



## LANARKSHIRE VALUATION JOINT BOARD

Office of Assessor and Electoral Registration Officer

### PUBLIC PERFORMANCE REPORT 2025/2026

#### General

Lanarkshire Valuation Joint Board (LVJB) was formed at the local government re-organisation in 1996. The Board consists of eight Members from each of North and South Lanarkshire Councils, and oversees the functions of maintaining the Electoral Registers, the Council Tax Valuation List, and the Non-Domestic Valuation Rolls for the Lanarkshire area. The following report relates to the 2025/26 financial year.

#### Non-Domestic Valuation Roll

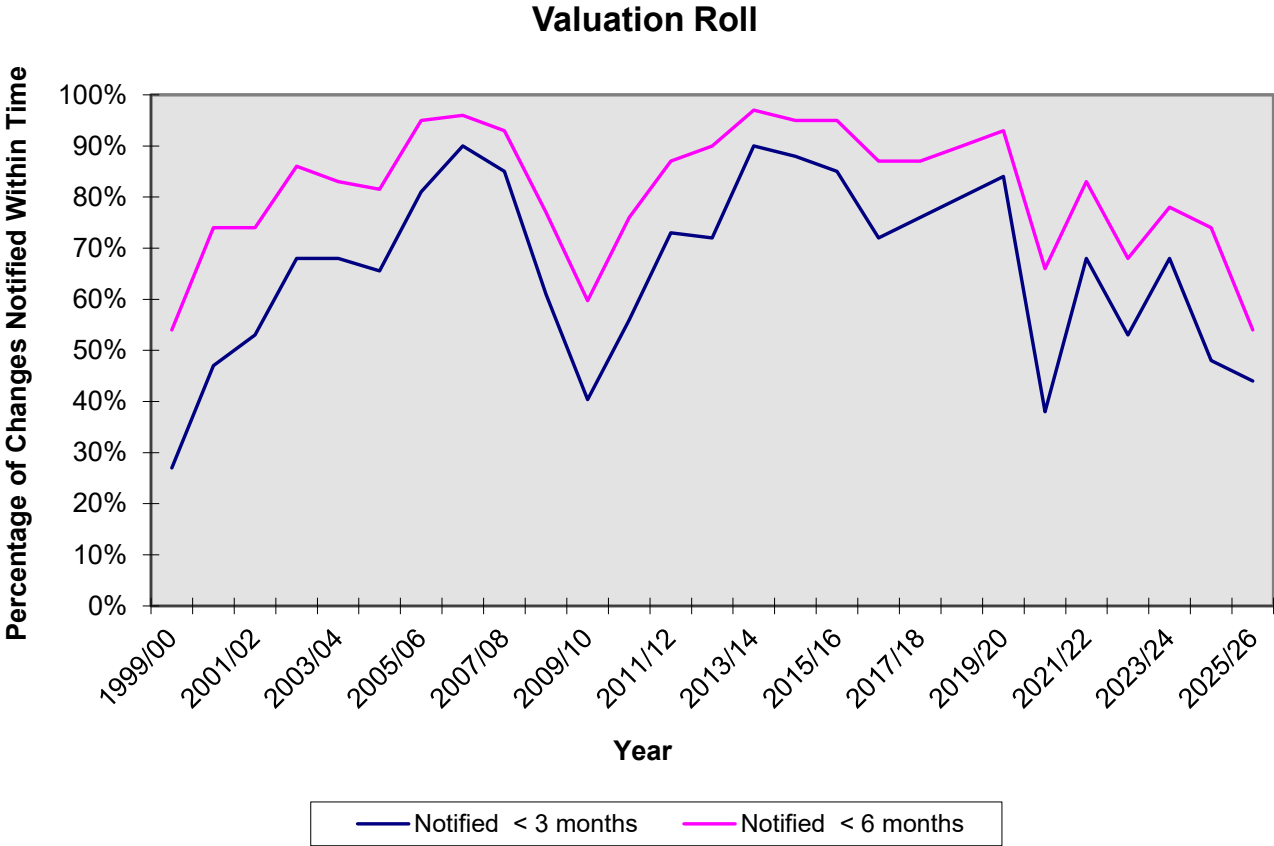
The Valuation Roll is a document which sets out the rateable values of all non-domestic properties in the valuation area. The rateable values shown in the Valuation Roll are used by the local authorities as the basis for the calculation of non-domestic rates bills. The Valuation Roll for Lanarkshire at the end of the period 2025/2026 contained 24,190 properties with a total rateable value as at 31/03/2026 of circa £1,199 billion (£1,199,806,495).

In the year 2025/26, our staff processed 1,416 alterations to the roll to reflect new, amended, or demolished properties. The alterations measured do not reflect alterations where the overall value remains unchanged, changes to occupancy details or other administrative changes are not recorded as performance targets.

The following table illustrates the performance for the period 2025/2026 set against in-house targets: -

| Performance Targets<br>2024/25       | Target<br>2024/25 | Actual<br>2024/25 |
|--------------------------------------|-------------------|-------------------|
| Alter Valuation Roll within 3 months | 77%               | 44%               |
| Alter Valuation Roll within 6 months | 92%               | 54%               |

The graph below illustrates LVJB performance levels from 1998/1999 to 2025/2026.



The 3 monthly and 6 monthly targets were not met; current performance was in line with our expectations. In the year ahead of a Revaluation, resources must concentrate on the publication of the draft Revaluation Roll, which took place on 30 November 2025. Shortly thereafter the 2026 Revaluation Roll went live on 1 April 2026. At the same time, the valuation team were working towards the disposal of all 2023 Revaluation proposals, the statutory deadline being 30 September 2025, whilst dealing with appeals cited for hearing by the First-tier Tribunal.

Continuing challenges regarding the recruitment and retention of qualified surveyors meant that our performance in this area was impacted.

Across Scotland many offices have rebased their targets, based on previous performance and statutory demands. Within Scotland LVJB was an outlier, current targets are stringent and unachievable.

Key Performance Indicators for Non-Domestic alterations have been amended for 2026/2027.

|                                      |     |
|--------------------------------------|-----|
| Alter Valuation Roll within 3 months | 60% |
| Alter Valuation Roll within 6 months | 80% |

## Council Tax Valuation List

This Valuation List details the addresses of all domestic properties and their allocated council tax band, which is based on the market value of the property as of April 1991. Local Authorities use these bands to calculate annual council tax bills.

During 2025/2026, our staff added 2,145 new dwellings to the Valuation List and deleted 816 dwellings. As of 31 March 2026, the list contained 343,298 entries (including domestic garages).

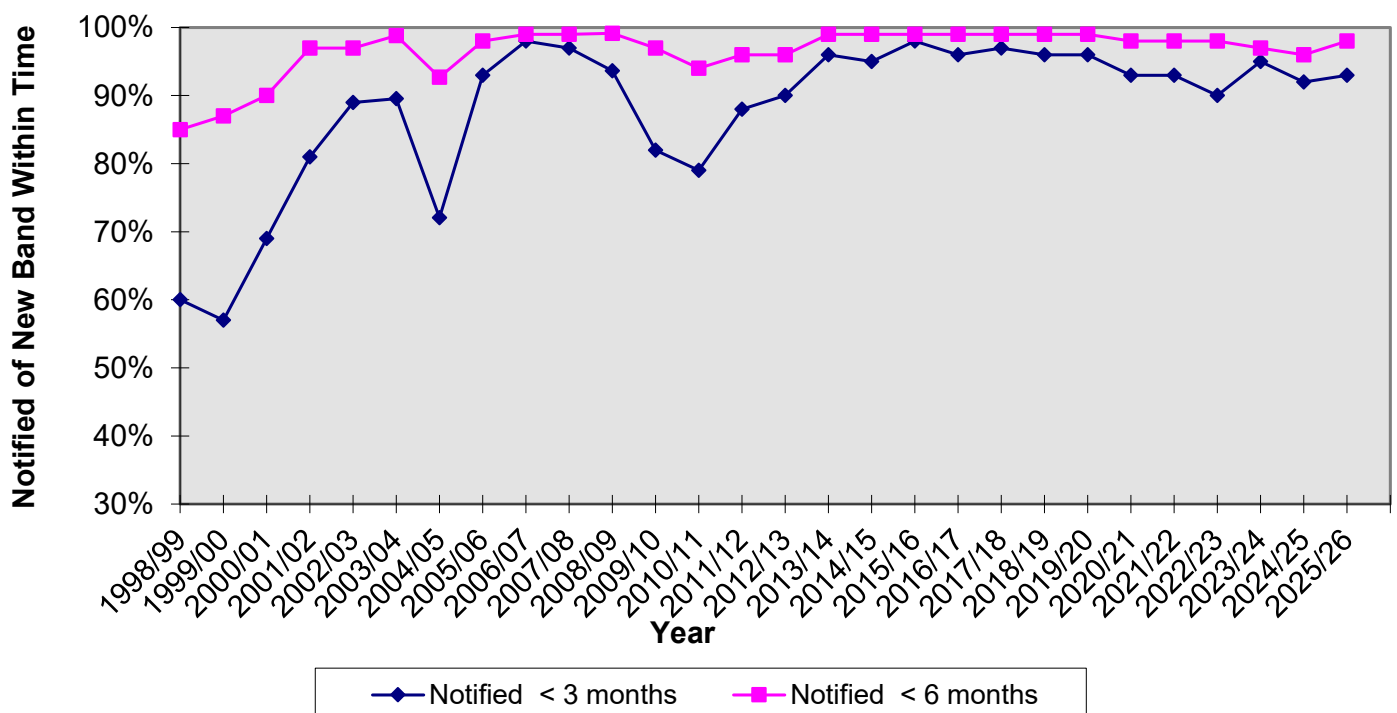
Additionally, in accordance with The Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993, some 176 council tax entries had their band increased as a result of a material increase in the value of the dwelling, essentially due to significant alterations being carried out, and the subsequent sale of the property. There were 7,981 sales of domestic properties notified to LVJB during the period 2025/2026.

The following table illustrates the performance for the period 2025/2026 set against in-house targets: -

| Performance Targets<br>2025/26                       | Target<br>2025/26 | Actual<br>2025/26 |
|--|-------------------|-------------------|
| New houses added to Council Tax List within 3 months | 87%               | 93%               |
| New houses added to Council Tax List within 6 months | 92%               | 98%               |

The graph below illustrates LVJB performance levels from 1998/1999 to 2025/2026: -

## Council Tax Valuation List



Targets set for council tax in the period 2025/2026 were met with performance being maintained.

Internal targets for the period 2025/2026 have been maintained at the following levels:-

|  |     |
|--|-----|
| New houses added to Council Tax List within 3 months | 87% |
| New houses added to Council Tax List within 6 months | 92% |

**Electoral Register**

The Electoral Register is a list of people eligible to vote at elections. As at 31 March 2026 it contained 527,507 electors.

The principal activities of the period 2025/2026 within our electoral registration service delivery area centred on maintaining the completeness and accuracy of the registers. Rolling Registration activity, introduced in 2000 to assist in maintaining the Electoral Register, continued throughout 2025/2026 with the bulk of the registration applications being received via the central government online registration system ([www.gov.uk/register-to-vote](http://www.gov.uk/register-to-vote)).

Elections:

During the period 2025/2026 there was a Scottish Parliamentary by-election held for the Hamilton, Larkhall and Stonehouse constituency on 5 June 2025.

Canvass:

The annual canvass of electors began on 1 July 2025 through to 30 November 2025. All Electoral Registration Officers in Great Britain were required to match, specified data they hold for registered electors, against the Department for Work and Pensions' Customer Information System dataset, which is already used in the electoral registration process to verify an applicant's identity.

Almost 263,800 households matched with the DWP dataset, thereafter those matched households were issued with an email and/or letter (canvass communication A - CCA). The CCA advised who was on the register at that address, whilst detailing no return was required, unless there was a change in the household.

Where the data held did not match with the DWP, initially a canvass form is issued, circa 59,000 canvass forms were issued, a response being required. Where a response is not received, a further communication is then issued in the form of a letter (canvass communication B - CCB) circa. 39,000 households failed to respond and received CCBs.

The household visit element, the final stage of the canvass proceeded in August 2025, with circa 38,700 properties being personally canvassed.

The canvass was concluded successfully, and the registers were published on 1 December 2025.

The canvass reforms have also allowed for the use of e-communications that include telephone and email contact, 9,215 emails were issued and 4,600 phone calls were made to reduce the number of door knocks required.

#### Elections Act 2022:

With the introduction of the Elections Act 2022, further new measures were introduced by the UK Government, this year, which only apply to UK Parliamentary elections, by-elections and recall petitions.

The Act introduced the requirement for all postal voters in UK Parliamentary elections to renew their application every 3 years. Of the 80,000 electors due to renew by 31 January 2026, 43,467 electors did not renew. As a result, 43,467 electors received cancellation letters, confirming that they had lost their postal vote for UK elections. Cancellation letters issued do clearly state, if the elector chooses to do so, how a reapplication for a postal vote for UK elections can be actioned. This does not affect an elector's postal vote arrangements for the Scottish Parliamentary election nor local government elections, should they have one.

#### Legislation Changes:

The Absent Voting at Scottish Parliament and Local Government Elections (Signature Refresh) (Miscellaneous Amendment) (Scotland) Order 2025 removed the requirement for Electoral Registration Officers to undertake, the Scottish (devolved) postal vote signature refresh exercise, timetabled in January 2026. The 5,800 absent voters who would have been required to provide a new signature in January 2026, will not need to do so until January 2027.

#### Integrity:

To ensure the completeness and accuracy of the Electoral Register, LVJB's Integrity Plan was used again to identify and manage patterns of activity that might indicate potential registration integrity issues. LVJB have checks and controls in place to detect and prevent any electoral malpractice. Checks are also built into both the Annual Canvass Plan and individual Election Plans.

#### Electoral Reform (UK):

The Representation of the People Bill was laid before the House of Commons on 12 February 2026. The Bill makes provisions extending the right to vote to 16 and 17 year olds, other aspects include, introducing UK issued bank cards as acceptable voter identification requirements and amendments to the registration timetable.

#### Electoral Reform (Scottish Parliament)

The Private Members Bill - Absent Voting (Elections in Scotland and Wales) Bill gained Royal Assent at the end of October 2025. Thereafter the Absent Voting (Miscellaneous Amendment) (Scotland) Order 2026 and the Absent Voting (Miscellaneous Amendment) (Scotland) Regulations 2026 were approved by the Scottish Parliament in February 2026. This secondary legislation will permit access to the UK Government's Online Absent Voting Application system, allowing voters to apply online for absent votes for Scottish Parliamentary and local government elections (devolved elections) whilst aligning identity checks too. These changes are likely to be implemented in November 2026.

Work continues through the Scottish Assessors' Association to consider the requirements and administrative arrangements for the planned implementation of the online absent voting applications in Scotland later this year.

The Scottish Parliament (Elections etc.) (Miscellaneous Amendments) Order 2025 introduced new emergency proxy arrangements for those accompanying someone to a medical appointment to be eligible for an emergency proxy vote. A further change to proxy voting allows for the replacement of a nominated proxy voter if that person is unable to vote in person at the polling station. The Order also amends the deadline for emergency proxy vote applications for those detained in prison, allowing them to apply irrespective of when they were originally detained. The Order will allow voter registration by making a declaration of local connection for 'looked after' or formerly 'looked after' children, available to those aged under 21.

The Scottish Elections (Representation and Reform) Act 2025 received Royal Assent late January 2025 and came into force throughout 2025. The Act establishes the Electoral Management Board for Scotland as a formal statutory body corporate. Whilst prohibiting "dual mandates," disqualifying sitting MPs, House of Lords peers, and potentially local councillors from simultaneously serving as Members of the Scottish Parliament.

#### Boundaries Scotland:

The Review of Scottish Boundaries was approved and reflected in the Electoral Registers published on 1 December 2025, effective for the Scottish Parliamentary election on 7 May 2026.

### **Customer Satisfaction**

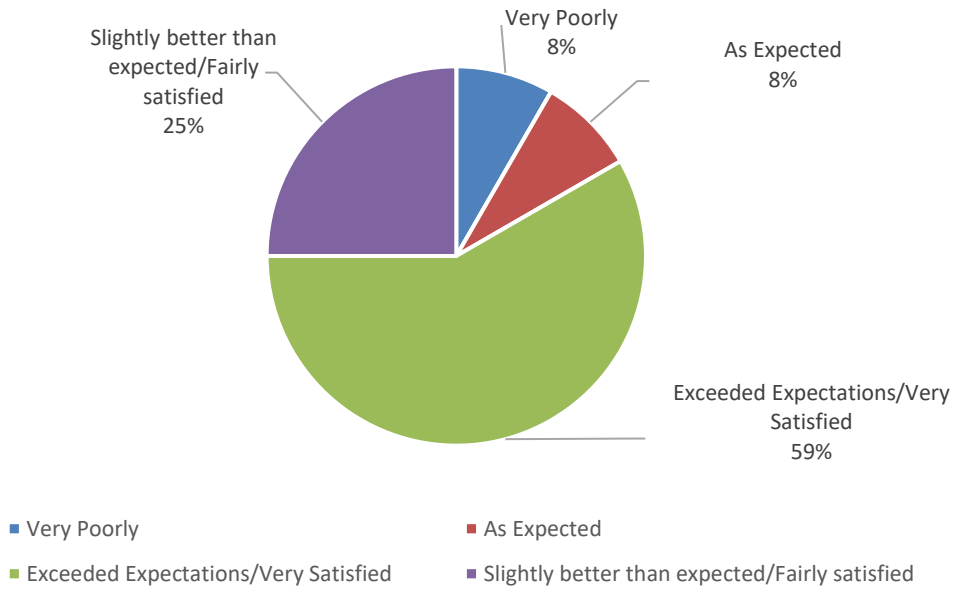
Users of the Joint Board's services were sampled at random throughout 2025/2026 for their comments on the services provided by LVJB. The questionnaires include a section on gender, ethnicity, and disability to enable service monitoring on equalities issues.

If you receive such a questionnaire, please take the time to complete it and respond. The results of these questionnaire returns are important to us, and comments received are used to assist the development of LVJB services to meet the needs of our customers.

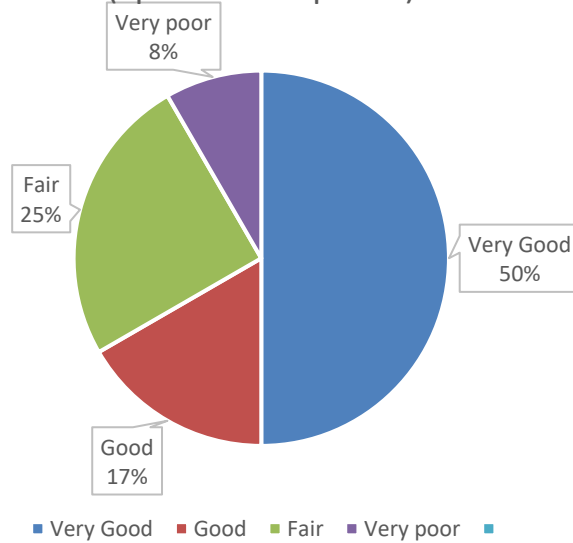
In the year 2025/2026 customer care has improved, with 59% indicating they received a service which exceeded expectations, against 32.7% in the previous year. A further 25% reported a service slightly better than expected and were fairly satisfied, against 15.4% the previous year.

Results from the 2025/2026 Customer Satisfaction Survey are contained in the two pie charts below.

### Customer Care Analysis 1 April 2025 to 31 March 2026



### Customer Care Analysis 1 April 2025 to 31 March 2026 (Speed of Response)



### Website

The Board's website ([www.lanarkshire-vjb.gov.uk](http://www.lanarkshire-vjb.gov.uk)) includes a host of useful information on the Assessor's functions and the processes involved in making proposals against entries in the Valuation Roll and Council Tax List. There is the facility to download application forms relating to Electoral Registration. In addition, there is an announcements area that is regularly updated. The website is compatible with mobile devices and has pre-installed accessibility software, 'Recite', which reads the page contents to users if required.

The website also has useful links to the Scottish Assessors' Association Portal ([www.saa.gov.uk](http://www.saa.gov.uk)) which provides a single point of access to the valuation for non-domestic rating and council tax alongside electoral registration information on a Scotland-wide basis. The site also provides a number of user interactive services, such as how to lodge a proposal against a council tax band or a Valuation Roll entry.

## **Equal Opportunities**

Lanarkshire Valuation Joint Board is committed to achieving equal opportunities in all aspects of our business and in relationships with all our stakeholders. This means ensuring that services, facilities, and employment opportunities are accessible and receptive to the values and the diversity needs within the community. In meeting this commitment, we shall aim to prevent, as well as eliminate, any form of discrimination that occurs in the workplace or in service delivery. We aim to provide good quality services which users can access freely without prejudice, discrimination and/or harassment.

Details of our Equal Opportunities Policy and our Mainstreaming Equalities Report can be viewed on our website, together with our Annual Employee Information Report.

To comply with our equality's duties:

In April 2025 LVJB published the Mainstreaming Equalities Report and Equality Outcomes 2025 to 2029 in accordance with the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 and the Equality Act 2010 (Specific Duties) (Scotland) Amendment Regulations 2016. This includes an equal pay statement and gender pay gap information along with information on occupational segregation and this is available on our website.

Under the specific employment duty, LVJB as a listed authority, are required to publish pay gap information every two years and in accordance with The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2016, having more than 20 employees, LVJB is now required to publish gender pay gap information, a statement on equal pay, and include information on occupational segregation. This information is included on our Annual Employee Information Report 2026 which is available on our website.

## **Contacting LVJB**

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