

Report

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	7 March 2022
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

The 2021 canvass has been completed successfully including undertaking household visits where required, and the revised register was published on 1 December 2021. Potential electors continue to be encouraged to use the online digital registration service (www.gov.uk/register-to-vote).

3.1.2. Elections Held Since Last Board Meeting

There have been no elections held since the last meeting of the Board, however, preparations are underway for the Scottish Local Government elections on 5 May 2022. Household Notification Letters have been issued to all households in Lanarkshire, detailing who is currently registered at that address and advising if they have a postal vote in place. Residents are encouraged to register by 18 April if they are not already registered, and to apply for a postal vote should they wish to vote by post.

3.1.3. Personal Identifier (PI) Refresh

As Electoral Registration Officer, I am required to maintain the postal voting security arrangements and to this end, I have to write every five years to electors to obtain an updated version of their signature. This year we have issued circa 11,000 letters asking for an updated signature, followed up with around 4,500 reminder letters.

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 2021 to 1 February 2022.

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 Government are still considering legislative plans in respect of appeals lodged as a result of the pandemic.

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 2021 to 1 February 2022 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. To assist dealing with the outstanding number of Council Tax appeals, additional valuation appeal hearing dates have been agreed with the Secretary and Chair of the Lanarkshire Valuation Appeal Panel, although physical hearings have yet to resume.

4. Staffing

- 4.1. Since the last Board meeting, Christine Maxwell has been appointed Assistant Assessor and ERO following a recruitment and selection process and will take up the post from 6 April when the current position holder, Jim Neason, retires.

I would like to take this opportunity to thank Jim for his hard work over the many years in which he has been employed with our organisation, and wish him a well-deserved, long and happy retirement.

Following another recruitment and selection process, three current LVJB staff members were promoted from Clerical Officers to the positions of Administrative Assistants. These posts were as a result of vacancies created by an earlier promotion of three members of staff as part of continued workforce planning, in particular to deal with the additional duties as a result of the Barclay Review into non-domestic rating.

In this period since the last Board meeting, two Valuers have tendered their resignations. Both will take up positions with Renfrewshire Valuation Joint Board. A Trainee Technician has also tendered their resignation. Recruitment for these vacancies is currently under consideration.

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
Council Tax (ref: 2021/22 – 12)	Complaint received in respect of the proposed deletion of a Council Tax entry and the creation of an entry in the valuation roll.	Letter issued explaining that before the alterations could be processed certain facts had to be properly ascertained.

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 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 decided, due to the pandemic, to postpone the next revaluation to 1 April 2023, with the tone date moving to 1 April 2022. Work is underway in respect of information gathering, analysis, and valuing all non-domestic subjects contained within the valuation roll, with the expectation that a draft valuation roll will be published towards the end of 2022.

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: procedures are in place and operational in order that a marker can be placed in the valuation roll where deemed appropriate.

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: LVJB appointed staff continue to identify such subjects which will enter the valuation roll, with reference to a staff guidance note which has been developed by the Scottish Assessors Association (SAA) to ensure consistent practice throughout Scotland.

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. Such work forms part of the SAA Revaluation Project Plan.

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: The outcome of the recent consultation by the Scottish Government on the revised non-domestic appeal system is awaited. Similarly, the consultation by the Scottish Government on the transfer of the work of Valuation Appeal Panels (VAPs) to a new Tribunal set up within the Scottish Courts and Tribunals Service is also awaited. The changes are scheduled to come into effect on 1 January 2023.

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: Appropriate procedures continue to be implemented in connection with AINs and, in particular, 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 regarding Section 26.

5.4. **Coronavirus Pandemic**

LVJB’s management team’s focus continues to be on the welfare of staff. Duties continue to be undertaken with site visits now being extended to dwellings in connection with Council Tax appeals. Blended working arrangements, involving a combination of staff working from home and within the office on a pro rata basis, are now being implemented.

With regards to Valuation Appeal Committee hearings, physical hearings are still to commence, however, hearings will take place via MS Teams where deemed appropriate.

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.

12. Thanks to the Board

- 12.1 I would like to take this opportunity to thank all Board members for their support over the last five years, not least to the Board Convener and Vice Convener, Councillor McVey and Councillor Hamilton, for the professional manner in which they have performed their respective Board duties.
- 12.2 The period over which the current Board have presided has seen various challenges, including of course the pandemic, and I would like to put on record that our staff and myself recognise and acknowledge how supportive the Board members have been during this challenging period, and wish each member all the very best for the future.

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

17 February 2022

Previous References

Progress Update Report for Board meeting of 6 December 2021.

List of Background Papers

None

Contact for Further Information

If you require further information, please contact:-

Gary Bennett, Assessor and Electoral Registration Officer

Phone: 01698 476078

E-mail: assessor@lanarkshire-vjb.gov.uk

Alterations made to the Valuation Roll (including appeal adjustments) between 01/04/2021 and 01/02/2022

Area	AS AT 01/04/2021		ADDED		DELETED		ALTERED		AS AT 01/02/2022	
	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV
North Lanarkshire	10,326	288,856,615	114	1,762,025	112	785,815	197	-3,283,285	10,328	286,549,540
South Lanarkshire	10,694	745,981,130	372	1,660,875	130	957,955	270	-8,313,750	10,936	738,370,300
LVJB total	21,020	£1,034,837,745	486	£3,422,900	242	£1,743,770	467	-£11,597,035	21,264	£1,024,919,840

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

Period: 1 April 2021 to 1 February 2022

Area	Total altered	altered < 3 months		altered 3 to 6 months		altered > 6 months	
	No.	No.	%age	No.	%age	No.	%age
North Lanarkshire	243	147	60.49%	43	17.70%	53	21.81%
South Lanarkshire	530	415	78.30%	67	12.64%	48	9.06%
LVJB totals	773	562	72.70%	110	14.23%	101	13.07%

Valuation Roll Appeals: Revaluation and Running Roll 2005

1. Revaluation Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 February 2022	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 2022
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 February 2022	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 2022
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 2022	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 2022
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 2022	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 2022
North Lanarkshire	5,480	5,480	0	£0	0	£0	0
South Lanarkshire	6,727	6,726	0	£0	1	£23,500	1
LVJB total	12,207	12,206	0	£0	1	£23,500	1

Valuation Roll Appeals: Revaluation and Running Roll 2017

1. Revaluation Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 February 2022	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 2022
North Lanarkshire	4,728	4,623	0	£0	105	£3,517,125	105
South Lanarkshire	4,553	4,451	0	£0	102	£89,332,750	102
LVJB total	9,281	9,074	0	£0	207	£92,849,875	207

2. Running Roll Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 February 2022	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 2022
North Lanarkshire	4,553	760	0	£0	15	£121,875	3,793
South Lanarkshire	4,916	810	0	£0	45	£724,443,375	4,106
LVJB total	9,469	1,570	0	£0	60	£724,565,250	7,899

Council Tax Subjects as at 01/02/2022

	ENTRIES AS AT 01/04/2021			ADDITIONS			DELETIONS			CURRENT ENTRIES			BAND 'D' EQUIVALENT		
BAND	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL
A	53049	36204	89253	17	29	46	10	26	36	53056	36207	89263	35372	24139	59511
B	37718	30571	68289	94	134	228	7	4	11	37805	30701	68506	29405	23879	53284
C	19757	26425	46182	120	311	431	1	11	12	19876	26725	46601	17668	23756	41424
D	17428	21350	38778	279	320	599	7	8	15	17700	21662	39362	17700	21662	39362
E	17013	20066	37079	136	275	411	6	8	14	17143	20333	37476	22524	26716	49240
F	9865	12910	22775	180	330	510	3	4	7	10042	13236	23278	16318	21509	37827
G	3074	6658	9732	13	127	140	1	1	2	3086	6784	9870	6043	13285	19328
H	163	572	735	0	6	6	1	0	1	162	578	740	397	1416	1813
TOTAL	158067	154756	312823	839	1532	2371	36	62	98	158870	156226	315096	145427	156362	301789
'D' EQUIV.	144498	154538	299036	967	1881	2848	37	57	94	145427	156362	301789			

JOINT BOARD TOTALS

		01/04/2021	01/02/2022	Increase
TOTAL CHARGEABLE ENTRIES	North	158067	158870	803
	South	154756	156226	1470
	Total	312823	315096	2273
BAND 'D' EQUIVALENT	North	144498	145427	929
	South	154538	156362	1824
	Total	299036	301789	2753

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

Period: 1 April 2020 to 1 February 2022

Area	Total added	added < 3 months		added 3 to 6 months		added > 6 months	
North Lanarkshire	839	772	92.01%	51	6.08%	16	1.91%
South Lanarkshire	1532	1468	95.82%	46	3.01%	18	1.17%
LVJB totals	2371	2240	94.48%	97	4.09%	34	1.43%

Summary of Council Tax Proposals/Appeals received and dealt with as at 1 February 2022

Valid	Proposals/Appeals outstanding @ 1 April 2021	Proposals/Appeals received since 1 April 2021	Proposals/Appeals completely resolved 01/04/2021 to 01/02/2022	Outstanding balance
North Lanarkshire	19	33	13	39
South Lanarkshire	66	66	36	96
LVJB total	85	99	49	135

Invalid	Proposals/Appeals outstanding @ 1 April 2021	Proposals/Appeals received since 1 April 2021	Proposals/Appeals completely resolved 01/04/2021 to 01/02/2022	Outstanding balance
North Lanarkshire	48	45	74	19
South Lanarkshire	59	71	100	30
LVJB total	107	116	174	49

Combined	Proposals/Appeals outstanding @ 1 April 2021	Proposals/Appeals received since 1 April 2021	Proposals/Appeals completely resolved 01/04/2021 to 01/02/2022	Outstanding balance
North Lanarkshire	67	78	87	58
South Lanarkshire	125	137	136	126
LVJB total	192	215	223	184

Summary of Resolution of Council Tax Proposals/Appeals Between 1 April 2021 and 1 February 2022

Valid	Proposals/Appeals completely resolved 01/04/2021 to 01/02/2022	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	13	9	0	4	0	0
South Lanarkshire	36	31	0	5	0	0
LVJB total	49	40	0	9	0	0

Invalid	Proposals/Appeals completely resolved 01/04/2021 to 01/02/2022	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	74	1	68	0	5	0
South Lanarkshire	100	4	88	0	8	0
LVJB total	174	5	156	0	13	0

Combined	Proposals/Appeals completely resolved 01/04/2021 to 01/02/2022	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	87	10	68	4	5	0
South Lanarkshire	136	35	88	5	8	0
LVJB total	223	45	156	9	13	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 2021	0	0.0%	36	2.9%	Nil	0.0%	36	1252	2.9%	February 2020	43	1213	3.5%
March 2021	0	0.0%	50	3.3%	Nil	0.0%	50	1504	3.3%	March 2020	108	1367	7.9%
April 2021	5	0.3%	49	3.4%	Nil	0.0%	54	1441	3.7%	April 2020	66	1355	4.9%
May 2021	7	0.5%	82	6.2%	Nil	0.0%	89	1317	6.8%	May 2020	64	1309	4.9%
June 2021	8	0.6%	80	5.8%	Nil	0.0%	88	1368	6.4%	June 2020	69	1375	5.0%
July 2021	17	1.3%	55	4.1%	Nil	0.0%	72	1358	5.3%	July 2020	69	1439	4.8%
August 2021	14	1.0%	60	4.4%	Nil	0.0%	74	1356	5.5%	August 2020	48	1317	3.6%
September 2021	6	0.4%	49	3.5%	Nil	0.0%	55	1383	4.0%	September 2020	27	1378	2.0%
October 2021	17	1.2%	48	3.5%	Nil	0.0%	65	1367	4.8%	October 2020	47	1374	3.4%
November 2021	29	2.1%	66	4.7%	Nil	0.0%	95	1404	6.8%	November 2020	87	1316	6.6%
December 2021	13	0.9%	83	5.7%	Nil	0.0%	96	1459	6.6%	December 2020	85	1442	5.9%
January 2022	0	0.0%	52	3.9%	Nil	0.0%	52	1344	3.9%	January 2021	28	1315	2.1%
Averages for 12	10	0.7%	59	4.3%	Nil	0.0%	69	1379	5.0%		59	1353	4.4%