

Report

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	4 December 2023
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 on 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, have been carried out with almost 80% of households in North and South Lanarkshire being fully matched.

The first issue of canvass forms commenced on 1 August 2023 with circa 65,000 properties which did not attain full matching being issued with a canvass form.

Circa 52,000 non-responding properties received a further communication in September 2023. Where no response was received, as with previous canvasses, further follow up action is required including household visits. The door-to-door element of the annual canvass was able to proceed this year and has now been completed for around 41,000 properties.

Canvass reform has introduced new methods of communication, such as a telephone canvass, which count as a personal contact to a property, reducing the number of door knocks required. Some 3,878 calls have been made to properties where a telephone number is currently held.

The revised register is to be published on 1 December 2023.

3.1.2. UK Parliamentary Boundary Review

Following the laying of the Boundary Commission's final recommendations on 28 June, Lanarkshire Valuation Joint Board (LVJB) staff continue to administer the relevant changes to our electronic records.

To ensure accuracy, a short-life working group of Electoral Registration Officer (ERO) staff has been created that has scheduled meetings with the staff of the Returning Officer of both North and South Lanarkshire and maintain close dialogue between meetings.

It is expected that the final legislation will come into force in November 2023 permitting the revised registers to be published on 1 December 2023 reflecting the new UK Parliamentary constituencies.

3.1.3. Elections Act 2022

Since the last Board meeting, a further element of the Elections Act 2022 has come into force. With effect from 31 October 2023, electors wishing to apply for a postal vote at a UK parliamentary election have the option to either make this application via a new online facility or continue to make the application using a paper form sent to their local ERO. The new measures now include the requirement to provide a national insurance number for verification with Department of Work and Pensions (DWP) records and restricts the maximum time limit to 3 years, at which time the elector will need to reapply.

There has been no change to the procedure for making an application for a postal vote in Scottish Parliamentary or local council elections. Therefore, electors who apply online are being advised that if they wish to vote by post in all elections that they should either download and complete a form from the Electoral Commission (EC) website or obtain one from their local ERO.

The Scottish Assessors' Association has been working with partners at the EC and with their own electoral management system providers to ensure that the user journey is as simple and as informative as possible.

3.1.4. Elections Held Since Last Board Meeting

- ◆ 5 October – UK Parliamentary Election – Rutherglen and Hamilton West
- ◆ 16 November – North Lanarkshire Council – Ward 19 Motherwell South East and Ravenscraig

Following the completion of the Rutherglen and Hamilton West recall petition the Electoral Commission has now published its report. (see link below)

[Report on the 2023 recall petition in Rutherglen and Hamilton West | Electoral Commission](#)

The resultant UK by-election for Rutherglen and Hamilton West took place on 5 October 2023 which also required voter ID. There were 24 Voter Authority Certificates (VAC) applications made for this constituency in the lead up to the by-election. The Electoral Commission will report on the by-election in due course.

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 to 1 May 2023.

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. The outstanding 6 appeals from this revaluation period relate to subjects which now fall to be dealt with by the Renfrewshire Valuation Joint Board under the terms of the designated Assessors' regime.

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. It should be noted that all appeals relevant to the 2010 revaluation period have been settled.

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 continues to include the exceptionally large numbers of appeals received in connection with the coronavirus pandemic.

The Scottish Courts and Tribunals Service and the Scottish Government are aware of the large number of Covid-19 appeals still to be dealt with across the country and following a consultation exercise, the Scottish Government has now legislated for the extension of the disposal date for such appeals by 12 months to 31 December 2024.

The vast majority of the outstanding appeals shown at Appendix 1.5 have been transferred from the Lanarkshire Valuation Appeal Panel to the newly created Local Taxation Chamber of the Scottish Courts and Tribunals Service who has written to the appellants or their professional agent to advise if they wish to maintain these appeals for a future hearing.

A further 56 appeals have been transferred from the Lands Tribunal for Scotland to the Upper Tribunal for Scotland. Again, the appellants will be written to, seeking confirmation of their intention to maintain the appeal.

On conclusion of this exercise, it is expected that both Tribunals will provide a definitive list of those appeals remaining. At which time these tables will be more accurately updated and presented to a future meeting of the Joint Board.

3.2.5. 2023 Valuation Roll Proposals (Revaluation and Running Roll)

With effect from 1 April 2023, a new 2-stage proposal and appeal regime has been enacted. Now, instead of lodging an appeal against a valuation roll entry, the ratepayer will initially lodge a proposal outlining the value that they seek and submitting any evidence that they have that they believe justifies a reduction to that value.

Each proposal will be allocated a “proposal determination date” by which date Assessor’s staff will issue a written decision to the proposer. Dissatisfied proposers may then lodge a formal appeal with the First-tier Tribunal.

The last date for lodging first-stage proposals against the 2023 revaluation entries was 31 August 2023. Some 1,402 proposals have been received and a schedule has now been devised by the Management Team to ensure their efficient disposal by the statutory date of 30 September 2025 and an update of progress will be provided to the Board from the March 2024 meeting onwards.

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 to 1 November 2023 is contained at Appendix 2.2.

3.3.2. Proposals and Appeals

Appendices 2.3 and 2.4 contain information on Council Tax proposals and appeals.

4. Staffing

- 4.1. Since the last Board meeting, the following recruitment and selection processes have been undertaken.

The vacant post of Assistant Assessor and Electoral Registration Officer has been filled by Jacqueline Dell who has joined the organisation from her previous post in Renfrewshire Valuation Joint Board and will join LVJB's Senior Management Team.

Following the retirement of a Divisional Assessor, Neil Woodside has been promoted from his previous role within LVJB and will join the organisation's Management Team.

In terms of departures, a Valuer has tendered their resignation to take up a promoted post with Ayrshire Valuation Joint Board. Two graduate surveyors have also left the organisation to take up roles with North Lanarkshire Council and South Lanarkshire Council respectively.

LVJB's Management Team continues to actively monitor staffing requirements in relation to service provision needs. An external advert for Principal Valuers did not lead to any successful applications being received and following an external advert for Divisional Valuers, only one application has been received.

- 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, there have been 2 complaints received by the organisation. One was partially upheld whilst the other was not upheld.

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.

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.

Renzo Pacitti BSc MRICS
Assessor and Electoral Registration Officer

16 November 2023

Previous References

- ◆ Progress Update Report for Board meeting of 4 September 2023

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 01/04/2023 and 01/11/2023

Area	AS AT 01/04/2023		ADDED		DELETED		ALTERED		AS AT 01/11/2023	
	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV
North Lanarkshire	10,507	304,958,720	628	2,992,050	198	893,025	42	-248,900	10,937	306,808,845
South Lanarkshire	11,072	809,007,634	710	2,601,180	106	675,660	111	-28,128,870	11,676	782,804,284
LVJB total	21,579	£1,113,966,354	1,338	£5,593,230	304	£1,568,685	153	- £28,377,770	22,613	£1,089,613,129

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

Period: 1 April 2023 to 1 November 2023

Area	Total altered	altered < 3 months		altered 3 to 6 months		altered > 6 months	
	No.	No.	%age	No.	%age	No.	%age
North Lanarkshire	831	750	90.25%	69	8.30%	12	1.44%
South Lanarkshire	904	840	92.92%	62	6.86%	2	0.22%
LVJB totals	1735	1590	91.64%	131	7.55%	14	0.81%

Valuation Roll Appeals: Revaluation and Running Roll 2005

1. Revaluation Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 November 2023	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 Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of Upper Tribunal for Scotland	Appeals Outstanding as at 1 November 2023
North Lanarkshire	3,921	3,919	0	£0	2	£21,150	2
South Lanarkshire	3,148	3,147	0	£0	1	£50,800	1
LVJB total	7,069	7,066	0	£0	3	£71,950	3

2. Running Roll Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 November 2023	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 Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of Upper Tribunal for Scotland	Appeals Outstanding as at 1 November 2023
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 2023	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 Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of Upper Tribunal for Scotland	Appeals Outstanding as at 1 November 2023
North Lanarkshire	4,460	4,460	0	£0	0	£0	0
South Lanarkshire	3,103	3,103	0	£0	0	£0	0
LVJB total	7,563	7,563	0	£0	0	£0	0

2. Running Roll Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 November 2023	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 Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of Upper Tribunal for Scotland	Appeals Outstanding as at 1 November 2023
North Lanarkshire	5,480	5,480	0	£0	0	£0	0
South Lanarkshire	6,727	6,727	0	£0	0	£0	0
LVJB total	12,207	12,207	0	£0	0	£0	0

Valuation Roll Appeals: Revaluation and Running Roll 2017

1. Revaluation Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 November 2023	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 Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of Upper Tribunal for Scotland	Appeals Outstanding as at 1 November 2023
North Lanarkshire	4,726	4,714	0	£0	12	£2,715,975	12
South Lanarkshire	4,553	4,536	0	£0	17	£80,070,775	17
LVJB total	9,279	9,250	0	£0	29	£82,786,750	29

2. Running Roll Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 November 2023	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 Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of Upper Tribunal for Scotland	Appeals Outstanding as at 1 November 2023
North Lanarkshire	4,672	3,388	0	£0	2	£21,125	1,284
South Lanarkshire	5,044	3,210	0	£0	24	£732,035,875	1,834
LVJB total	9,716	6,598	0	£0	26	£732,057,000	3,118

Council Tax Subjects as at 01/11/2023

	ENTRIES AS AT 01/04/2023			ADDITIONS			DELETIONS			CURRENT ENTRIES			BAND 'D' EQUIVALENT		
BAND	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL
A	53052	36034	89086	33	71	104	215	19	234	52870	36086	88956	35248	24059	59307
B	38020	30807	68827	36	66	102	11	7	18	38045	30866	68911	29591	24008	53599
C	20210	26973	47183	199	95	294	8	4	12	20401	27064	47465	18134	24057	42192
D	18002	22138	40140	192	182	374	3	8	11	18191	22312	40503	18191	22312	40503
E	17377	20736	38113	118	106	224	5	9	14	17490	20833	39523	22980	27372	50353
F	10287	13714	24001	141	185	326	3	2	5	10425	13897	24322	16941	22583	29523
G	3108	7042	10150	27	92	119	2	7	9	3133	7127	10260	6135	13957	20092
H	167	585	752	3	1	4	0	2	2	170	584	754	417	1431	1847
TOTAL	160223	158029	318252	749	798	1547	247	58	305	160725	158769	319494	147638	159778	307416
'D' EQUIV.	146952	158854	305806	863	988	1851	177	63	241	147638	159779	307416			

JOINT BOARD TOTALS

		01/04/2023	01/11/2023	Increase
TOTAL CHARGEABLE ENTRIES	North	160223	160725	502
	South	158029	158769	740
	Total	318252	319494	1242
BAND 'D' EQUIVALENT	North	146952	147638	686
	South	158854	159779	925
	Total	305806	307416	1610

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

Period: 1 April 2023 to 1 November 2023

Area	Total added	added < 3 months		added 3 to 6 months		added > 6 months	
North Lanarkshire	749	705	94.13%	33	4.41%	11	1.47%
South Lanarkshire	798	762	95.49%	10	1.25%	26	3.26%
LVJB totals	1547	1467	94.83%	43	2.78%	37	2.39%

Summary of Council Tax Proposals/Appeals received and dealt with as at 1 November 2023

Valid	Proposals/Appeals outstanding @ 1 April 2023	Proposals/Appeals received since 1 April 2023	Proposals/Appeals completely resolved 01/04/2023 to 01/11/2023
North Lanarkshire	13	16	20
South Lanarkshire	33	48	47
LVJB total	46	64	67

Invalid	Proposals/Appeals outstanding @ 1 April 2023	Proposals/Appeals received since 1 April 2023	Proposals/Appeals completely resolved 01/04/2023 to 01/11/2023
North Lanarkshire	52	25	67
South Lanarkshire	54	54	96
LVJB total	106	79	163

Combined	Proposals/Appeals outstanding @ 1 April 2023	Proposals/Appeals received since 1 April 2023	Proposals/Appeals completely resolved 01/04/2023 to 01/11/2023
North Lanarkshire	65	41	87
South Lanarkshire	87	102	143
LVJB total	152	143	230

Summary of resolution of Council Tax Proposals/Appeals Between 1 April 2023 and 1 November 2023

Valid	Proposals/Appeals completely resolved 01/04/2023 to 01/11/2023	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC/LTC	Number adjusted by VAC
North Lanarkshire	20	11	3	6	0	0
South Lanarkshire	47	34	5	8	0	0
LVJB total	67	45	8	14	0	0

Invalid	Proposals/Appeals completely resolved 01/04/2023 to 01/11/2023	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC/LTC	Number adjusted by VAC
North Lanarkshire	67	0	58	1	8	0
South Lanarkshire	96	7	81	0	8	0
LVJB total	163	7	139	1	16	0

Combined	Proposals/Appeals completely resolved 01/04/2023 to 01/11/2023	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC/LTC	Number adjusted by VAC
North Lanarkshire	87	11	61	7	8	0
South Lanarkshire	143	41	86	8	8	0
LVJB total	230	52	147	15	16	0

ABSENCE MANAGEMENT STATISTICS

Month	Self Certified		Medically Certified		Unauthorised Absence		Total			Total			
										Month	No of Days	Work days available	%
	No of Days	%	No of Days	%	No of Days	%	No of Days	Work Days Avail	%				
November 2022	13	0.9%	51	3.7%	Nil	0%	64	1378	4.6%	November 2021	95	1404	6.8%
December 2022	18	1.3%	62	4.5%	Nil	0%	80	1384	5.8%	December 2021	96	1459	6.6%
January 2023	12	0.9%	28	2.0%	Nil	0%	40	1369	2.9%	January 2022	52	1344	3.9%
February 2023	22	1.8%	28	2.3%	Nil	0%	50	1226	4.1%	February 2022	66	1262	5.2%
March 2023	11	0.8%	46	3.3%	Nil	0%	57	1397	4.1%	March 2022	102	1402	7.3%
April 2023	19	1.6%	17	1.4%	Nil	0%	36	1225	2.9%	April 2022	49	1262	3.9%
May 2023	6	0.4%	26	1.8%	Nil	0%	32	1417	2.3%	May 2022	24	1345	1.8%
June 2023	10	0.8%	20	1.5%	Nil	0%	30	1306	2.3%	June 2022	99	1347	7.3%
July 2023	3	0.2%	21	1.7%	Nil	0%	24	1240	1.9%	July 2022	90	1277	7.0%
August 2023	13	1.0%	19	1.4%	Nil	0%	32	1336	2.4%	August 2022	110	1401	7.9%
September 2023	16	1.3%	22	1.8%	Nil	0%	38	1216	3.1%	September 2022	93	1373	6.8%
October 2023	39	3.0%	29	2.2%	Nil	0%	68	1318	5.2%	October 2022	65	1367	4.8%
Averages for 12	15	1.17%	31	2.3%	Nil	0%	46	1318	3.47%		78	1354	5.8%