

# Report

Report to:	<b>Lanarkshire Valuation Joint Board</b>
Date of Meeting:	<b>7 September 2020</b>
Report by:	<b>Assessor and Electoral Registration Officer</b>

Subject:	<b>Progress Update</b>
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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 Reform

Work is underway for this year's annual canvass of electors. The tasks associated with file production including the new data matching element of canvass reform, using both national testing data and local data, has been carried out. The first issue of canvass forms commenced the week beginning 10 August with circa 65,000 properties being issued with a canvass form where details cannot be fully matched. Non-responding properties will get a further communication in September. Where no response is made to this, as with previous canvasses, further follow up action is required, including household visits. Preparations for the door to door element of the annual canvass are also underway, with appropriate attention being given to carrying out household visits during the current pandemic, including the provision of personal protective equipment (PPE) for canvassers. LVJB's management team is currently considering guidance produced by the Electoral Commission and Public Health Scotland in this regard.

A further 246,000 "Communication A" forms are to be issued in the week commencing 17 August. These forms represent the properties where details have been fully matched and a response is not required unless the details contained in the communication does not reflect the eligible electorate within the household.

### **3.1.2 Individual Electoral Registration (IER)**

Funding of £20,439 has been allocated to LVJB from the Cabinet Office in relation to IER for the period 2020/21. The amount reflects the reduction of costs expected as a result of the canvass reform measures which come into practice for this year's annual canvass of electors, including a significant reduction of the number of households expected to be visited.

### **3.1.3 Elections Held Since Last Board Meeting**

There have been no elections since the last meeting of the Board. The Local Government by-election for Ward 14 Thorniewood, North Lanarkshire, previously postponed due to the coronavirus pandemic, is scheduled for 19 November 2020. Another Local Government by-election has also been scheduled for the same day for Ward 13 Fortissat, North Lanarkshire.

## **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 August 2020.

### **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 some of the voluminous levels of appeals recently received in connection with the coronavirus pandemic. The figure is likely to increase as some appeals are still being audited before they are logged into LVJB's core valuation software application. Discussions are underway with the Scottish Assessors' Association, ratepayers and their representatives, Valuation Appeal Panel representatives, and the Scottish Government in relation to a way forward to deal with the unprecedented number of appeals.

## **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 August 2020 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

Three complaints have been received since the last meeting of the Board, two relating to the grants scheme for businesses which is based on Valuation Roll entries, and one relating to electoral registration. All three are currently being considered in line with LVJB's complaints handling procedure.

### 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 LVJB is in a position 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;** work is underway in respect of the review of both Assessor Information Notices and Practice Notes in connection with the next revaluation. The Scottish Assessors' Association (SAA) has developed a project plan for the revaluation, which is monitored at SAA meetings. A LVJB Revaluation Strategy Group has been formed, similar to that undertaken in connection with the 2017 non-domestic revaluation, to oversee the 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;** discussions continue with LVJB's valuation software providers in respect of system adjustments to incorporate the marker.
- 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;** initial work is underway to identify these subjects. Consideration is currently being given as to how sufficient survey details can be ascertained without the requirement to undertake physical site visits during the current pandemic.

- 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 have been undertaken within the Scottish Assessors' Association with regards to the provision of information at the SAA Portal in respect of the next revaluation.
- 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 currently 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;** no AINs are currently being issued pending the provision, by way of regulations, for appeal rights in connection with civil penalties.
- Section 30 provides for civil penalties to be issued for failure to return requested information within certain time periods.  
**Progress update;** a Scottish Government consultation on draft regulations to appeal rights in connection with civil penalties is now underway.

#### 5.4. **Coronavirus Pandemic**

LVJB's Business Continuity/Emergency Planning arrangements have continued since the announcement of the nationwide lockdown. Focus remains on the welfare of staff and enabling homeworking in order that, in particular, statutory undertakings continue to be undertaken. In addition to this, LVJB's management team undertook a risk assessment and developed safe systems at work, involving LVJB's health and safety representatives, to enable a small number of staff to work from the office at any one time where such staff are of the view that they could not work from home on a regular basis. This excludes any staff who were notified by the health authorities to shield.

Personal protective equipment (PPE) has been purchased for each staff member and markings, together with explicit guidance, has been issued for compliance in respect of any staff attending the workplace. The roll out of laptop computers, which include for softphone technology, has enabled phone lines once again to be opened and facilitates calls to be managed remotely. The office, however, remains closed to the public and no site visits are being undertaken at present, although a risk assessment and safe systems at work review is being undertaken in respect of survey work.

Discussions are on-going with the Secretary and Chair to the Lanarkshire Valuation Appeal Panel with regards to how committee hearings can be undertaken during the current pandemic. The facilitation of the hearings is key to assisting with meeting statutory deadlines in respect of non-domestic appeal disposals, and also to assist with dispute resolution in connection with Council Tax appeals. A project is underway to have the non-domestic files scanned and indexed into LVJB's document electronic management system to allow for appeals to be discussed by staff whilst working from home.

## **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**

31 August 2020

## **Previous References**

♦ Progress Update Report for Board meeting of 2 March 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 01/08/2020**

Area	AS AT 01/04/20		ADDED		DELETED		ALTERED		AS AT 01/08/2020	
	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV
<b>North Lanarkshire</b>	10,338	294,259,225	15	41,300	8	66,000	74	-602,030	10,345	293,632,495
<b>South Lanarkshire</b>	10,670	751,970,325	6	38,460	10	71,800	17	-8,110,400	10,666	743,826,585
<b>LVJB total</b>	<b>21,008</b>	<b>£1,046,229,550</b>	<b>21</b>	<b>£79,760</b>	<b>18</b>	<b>£137,800</b>	<b>91</b>	<b>-£8,712,430</b>	<b>21,011</b>	<b>£1,037,459,080</b>

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

**Period: 1 April 2020 to 1 August 2020**

Area	Total altered	altered < 3 months		altered 3 to 6 months		altered > 6 months	
	No.	No.	%age	No.	%age	No.	%age
<b>North Lanarkshire</b>	36	21	58.33%	14	38.89%	1	2.78%
<b>South Lanarkshire</b>	29	23	79.31%	5	17.24%	1	3.45%
<b>LVJB totals</b>	<b>65</b>	<b>44</b>	<b>67.69%</b>	<b>19</b>	<b>29.23%</b>	<b>2</b>	<b>3.08%</b>

## Valuation Roll Appeals: Revaluation and Running Roll 2005

### 1. Revaluation Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 August 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 August 2020
North Lanarkshire	3,921	3,917	0	£0	4	£85,250	4
South Lanarkshire	3,148	3,146	0	£0	2	£82,400	2
<b>LVJB total</b>	<b>7,069</b>	<b>7,063</b>	<b>0</b>	<b>£0</b>	<b>6</b>	<b>£167,650</b>	<b>6</b>

### 2. Running Roll Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 August 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 August 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
<b>LVJB total</b>	<b>3,718</b>	<b>3,715</b>	<b>0</b>	<b>£0</b>	<b>3</b>	<b>£126,550</b>	<b>3</b>

## Valuation Roll Appeals: Revaluation and Running Roll 2010

### 1. Revaluation Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 August 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 August 2020
North Lanarkshire	4,460	4,458	0	£0	2	£18,600	2
South Lanarkshire	3,103	3,100	0	£0	3	£100,300	3
<b>LVJB total</b>	<b>7,563</b>	<b>7,558</b>	<b>0</b>	<b>£0</b>	<b>5</b>	<b>£118,900</b>	<b>5</b>

### 2. Running Roll Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 August 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 August 2020
North Lanarkshire	5,480	5,478	0	£0	2	£28,900	2
South Lanarkshire	6,727	6,724	0	£0	3	£100,000	3
<b>LVJB total</b>	<b>12,207</b>	<b>12,202</b>	<b>0</b>	<b>£0</b>	<b>5</b>	<b>£128,900</b>	<b>5</b>

## Valuation Roll Appeals: Revaluation and Running Roll 2017

### 1. Revaluation Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 August 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 August 2020
North Lanarkshire	4,728	4,349	0	£0	84	£703,950	379
South Lanarkshire	4,553	3,925	0	£0	3	£76,616,000	628
<b>LVJB total</b>	<b>9,281</b>	<b>8,274</b>	<b>0</b>	<b>£0</b>	<b>87</b>	<b>£77,319,950</b>	<b>1,007</b>

### 2. Running Roll Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 August 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 August 2020
North Lanarkshire	2,068	326	0	£0	3	£37,375	1,742
South Lanarkshire	1,987	228	0	£0	12	£621,309,000	1,759
<b>LVJB total</b>	<b>987</b>	<b>554</b>	<b>0</b>	<b>£0</b>	<b>15</b>	<b>£621,346,375</b>	<b>3,501</b>

## Council Tax Subjects as at 01/08/2020

	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	8	5	13	7	9	16	53192	36124	89316	35463	24084	59547
B	37641	30533	68174	4	14	18	1	0	1	37644	30547	68191	29280	23759	53039
C	19686	26214	45900	17	13	30	0	1	1	19703	26226	45929	17514	23312	40826
D	17233	21140	38373	48	57	105	2	1	3	17279	21196	38475	17279	21196	38475
E	16808	19823	36631	53	57	110	1	1	2	16860	19879	36739	22152	26119	48271
F	9612	12623	22235	62	54	116	2	0	2	9672	12677	22349	15717	20600	36317
G	3051	6539	9590	4	38	42	1	1	2	3054	6576	9630	5981	12878	18859
H	163	566	729	0	1	1	0	0	0	163	567	730	399	1389	1788
<b>TOTAL</b>	<b>157385</b>	<b>153566</b>	<b>310951</b>	<b>196</b>	<b>239</b>	<b>435</b>	<b>14</b>	<b>13</b>	<b>27</b>	<b>157567</b>	<b>153792</b>	<b>311359</b>	<b>143785</b>	<b>153337</b>	<b>297122</b>
'D' EQUIV.	143550	153027	296577	250	572	572	14	11	25	143785	153337	297122			

### JOINT BOARD TOTALS

		01/04/2020	01/08/2020	Increase
<b>TOTAL CHARGEABLE ENTRIES</b>	North	157385	157567	182
	South	153566	153792	226
	<b>Total</b>	<b>310951</b>	<b>311359</b>	<b>408</b>
<b>BAND 'D' EQUIVALENT</b>	North	143550	143785	236
	South	153027	153337	310
	<b>Total</b>	<b>296577</b>	<b>297122</b>	<b>546</b>

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

Period: 1 April 2020 to 1 August 2020

Area	Total added	added < 3 months		added 3 to 6 months		added > 6 months	
<b>North Lanarkshire</b>	196	175	89.29%	20	10.20%	1	0.51%
<b>South Lanarkshire</b>	239	210	87.87%	25	10.46%	4	1.67%
<b>LVJB totals</b>	<b>435</b>	<b>385</b>	<b>88.51%</b>	<b>45</b>	<b>10.34%</b>	<b>5</b>	<b>1.15%</b>

### Summary of Council Tax Proposals/Appeals received and dealt with as at 1 August 2020

Valid	Proposals/Appeals outstanding @ 1 April 2020	Proposals/Appeals received since 1 April 2020	Proposals/Appeals completely resolved 01/04/2020 to 01/08/2020	Outstanding balance
<b>North Lanarkshire</b>	14	8	2	20
<b>South Lanarkshire</b>	22	21	2	41
<b>LVJB total</b>	<b>36</b>	<b>29</b>	<b>4</b>	<b>61</b>

Invalid	Proposals/Appeals outstanding @ 1 April 2020	Proposals/Appeals received since 1 April 2020	Proposals/Appeals completely resolved 01/04/2020 to 01/08/2020	Outstanding balance
<b>North Lanarkshire</b>	49	29	52	26
<b>South Lanarkshire</b>	40	63	78	25
<b>LVJB total</b>	<b>89</b>	<b>92</b>	<b>130</b>	<b>51</b>

Combined	Proposals/Appeals outstanding @ 1 April 2020	Proposals/Appeals received since 1 April 2020	Proposals/Appeals completely resolved 01/04/2020 to 01/08/2020	Outstanding balance
<b>North Lanarkshire</b>	63	37	54	46
<b>South Lanarkshire</b>	62	84	80	66
<b>LVJB total</b>	<b>125</b>	<b>121</b>	<b>134</b>	<b>112</b>

### Summary of resolution of Council Tax Proposals/Appeals Between 1 April 2020 and 1 August 2020

Valid	Proposals/Appeals completely resolved 01/04/2020 to 01/08/2020	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
<b>North Lanarkshire</b>	2	0	0	2	0	0
<b>South Lanarkshire</b>	1	1	0	0	0	0
<b>LVJB total</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>

Invalid	Proposals/Appeals completely resolved 01/04/2020 to 01/08/2020	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
<b>North Lanarkshire</b>	52	1	49	0	2	0
<b>South Lanarkshire</b>	79	3	72	0	4	0
<b>LVJB total</b>	<b>131</b>	<b>4</b>	<b>121</b>	<b>0</b>	<b>6</b>	<b>0</b>

Combined	Proposals/Appeals completely resolved 01/04/2020 to 01/08/2020	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
<b>North Lanarkshire</b>	54	1	49	2	2	0
<b>South Lanarkshire</b>	80	4	72	0	4	0
<b>LVJB total</b>	<b>134</b>	<b>5</b>	<b>121</b>	<b>2</b>	<b>6</b>	<b>0</b>

## 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	%
<b>August 2019</b>	5	0.4%	30	2.5%	Nil	0.0%	35	1181	3.0%	<b>August 2018</b>	27	1323	2.0%
<b>September 2019</b>	5	0.4%	21	1.7%	Nil	0.0%	26	1207	2.2%	<b>September 2018</b>	44	1163	3.8%
<b>October 2019</b>	20	1.5%	59	4.4%	Nil	0.0%	79	1329	5.9%	<b>October 2018</b>	28	1337	2.1%
<b>November 2019</b>	21	1.7%	68	5.5%	Nil	0.0%	89	1228	7.2%	<b>November 2018</b>	59	1257	4.7%
<b>December 2019</b>	23	1.8%	55	4.3%	Nil	0.0%	78	1290	6.0%	<b>December 2018</b>	40	1261	3.2%
<b>January 2020</b>	11	0.8%	46	3.4%	Nil	0.0%	57	1347	4.2%	<b>January 2019</b>	41	1392	2.9%
<b>February 2020</b>	3	0.2%	40	3.3%	Nil	0.0%	43	1213	3.5%	<b>February 2019</b>	24	1200	2.0%
<b>March 2020</b>	37	2.7%	71	5.2%	Nil	0.0%	108	1367	7.9%	<b>March 2019</b>	73	1248	5.8%
<b>April 2020</b>	0	0.0%	66	4.9%	Nil	0.0%	66	1355	4.9%	<b>April 2019</b>	48	1277	3.8%
<b>May 2020</b>	6	0.5%	58	4.4%	NIL	0.0%	64	1309	4.9%	<b>May 2019</b>	61	1259	4.8%
<b>June 2020</b>	13	0.9%	56	4.1%	NIL	0.0%	69	1375	5.0%	<b>June 2019</b>	37	1071	3.5%
<b>July 2020</b>	0	0.0%	69	4.8%	Nil	0.0%	69	1439	4.8%	<b>July 2019</b>	64	1186	5.4%
<b>Averages for 12</b>	12	0.9%	53	4.1%	Nil	0.0%	65	1303	5.0%		46	1248	3.6%