

Report

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	4 March 2024
Report by:	Assessor and Electoral Registration Officer

Subject:	Progress Update
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ provide an overview of the service to members
- ◆ outline current issues and service priorities
- ◆ provide an update on performance
- ◆ highlight issues affecting the future direction of the Joint Board

2. Recommendation(s)

2.1. The Board is asked to approve the following recommendation(s):-

- (1) that the content of the report be noted.

3. Service Overview and Priorities

3.1. Electoral Registration

3.1.1. Annual Canvass

Following the completion of the door-to-door element of the electoral canvass, the revised registers were published timeously on 1 December 2023.

3.1.2. UK Parliamentary Boundary Review

Following the laying of the Boundary Commission's final recommendations on 28 June 2023, LVJB staff completed the administration of the relevant changes to our electronic records which permitted the publication of the revised registers to reflect the new UK Parliamentary constituencies. These boundary changes will take effect from the next UK Parliamentary general election.

3.1.3. Elections Act 2022

Since the last Board meeting, a further element of the Elections Act 2022 has come into force. Prior to 16 January 2024 a British citizen living abroad was only eligible to be registered as an overseas elector if they had been registered in the UK within the previous 15 years. Now, however, those who have been non-resident in the UK for over 15 years are now able to be registered on the electoral register at the address they were last registered (or resident). They may opt to vote in person, via a proxy or as a postal voter.

Applicants will be able to opt to apply by one of two paths either (a) Previously Registered or (b) Previously Resident.

Under the “Previously Registered” path, the applicant will require to advise of the address and year that they were previously registered. We hold copies of the electoral register back to 2001. If the Electoral Registration Officer (ERO) is able to verify that the applicant was not registered, then the application will be rejected, and they will be advised to register under the “previously resident” criteria.

Where the applicant left the UK prior to 2001, it will not be feasible to check the registers and in such cases the applicant will proceed via the exceptions process. This will be evidenced via Department for Work and Pensions (DWP) records, other documentary evidence (such as driving licence or legal document), the checking of locally held records (such as old Council Tax records), or attestation from another registered elector.

Under the “previously resident” path, the ERO will try to verify an applicant’s connection to their qualifying address with DWP records via an automated register check. Where this does not match, the applicant will proceed via the exceptions process above and provide documentary evidence or attestation or a parent/guardian’s entry in the register where the applicant left the UK prior to the age of 18.

Applicants may apply in writing, by email or via the Gov.uk website. The registration period for overseas electors will be extended from one year to three years.

The Scottish Assessor’s Association have been working with partners at the Electoral Commission and with their own electoral management system providers to ensure that the user journey is as simple and as informative as possible.

3.1.4. Elections Held Since Last Board Meeting

There have been no elections since the last Board meeting.

3.2. Non-Domestic Valuation

A summary of information in this area can be found in Appendices 1.1 to 1.5.

3.2.1. Changes to the 2017 Valuation Roll (Running Roll)

These are highlighted in Appendices 1.1 and 1.2 for the period 1 April 2023 to 1 February 2024.

3.2.2. 2005 Valuation Roll Appeals (Revaluation and Running Roll)

A summary of the position with 2005 Revaluation and Running Roll appeals is contained in Appendix 1.3. The outstanding 6 appeals from this revaluation period relate to subjects which now fall to be dealt with by the Renfrewshire Valuation Joint Board under the terms of the designated Assessors’ regime.

3.2.3. 2010 Valuation Roll Appeals (Revaluation and Running Roll)

A summary of the position with 2010 Revaluation and Running Roll appeals is contained in Appendix 1.4. It should be noted that all appeals relevant to the 2010 revaluation period have been settled.

3.2.4. 2017 Valuation Roll Appeals (Revaluation and Running Roll)

A summary of the position with regards to 2017 Revaluation and Running Roll appeals is contained in Appendix 1.5. Table 2 continues to include the exceptionally large numbers of appeals received in connection with the coronavirus pandemic.

The Scottish Courts and Tribunals Service and the Scottish Government are aware of the large number of COVID-19 appeals still to be dealt with across the country. and following a consultation exercise, the Scottish Government has now legislated for the extension of the disposal date for such appeals by 12 months to 31 December 2024.

The vast majority of the outstanding appeals appeal shown at Appendix 1.5 have been transferred from the Lanarkshire Valuation Appeal Panel to the newly created Local Taxation Chamber of the Scottish Courts and Tribunals Service (SCTS) who have written to the appellants or their professional agent to advise if they wish to maintain these appeals for a future hearing.

In respect of the outstanding appeals shown at appendix 1.5, both the First-tier Tribunal and the Upper Tribunal are writing to all appellants to ascertain whether they wish to maintain their appeal. On conclusion of this exercise, it is expected that both Tribunals will provide a definitive list of those appeals remaining. At which time these tables will be more accurately updated and presented to a future meeting of the Joint Board.

3.2.5. 2023 Valuation Roll Proposals (Revaluation and Running Roll)

With effect from 1 April 2023, a new two-stage proposal and appeal regime has been enacted. Now, instead of lodging an appeal against a valuation roll entry, the ratepayer will initially lodge a proposal outlining the value that they seek and submitting any evidence that they have that they believe justifies a reduction to that value.

Each proposal will be allocated a “proposal determination date” by which date Assessor’s staff will issue a written decision to the proposer. Dissatisfied proposers may then lodge a formal appeal with the First-tier Tribunal.

The last date for lodging first-stage proposals against the 2023 revaluation entries was 31 August 2023. Some 1,402 proposals have been received, and a schedule has now been devised by the management team to ensure their efficient disposal by the statutory date of 30 September 2025 and an update of progress will be provided to the Board from the March 2024 meeting onwards.

3.3. Council Tax

A summary of information in this area can be found in Appendices 2.1 to 2.4.

3.3.1. New Houses

A summary of the position for the period 1 April 2023 to 1 August 2023 is contained at Appendix 2.2.

3.3.2. Proposals and Appeals

Appendices 2.3 and 2.4 contain information on Council Tax proposals and appeals.

4. Staffing

4.1. Since the last Board meeting the following recruitment and selection processes have been undertaken.

An existing member of staff has been promoted from Principal Valuer to Divisional Valuer.

In terms of departures, a Divisional Valuer and a Valuer have left to take up promoted posts with Ayrshire Valuation Joint Board and Renfrewshire Valuation Joint Board respectively. Additionally, a secretary has left the service to pursue a new career path.

At time of writing, we are aware of three further imminent departures with three members of staff having tendered their notice. These posts relate to the Assessor and ERO, a Divisional Valuer and the Audit, Information and Management Team Leader.

An external advert for Principal Valuers did not lead to any successful applications being received. Currently, an external readvertisement for Divisional Valuers remains live following a lack of applicants in respect of the original advert.

Both recruitment and retention of staff remain extremely challenging at the present time and there are several vacancies in the valuation services area of the organisation. However, LVJB's senior management team continue to actively monitor staffing requirements in relation to service provision needs.

4.2. Staff absence levels for the last year are summarised in Appendix 3.0.

5. Other Matters

5.1. Complaints Received and Dealt with Since Last Progress Update Report

Since the last update provided to the Board, there have been no complaints received by the organisation.

5.2. Complaints to the Ombudsman

No decisions have been received from the Scottish Public Services Ombudsman (SPSO) since the last meeting of the Board.

6. Employee Implications

6.1. See 4 above.

7. Financial Implications

7.1. None.

8. Climate Change, Sustainability and Environmental Implications

8.1. There are no climate change, sustainability, or environmental implications in terms of the information contained in this report.

9. Other Implications

9.1. There are no implications for risk in terms of the information contained in this report.

10. Equality Impact Assessment and Consultation Arrangements

10.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function, or strategy and, therefore, no impact assessment is required.

10.2. There is no requirement for consultation in respect of this report.

11. Privacy Impact Assessment

- 11.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and, therefore, no impact assessment is required.

Renzo Pacitti BSc MRICS
Assessor and Electoral Registration Officer

27 February 2024

Previous References

- ◆ Progress Update Report for Board meeting of 4 December 2023

List of Background Papers

- ◆ None

Contact for Further Information

If you require further information, please contact:-

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Alterations made to the Valuation Roll (including appeal adjustments) between 01/04/2023 and 01/02/2024

Area	AS AT 01/04/2023		ADDED		DELETED		ALTERED		AS AT 01/02/2024	
	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV
North Lanarkshire	10,507	304,958,720	921	4,771,985	230	1,734,860	104	-1,948,310	11,198	306,047,535
South Lanarkshire	11,072	809,007,634	892	10,698,905	147	5,549,190	207	-26,441,195	11,817	787,716,154
LVJB total	21,579	£1,113,966,354	1,813	£15,470,890	377	£7,284,050	311	£28,389,505	23,015	£1,093,763,689

Summary of time taken to make alterations (excluding appeal adjustments) to the Valuation Roll

Period: 1 April 2023 to 1 February 2024

Area	Total altered	altered < 3 months		altered 3 to 6 months		altered > 6 months	
	No.	No.	%age	No.	%age	No.	%age
North Lanarkshire	1231	821	66.69%	90	7.31%	320	26.00%
South Lanarkshire	1223	1126	92.07%	80	6.54%	17	1.39%
LVJB totals	2454	1947	79.34%	170	6.93%	337	13.73%

Valuation Roll Appeals: Revaluation and Running Roll 2005

1. Revaluation Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 February 2024	Appeals heard but awaiting stated case for appeal to Lands Valuation Appeal Court	Rateable Value of Appeals in process of appeal to LVAC	Appeals outstanding awaiting determination of Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of Upper Tribunal for Scotland	Appeals Outstanding as at 1 February 2024
North Lanarkshire	3,921	3,919	0	£0	2	£21,150	2
South Lanarkshire	3,148	3,147	0	£0	1	£50,800	1
LVJB total	7,069	7,066	0	£0	3	£71,950	3

2. Running Roll Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 February 2024	Appeals heard but awaiting stated case for appeal to Lands Valuation Appeal Court	Rateable Value of Appeals in process of appeal to LVAC	Appeals outstanding awaiting determination of Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of Upper Tribunal for Scotland	Appeals Outstanding as at 1 February 2024
North Lanarkshire	2,023	2,022	0	£0	1	£36,500	1
South Lanarkshire	1,695	1,693	0	£0	2	£90,050	2
LVJB total	3,718	3,715	0	£0	3	£126,550	3

Valuation Roll Appeals: Revaluation and Running Roll 2010

1. Revaluation Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 February 2024	Appeals heard but awaiting stated case for appeal to Lands Valuation Appeal Court	Rateable Value of Appeals in process of appeal to LVAC	Appeals outstanding awaiting determination of Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of Upper Tribunal for Scotland	Appeals Outstanding as at 1 February 2024
North Lanarkshire	4,460	4,460	0	£0	0	£0	0
South Lanarkshire	3,103	3,103	0	£0	0	£0	0
LVJB total	7,563	7,563	0	£0	0	£0	0

2. Running Roll Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 February 2024	Appeals heard but awaiting stated case for appeal to Lands Valuation Appeal Court	Rateable Value of Appeals in process of appeal to LVAC	Appeals outstanding awaiting determination of Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of Upper Tribunal for Scotland	Appeals Outstanding as at 1 February 2024
North Lanarkshire	5,480	5,480	0	£0	0	£0	0
South Lanarkshire	6,727	6,727	0	£0	0	£0	0
LVJB total	12,207	12,207	0	£0	0	£0	0

Valuation Roll Appeals: Revaluation and Running Roll 2017

1. Revaluation Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 February 2024	Appeals heard but awaiting stated case for appeal to Lands Valuation Appeal Court	Rateable Value of Appeals in process of appeal to LVAC	Appeals outstanding awaiting determination of Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of Upper Tribunal for Scotland	Appeals Outstanding as at 1 February 2024
North Lanarkshire	4,726	4,714	0	£0	12	£2,715,975	12
South Lanarkshire	4,553	4,536	0	£0	17	£80,070,775	17
LVJB total	9,279	9,250	0	£0	29	£82,786,750	29

2. Running Roll Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 February 2024	Appeals heard but awaiting stated case for appeal to Lands Valuation Appeal Court	Rateable Value of Appeals in process of appeal to LVAC	Appeals outstanding awaiting determination of Lands Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of LT	Appeals Outstanding as at 1 February 2024
North Lanarkshire	4,672	3,388	0	£0	2	£21,125	1,284
South Lanarkshire	5,044	3,210	0	£0	24	£732,035,875	1,834
LVJB total	9,716	6,598	0	£0	26	£732,057,000	3,118

Council Tax Subjects as at 01/02/2024

	ENTRIES AS AT 01/04/2023			ADDITIONS			DELETIONS			CURRENT ENTRIES			BAND 'D' EQUIVALENT		
BAND	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL
A	53052	36034	89086	38	78	116	340	21	361	52750	36091	88841	35168	24062	59230
B	38020	30807	68827	76	73	149	13	8	21	38083	30872	68955	29621	24012	53633
C	20210	26973	47183	293	123	416	13	7	20	20490	27089	47579	18214	24079	42293
D	18002	22138	40140	290	284	574	5	9	14	18287	22413	40700	18287	22413	40700
E	17377	20736	38113	141	177	318	5	13	18	17513	20900	38413	23010	27461	50471
F	10287	13714	24001	176	265	441	3	7	10	10460	13972	24432	16998	22705	39702
G	3108	7042	10150	43	121	164	2	9	11	3149	7154	10303	6167	14010	20176
H	167	585	752	3	2	5	0	2	2	170	585	755	417	1433	1850
TOTAL	160223	158029	318252	1060	1123	2183	381	76	457	160902	159076	319978	147881	160174	308055
'D' EQUIV.	146952	158854	305806	1198	1407	2605	269	86	355	147881	160174	308055			

JOINT BOARD TOTALS

		01/04/2023	01/02/2024	Increase
TOTAL CHARGEABLE ENTRIES	North	160223	160902	679
	South	158029	159076	1047
	Total	318252	319978	1726
BAND 'D' EQUIVALENT	North	146952	147881	929
	South	158854	160174	1320
	Total	305806	308055	2249

Summary of time taken to enter new houses in Valuation (Council Tax) List

Period: 1 April 2023 to 1 February 2024

Area	Total added	added < 3 months		added 3 to 6 months		added > 6 months	
North Lanarkshire	1060	1011	95.38%	36	3.40%	13	1.23%
South Lanarkshire	1123	1076	95.81%	11	0.98%	36	3.21%
LVJB totals	2183	2087	95.60%	47	2.15%	49	2.24%

Summary of Council Tax Proposals/Appeals received and dealt with as at 1 February 2024

Valid	Proposals/Appeals outstanding @ 1 April 2023	Proposals/Appeals received since 1 April 2023	Proposals/Appeals completely resolved 01/04/2023 to 01/02/2024
North Lanarkshire	13	28	21
South Lanarkshire	33	60	51
LVJB total	46	88	72

Invalid	Proposals/Appeals outstanding @ 1 April 2023	Proposals/Appeals received since 1 April 2023	Proposals/Appeals completely resolved 01/04/2023 to 01/02/2024
North Lanarkshire	52	51	75
South Lanarkshire	54	99	110
LVJB total	106	150	185

Combined	Proposals/Appeals outstanding @ 1 April 2023	Proposals/Appeals received since 1 April 2023	Proposals/Appeals completely resolved 01/04/2023 to 01/02/2024
North Lanarkshire	65	79	96
South Lanarkshire	87	159	161
LVJB total	152	238	257

Summary of Resolution of Council Tax Proposals/Appeals Between 1 April 2023 and 1 February 2024

Valid	Proposals/Appeals completely resolved 01/04/2023 to 01/02/2024	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC/LTC	Number adjusted by VAC
North Lanarkshire	21	10	3	6	2	0
South Lanarkshire	51	37	5	10	0	0
LVJB total	72	47	8	16	2	0

Invalid	Proposals/Appeals completely resolved 01/04/2023 to 01/02/2024	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC/LTC	Number adjusted by VAC
North Lanarkshire	75	1	65	1	8	0
South Lanarkshire	110	9	90	0	9	0
LVJB total	185	10	155	1	17	0

Combined	Proposals/Appeals completely resolved 01/04/2023 to 01/02/2024	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC/LTC	Number adjusted by VAC
North Lanarkshire	96	11	68	7	10	0
South Lanarkshire	161	46	95	10	9	0
LVJB total	257	57	163	17	19	0

ABSENCE MANAGEMENT STATISTICS

Month	Self Certified		Medically Certified		Unauthorised Absence		Total			Total			
	No of Days	%	No of Days	%	No of Days	%	No of Days	Work Days Avail	%	Month	No of Days	Work days available	%
February 2023	22	1.8%	28	2.3%	Nil	0.0%	50	1226	4.1%	February 2022	66	1262	5.2%
March 2023	11	0.8%	46	3.3%	NIL	0.0%	57	1397	4.1%	March 2022	102	1402	7.3%
April 2023	19	1.6%	17	1.4%	Nil	0.0%	36	1225	2.9%	April 2022	49	1262	3.9%
May 2023	6	0.4%	26	1.8%	Nil	0.0%	32	1417	2.3%	May 2022	24	1345	1.8%
June 2023	10	0.8%	20	1.5%	Nil	0.0%	30	1306	2.3%	June 2022	99	1347	7.3%
July 2023	3	0.2%	21	1.7%	Nil	0.0%	24	1240	1.9%	July 2022	90	1277	7.0%
August 2023	13	1.0%	19	1.4%	Nil	0.0%	32	1336	2.4%	August 2022	110	1401	7.9%
September 2023	16	1.3%	22	1.8%	Nil	0.0%	38	1216	3.1%	September 2022	93	1373	6.8%
October 2023	39	3.0%	29	2.2%	Nil	0.0%	68	1318	5.2%	October 2022	69	1335	5.2%
November 2023	34	2.6%	63	4.9%	Nil	0.0%	97	1293	7.5%	November 2022	64	1378	4.6%
December 2023	15	1.2%	118	9.6%	Nil	0.0%	133	1226	10.8%	December 2022	80	1384	5.8%
January 2024	15	1.2%	139	10.7%	Nil	0.0%	154	1301	11.8%	January 2023	40	1369	2.9%
Averages for 12 months	17	1.3%	46	3.5%	Nil	0.0%	63	1292	4.8%		74	1345	5.5%