



Tuesday, 30 November 2021

Dear Councillor

Lanarkshire Valuation Joint Board

The Members listed below are requested to attend a meeting of the above Board to be held as follows:-

Date: Monday, 06 December 2021
Time: 14:00
Venue: By Microsoft Teams,

The business to be considered at the meeting is listed overleaf.

Yours sincerely

Cleland Sneddon
Clerk to the Board

Members

Alex McVey (Convener), Lynsey Hamilton (Depute Convener), Bob Burgess, Tom Castles, Tom Johnston, Jim Reddin, William Shields, Caroline Stephen, Annette Valentine, Walter Brogan, Peter Craig, Isobel Dorman, Geri Gray, Ann Le Blond, Jim Wardhaugh

Substitutes

Trevor Douglas, Mary Gourlay, Nicky Shevlin, Ann Weir, Margaret Cowie, Mary Donnelly, Joe Lowe, Jim McGuigan, Lynne Nailon, Graham Scott, Josh Wilson

BUSINESS

1 Declaration of Interests

- 2 **Minutes of Previous Meeting** 3 - 6
Minutes of the meeting of the Lanarkshire Valuation Joint Board held on 6 September 2021 submitted for approval as a correct record. (Copy attached)

Monitoring Item(s)

- 3 **Revenue Budget Monitoring and Probable Outturn Position 2021/2022 - Lanarkshire Valuation Joint Board** 7 - 12
Report dated 9 November 2021 by the Treasurer, Lanarkshire Valuation Joint Board. (Copy attached)

Item(s) for Decision

- 4 **Revenue Budget 2022/2023 – Lanarkshire Valuation Joint Board** 13 - 18
Report dated 3 November 2021 by the Treasurer, Lanarkshire Valuation Joint Board. (Copy attached)

Item(s) for Noting

- 5 **Changes in Membership of the Board** 19 - 20
Report dated 25 November 2021 by the Clerk, Lanarkshire Valuation Joint Board. (Copy attached)
- 6 **2017 Revaluation Appeal Disposal** 21 - 24
Report dated 18 November 2021 by the Assistant Assessor and Electoral Registration Officer. (Copy attached)
- 7 **Progress Update** 25 - 44
Report dated 18 November 2021 by the Assessor and Electoral Registration Officer. (Copy attached)

Urgent Business

- 8 **Urgent Business**
Any other items of business which the Chair decides are urgent.

For further information, please contact:-

Clerk Name:	Stuart McLeod
Clerk Telephone:	01698 454815
Clerk Email:	stuart.mcleod@southlanarkshire.gov.uk

LANARKSHIRE VALUATION JOINT BOARD

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Minutes of meeting held via Microsoft Teams on 6 September 2021

Convener:

Councillor Alex McVey, North Lanarkshire Council

Councillors Present:

North Lanarkshire Council

Councillor Bob Burgess, Councillor Tom Castles, Councillor Tom Johnston, Councillor Jim Reddin, Councillor William Shields, Councillor Annette Valentine

South Lanarkshire Council

Councillor Walter Brogan, Councillor Poppy Corbett, Councillor Peter Craig, Councillor Isobel Dorman, Councillor Lynsey Hamilton (Vice Convener), Councillor Ann Le Blond, Councillor Jim Wardhaugh

Councillors' Apologies:

North Lanarkshire Council

Councillor Caroline Stephen

South Lanarkshire Council

Councillor Geri Gray

Attending:

Assessor and Electoral Registration Service

G Bennett, Assessor and Electoral Registration Officer; R Pacitti, Assistant Assessor and Electoral Registration Officer

Clerk's Office

K McLeod, Administration Assistant; S McLeod, Administration Officer, South Lanarkshire Council

Treasurer's Office

P Manning, Treasurer; C Mitchell, Accountant (Treasury Management); J Taylor, Head of Finance (Strategy), South Lanarkshire Council

Also Attending:

Audit Scotland

B Gillespie, Lead Auditor; A Kerr, Senior Audit Manager

1 Declaration of Interests

No interests were declared.

2 Minutes of Previous Meeting

The minutes of the meeting of the Board held on 7 June 2021 were submitted for approval as a correct record.

The Board decided: that the minutes be approved as a correct record.

3 Revenue Budget Monitoring 2021/2022 - Lanarkshire Valuation Joint Board

A report dated 26 July 2021 by the Treasurer was submitted comparing the Board's actual expenditure at 16 July 2021 against the budgeted expenditure for 2021/2022 and on the forecast for the year to 31 March 2022.

As at 16 July 2021, there was an underspend on the Board's revenue budget of £0.136 million. The financial forecast to 31 March 2022 would continue to be monitored and an update on the expected outturn position would be reported to the next meeting of the Board.

In response to a member's question, the Assessor and Electoral Registration Officer advised that the vacant posts had not yet been filled as the revaluation exercise had been postponed for a year and the course for Trainee Valuers had also been postponed which had meant that recruiting Trainee Valuers had not been possible.

The Board decided:

- (1) that an underspend of £0.136 million on Lanarkshire Valuation Joint Board's revenue budget, as detailed in Appendix A of the report, be noted; and
- (2) that it be noted that the forecast to 31 March 2022 would continue to be monitored and an update on the expected outturn position would be reported to the next meeting of the Board.

[Reference: Minutes of 7 June 2021 (Paragraph 3)]

4 External Auditor's Annual Audit Report to the Board

A letter dated 6 September 2021, together with the Annual Audit Report 2020/2021 to Members of the Lanarkshire Valuation Joint Board and the Controller of Audit, was submitted by Audit Scotland, the Board's External Auditor.

Details were given on the key messages contained in the External Auditor's report in relation to:-

- ◆ the audit of the Board's Annual Accounts for 2020/2021
- ◆ financial sustainability, governance arrangements and performance of the Board

The accounts had received an unqualified and unmodified independent auditor's report.

The Board decided: that the report be noted

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A report dated 17 August 2021 by the Treasurer was submitted on the Board's audited annual accounts for 2020/2021. The accounts, which required to be approved for signature, had been audited by the External Auditor, Audit Scotland, and had received a clean audit certificate.

The accounts would be available for inspection:-

- ◆ on request from Finance Services, Council Offices, Almada Street, Hamilton
- ◆ from the office of the Assessor and Electoral Registration Officer, David Dale House, Blantyre
- ◆ on the Lanarkshire Valuation Joint Board's website

The Board decided:

- (1) that it be noted that the Statement of Accounts for 2020/2021 had received a clean audit certificate from the External Auditor; and
- (2) that the audited Statement of Accounts for 2020/2021 be approved for signature.

[Reference: Minutes of 7 June 2021 (Paragraph 6)]

6 Proposal to Live Stream Future Meetings

A report dated 24 August 2021 by the Clerk was submitted on a proposal to live stream future meetings of the Joint Board.

Due to the COVID-19 pandemic, Board meetings were currently being held virtually and, in the interests of openness and transparency, it was proposed that the non-restricted element of the Joint Board's business be live streamed to facilitate public access to meetings. It was further proposed that recordings of Board meetings would remain on South Lanarkshire Council's YouTube channel until the minutes were approved at the subsequent meeting.

The Board decided:

- (1) that future meetings of the Lanarkshire Valuation Joint Board be live streamed to the South Lanarkshire Council YouTube channel; and
- (2) that the recordings of meetings would remain on the South Lanarkshire Council YouTube channel until the minutes of each meeting were approved at the subsequent meeting.

7 Change in Membership of the Board

A report dated 15 July 2021 by the Clerk was submitted on a change to North Lanarkshire Council's membership of the Lanarkshire Valuation Joint Board.

At the meeting of North Lanarkshire Council held on 17 June 2021, it was agreed that Councillor Trevor Douglas replace Councillor Meghan Gallacher as a substitute member of the Lanarkshire Valuation Joint Board.

The Board decided: that it be noted that Councillor Trevor Douglas had replaced Councillor Meghan Gallacher as a substitute member for North Lanarkshire Council on the Lanarkshire Valuation Joint Board.

8 Progress Update

A report dated 24 August 2021 by the Assessor and Electoral Registration Officer was submitted on:-

- ◆ an overview of the Service
- ◆ current issues and Service priorities, including the response to the COVID-19 pandemic
- ◆ an update on performance
- ◆ issues affecting the future direction of the Joint Board

Statistical information, illustrating progress made in terms of key areas of the work undertaken by Lanarkshire Valuation Joint Board, was provided in the appendices to the report.

In response to a question from the Convener, the Assessor and Electoral Registration Officer advised that there had not been any significant challenges in terms of holding the virtual Valuation Appeal Committee hearings.

The Board decided: that the report be noted.

[Reference: Minutes of 7 June 2021 (Paragraph 12)]

9 Urgent Business

There were no items of urgent business.

Report

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	6 December 2021
Report by:	Treasurer to Lanarkshire Valuation Joint Board

Subject:	Revenue Budget Monitoring and Probable Outturn Position 2021/2022 - Lanarkshire Valuation Joint Board
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1. Purpose of Report

1.1. The purpose of the report is to:

- ♦ provide a forecast for the year to 31 March 2022
- ♦ provide information on the actual expenditure measured against the revenue budget for the period 1 April 2021 to 5 November 2021

2. Recommendation(s)

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

- (1) that following the probable outturn exercise, the transfer to Reserves for the current financial year is £0.021 million (section 4.1 and Appendix A), be noted;
- (2) that following the transfer to Reserves of £0.021 million, £1.148 million will be carried to the Balance Sheet at the end of March 2022 (section 4.3), be noted; and
- (3) that an underspend to date of £0.289 million on Lanarkshire Valuation Joint Board's revenue budget as at 5 November 2021 (section 4.10 and Appendix A), be noted.

3. Background

3.1. This is the third revenue budget monitoring report presented to the Lanarkshire Valuation Joint Board for the financial year 2021/2022.

3.2. The report details the financial position for Lanarkshire Valuation Joint Board as at 5 November 2021 as well as detail on the annual probable outturn exercise carried out for financial year 2021/2022. These are detailed in section 4 shown in Appendix A.

4. 2021/2022 Probable Outturn and Revenue Monitoring

4.1. Appendix A shows the results of the probable outturn exercise. The financial forecast to 31 March 2022 is a Transfer to Reserves of £0.021 million. This is compared to a budgeted Transfer from Reserves of £0.307 million and means that the Board's Reserves will be in a better position than budgeted, by £0.328 million.

4.2. The improved position is mainly the result of the ongoing underspend in Employee Costs (£0.330m). Minor variances are also shown in Income (over-recovery of £0.011m) and an overspend in Supplies and Services (£0.014m). Explanations for these variances are detailed overleaf.

- ◆ **Employee Costs:** The underspend (£0.330m) mainly reflects the level of turnover experienced in staffing to date. Newly recruited Trainee Valuers and Trainee Technicians have just started in post and their costs will be reflected in the spend position moving forward. The new posts will be at a lower grade than the qualified posts. This underspend also includes a small forecast underspend on costs associated with the implementation of the Barclay recommendations in 2021/2022 (£0.043m).
- ◆ **Supplies and Services:** Additional costs have already been incurred (£0.014m) due to spend on compliance with the Equality Act 2010 Public Sector Duty to make reasonable adjustments. It also includes some other minor spend on office equipment.
- ◆ **Income:** An over recovery on sales of Electoral Registers is expected (£0.011m). This is due to the recalculation in the costs of providing Electoral Registers.

- 4.3. **Reserves:** In order to balance the budget in-year, there will be a transfer to Reserves of £0.021 million. At the end of 2020/2021, the Board carried forward £1.127 million into 2021/2022. Taking these together means that a balance of £1.148 million will be carried into 2021/2022.
- 4.4. **Barclay Funding:** While the Board were allocated £0.704 million from the Scottish Government (through councils) for the current year (2021/2022), there is no agreement yet from the Scottish Government on funding for 2022/2023. While spend is being incurred on the implementation of the Barclay recommendations, the uncertainty of long-term funding means that this will be managed on an ongoing basis until future funding levels are clarified. The probable outturn position reflects the anticipated spend in the current year and as noted in section 4.2 (bullet 1), there is an estimated underspend of £0.043m. Spend levels will continue to be monitored during the year and a final position noted at the year-end.
- 4.5. It is expected that as the recommendations from the Barclay report are implemented, costs will significantly rise in future years. The funding is normally notified alongside the Local Government Settlement. The Board will be updated as we go through the year.
- 4.6. **Budget Virements:** there are 2 budget virements included in Appendix A. These are a realignment of Barclay Funding to reflect updated costs and additional budget and funding for Postal Vote Applications – see section 4.7.
- 4.7. **Postal Vote Applications:** As previously reported to the Board (March 2021 and June 2021), the Scottish Government allocated £0.362m to the Board to support the Electoral Registration Officer in processing the expected increase in postal vote applications for the Scottish Parliamentary Election 2021.
- 4.8. Due to a lower than anticipated uptake of postal vote applications, there was an underspend of £0.277m in 2020/2021. As a condition of the funding, these unused funds were returned to South Lanarkshire Council to hold in Reserves on the Board's behalf. Expenditure incurred in relation to this in 2021/2022 is £0.021 million. The budget has been transferred to the Board from South Lanarkshire Council's Reserve.

- 4.9. **Household Notification Letters**: It is anticipated that Household Notification Letters will be issued early next year advising of who is registered at each household in the run up to the Local Government Elections in 2022. This will result in increased Administration Costs for the Board (£0.128m). The expectation is that these costs will be funded by the underspend currently held in Reserves by South Lanarkshire Council (section 4.8 above). The costs and funding have not yet been reflected in the figures presented.
- 4.10. **Period 8 Monitoring Position**: As at 5 November 2021, the variance from phased budget to date is an underspend of £0.289 million. This is shown in Appendix A.
- 4.11. This is a continuation of the previously reported position and reflects the probable outturn position anticipated for the full year.
- 5. Financial Implications**
- 5.1. The financial implications are noted in section 4 of the report.
- 6. Employee Implications**
- 6.1. None
- 7. Climate Change, Sustainability and Environmental Implications**
- 7.1. There are no climate change, sustainability or environmental implications in terms of the information contained in this report.
- 8. Other Implications**
- 8.1. The main risk associated with the Board's Revenue Budget is that there is an overspend. The risk has been assessed as low given the detailed budget management applied. The risk is managed through four weekly Budget Monitoring Meetings at which any variance is analysed. In addition, the probable outturn exercise ensures early warning for corrective action to be taken where appropriate.
- 9. Equality Impact Assessment and Consultation Arrangements**
- 9.1. 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.
- 9.2. There is also no requirement to undertake any consultation in terms of the information contained in the report.

Paul Manning
Treasurer

9 November 2021

Previous References

- ◆ Revenue Budget Monitoring 2021/2022 - Lanarkshire Valuation Joint Board - 7 June 2021
- ◆ Revenue Budget Monitoring 2021/2022 - Lanarkshire Valuation Joint Board – 6 September 2021

List of Background Papers

- ◆ Revenue Budget 2022/2023 – Lanarkshire Valuation Joint Board – 6 December 2021

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

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LANARKSHIRE VALUATION JOINT BOARD

Revenue Budget Monitoring Report

Period Ended 5 November 2021 (No.8)

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion 05/11/21	Actual 05/11/21	Variance 05/11/21		% Variance 05/11/21	Note
	£000	£000	£000	£000	£000	£000			
<u>Budget Category</u>									
Employee Costs	3,396	3,066	330	1,907	1,604	303	under	15.9%	1,a,b
Property Costs	5	0	5	5	0	5	Under	100%	2
Supplies & Services	208	222	(14)	78	91	(13)	over	(16.7%)	3, a
Transport & Plant	0	0	0	0	0	0	-	n/a	
Administration Costs	515	517	(2)	284	287	(3)	over	(1.1%)	b
Payments to Other Bodies	31	32	(1)	5	5	0	-	0.0%	a
Payments to Contractors	0	0	0	0	0	0	-	n/a	
Transfer Payments	0	0	0	0	0	0	-	n/a	
Financing Charges	14	14	0	15	17	(2)	over	(13.3%)	4
Total Controllable Exp.	4,169	3,851	318	2,294	2,004	290	under	12.6%	
Total Controllable Inc.	(7)	(18)	11	(1)	0	(1)	under recovery	100%	
Net Controllable Exp.	4,162	3,833	329	2,293	2,004	289	under	13.2%	
Add Non Controllable Budgets									
Central Support Costs	378	379	(1)	9	9	0	-	0.0%	a
Total Budget	4,540	4,212	328	2,302	2,013	289	under	12.6%	
Funded By:									
North Lanarkshire Council	(2,106)	(2,106)	0	(1,228)	(1,228)	0	-	0.0%	
South Lanarkshire Council	(2,127)	(2,127)	0	(1,250)	(1,250)	0	-	0.0%	b
Transfer (From) Reserves	(307)	21	(328)	0	0	0	-	n/a	
Net Budget	0	0	0	(176)	(465)	289	under	(164.2%)	

Variance Explanations

- Employee Costs:** The underspend reflects turnover of staff and vacant posts for which recruitment has now taken place. (section 4.2).
- Property Costs:** The underspend reflects budget no longer required for Scottish Water charges.
- Supplies and Services:** The overspend is mainly due to spend in compliance with the Equality Act 2010 Public Sector Duty to make reasonable adjustments, as well as some other minor spend on office equipment (section 4.2).
- Financing Charges:** The overspend is in relation to slightly higher than budgeted IT leasing charges (section 4.2).

Virement

- Reallocation of Barclay Funding Spend (£nil effect):** Employee Costs budget £0.008m; Supplies and Services £0.100m; Payments to other Bodies (£0.045m); and Central Support Costs (£0.063m).
- Scottish Government Funding for additional Postal Vote Applications (£nil effect):** Employee Costs budget £0.016m, Administration Costs £0.005m and SLC Requisitions £0.021m.

Report

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	6 December 2021
Report by:	Treasurer to Lanarkshire Valuation Joint Board

Subject:	Revenue Budget 2022/2023 – Lanarkshire Valuation Joint Board
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ♦ advise members of the draft budget for the coming financial year (2022/2023)

2. Recommendation(s)

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

- (1) that the budget strategy resulting in the budget of £3.665 million being set for 2022/2023, summarised in Table 1, be approved;
- (2) that the position on Barclay spend and funding (section 4.13), be noted;
- (3) that it be noted that the 2022/2023 Requisition Payments will be reviewed following receipt of the Local Government Finance Settlement, as detailed at section 4.9; and
- (4) that it be noted that a Budget Strategy for 2023/2024 to 2025/2026 will be presented to the Board in March 2022, including the Reserves position (section 5.3).

3. Background

- 3.1. The Board has an approved Expenditure Budget of £3.835 million for the current year, 2021/2022. This will form the basis of the Budget preparations for 2022/2023 and provide a timeline for an updated medium-term Strategy for the years 2023/2024 to 2025/2026.
- 3.2. In relation to the Board's budget strategy, the continued increase in workload across all three key business areas of the Board (Non-Domestic Valuation, Council Tax Valuation and Electoral Registration) mean that ways of maintaining service delivery and compliance with statutory duties of the Assessor and Electoral Registration Officer, against a backdrop of budgetary pressures, continue to be reviewed and are reflected in the proposals in this paper.
- 3.3. Following the 2021/2022 probable outturn exercise, also presented to this meeting, a balance of £0.021 million is anticipated to be transferred to Reserves at the end of this financial year. This will be added to the Reserves carried forward from the previous financial year (£1.127 million) which will mean a balance on Reserves of £1.148 million for use in 2022/2023 and beyond.

- 3.4. This paper will provide details of the proposed budget for 2022/2023 (section 4) and moving forward, will propose a timeline for the medium-term strategy for 2023/2024 to 2025/2026 (section 5).

4. 2022/2023 Budget Assumptions

- 4.1. The Board's budget for 2021/2022 was approved by the Board on 7 December 2020. This budget excluded the additional funding provided for the implementation of the Barclay Review and related spend and will be the starting point for the 2022/2023 Budget.
- 4.2. The budget assumptions for 2022/2023 are detailed below and summarised in Table 1.
- 4.3. **Employee Costs:** The proposed employee cost budget for 2022/2023 includes an assumption of increases for pay award and related pay costs. There is no increase assumed for the changes to the Employers' NI Contributions as it is assumed that this will be Government funded (estimated at £0.024 million).
- 4.4. As has been advised previously, recruitment and retention of qualified valuers has been difficult for the Board. To maintain the number of Valuation employees required to carry out the workload, the Board has employed a number of Trainee Valuers and Trainee Technicians. These are at a lower grade than qualified staff. Based on the current number of employees and importantly, their pay grades, there is the ability to reduce the employee cost budget in 2022/2023 to reflect the current establishment. Moving forward, the employee cost budget will need to increase to reflect their progression through the pay scales commensurate with their experience and qualifications.
- 4.5. **Property Costs:** Savings in relation to administration and operational costs have been made totalling £0.005 million.
- 4.6. **Administration Costs:** For 2022/2023, the budget is increased by £0.040 million to take account of price increases. In the main, this reflects the increase in postage costs.
- 4.7. **Income:** A change in the cost calculation of the sale of Electoral Registers has allowed an increase to the income budget of £0.011 million.
- 4.8. **Requisition Payments:** Due to the positive position of the Board's Reserves, it was agreed in December 2020 that the Requisition Payments be reduced by £0.170 million in the short term, for 2021/2022 and 2022/2023 only. The £0.170 million reduction is reflected in the 2022/2023 budget.
- 4.9. The Board's lead authority is assuming a 1% reduction in the grant funding provided to the constituent authorities by the Scottish Government. Assuming the same 1% reduction in Requisition Payments would equate to £0.035 million. This is assumed in the 2022/2023 Budget. If the level of grant settlement (expected late December 2021) does not reflect that level of reduction, the Treasurer commits to reviewing the requisition to take that into account. This may lead to a further minor adjustment in the budget and requisitions payable by both Councils. This would be reported to the March 2022 meeting of the Board.

- 4.10. Based on the assumptions in section 4, Table 1 summarises the movement from the 2021/2022 base budget to the 2022/2023 budget. It also details the Funding Package including the use of Reserves.

Table 1 – Movement in Budget from 2021/2022 to 2022/2023

	£m	£m
2022/2023 Base Budget (rolled forward from 2021/2022)		3.835
Expenditure Increases / (Decreases):		
<u>Employee Costs</u>		
Pay Award / PDR Increases / Increments (<i>section 4.3</i>)	0.093	
Employee Cost Realignment (<i>section 4.4</i>)	(0.287)	
<u>Property Costs</u>		
Administration and Operations Saving (<i>section 4.6</i>)	(0.005)	
<u>Administration Costs</u> (<i>section 4.6</i>)		
Printing and Stationery	0.005	
Postages	0.027	
Subscriptions	0.004	
Training	0.001	
Central Support	0.003	
Income (Increase) / Decrease:		
Sales (<i>section 7</i>)	(0.011)	(0.170)
2022/2023 Expenditure Budget		3.665
Funded By:		
2022/23 Requisitions (<i>sections 4.8 and 4.9</i>)		(3.472)
2022/23 Use of Reserves		(0.193)
2022/2023 Income Budget		3.665

- 4.11. As noted in Table 1, Reserves of £0.193 million are being used in 2022/2023. This would leave £0.955 million for future years, excluding any future Barclay funding or Barclay related spend.
- 4.12. Movement in the budget from 2021/2022 to 2022/2023 is detailed in Appendix 1.
- 4.13. **Barclay Review:** Scottish Government Barclay funding totalling £0.704 million was allocated to North and South Lanarkshire Councils in 2021/2022, for onward transfer to the Board. It is expected that as the recommendations of the Barclay report continue to be implemented, costs will continue to rise. There is a level of uncertainty regarding the funding of the Barclay recommendations moving forward as no allocation has been confirmed. As such, no funding or spend has been assumed for 2022/2023. When notification of funding is received, the expenditure and income budget will be updated accordingly.

5. Medium Term Financial Strategy

- 5.1. A medium-term financial strategy for 2020/2021 to 2022/2023 was presented to the Board in December 2020.

5.2. This detailed the planned approach to managing the Board's budget over the coming years and explained the planned use of Reserves until end 2023/2024. This left a balance of £0.222 million at the end of the Strategy period (2023/2024) and was based on using £0.175 million of Reserves in that final year. It was acknowledged that reliance on the use of Reserves is not long-term, and the Board were required to make efficiency savings of £0.175 million by 2023/2024 to offset the use of Reserves.

5.3. Following the completion of the Accounts for 2020/2021, and the Budget / Probable Outturn for 2021/2022 included in these papers, there is a change to the anticipated Reserves balance at the end of 2021/2022 – an increase of £0.328 million. In addition, a realignment of the budget for employee costs is anticipated which will impact on the use of Reserves previously reported. To that end, a refreshed medium-term financial strategy covering 2023/2024 to 2025/2026 will be reported to the Board in March 2022.

6. Employee Implications

6.1. There are no direct employee implications contained within this report.

7. Financial Implications

7.1. The proposed 2022/2023 Revenue Budget for the Valuation Board is £3.665 million.

7.2. This budget assumes a contribution of £0.193 million from Reserves held in the balance sheet.

7.3. The Reserves balance is expected to be £1.148 million at the end of 2021/2022, as detailed in the Revenue Budget Monitoring and Probable Outturn Position 2021/2022 report, also presented to this meeting.

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. The main risk in setting this budget is that there is no additional Barclay funding and that the level of expenditure cannot be managed within the budget set. On behalf of the Board, the Treasurer continues to have dialogue with the Scottish Government via COSLA, to confirm funding and spend expectations.

9.2. An additional risk associated with the Valuation Board's Revenue Budget into 2022/2023 is an overspend as a result of the increased workload across the three main service delivery areas. The risk is managed through four weekly Budget Monitoring Meetings at which any variance is analysed. In addition, the probable outturn exercise ensures early warning for corrective action to be taken where appropriate.

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 also no requirement to undertake any consultation in terms of the information contained in the report.

Paul Manning
Treasurer

3 November 2021

Previous References

- ◆ Financial Strategy 2019/20 to 2021/22 and Longer Term Outlook – 5 March 2018
- ◆ Revenue Budget 2021/2022 – Lanarkshire Valuation Joint Board – 7 December 2020

List of Background Papers

- ◆ None

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

Lorraine O'Hagan, Finance Manager (Strategy)

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E-mail: lorraine.o'hagan@southlanarkshire.gov.uk.

Lanarkshire Valuation Joint Board

Revenue Budget 2022/2023

Description	2021/22 Base Budget £m	2022/23 Required Budget £m	Budget Movement (Inc) / Dec £m
Employee Costs	2.822	2.629	(0.193)
Property Costs	0.207	0.202	(0.005)
Supplies and Services	0.081	0.082	0.001
Administration Costs	0.696	0.735	0.039
Payments to Other Bodies	0.022	0.022	0.000
Financing Charges	0.014	0.013	(0.001)
Gross Expenditure	3.842	3.683	(0.159)
Income	(0.007)	(0.018)	(0.011)
Net Expenditure	3.835	3.665	(0.170)
Net Expenditure Budget Funded by :			
Requisition from North Lanarkshire Council	(1.754)	(1.736)	0.018
Requisition from South Lanarkshire Council	(1.754)	(1.736)	0.018
IER Funding – Cabinet Office	(0.020)	-	0.020
Use of Monies held in Balance Sheet (c/f from previous years)	(0.307)	(0.193)	0.114
Net Budget	0.000	0.000	0.000

Report

5

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	6 December 2021
Report by:	Clerk to Lanarkshire Valuation Joint Board

Subject:	Changes in Membership of the Board
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ advise members of changes to South Lanarkshire Council's membership of the Lanarkshire Valuation Joint Board

2. Recommendation(s)

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

- (1) that it be noted that Councillors Poppy Corbett and Richard Nelson would no longer represent South Lanarkshire Council as a member and substitute member, respectively, of the Lanarkshire Valuation Joint Board.

3. Background

3.1. At the meeting of South Lanarkshire Council's Executive Committee held on Wednesday 3 November 2021, it was agreed to amend the Council's membership of the Lanarkshire Valuation Joint Board to reflect the current political composition of the Council. As a result, Councillors Poppy Corbett and Richard Nelson would no longer represent South Lanarkshire Council as a member and substitute member, respectively, of the Lanarkshire Valuation Joint Board. These changes were effective immediately.

3.2. This has resulted in a vacancy for both a member and substitute member for South Lanarkshire Council which had not been filled at the time of writing the report.

4. Employee Implications

4.1. None.

5. Financial Implications

5.1. None.

6. Climate Change, Sustainability and Environmental Implications

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

7. Other Implications

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

8. Equality Impact Assessment and Consultation Arrangements

- 8.1. 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.
- 8.2. There was no requirement for consultation in terms of the information contained in this report.

Cleland Sneddon
Clerk to the Board

25 November 2021

Previous References

- ◆ None

List of Background Papers

- ◆ Report to Executive Committee (South Lanarkshire Council) held on 3 November 2021

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

Stuart McLeod, Administration Officer

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Report

6

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	6 December 2021
Report by:	Assistant Assessor and Electoral Registration Officer

Subject:	2017 Revaluation Appeal Disposal
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ♦ present to members of the Joint Board, for information, the progress in the disposal of Revaluation appeals in respect of the 2017 Revaluation

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. Background

- 3.1. Lanarkshire Valuation Joint Board (LVJB) received 9,281 appeals in respect of the 2017 Revaluation, an increase of almost 23% compared to the 7,563 appeals that were received for the 2010 Revaluation.
- 3.2. In terms of Article 3 of the Valuation Timetable (Scotland) Order 1995, as amended, these appeals were to be disposed of by 31 December 2020. However, as a result of the Covid Pandemic, in terms of the Valuation Timetable (Disposal of Appeals and Complaints) (Coronavirus) (Scotland) Amendment Order 2020, this date was extended to 31 December 2021.
- 3.3. The make-up of these appeals can be seen at Appendix 1. The appeals are split into Scottish Government category codes.

4. Current Progress

- 4.1. The disposal of Revaluation appeals has been a resource intensive exercise for LVJB staff for most of the past 4 years. As of 1 November 2021, 8,996 appeals have been disposed of, leaving 285. Of the 285 there are 208 which have been referred to the Lands Tribunal for Scotland (LTS). These relate to more complex appeals in respect of subjects including Custodial Centres, Electricity Generation subjects, Automated Telling Machines (ATMs) and Telecoms subjects. This leaves 77 appeals which must be dealt with by 31 December 2021. Again, the breakdown of these appeals, by Scottish Government category, can be seen at Appendix 1.

5. Completion Strategy

- 5.1. A diet of Valuation Appeal Committee hearings has been agreed with the Secretary to the Appeal Panel with a view to timeously disposing of the remaining appeals.
- 5.2. This involves the facilitating of 6 such hearings between 1 November 2021 and 31 December 2021, the effective last date for disposal. In addition to Revaluation appeals, these hearings will also be utilised for dealing with Running Roll appeals. The hearing dates are 10th, 17th and 24th of November and the 1st, 8th and 15th of December.

6. Employee Implications

- 6.1. None.

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 is a risk that if an appeal is not disposed of by the due legislative date, that the ratepayer has not had the opportunity to make representations as part of the appeal process. Contact is made with all ratepayers, or their agents, in respect of each appeal and valuation appeal hearings are scheduled in order that each appeal is cited for a hearing in the event that a resolution is not achieved.

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.

Jim Neason

Assistant Assessor and Electoral Registration Officer

18 November 2021

Previous References

- ♦ The Progress Update Reports to each Board meeting contain statistical information in respect of 2017 Revaluation appeals as part of the suite of statistics which form part of the report

List of Background Papers

- ♦ None

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

Jim Neason, Assistant Assessor and Electoral Registration Officer

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

Analysis of 2017 Revaluation Appeal Disposal

Scottish Government Category	General Description	No of Appeals Received	No of Appeals disposed of as of 1/11/2021	No of Appeals Remaining of as at 1/11/2021 (including those referred to LTS)	No of Appeals to be disposed of by 31/12/2021
1	Shop	2137	2113	24	24
2	Public House	225	219	6	6
3	Office (including Banks)	2224	2043	181	2
4	Hotel etc	39	36	3	3
5	Industrial	2307	2292	15	15
6	Leisure, Entertainment, Caravans & Holiday Sites	136	133	3	3
7	Garage & Petrol Stations	120	114	6	6
8	Cultural	11	9	2	2
9	Sporting Subjects	11	9	2	0
10	Education & Training	316	310	6	6
11	Public Service Subjects	477	471	6	4
12	Communications (Non-Formula)	10	9	1	1
13	Quarries, Mines etc.	17	16	1	1
14	Petrochemical	2	2	0	0
15	Religious	75	75	0	0
16	Health Medical	247	247	0	0
17	Other	405	404	1	1
18	Care Facilities	151	151	0	0
19	Advertising	286	286	0	0
20	Undertakings	85	57	28	3
	Totals	9281	8996	285	77

Report

7

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	6 December 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

Work is almost complete for this year's annual canvass of electors. The tasks associated with file production, including the data matching element of canvass reform using both national testing data and local data, has been carried out, with an increase in match rate compared to last year. The first issue of canvass forms commenced the week beginning 2nd August to properties where details could not be matched (circa 58,000). A reminder was issued to non-responding properties (circa 47,000) in September.

Where no response has been received, as with previous canvasses, further follow up action is required, including household visits. The door-to-door element of the annual canvass has now been completed for approximately 35,000 properties, with appropriate attention given to carrying out household visits during the current pandemic, including the provision of personal protective equipment (PPE) for canvassers.

Canvass reform has introduced new methods of communication, such as a telephone canvass, and undertaking contact by email, reducing the number of door knocks required. Canvass responses are being processed and further invitation to register forms are being issued in preparation of publishing the revised register on 1st December 2021. The 19th November is the deadline for applications to be received for inclusion in the revised register. 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.

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 November 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 Government are still considering legislative plans in respect of appeals lodged as a result of the pandemic. A separate report covers outstanding 2017 Revaluation 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 November 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. 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.

4. Staffing

- 4.1. Since the last Board meeting, a recruitment and selection process has been undertaken to recruit Trainee Technicians resulting in four new members of staff being employed to replace Technicians who had previously taken up the positions of Trainee Valuers. Additionally, and again following a recruitment and selection process, a Trainee Valuer was recruited and three current LVJB staff members were promoted to the positions of Administrative Assistants 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, a Divisional Valuer has resigned from post to take up a promoted post with the Assessor for Fife. Additionally, a Trainee Valuer has resigned from post to take up a new role with North Lanarkshire Council.

4.2. As has been the case in previous years, it is intended that our office will be closed between Christmas and New Year, closing 29, 30 and 31 December. Staff will use annual leave for these days.

4.3. 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, three complaints have been received, a summary of which is as follows:-

Service Area	Nature of Complaint	Outcome
Electoral Registration (ref: 2021/22 – 9)	Complaint received in respect of a telephone discussion with a staff member re electoral registration query.	Letter issued clarifying the issues that were involved.
Council Tax (ref: 2021/22 – 10)	Complaint received from an appellant advising that they had not been informed timeously that the Valuation Appeal Committee Hearing which they had been cited for had been cancelled.	Letter issued advising that the venue proprietors had contacted LVJB late in the appeal cycle advising that the venue was not available, however acknowledging that the appellant should have been advised as soon as this was known.
Electoral Registration (ref: 2021/22 – 11)	Complaint received in respect of a canvasser ringing a door bell at a household late in the evening.	Letter issued advising that the canvasser had actually called mid-afternoon.

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 took 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) continue to prepare for the next non-domestic Revaluation, with the comprehensive review of all non-domestic forms, referred to as Assessor’s Information Notices as per the Non-Domestic Rates (Scotland) Act 2020, now at an advanced stage. Preparatory work is also underway in respect of the review of valuation Practice Notes which form the basis of the valuation approach covering a wide range of subject types.

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 now 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: A staff guidance note has been developed by the SAA to ensure consistent practice throughout Scotland, and information is currently being ingathered in order that entries may be made in the valuation roll.

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 are at an advanced stage and 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: A consultation by the Scottish Government on the revised non-domestic appeal system is underway. The Scottish Government has also launched a consultation on the transfer of the work of Valuation Appeal Panels (VAPs) to a new Tribunal set up within the Scottish Courts and Tribunals Service, forming a Stakeholder Reference Group to help facilitate the transfer of the duties currently undertaken by VAPs. SAA representatives are participating in the new stakeholder group. The draft legislation accompanying each consultation is set out below. 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 are being implemented in connection with AINs and, in particular, the new civil penalties regime. The SAA has also developed staff guidance in respect of the new civil penalty powers to ensure consistency of approach across Scotland.

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. **Scottish Government Consultations**

Non-Domestic Rates – Procedures in Proposals and Valuation Notices, Etc: Consultation

The Scottish Government has launched a consultation on reforming the non-domestic rates system, proposals, the draft Valuation Roll, content of Valuation Notices etc., with views being sought on the proposed new system, particularly on the exchange of information between parties, and the different timescales involved. The **draft legislation** is as set out below, with the closing date for responses on 15th December 2021. The SAA is currently forming a response to the consultation.

The Valuation Timetable (Amendment) (Scotland) Order 2022

This Order amends the Valuation Timetable (Scotland) Order 1995, in line with the introduction of a requirement for assessors to publish a draft Valuation Roll for each valuation area, prior to a Valuation Roll being made up under Section 1(1) of the Local Government (Scotland) Act 1975 (c.30). It sets out the date in the year preceding a revaluation year on which Assessors must publish the draft roll.

The Valuation Timetable (Scotland) Amendment (No. 2) Order 2022

This Order makes amendments to the Valuation Timetable (Scotland) Order 1995. It sets out the last dates for the making of proposals for alteration of entries in the Valuation Roll, as well as for the making of decisions on such proposals. It also adjusts the last dates for lodging of appeals, complaints and removes reference to final dates for disposal of appeals and complaints by a Valuation Appeal Committee.

The Valuation Roll and Valuation Notice (Scotland) Order 2023

This Order makes provision on the form of Valuation Rolls and Valuation Notices. Article 2 prescribes the form of a Valuation Roll which comes into force on or after 1 April 2023. Article 3, together with the schedule, sets out the information that is to be included in Valuation Notices issued on or after 1 April 2023. Article 4 modifies the application of the Valuation Roll and Valuation Notice (Scotland) Order 1989 (S.I. 1989/2385) which currently prescribes the forms of Valuation Rolls and Valuation Notices. The 1989 Order will not apply to Valuation Rolls which come into force on or after 1 April 2023, nor to Valuation Notices issued in relation to entries in such rolls.

The Valuation (Proposals Procedure) (Scotland) Regulations 2022

These Regulations make provision as to the making of proposals by proprietors, tenants and occupiers of lands and heritages for alternation of entries in the Valuation Roll. This includes a requirement to set out the basis on which the proposed alteration to the Valuation Roll is sought, detail of the information to be supplied as part of the proposal, and the procedure in the event, that requirement to supply certain information is considered not to have been met.

The Non-Domestic Rates (Valuation Notices) (Scotland) Regulations 2022

These Regulations make provision in relation to Valuation Notices informing tenants, proprietors and occupiers of lands and heritages of the values upon which liability to pay non-domestic rates are to be based. Regulation 2 imposes a requirement that, where a Valuation Notice is issued in relation to a property used as factory, warehouse, business or shop premises, the notice must, in certain circumstances, include an indication of the location of other properties, the rental evidence of which has been taken into account. The circumstances are where the rateable value set out in the notice has been determined by drawing a comparison with the rental

evidence associated with similar properties which are used for the same purpose. Regulation 3 provides that final Valuation Notices may be issued by uploading the notice to an electronic account held by the recipient of the notice. This may be done only with the written agreement of both the recipient, and the Assessor of the relevant valuation authority.

Local Taxation – Valuation Appeals Committees Etc: Transfer of Functions

The Scottish Government has launched a consultation on the transfer of functions from Valuation Appeal Panels to the Scottish Courts and Tribunal Service, whereby a new First Tier Tribunal is to be set up to deal with NDR and Council Tax appeals, and is seeking views on **draft regulations**, as set out below. The closing date for responses is 28th November 2021. The SAA is currently forming a response to the consultation.

The Scottish Tribunals (Listed Tribunals) Regulations 202*

These Regulations add the Council Tax Reduction Review Panel to the tribunals listed in Schedule 1 of the Tribunals (Scotland) Act 2014 whose functions may be transferred to the Scottish Tribunals under that Act. They also amend Part 2 of that schedule to specify the functions exercisable by a member of the Council Tax Reduction Review Panel.

The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2022

These Regulations make provision for the transfer to the Local Taxation Chamber of the First-tier Tribunal of the functions of the Valuation Appeal Committees. The First-tier Tribunal was established by Section 1 of the Tribunals (Scotland) Act 2014. It is divided into chambers, with the chambers hearing cases according to their subject matter. The First-tier Tribunal Local Taxation Chamber will hear cases previously dealt with by Valuation Appeal Committees and the Council Tax Reduction Review Panel. Transitional provisions are made to manage the transfer of on-going casework. These Regulations also make consequential amendments to legislation.

The First-tier Tribunals for Scotland (Transfer of Functions of the Council Tax Reduction Review Panel) Regulations 2022

These Regulations make provision for the transfer to the Local Taxation Chamber of the First-tier Tribunal of the functions of the Council Tax Reduction Review Panel. The First-tier Tribunal was established by Section 1 of the Tribunals (Scotland) Act 2014. It is divided into chambers, with the chambers hearing cases according to their subject-matter. The First-tier Tribunal Local Taxation Chamber will hear cases previously dealt with by Valuation Appeal Committees and the Council Tax Reduction Review Panel. Transitional provisions are made to manage the transfer of on-going casework. These Regulations also make consequential amendments to existing legislation.

The Upper Tribunal for Scotland (Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland) Regulations 2022

These Regulations make provision for the transfer to the Upper Tribunal of the functions of the Lands Tribunal for Scotland (“the Lands Tribunal”) that relate to appeals and complaints arising from the valuation of property for rating purposes (“the valuation appeal functions”). The functions transferred are only those conferred on the Lands Tribunal by Section 1(3A) to (3BA) of the Lands Tribunal Act 1949; the Lands Tribunal’s remaining functions are unaffected. The Upper Tribunal for Scotland (“the Upper Tribunal”) was established by Section 1 of the Tribunals (Scotland) Act 2014, along with the First-tier Tribunal for Scotland (“the First-tier

Tribunal”). The Upper Tribunal hears appeals from the First-tier Tribunal but may also hear cases as an initial appellate tribunal. The valuation appeal functions are exercised in relation to matters which are more appropriate for a higher tribunal, including where the facts or evidence are complex or highly technical, or where the law is uncertain or difficult to apply. These Regulations make provision for the transfer into the Upper Tribunal of the valuation appeal functions and of the members of the Lands Tribunal in respect of their exercise of these functions. Transitional provisions are made to manage the transfer of on-going casework. These Regulations also make consequential amendments to legislation.

The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition) Regulations 2022

These Regulations make provision as to the composition of the First-tier Tribunal for Scotland when dealing with cases in the Local Taxation Chamber. They also make provision as to the composition of the Upper Tribunal for Scotland when dealing with cases appealed or referred from the Local Taxation Chamber. The First-tier Tribunal for Scotland and the Upper Tribunal for Scotland are known collectively as the Scottish Tribunals. The Scottish Tribunals were established by the Tribunals (Scotland) Act 2014. The First-tier Tribunal is divided into chambers according to the subject matter of the case, with the Local Taxation Chamber dealing with a range of matters relating to local taxation including property valuation, Council Tax banding and Council Tax reduction appeals. Members of the tribunals can be ordinary members, legal members or judicial members according to criteria set out in the Tribunals (Scotland) Act 2014 and Regulations made under that Act. This instrument sets out which member or members may hear local taxation cases in the two tribunals.

The First-tier Tribunal for Scotland Local Taxation Chamber (Rule of Procedure) Regulations 2022

The Tribunals (Scotland) Act 2014 created a new structure for tribunals dealing with devolved matters under the judicial leadership of the Lord President of the Court of Session as head of the Scottish Tribunals. It provided for a First-tier Tribunal and an Upper Tribunal and for the First-tier Tribunal to be divided into chambers dependent on the subject-matter of the case before it and similarly for the Upper Tribunal to be divided into divisions. The First-tier Tribunal has been divided into chambers, one of which is the Local Taxation Chamber. Paragraph 4 of Schedule 9 of the Tribunals (Scotland) Act 2014 enables the Scottish Ministers, by regulations, to make Tribunal Rules until such time as the provisions of the 2014 Act conferring responsibility on the Scottish Civil Justice Council and the Court of Session for the making of Tribunal Rules are commenced. These Regulations provide for the rules of procedure which are to apply in the Local Taxation Chamber when hearing appeals under the Valuation Acts, Council Tax appeals, appeals against a determination of an application for Council Tax reduction, and penalty notice appeals under the Non-Domestic Rates Act 2020 Act. The rules of procedure are set out in the schedule of the Regulations.

The Upper Tribunal for Scotland (Local Taxation Rules of Procedure) Regulations 2022

These Regulations make the Upper Tribunal for Scotland Local Taxation Rules of Procedure 2022 regulating the practice and procedure to be followed in the Upper Tribunal for Scotland in relation to any appeal or complaint under the Valuation Acts referred to it by the First-tier Tribunal, or when hearing an appeal against a decision by the First-tier Tribunal not to make such a referral. These rules will apply until such time as the powers of the Scottish Civil Justice Council and the Court of Session to make Tribunal Rules (under paragraph 13(2) and (5) of schedule 9 of the Tribunals

(Scotland) Act 2014) come into force and are exercised. The Upper Tribunal for Scotland, set up by Section 1 of the Tribunals (Scotland) Act 2014, hears appeals from, and referrals to it by, the First-tier Tribunal for Scotland, which is divided into chambers based on the subject-matter of the cases before it. Regulation 3 of the Upper Tribunal for Scotland (Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland) Regulations 2022 transferred the valuation appeals functions of the Lands Tribunal for Scotland to the Upper Tribunal.

5.5. Coronavirus Pandemic

As has been the case throughout the pandemic, LVJB's management teams' focus continues to be on the welfare of staff. Duties continue to be undertaken with site visits now being undertaken with the re-introduction of inspections for non-domestic subject types. Safe systems of work have been developed which allow, in appropriate circumstances, for public access to LVJB's office.

With regards to Valuation Appeal Committee hearings, physical hearings are scheduled to commence soon with discussions on obtaining suitable premises to host such hearings at an advanced stage.

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

18 November 2021

Previous References

- ◆ Progress Update Report for Board meeting of 6 September 2021

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 01/04/2021 and 01/11/2021

Area	AS AT 01/04/2021		ADDED		DELETED		ALTERED		AS AT 01/11/2021	
	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV
North Lanarkshire	10,326	288,856,615	63	1,624,375	79	475,265	109	-1,634,310	10,308	288,371,415
South Lanarkshire	10,694	745,981,130	200	1,114,980	87	418,025	52	-4,939,645	10,807	741,738,440
LVJB total	21,020	£1,034,837,745	263	£2,739,355	166	£893,290	161	-£6,573,955	21,115	£1,030,109,855

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

Period: 1 April 2021 to 1 November 2021

Area	Total altered	altered < 3 months		altered 3 to 6 months		altered > 6 months	
	No.	No.	%age	No.	%age	No.	%age
North Lanarkshire	165	120	72.73%	29	17.57%	16	9.70%
South Lanarkshire	304	234	76.97%	47	15.46%	23	7.57%
LVJB totals	469	354	75.48%	76	16.20%	39	8.32%

Valuation Roll Appeals: Revaluation and Running Roll 2005

1. Revaluation Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 November 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 November 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 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 November 2021
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 November 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 November 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 November 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 November 2021
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 November 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 November 2021
North Lanarkshire	4,728	4,604	0	£0	105	£1,221,125	124
South Lanarkshire	4,553	4,392	0	£0	103	£90,182,750	161
LVJB total	9,281	8,996	0	£0	208	£91,403,875	285

2. Running Roll Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 November 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 November 2021
North Lanarkshire	4,522	684	0	£0	16	£293,375	3,838
South Lanarkshire	4,900	738	0	£0	43	£708,038,375	4,162
LVJB total	9,422	1,422	0	£0	59	£708,331,750	8,000

Council Tax Subjects as at 01/11/2021

	ENTRIES AS AT 1/04/2021			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	10	18	28	9	12	21	53050	36210	89260	35368	24141	59509
B	37718	30571	68289	39	79	118	7	3	10	37750	30647	68397	29362	23837	53199
C	19757	26425	46182	74	220	294	1	10	11	19830	26635	46465	17627	23676	41303
D	17428	21350	38778	198	202	400	4	6	10	17622	21546	39168	17622	21546	39168
E	17013	20066	37079	105	181	286	4	7	11	17114	20240	37354	22486	26593	49079
F	9865	12910	22775	149	224	373	3	4	7	10011	13130	23141	16268	21336	37604
G	3074	6658	9732	12	71	83	1	1	2	3085	6728	9813	6041	13175	19216
H	163	572	735	0	6	6	0	0	0	163	578	741	399	1416	1815
TOTAL	158067	154756	312823	587	1001	1588	29	43	72	158625	155714	314339	145173	155720	300893
'D' EQUIV.	144498	154538	299036	704	1227	1931	28	43	71	145173	155720	300893			

JOINT BOARD TOTALS

		01/04/2021	01/11/2021	Increase
TOTAL CHARGEABLE ENTRIES	North	158067	158625	558
	South	154756	155714	958
	Total	312823	314339	1516
BAND 'D' EQUIVALENT	North	144498	145173	675
	South	154538	155720	1182
	Total	299036	300893	1857

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

Period: 1 April 2020 to 1 November 2021

Area	Total added	added < 3 months		added 3 to 6 months		added > 6 months	
North Lanarkshire	587	542	92.34%	32	5.45%	13	2.21%
South Lanarkshire	1001	965	96.40%	23	2.30%	13	1.30%
LVJB totals	1588	1507	94.90%	55	3.46%	26	1.64%

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

Valid	Proposals/Appeals outstanding @ 1 April 2021	Proposals/Appeals received since 1 April 2021	Proposals/Appeals completely resolved 01/04/2021 to 01/11/2021	Outstanding balance
North Lanarkshire	19	25	10	34
South Lanarkshire	66	46	30	82
LVJB total	85	71	40	116

Invalid	Proposals/Appeals outstanding @ 1 April 2021	Proposals/Appeals received since 1 April 2021	Proposals/Appeals completely resolved 01/04/2021 to 01/11/2021	Outstanding balance
North Lanarkshire	48	35	61	22
South Lanarkshire	59	54	77	36
LVJB total	107	89	138	58

Combined	Proposals/Appeals outstanding @ 1 April 2021	Proposals/Appeals received since 1 April 2021	Proposals/Appeals completely resolved 01/04/2021 to 01/11/2021	Outstanding balance
North Lanarkshire	67	60	71	56
South Lanarkshire	125	100	107	118
LVJB total	192	160	178	174

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

	Proposals/Appeals completely resolved 01/04/2021 to 01/11/2021	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
Valid						
North Lanarkshire	10	9	0	1	0	0
South Lanarkshire	30	27	0	3	0	0
LVJB total	40	36	0	4	0	0

	Proposals/Appeals completely resolved 01/04/2021 to 01/11/2021	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
Invalid						
North Lanarkshire	61	0	56	0	5	0
South Lanarkshire	77	4	67	0	6	0
LVJB total	138	4	123	0	11	0

	Proposals/Appeals completely resolved 01/04/2021 to 01/11/2021	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
Combined						
North Lanarkshire	71	9	56	1	5	0
South Lanarkshire	107	31	67	3	6	0
LVJB total	178	40	123	4	11	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	%				
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%
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%
Averages for 12	8	0.6%	57	4.2%	Nil	0.0%	65	1368	4.8%		64	1333	4.8%

