

Report

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	1 March 2021
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

Due to the current lockdown restrictions as a result of the on-going pandemic, household visits for the 2020 canvass were unable to be undertaken. However, all other elements of the canvass were concluded successfully and the registers were published on 1 December 2020.

Potential electors continue to be encouraged to use the online registration service at www.gov.uk/register-to-vote.

3.1.2. Elections Held Since Last Board Meeting

No elections have been held since the last Board meeting. The Local Government by-elections for Ward 13 Fortissat and Ward 14 Thorniewood, in North Lanarkshire, which were to take place on 19 November 2020, are now scheduled for 4 March 2021.

Preparations are underway for the Scottish Parliamentary election on 6 May 2021. A Household Notification Letter is being issued to all households in Lanarkshire in accordance with Scottish Government guidelines. This letter details who is currently registered and encourages an early response for postal vote applications. Plans are also being put in place to deal with an expected increase in the number of new postal vote applications due to the pandemic.

3.1.3. Personal Identifier Refresh

Electoral Registration Officers are required to maintain postal voting security arrangements and to write to electors to obtain an updated signature every five years. This year, circa 3,500 letters have been issued seeking an updated signature.

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 2020 to 1 February 2021.

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.

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.

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 includes appeals received in connection with the coronavirus pandemic. The Scottish Assessors Association (SAA) continues to discuss these appeals with ratepayers' agents.

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 2020 to 1 February 2021 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, there have been no new staff recruited, or any staff leaving the organisation.

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, one complaint has been received, a summary of which is as follows:-

Service Area	Nature of Complaint	Outcome
Non-Domestic Valuation (res: 2020/21 – 5)	Complaint in respect of a non-domestic subject not being in the valuation roll. The complainant also expressed dissatisfaction with regards to the time taken to enter the subject in the valuation roll, claiming that previous contact had been made about the issue.	A response was issued advising that there was no record of any contact from the complainant in respect of the subject, prior to a communication received on 28 August 2020. However, it was accepted that a miscommunication had taken place in respect of the decision regarding making an entry in the valuation roll and the response conveyed an apology for any inconvenience caused in this regard.

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.

5.3. Barclay Review Implementation

The Non-Domestic Rates (Scotland) Act 2020 is now in force, and preparatory work continues to ensure that Lanarkshire Valuation Joint Board (LVJB) is able to undertake all new statutory undertakings contained within the Act.

The following is a summary of the progress in connection with the principal sections of the Act which affect matters relating to the Valuation Roll:-

- ◆ Section 2 – (amends the definition of “year of revaluation” such that, after 2022, revaluations will be carried out every three years, rather than every five years). **Progress update;** The Scottish Government have taken the decision, due to the on-going pandemic, to postpone the next revaluation to 1 April 2023, with the tone date moving to 1 April 2022. The Scottish Assessors Association (SAA) and LVJB’s in-house Revaluation Strategy Group continue to scope the work associated with undertaking the next non-domestic revaluation.
- ◆ Section 3 – (inserts a new section into the Local Government (Scotland) Act 1975 requiring an Assessor to include a mark in appropriate entries in the Valuation Roll to show that it relates to newly built lands and heritages, or to improved lands and heritages. The local authority will be able to use this mark to identify properties which may be eligible for business growth accelerator relief). **Progress update;** further discussions have been undertaken with LVJB’s core valuation software providers in respect of system adjustments to incorporate the marker. The SAA has developed a draft guidance note to assist with the implementation of this new requirement.

- ◆ Section 5 – (amends section 19 of the Local Government (Financial Provisions) (Scotland) Act 1963 to require that certain subjects contained within parks should be entered in the Valuation Roll). The subjects to be entered are those which are occupied by a person or body other than a local authority or the Crown, or where persons may be required to pay for access to facilities or for goods or services.
Progress update; work relating to how such subjects may be identified and valued continues to be scoped by LVJB's valuation staff.
- ◆ Section 9 - Amends section 3 of the 1975 Act to allow Ministers to prescribe that Assessors must give ratepayers additional information at Revaluation.
Progress update; discussions continue within the SAA with regards to how best to facilitate the provision of information at the SAA Portal in respect of the next revaluation, which is now planned for 1 April 2023.
- ◆ Section 10 - Makes significant changes to the appeal arrangements enabling a "proposal" to be made to the Assessor in the first instance. Where no agreement is reached as to what should be done about a proposal, an appeal may be submitted to the Valuation Appeal Committee. Whilst this section sets out the basic framework, much of the detail of the procedure (including whether any fee may be charged for making a proposal or an appeal) will be contained within secondary legislation. It is anticipated that the Scottish Government will undertake a consultation exercise on the format of those Regulations.
Progress update; a consultation on the revised non-domestic appeal system is still awaited from the Scottish Government.
- ◆ Section 26 - Gives powers for Assessors to issue Assessors Information Notices (AINs) requiring the return of information which the Assessor may reasonably require for the purposes of exercising his/her functions in relation to non-domestic rates in respect of the lands and heritages set out in the notice. Information may be requested from the Proprietor, Tenant or Occupier or any person who the Assessor thinks has the information.
Progress update; regulations for appeal rights in connection with civil penalties have now been developed by the Scottish Government, and work is on-going in respect of finalising in-house procedures to comply with the additional work attached to the new civil penalties regime.
- ◆ Section 30 provides for civil penalties to be issued for failure to return requested information within certain time periods.
Progress update; as update above re Section 26.

5.4. **Coronavirus Pandemic**

LVJB's management team's focus continues to be on the welfare of staff, whilst ensuring that statutory duties are undertaken where possible during the on-going pandemic. Following the recent introduction of further lockdown measures announced by the Scottish Government, LVJB's office once again closed to staff, remaining closed to the public also. Staff access to the office is only permitted in certain circumstances, such as to assist in the on-going office relocation, which is at an advanced stage. No site visits are being undertaken at present, and the household visits normally undertaken each year as part of the annual canvass of electors did not proceed.

In respect of work relating to council tax and non-domestic valuation surveys, other methods of assessing council tax bands and rateable values are being undertaken, including inviting stakeholders to provide adequate information to determine if changes to the Valuation Roll and Valuation List may be undertaken without the requirement for site visits.

With regards to Valuation Appeal Committee hearings, the Secretary of the Lanarkshire Valuation Appeal Panel has advised that physical committee hearings are now unlikely to commence until after summer. The facilitation of hearings remains key to assisting with meeting statutory deadlines in respect of non-domestic appeal disposal, and also to assist with dispute resolution in connection with council tax appeals. Dialogue continues with the Secretary to explore how the Valuation Appeal Committee can hear appeals without the need for actual physical hearings.

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.

Gary Bennett BSc MSc AEA (Cert-Scotland) MRICS IRRV (Hons)
Assessor and Electoral Registration Officer

11 February 2021

Previous References

♦ Progress Update Report for Board meeting of 7 December 2020

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 01/04/2020 and 01/02/2021

Area	AS AT 01/04/20		ADDED		DELETED		ALTERED		AS AT 01/02/2021	
	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV
North Lanarkshire	10,338	294,259,225	74	401,330	76	577,140	203	-4,051,980	10,336	290,031,435
South Lanarkshire	10,670	751,970,325	55	485,790	57	355,590	157	-18,700,785	10,668	733,399,740
LVJB total	21,008	£1,046,229,550	129	£887,120	133	£932,730	360	-£22,752,765	21,004	£1,023,431,175

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

Period: 1 April 2020 to 1 February 2021

Area	Total altered	altered < 3 months		altered 3 to 6 months		altered > 6 months	
	No.	No.	%age	No.	%age	No.	%age
North Lanarkshire	179	76	42.46%	48	26.82%	55	30.72%
South Lanarkshire	144	75	52.08%	37	25.69%	32	22.23%
LVJB totals	323	151	46.75%	85	26.32%	87	26.93%

Valuation Roll Appeals: Revaluation and Running Roll 2005

1. Revaluation Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 November 2020	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 2021
North Lanarkshire	3,921	3,918	0	£0	3	£76,150	3
South Lanarkshire	3,148	3,147	0	£0	1	£50,800	1
LVJB total	7,069	7,065	0	£0	4	£126,950	4

2. Running Roll Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 November 2020	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 November 2020
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 2021	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 2021
North Lanarkshire	4,460	4,460	0	£0	0	£0	0
South Lanarkshire	3,103	3,102	0	£0	1	£46,500	1
LVJB total	7,563	7,562	0	£0	1	£46,500	1

2. Running Roll Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 February 2021	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 2021
North Lanarkshire	5,480	5,479	0	£0	1	£19,600	1
South Lanarkshire	6,727	6,726	0	£0	1	£23,500	1
LVJB total	12,207	12,205	0	£0	2	£43,100	2

Valuation Roll Appeals: Revaluation and Running Roll 2017

1. Revaluation Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 February 2021	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 2021
North Lanarkshire	4,728	4,532	0	£0	104	£1,381,450	196
South Lanarkshire	4,553	4,252	0	£0	120	£133,872,175	301
LVJB total	9,281	8,784	0	£0	224	£135,253,625	497

2. Running Roll Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 February 2021	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 2021
North Lanarkshire	2,851	506	0	£0	13	£108,875	2,345
South Lanarkshire	2,729	460	0	£0	53	£791,686,775	2,269
LVJB total	5,580	966	0	£0	66	£791,795,650	4,614

Council Tax Subjects as at 01/02/2021

	ENTRIES AS AT 01/04/20			ADDITIONS			DELETIONS			CURRENT ENTRIES			BAND 'D' EQUIVALENT		
BAND	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL
A	53191	36128	89319	16	108	124	154	17	171	53053	36219	89272	35370	24147	59517
B	37641	30533	68174	71	25	96	8	4	12	37704	30554	68258	29326	23765	53091
C	19686	26214	45900	45	191	236	2	6	8	19729	26399	46128	17537	23466	41003
D	17233	21140	38373	166	173	339	8	3	11	17391	21310	38701	17391	21310	38701
E	16808	19823	36631	183	196	379	3	3	6	16988	20016	37004	22321	26299	48620
F	9612	12623	22235	203	222	425	8	6	14	9807	12839	22646	15936	20863	36799
G	3051	6539	9590	34	86	120	2	3	5	3083	6622	9705	6037	12968	19005
H	163	566	729	0	3	3	0	1	1	163	568	731	399	1392	1791
TOTAL	157385	153566	310951	718	1004	1722	185	43	228	157918	154527	312445	144317	154210	298527
'D' EQUIV.	143550	153027	296577	909	1228	2137	140	45	185	144317	154210	298527			

JOINT BOARD TOTALS

		01/04/2020	01/02/2021	Increase
TOTAL CHARGEABLE ENTRIES	North	157385	157918	533
	South	153566	154527	961
	Total	310951	312445	1494
BAND 'D' EQUIVALENT	North	143550	144317	768
	South	153027	154210	1183
	Total	296577	298527	1951

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

Period: 1 April 2020 to 1 February 2021

Area	Total added	added < 3 months		added 3 to 6 months		added > 6 months	
North Lanarkshire	718	668	93.04%	42	5.85%	8	1.11%
South Lanarkshire	1004	952	94.83%	39	3.88%	13	1.29%
LVJB totals	1722	1620	94.08%	81	4.70%	21	1.22%

Summary of Council Tax Proposals/Appeals received and dealt with as at 1 February 2021

Valid	Proposals/Appeals outstanding @ 1 April 2020	Proposals/Appeals received since 1 April 2020	Proposals/Appeals completely resolved 01/04/2020 to 01/02/2021	Outstanding balance
North Lanarkshire	14	16	11	19
South Lanarkshire	22	67	36	53
LVJB total	36	83	47	72

Invalid	Proposals/Appeals outstanding @ 1 April 2020	Proposals/Appeals received since 1 April 2020	Proposals/Appeals completely resolved 01/04/2020 to 01/02/2021	Outstanding balance
North Lanarkshire	49	81	85	45
South Lanarkshire	40	138	137	41
LVJB total	89	219	222	86

Combined	Proposals/Appeals outstanding @ 1 April 2020	Proposals/Appeals received since 1 April 2020	Proposals/Appeals completely resolved 01/04/2020 to 01/02/2021	Outstanding balance
North Lanarkshire	63	97	96	64
South Lanarkshire	62	205	173	94
LVJB total	125	302	269	158

Summary of resolution of Council Tax Proposals/Appeals Between 1 April 2020 and 1 February 2021

Valid	Proposals/Appeals completely resolved 01/04/2020 to 01/02/2021	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	11	8	0	3	0	0
South Lanarkshire	36	31	0	3	2	0
LVJB total	47	39	0	6	2	0

Invalid	Proposals/Appeals completely resolved 01/04/2020 to 01/02/2021	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	85	2	77	0	6	0
South Lanarkshire	137	3	126	0	8	0
LVJB total	222	5	203	0	14	0

Combined	Proposals/Appeals completely resolved 01/04/2020 to 01/02/2021	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	96	10	77	3	6	0
South Lanarkshire	173	34	126	3	10	0
LVJB total	269	44	203	6	16	0

ABSENCE MANAGEMENT STATISTICS

Month	Self Certified		Medically Certified		Unauthorised Absence		Total			Total			
										Month	No of Days	Work days available	%
	No of Days	%	No of Days	%	No of Days	%	No of Days	Work Days Avail	%				
February 2020	3	0.2%	40	3.3%	Nil	0.0%	43	1213	3.5%	February 2019	24	1200	2.0%
March 2020	37	2.7%	71	5.2%	Nil	0.0%	108	1367	7.9%	March 2019	73	1248	5.8%
April 2020	0	0.0%	66	4.9%	Nil	0.0%	66	1355	4.9%	April 2019	48	1277	3.8%
May 2020	6	0.5%	58	4.4%	Nil	0.0%	64	1309	4.9%	May 2019	61	1259	4.8%
June 2020	13	0.9%	56	4.1%	Nil	0.0%	69	1375	5.0%	June 2019	37	1071	3.5%
July 2020	0	0.0%	69	4.8%	Nil	0.0%	69	1439	4.8%	July 2019	64	1186	5.4%
August 2020	9	0.7%	39	3.0%	Nil	0.0%	48	1317	3.6%	August 2019	35	1181	3.0%
September 2020	5	0.4%	22	1.6%	Nil	0.0%	27	1378	2.0%	September 2019	26	1207	2.2%
October 2020	14	1.0%	33	2.1%	Nil	0.0%	47	1374	3.4%	October 2019	79	1329	5.9%
November 2020	17	1.3%	70	5.3%	Nil	0.0%	87	1316	6.6%	November 2019	89	1228	7.2%
December 2020	2	0.1%	83	5.8%	Nil	0.0%	85	1442	5.9%	December 2019	78	1290	6.0%
January 2021	3	0.2%	25	1.9%	Nil	0.0%	28	1315	2.1%	January 2020	57	1347	4.2%
Averages for 12 months	9	0.7%	53	3.9%	Nil	0.0%	62	1350	4.6%		56	1235	4.5%