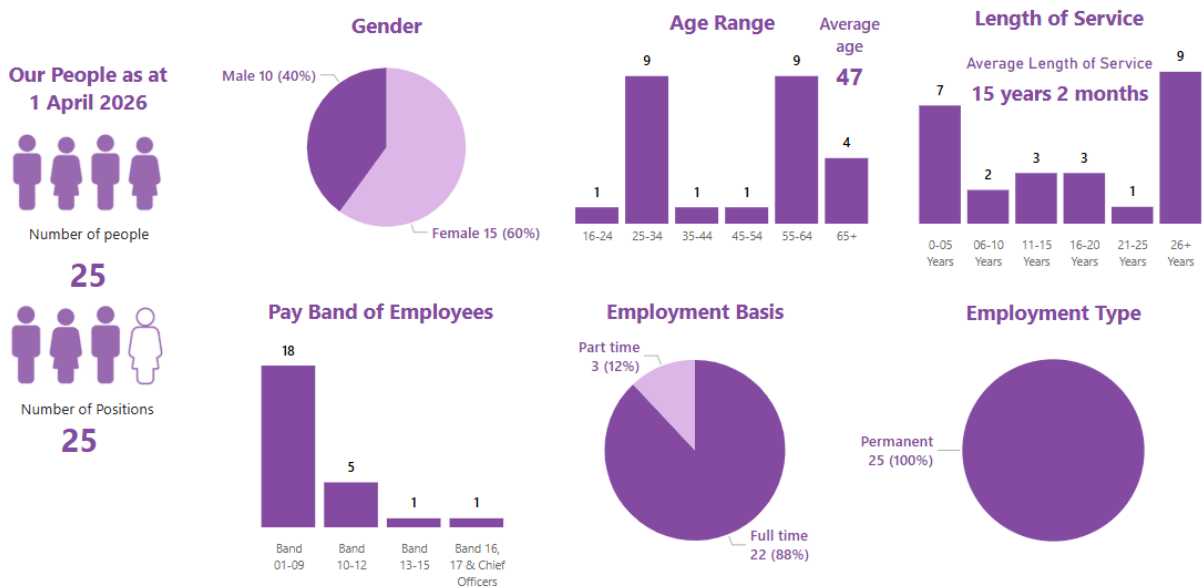


Income



Workforce:

Assessor and Electoral Registration Our People, Our Positions



Highlights of workforce engagement and planning in 2026/27:

Our workforce plan has been developing over the past 2 years to address the age profile of the workforce, ensure continuity of Service and appropriate succession. With retirement and recruitment in the past year, the age profile of the service has lowered from 50 to 47.

During 2026/27 the Service will continue the policy of 'Growing our Own' Chartered Surveyors continuing our productive partnership with Skills Development Scotland and Napier University. This process has been very successful in recent years as the service adjusted to the demands of new legislation relating to Non-Domestic Rates.

2026/2027 sees two trainees working toward professional accreditation with the Royal Institution of Chartered Surveyors and three continuing their studies at through Graduate Apprenticeship with Edinburgh Napier University.

Similarly, we will continue to put staff forward for qualifications through the Association of Electoral Administrators to provide the necessary knowledge and understanding required to support our key functions. In addition, 4 members of staff have recently embarked on an SCQF Level 8 in Data Analytics. These studies will enhance the knowledge base of the service and bring new skills and technologies to the statutory work we undertake.

We will train our staff and ensure all professional staff meet Continuing Professional Development requirements meaning our staff are at the forefront of the profession.

We will continue to develop all staff through the Performance and Development Review and Check-In process and review results from staff surveys and PSIF feedback to help inform our strategies and plans, whilst continuing to seek wider staff engagement and involvement through open discussions, seeking both opinion and strategic input.

Assessor and Electoral Registration Officer Service Plan 2026/27 – all data will be recorded and reported through Pentana

Service Delivery 2026/27

What are we planning to do?	What team will do it?	Linked Strategy / Plan
MULTI-YEAR - Annual Self-Catering Audit	Valuation Team	Section 5A of The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Regulations 1992 (as amended).
NEW Revaluation 2026 Proposals - Deadline 31 July 2026	Valuation Team	The Non-Domestic Rating Scotland Act 2020 as amended
NEW MULTI-YEAR Council Tax Partial Revaluation (New Bands I & J) - Scottish Government high-value Council Tax bands implemented for properties over £1million (Scottish Mansion Tax)	Valuation Team	Section 5A of The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Regulations 1992 (as amended).

Assessor and Electoral Registration Officer Success Measures 2025/26

Measures

Success Measure	Target	Timescale / Frequency	Benchmark
Percentage of amendments made to the Valuation Roll	70%	Monthly	Internal
Percentage of new entries made to the Council Tax Valuation List	80%	Monthly	Internal

Council Wide Indicators

Success Measure	Target	Timescale / Frequency	Benchmark
People			
The average number of days lost per all other (non-teacher) local government employees through sickness absence	9 days	Monthly	Internal / External: LGBF
Percentage of days lost per employee through sickness absence as a percentage of total possible attendances	4%	Monthly	Internal
Percentage of staff who have completed an appraisal in the last 12 months	95%	Monthly	Internal
Enquiries/Complaints			
Percentage of Elected Member enquiries dealt with through the Elected Members Enquiry Service within the agreed timescales	85%	Quarterly	Internal / External: Local Authority Complaint Handling Network
Percentage of Community Council enquiries dealt with through the Community Council Enquiry Service within the agreed timescale.	85%	Quarterly	Internal
Percentage of MP/MSP enquiries dealt with through the Enquiry Service within agreed timescale	85%	Quarterly	Internal

Percentage of Youth Councillor enquiries dealt with through the Enquiry Service within the agreed timescale	85%	Quarterly	Internal
Percentage of Stage 1 complaint responses issued within statutory timescales	80%	Monthly	Internal / External: Local Authority Complaint Handling Network
Percentage of Stage 1 complaint responses where extension was authorised	Data only	Monthly	Internal / External: Local Authority Complaint Handling Network
Percentage of Stage 2 complaint responses issued within statutory timescales	80%	Monthly	Internal / External: Local Authority Complaint Handling Network
Percentage of Stage 2 complaint responses where extension was authorised	Data only	Monthly	Internal / External: Local Authority Complaint Handling Network
Percentage of Freedom of Information and Environmental Information (Scotland) Regulations requests received that have been responded to within 20 working days of receipt	90%	Monthly	Internal / External
Percentage of requests for subject access requests completed within one month	85%	Monthly	Internal
Finance			
Revenue Budget Outturn - Projected Outturn as a % of Budget	100%	Quarterly	Internal
Health and Safety			

Number of Head of Service Safety Visits	2	Six Monthly	Internal
Total Number Significant Health and Safety Risk Priorities with Actions Overdue	0	Six Monthly	Internal
Total Number HSE/SFRS Interfaces resulting in legal enforcement action	0	Six Monthly	Internal
Number of HSE/SFRS Interfaces with actions overdue	0	Six Monthly	Internal
Number of RIDDOR reportable incidents outside of HSE legal reporting timescales	0	Six Monthly	Internal
Number of Serious Incident Investigation Reports Overdue	0	Six Monthly	Internal
Total Number Serious Incident Reports with actions overdue	0	Six Monthly	Internal
Number of RIDDOR Reportable Dangerous Occurrences, Employee Injuries and Diseases	0	Six Monthly	Internal
Number of 3rd Party RIDDOR incidents	0	Six Monthly	Internal
Number of Reported Near Misses	Data only	Six Monthly	Internal
Number of Employee Reported Accidents	Data only	Six Monthly	Internal
Number of Reported Violent Incidents to Employees	Data only	Six Monthly	Internal

Assessor and Electoral Registration Officer Risk Register

Risk	Risk Factors	Mitigation / Contingency
Uncertainty over future external funding	Potential UK wide spending reviews will have an impact on external funding. There is a risk that we are unable to retain the existing staffing establishment which would affect our ability to carry out the statutory functions of the Assessor & ERO.	The initial funding was set out in the financial memorandum of the Non-Domestic Rating (Scotland) Act 2020 however as the secondary legislation is enacted there is a risk that new burdens have an impact that has not been budgeted for in the initial allocation. Discussions are ongoing with Scottish Government to mitigate any adverse changes. The service no longer has any members of staff paid through external funding sources which significantly mitigates the risk to the service. Available funding is directed toward distinct projects, workload priorities are reorganised to accommodate uncertainty.

Failure to implement our Workforce Strategy	If we were to lose key members of staff and therefore their knowledge and experience, we would have a resulting increase in workloads and resulting decrease in performance which would be reflected in our performance targets and nationally reported KPIs. A negative impact across the team would be felt.	We are continuing our policy of “grow your own” with the commitment to ongoing training across the service. We are developing a multiskilled team to ensure that staff have the ability to work across all three of our functions to support any loss of staff.
Failure to deliver critical/essential services	Potential causes which would result in failure to deliver critical / essential services include: • Access to critical systems which are cloud based and externally hosted • Rapid implementation of new legislation or policy and inability to implement and deliver a consistent service. • Loss of staff.	Risk associated with the failure to deliver critical services are largely mitigated though the robust infrastructure of our external hosting partners, the scheduling of high-profile electoral events and planned changes to the legislative programme. There is a risk with any change to legislation, policy or procedure that the Service does not have the staffing complement to absorb changes and therefore be unable to fulfil our statutory obligations; it is anticipated this will be mitigated through continued recruitment and training.