

Report

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

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| 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:-

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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 |