

Report

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

The 2021 annual canvass of electors is underway, following the canvass reform measures introduced for the 2020 canvass. The tasks associated with file production including the new data matching element of canvass reform, using both national data and local data, have been carried out. The first issue of canvass forms was during the week commencing 2nd August. There were circa 58,000 properties issued with a canvass form where a full match was not possible. Reminder communications will be issued to the non-responding properties in September.

A further 255,000 "Communication A" forms were also issued week commencing 2nd August. These forms represent the properties where a full match has been achieved and no response is required unless there are changes required.

Due to the current pandemic, the requirement to undertake household visits as part of the annual canvass process remains under review. Similar to last year's canvass, contact by telephone and email will also be undertaken.

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

3.1.2. Elections Held Since Last Board Meeting

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 August 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 has advised that market-wide economic changes to rateable values, such as from Covid-19, should only be considered at revaluation and has confirmed its intention to set out legislative plans after the summer 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 2020 to 1 August 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. The number of Council Tax appeals outstanding at any one time continues to rise with increasing numbers awaiting Valuation Appeal Committee hearings to take place.

4. Staffing

4.1. Since the last Board meeting, a recruitment and selection process has been undertaken for additional Trainee Valuer positions as part of continued workforce planning, in particular to plan for the additional duties as a result of the Barclay Review into non-domestic rating. This resulted in five Technicians already employed within the organisation taking up the new positions. Furthermore, following the retirement of a part-time Electoral Services and Support Manager, a staff member, following a recruitment and selection process, will now take the position up full time. Following the retirement of an employee from the position of Administrative Officer, a member of staff has taken up that role, again following a recruitment and selection process.

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, six complaints have been received, a summary of which is as follows:-

Service Area	Nature of Complaint	Outcome
Electoral Registration (ref: 2021/22 – 3)	Complaint received in connection with the Scottish Parliamentary Election (SPE) in respect of two electors at the same household being unable to cast their vote at the polling station.	Response issued advising that addressing was in accordance with Royal Mail and One Scotland Gazetteer and that further investigations would be undertaken. The electors were able to vote at another polling station.
Electoral Registration (ref: 2021/22 – 4)	Complaint received in connection with the SPE whereby the complainant advised that they were unable to vote.	Response issued advising that no response had been received from the complainant to a request from LVJB for the documentary evidence required which would have allowed the complainant to be added to the electoral register.
Electoral Registration (ref: 2021/22 – 5)	Complaint received in connection with the SPE whereby the complainant advised that they were unable to vote.	Response issued advising that the complainant had not responded to several Invitations to Register forms, nor the Household Notification Letter issued in the run up to the election.
Electoral Registration (ref: 2021/22 – 6)	Complaint received in connection with a by-election in respect of a proxy application.	Apology issued explaining that complainant's proxy application had not been processed correctly.
Electoral Registration (ref: 2021/22 – 7)	Complaint received in connection with the SPE whereby the complainant advised that they did not receive their postal vote.	Response issued explaining that the postal vote application had been made after the legislative deadline.
Electoral Registration (ref: 2021/22 – 8)	Complaint received in connection with the SPE whereby the complainant advised that they did not receive their postal vote.	Apology issued explaining that the postal vote application had not been processed correctly.

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 have taken the decision, due to the on-going pandemic, to postpone the next revaluation to 1 April 2023, with the tone date moving to 1 April 2022. The Scottish Assessors Association (SAA) and LVJB’s in-house Revaluation Strategy Group continue to prepare for the next non-domestic revaluation, with the comprehensive review of all non domestic forms, referred to as Assessor’s Information Notices, now at an advanced stage. Preparatory work is also underway in respect of the review 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; work relating to how such subjects may be identified and valued continues and is now at an advanced stage as is the staff guidance note being developed by the 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, which is now planned for 1 April 2023. 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 on the revised non-domestic appeal system is still awaited from the Scottish Government. The Scottish Government have launched a consultation on the transfer of the Valuation Appeal Panel set up to a Tribunal set up with the Scottish Courts and Tribunals Service forming a Stakeholder Reference Group to help facilitate the transfer of the duties currently undertaken by the Valuation Appeal Panels to the new Tribunal set up, with SAA representatives participating in the new group.

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; work is now at an advanced stage in respect of the development of appropriate procedures to be undertaken in connection with the new civil penalties regime. The SAA is also developing guidance in respect of the new 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 re Section 26.

5.4. **Coronavirus Pandemic**

As has been the case throughout the 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 undertaken with the introduction of inspections from vehicle only, as a first stage re-introduction of survey work. Safe systems of work are being developed to allow, in appropriate circumstances, for public access to the office once again.

With regards to Valuation Appeal Committee hearings, physical hearings remain suspended, however, a Committee hearing was undertaken for a non domestic appeal using a virtual environment, and plans are underway for more non domestic appeals to be undertaken in that way whilst planning for the return of physical hearings continues.

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.

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Assessor and Electoral Registration Officer**

24 August 2021

Previous References

Progress Update Report for Board meeting of 7 June 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 01/08/2021

Area	AS AT 01/04/2021		ADDED		DELETED		ALTERED		AS AT 01/08/2021	
	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV
North Lanarkshire	10,326	288,856,615	30	599,925	46	289,800	47	-180,560	10,323	288,986,180
South Lanarkshire	10,694	745,981,130	117	561,105	58	260,385	65	-664,605	10,683	745,617,245
LVJB total	21,020	£1,034,837,745	147	£1,161,030	104	£550,185	112	-£845,165	21,006	£1,034,603,425

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

Period: 1 April 2021 to 1 August 2021

Area	Total altered	altered < 3 months		altered 3 to 6 months		altered > 6 months	
	No.	No.	%age	No.	%age	No.	%age
North Lanarkshire	90	77	85.56%	8	8.88%	5	5.56%
South Lanarkshire	214	182	85.05%	15	7.01%	17	7.94%
LVJB totals	304	259	85.20%	23	7.56%	22	7.24%

Valuation Roll Appeals: Revaluation and Running Roll 2005

1. Revaluation Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 August 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 August 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 August 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 August 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 August 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 August 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 August 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 August 2021
North Lanarkshire	5,480	5,479	0	£0	1	£19,600	1
South Lanarkshire	6,727	6,726	0	£0	1	£23,500	1
LVJB total	12,207	12,205	0	£0	2	£43,100	2

Valuation Roll Appeals: Revaluation and Running Roll 2017

1. Revaluation Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 August 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 August 2021
North Lanarkshire	4,728	4,577	0	£0	105	£1,221,125	151
South Lanarkshire	4,553	4,306	0	£0	124	£133,872,175	247
LVJB total	9,281	8,883	0	£0	229	£135,093,300	398

2. Running Roll Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 August 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 August 2021
North Lanarkshire	4,311	588	0	£0	16	£293,375	3,723
South Lanarkshire	4,625	565	0	£0	54	£872,049,775	4,060
LVJB total	8,936	1,153	0	£0	70	£872,343,150	7,783

Council Tax Subjects as at 01/08/2021

	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	8	9	17	4	10	14	53053	36203	89256	35370	24137	59507
B	37718	30571	68289	17	40	57	4	2	6	37731	30609	68340	29347	23808	53155
C	19757	26425	46182	18	88	106	0	7	7	19775	26506	46281	17578	23561	41139
D	17428	21350	38778	125	121	246	3	4	7	17550	21467	39017	17550	21467	39017
E	17013	20066	37079	63	98	161	6	0	6	17070	20164	37234	22428	26493	48921
F	9865	12910	22775	94	130	224	3	1	4	9956	13039	22995	16179	21188	37367
G	3074	6658	9732	8	36	44	1	0	1	3081	6694	9775	6034	13109	19143
H	163	572	735	0	4	4	0	0	0	163	576	739	399	1411	1810
TOTAL	158067	154756	312823	333	526	859	21	24	45	158379	155258	313637	144885	155174	300059
'D' EQUIV.	144498	154538	299036	411	657	1067	23	20	44	144885	155174	300059			

JOINT BOARD TOTALS

		01/04/2021	01/08/2021	Increase
TOTAL CHARGEABLE ENTRIES	North	158067	158379	312
	South	154756	155258	502
	Total	312823	313637	814
BAND 'D' EQUIVALENT	North	144498	144885	387
	South	154538	155174	636
	Total	299036	300059	1023

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

Period: 1 April 2021 to 1 August 2021

Area	Total added	added < 3 months		added 3 to 6 months		added > 6 months	
North Lanarkshire	333	304	91.29%	20	6.01%	9	2.70%
South Lanarkshire	526	504	95.82%	14	2.66%	8	1.52%
LVJB totals	859	808	94.06%	34	3.96%	17	1.98%

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

Valid	Proposals/Appeals outstanding @ 1 April 2021	Proposals/Appeals received since 1 April 2021	Proposals/Appeals completely resolved 01/04/2021 to 01/08/2021	Outstanding balance
North Lanarkshire	19	20	8	31
South Lanarkshire	66	29	18	77
LVJB total	85	49	26	108

Invalid	Proposals/Appeals outstanding @ 1 April 2021	Proposals/Appeals received since 1 April 2021	Proposals/Appeals completely resolved 01/04/2021 to 01/08/2021	Outstanding balance
North Lanarkshire	48	16	38	26
South Lanarkshire	59	30	45	44
LVJB total	107	46	83	70

Combined	Proposals/Appeals outstanding @ 1 April 2021	Proposals/Appeals received since 1 April 2021	Proposals/Appeals completely resolved 01/04/2021 to 01/08/2021	Outstanding balance
North Lanarkshire	67	36	46	57
South Lanarkshire	125	59	63	121
LVJB total	192	95	109	178

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

	Proposals/Appeals completely resolved 01/04/2021 to 01/08/2021	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
Valid						
North Lanarkshire	8	8	0	0	0	0
South Lanarkshire	18	17	0	1	0	0
LVJB total	26	25	0	1	0	0

	Proposals/Appeals completely resolved 01/04/2021 to 01/08/2021	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
Invalid						
North Lanarkshire	38	0	36	0	2	0
South Lanarkshire	45	1	41	0	3	0
LVJB total	83	1	77	0	5	0

	Proposals/Appeals completely resolved 01/04/2021 to 01/08/2021	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
Combined						
North Lanarkshire	46	8	36	0	2	0
South Lanarkshire	63	18	41	1	3	0
LVJB total	109	26	77	1	5	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	%				
July 2020	0	0.0%	69	4.8%	Nil	0.0%	69	1439	4.8%	July 2019	64	1186	5.4%
August 2020	9	0.7%	39	3.0%	Nil	0.0%	48	1317	3.6%	August 2019	35	1181	3.0%
September 2020	5	0.4%	22	1.6%	Nil	0.0%	27	1378	2.0%	September 2019	26	1207	2.2%
October 2020	14	1.0%	33	2.1%	Nil	0.0%	47	1374	3.4%	October 2019	79	1329	5.9%
November 2020	17	1.3%	70	5.3%	Nil	0.0%	87	1316	6.6%	November 2019	89	1228	7.2%
December 2020	2	0.1%	83	5.8%	Nil	0.0%	85	1442	5.9%	December 2019	78	1290	6.0%
January 2021	3	0.2%	25	1.9%	Nil	0.0%	28	1315	2.1%	January 2020	57	1347	4.2%
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%
Averages for 12 months	6	0.4%	53	3.9%	Nil	0.0%	59	1373	4.3%		65	1282	5.1%