



# Grampian Assessor & Electoral Registration Officer

## Public performance report for 2024/25

### Introduction

The Grampian Assessor & Electoral Registration Officer (ERO) is an independent statutory official appointed by the Grampian Valuation Joint Board to value non-domestic properties for rating purposes, allocate dwellings to council tax bands and provide an electoral registration service for the Aberdeen, Aberdeenshire and Moray Council areas.

### General Information

The Grampian Valuation Joint Board is a public body that funds the Assessor & ERO by means of requisitions from Aberdeen, Aberdeenshire and Moray councils and the net expenditure for 2024/25 was £4.167M resulting in an underspend of £1.011M against the budgeted figure for the financial year. The Board has a full-time equivalent of 81 posts distributed between offices in Aberdeen, Banff and Elgin. On 31 March 2025 there were 70 full-time equivalent staff in post. Staff absence due to ill health was 1.8% in 2024/25, a 0.6% decrease from 2023/24.

### A review of our 2024/25 priorities

The following operational priorities were specifically identified in the management commentary for the year. They should not be considered in isolation as the organisation has a wide range of on-going priorities that relate not only to operational activities but also to our duty to eliminate discrimination and mainstream equalities, manage our records to the satisfaction of the Keeper of Records, protect data and provide information on request and in line with current legal requirements.

#### ***Implement a full household canvass.***

The 2024 canvass was delayed slightly due to the snap general election and commenced in August 2024, extending through to January 2025. It used the established method of firstly using a data matching exercise to determine the appropriate approach to be taken on a household-by-household basis. The data matching exercise compared the registration database to information held by the Department for Work and Pensions (DWP) and the results returned to the registration officer. Where the results suggested that there was no change in the household composition, a canvass communication letter summarising the registration information for the household was issued and the household was invited to only respond if there were changes at the property (Route 1). Where the results indicated that changes in a household composition may have taken place, a different canvass procedure was followed that required a response from the household and follow-up actions by the ERO (Route 2). All properties which required a personal visit were canvassed by a member of the canvass team. For the 2024 canvass we used e-communications to contact over 90,000 households, representing a saving in staff and financial resources, and a reduction in the amount of printed material issued. Around 150 properties, including residential homes, saw information about the occupants being sought from a “responsible person” rather than the occupants themselves (Route 3).

During the course of the 2024 canvass, a total of 332,005 canvass communications were issued by post, a slight increase compared to the 323,691 issued in 2023, and well below the numbers issued prior to the introduction of the reformed canvass model. Canvass staff

made over 50,000 personal visits to households during the canvass period and over 7,000 personal contacts were made by telephone.

<b>Annual Canvass of households</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
DWP Match Rate	83.09%	83.21%	82.91%	83.25%
Number of Properties in Route 1	198,279	192,288	197,946	201,495
Number of Properties in Route 2	91,452	99,818	97,074	96,672
Route 2 overall response rate (%)	60.30%	62.20%	61.50%	59.81%
Number of Properties in Route 3	227	156	220	156

***Publish revised registers of electors.***

As a result of the snap general election and the delayed start of the annual canvass, revised registers were published on 1 February 2025 rather than in December 2024. The table below provides a summary of the last five revised registers for local government and Scottish Parliament elections. The revised registers showed a slight increase in the number of registered electors and small decrease in the number of electors with postal votes.

<b>Register publication date</b>	<b>Local Government Electorate</b>	<b>Number of postal voters</b>
<b>1 February 2025</b>	<b>454,284</b>	<b>113,064</b>
<b>1 December 2023</b>	<b>452,084</b>	<b>117,065</b>
<b>1 December 2022</b>	<b>448,915</b>	<b>119,611</b>
<b>1 December 2021</b>	<b>448,607</b>	<b>119,213</b>
<b>1 December 2020</b>	<b>448,331</b>	<b>88,494</b>

***Disposal of proposals and appeals following the 2023 Revaluation under the new two-stage non-domestic proposal and appeal system***

The two-stage process involves the ratepayer setting out the details of their challenge to the valuation roll entry made by the Assessor, including an alternative valuation. The Assessor is then required to review the challenge, the “proposal”, and either accept or reject the proposal or implement a different outcome, either by agreement or at his own discretion. Depending on the particular circumstances, the proposer may be able to appeal the decision to the Local Taxation Chamber of the First-tier Tribunal for Scotland. This new system has resulted in a reduction in the number of “appeals” received by the Assessor following a revaluation, but it is still a demanding workstream for ratepayers, their representatives, and the Assessor’s staff.

The disposal of proposal and appeals has been a challenging task for the valuation staff. The rigorous proposal disposal programme is currently on target although a national challenge to the methodology used in contractor’s basis valuations is ongoing and it is possible that this may only be resolved following a Tribunal hearing. Our new IT system to manage proposals and appeals has been successfully implemented and used to record and manage proposal and appeal outcomes. The administrative requirements of the new 2-stage system have proven to be particularly burdensome and time-consuming, but various templates have been created to help reduce this. Dealing with proposals and appeals has clearly impacted other workstreams during the year.

***Maintain a complete and accurate Valuation Roll in terms of the Local Government (Scotland) Act 1975 & Maintain a complete and accurate Council Tax Valuation List in terms of the Local Government Finance Act 1992***

These two priorities use quantitative target-based performance indicators rather than qualitative measures. Achieving these targets relies partly on the timely receipt of information from external parties, including the owners and occupiers of dwellings and non-domestic properties. The figures can therefore be misleading as an indicator of how the organisation has performed. Valuer vacancies during the year, along with a rigorous proposal disposal timetable and the second audit of self-catering properties have

significantly affected the organisation’s ability to meet the timescales suggested by the key performance indicators.

**Table 1** shows the number of new dwellings added to the Council Tax Valuation Lists in Grampian over the last 5 years and also the percentage that received notification within the 3 and 6 month performance windows. Table 1 also shows the performance thresholds that have been set.

**Table 1** The time taken to add new dwellings to the Council Tax Valuation List

Year	Number	Within 3 months		Within 6 months	
		Threshold	Actual	Threshold	Actual
2024/25	3,111	94%	68%	97%	84%
2023/24	3,031	94%	65%	97%	82%
2022/23	2,725	94%	71%	97%	94%
2021/22	2,964	94%	83%	97%	95%
2020/21	2,212	94%	61%	97%	80%

**Table 2** shows the number of alterations made to the Valuation Roll over the last 5 years along with the percentage of alterations that were made within the 3 and 6 month performance windows. The performance thresholds are also provided. Alterations include new entries to the Valuation Roll for newly constructed or converted buildings as well as alterations to existing buildings and the correction of errors.

**Table 2** The time taken to alter the Valuation Roll

Year	Number	Within 3 months		Within 6 months	
		Threshold	Actual	Threshold	Actual
2024/25	1,950	65%	28%	85%	43%
2023/24	2,545	65%	36%	85%	53%
2022/23	1,732	65%	30%	85%	50%
2021/22	1,683	65%	39%	85%	72%
2020/21	1,430	70%	30%	85%	49%

## Conclusion

Given the nature of the services delivered by the organisation, it is essential that we plan ahead and ensure we have the required resources to allow us to respond efficiently and promptly to new priorities and demands, while consistently fulfilling the statutory duties of the Assessor and Electoral Registration Officer. Despite carrying a significant number of vacancies in the valuation section, the organisation delivered its statutory obligations to maintain the Register of Electors, the Valuation Roll and the Valuation List. The 2024 self-catering audit was particularly resource intensive and led to significant retrospective alterations to the council tax valuation list and the non-domestic valuation roll. Across every workstream, colleagues once again demonstrated exceptional effort, professionalism and commitment. Their performance throughout a demanding year reflects their dedication, and the Management Team is sincerely grateful for their continued hard work.

**Mark J Adam**  
**Grampian Assessor & Electoral Registration Officer**

Woodhill House, Westburn Road, Aberdeen AB16 5GE  
[assessor@grampian-vjb.gov.uk](mailto:assessor@grampian-vjb.gov.uk)