

Report

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	7 December 2020
Report by:	Assessor and Electoral Registration Officer

Subject:	Progress Update
----------	------------------------

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 Reform

Work is well underway for this year's annual canvass of electors, with the publication of registers on track for 1 December. Due to the ongoing pandemic, the household visit element of this year's canvass has been suspended, although remains under continuous review.

Canvass reform has introduced new communication channels which can be used, including emailing and telephoning households/residents. Some 5,600 emails have been issued, and circa 1,650 phone calls made to date as part of the annual canvass process. Efforts will continue to make the registers as complete and accurate as possible during the current pandemic prior to the publication date of 1 December 2020. 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

The Local Government by-elections for Ward 13 Fortissat and Ward 14 Thorniewood, in North Lanarkshire which were to take place on 19 November 2020, have once again been postponed due to the pandemic and are now likely to take place in March 2021.

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 2020.

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 some of the voluminous levels of appeals recently received in connection with the coronavirus pandemic. The Scottish Assessors Association has identified contact persons for the various category of subjects where appeals have been lodged as a result of the pandemic, and ratepayers' groups and agents have been contacted to initiate discussions in respect of the 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 2020 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, there have been no new staff recruited, or any staff leaving the organisation.

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/accrued flexi time 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 for the Board meeting, four complaints have been received, a summary of which is as follows:-

Service Area	Nature of Complaint	Outcome
Council Tax (ref: 2020/21 – 1)	Complainant sought to have a property removed from the Valuation List for council tax and added to the Valuation Roll as a Self-Catering Unit.	A response was issued explaining that the criteria to determine such changes is set out in legislation which had been followed correctly by LVJB staff.
Non-Domestic Valuation (ref: 2020/21 – 2)	Complainant sought to have a property split into several entries following an inspection by LVJB staff earlier this year.	A response was issued explaining that the criteria required to make multiple valuation roll entries had not been met.
Electoral Registration (ref: 2020/21-3)	Complaint related to the order in which the names of electors are shown on the Household Enquiry Form.	A response was issued explaining that the names are published in alphabetical order.
Non-Domestic Valuation (ref: 2020/21 – 4)	The complaint related to the date of entry of a subject in the Valuation Roll.	A response was issued explaining that the effective date used by LVJB staff followed careful consideration of all the information available.

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 in a position 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 Assessors Association and LVJB’s in-house Revaluation Strategy Group continue to scope the work associated with undertaking the next non-domestic revaluation. The Scottish Government’s Local Government and Communities Committee are currently consulting on proposals to postpone the next revaluation to the financial year 2023-24, moving the tone date to 1 April 2022. The draft statutory instrument is The Valuation (Postponement of Revaluation) (Coronavirus) (Scotland) Order 2020.

- 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; further discussions have been undertaken with LVJB's core valuation software providers in respect of system adjustments to incorporate the marker.
- 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; preliminary work continues with the main consideration being how such subjects can be valued without the need for physical site visits during the current pandemic.
- 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 Scottish Assessors' Association (SAA) with regards to how best to facilitate the provision of information at the SAA Portal in respect of the next revaluation.
- 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.
- 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; no AINs are currently being issued pending the provision, by way of regulations, for appeal rights in connection with civil penalties.
- Section 30 provides for civil penalties to be issued for failure to return requested information within certain time periods.

Progress update; It is expected that regulations governing civil penalty appeal rights will be in place over the coming months.

5.4. Coronavirus Pandemic

LVJB's management team's focus remains on the welfare of staff and ensuring that statutory duties continue to be undertaken at this challenging time. LVJB's safe systems at work and risk assessment continues to allow a small number of staff to work from the office at any one time where such staff are of the view that they cannot work from home on a regular basis. The office, however, remains closed to the public and no site visits are being undertaken at present, although a specific risk assessment and safe systems at work in respect of site visits continues to be considered.

In respect of work relating to council tax and non-domestic valuation surveys, other methods of assessing council tax bands and rateable values are being tested, including inviting stakeholders to provide adequate information to determine if changes to the Valuation Roll and Valuation List may be undertaken without the requirement for site visits. Given the current status of Lanarkshire in terms of the Scottish Government's Protection Levels Framework, the management team are of the view that visits to premises, and in particular households, is not appropriate at this time. As detailed at section 3.1.1. above, this extends to door to door visits which normally take place each year as part of the annual canvass of electors.

With regards to Valuation Appeal Committee hearings, discussions continue with the Secretary and Chair to the Lanarkshire Valuation Appeal Panel with regards to how committee hearings can be undertaken during the current pandemic. The facilitation of the hearings remains key to assisting with meeting statutory deadlines in respect of non-domestic appeal disposals, and also to assist with dispute resolution in connection with council tax appeals. A separate report on the current status with non-domestic appeals forms part of the papers for the December meeting of the Board.

The project to have the non-domestic files scanned and indexed into LVJB's document electronic management system is nearing completion, allowing staff access to subject files whilst working from home.

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

19 November 2020

Previous References

- ◆ Progress Update Report for Board meeting of 7 September 2020

List of Background Papers

- ◆ None

Contact for Further Information

If you require further information, please contact:-

Gary Bennett, Assessor and Electoral Registration Officer

Phone: 01698 476078

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

Alterations made to the Valuation Roll (including appeal adjustments) between 01/04/2020 and 01/11/2020

Area	AS AT 01/04/20		ADDED		DELETED		ALTERED		AS AT 01/11/2020	
	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV
North Lanarkshire	10,338	294,259,225	34	90,425	37	208,700	116	-1,897,150	10,335	292,243,800
South Lanarkshire	10,670	751,970,325	21	135,910	23	140,850	34	-16,738,880	10,668	735,226,505
LVJB total	21,008	£1,046,229,550	55	£226,335	60	£349,550	150	-£18,636,030	21,003	£1,027,470,305

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

Period: 1 April 2020 to 1 November 2020

Area	Total altered	altered < 3 months		altered 3 to 6 months		altered > 6 months	
	No.	No.	%age	No.	%age	No.	%age
North Lanarkshire	80	43	53.75%	25	31.25%	12	15.00%
South Lanarkshire	65	44	67.70%	11	16.92%	10	15.38%
LVJB totals	145	87	60.00%	36	24.83%	22	15.17%

Valuation Roll Appeals: Revaluation and Running Roll 2005

1. Revaluation Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 November 2020	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 2020
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 2020	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 2020
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 2020	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 2020
North Lanarkshire	4,460	4,458	0	£0	2	£18,600	2
South Lanarkshire	3,103	3,101	0	£0	2	£91,000	2
LVJB total	7,563	7,559	0	£0	4	£109,600	4

2. Running Roll Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 November 2020	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 2020
North Lanarkshire	5,480	5,478	0	£0	2	£28,900	2
South Lanarkshire	6,727	6,725	0	£0	2	£86,600	2
LVJB total	12,207	12,203	0	£0	4	£115,500	4

Valuation Roll Appeals: Revaluation and Running Roll 2017

1. Revaluation Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 November 2020	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 2020
North Lanarkshire	4,728	4,458	0	£0	97	£1,311,575	270
South Lanarkshire	4,553	4,132	0	£0	122	£133,850,475	421
LVJB total	9,281	8,590	0	£0	219	£135,162,050	691

2. Running Roll Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 November 2020	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 2020
North Lanarkshire	2,805	382	0	£0	3	£37,375	2,423
South Lanarkshire	2,641	297	0	£0	52	£756,896,775	2,344
LVJB total	5,446	679	0	£0	55	£756,934,150	4,767

Council Tax Subjects as at 01/11/2020

BAND	ENTRIES AS AT 01/04/20			ADDITIONS			DELETIONS			CURRENT ENTRIES			BAND 'D' EQUIVALENT		
	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL
A	53191	36128	89319	8	16	24	147	13	160	53052	36131	89183	35370	24089	59459
B	37641	30533	68174	6	21	27	4	1	5	37643	30553	68196	29279	23764	53043
C	19686	26214	45900	41	158	199	1	3	4	19726	26369	46095	17534	23439	40973
D	17233	21140	38373	99	106	205	6	2	8	17326	21244	38570	17326	21244	38570
E	16808	19823	36631	115	112	227	2	2	4	16921	19933	36854	22233	26190	48423
F	9612	12623	22235	137	128	265	2	1	3	9747	12750	22497	15839	20719	36558
G	3051	6539	9590	18	56	74	2	2	4	3067	6593	9660	6006	12911	18917
H	163	566	729	0	2	2	0	0	0	163	568	731	399	1392	1791
TOTAL	157385	153566	310951	424	599	1023	164	24	188	157645	154141	311786	143986	153748	297734
'D' EQUIV.	143550	153027	296577	554	743	1298	118	22	140	143986	153748	297734			

JOINT BOARD TOTALS

		01/04/2020	01/11/2020	Increase
TOTAL CHARGEABLE ENTRIES	North	157385	157645	260
	South	153566	154141	575
	Total	310951	311786	835
BAND 'D' EQUIVALENT	North	143550	143986	436
	South	153027	153748	721
	Total	296577	297734	1157

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

Period: 1 April 2020 to 1 November 2020

Area	Total added	added < 3 months		added 3 to 6 months		added > 6 months	
North Lanarkshire	424	388	91.51%	32	7.55%	4	0.94%
South Lanarkshire	599	563	93.99%	29	4.84%	7	1.17%
LVJB totals	1023	951	92.96%	61	5.96%	11	1.08%

Summary of Council Tax Proposals/Appeals received and dealt with as at 1 November 2020

Valid	Proposals/Appeals outstanding @ 1 April 2020	Proposals/Appeals received since 1 April 2020	Proposals/Appeals completely resolved 01/04/2020 to 01/11/2020	Outstanding balance
North Lanarkshire	14	13	8	19
South Lanarkshire	22	39	16	45
LVJB total	36	52	24	64

Invalid	Proposals/Appeals outstanding @ 1 April 2020	Proposals/Appeals received since 1 April 2020	Proposals/Appeals completely resolved 01/04/2020 to 01/11/2020	Outstanding balance
North Lanarkshire	49	45	62	32
South Lanarkshire	40	90	101	29
LVJB total	89	135	163	61

Combined	Proposals/Appeals outstanding @ 1 April 2020	Proposals/Appeals received since 1 April 2020	Proposals/Appeals completely resolved 01/04/2020 to 01/11/2020	Outstanding balance
North Lanarkshire	63	58	70	51
South Lanarkshire	62	129	117	74
LVJB total	125	187	187	125

Summary of resolution of Council Tax Proposals/Appeals Between 1 April 2020 and 1 November 2020

Valid	Proposals/Appeals completely resolved 01/04/2020 to 01/11/2020	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	8	6	0	2	0	0
South Lanarkshire	16	13	0	1	2	0
LVJB total	24	19	0	3	2	0

Invalid	Proposals/Appeals completely resolved 01/04/2020 to 01/11/2020	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	62	1	59	0	2	0
South Lanarkshire	101	3	94	0	4	0
LVJB total	163	4	153	0	6	0

Combined	Proposals/Appeals completely resolved 01/04/2020 to 01/11/2020	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	70	7	59	2	2	0
South Lanarkshire	117	16	94	1	6	0
LVJB total	187	23	153	3	8	0

ABSENCE MANAGEMENT STATISTICS

Month	Self Certified		Medically Certified		Unauthorised Absence		Total			Total			
	No of Days	%	No of Days	%	No of Days	%	No of Days	Work Days Avail	%	Month	No of Days	Work days available	%
November 2019	21	1.7%	68	5.5%	Nil	0.0%	89	1228	7.2%	November 2018	59	1257	4.7%
December 2019	23	1.8%	55	4.3%	Nil	0.0%	78	1290	6.0%	December 2018	40	1261	3.2%
January 2020	11	0.8%	46	3.4%	Nil	0.0%	57	1347	4.2%	January 2019	41	1392	2.9%
February 2020	3	0.2%	40	3.3%	Nil	0.0%	43	1213	3.5%	February 2019	24	1200	2.0%
March 2020	37	2.7%	71	5.2%	Nil	0.0%	108	1367	7.9%	March 2019	73	1248	5.8%
April 2020	0	0.0%	66	4.9%	Nil	0.0%	66	1355	4.9%	April 2019	48	1277	3.8%
May 2020	6	0.5%	58	4.4%	NIL	0.0%	64	1309	4.9%	May 2019	61	1259	4.8%
June 2020	13	0.9%	56	4.1%	NIL	0.0%	69	1375	5.0%	June 2019	37	1071	3.5%
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%	NL	0.0%	47	1374	3.4%	October 2019	79	1329	5.9%
Averages for 12	12	0.9%	52	3.9%	Nil	0.0%	64	1333	4.8%		49	1239	3.9%