

Report

Report to: Lanarkshire Valuation Joint Board

Date of Meeting: 5 June 2023

Report by: Assistant 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

Preparations for the 2023 annual canvass of electors are underway, continuing with the progress made under canvass reform. National data matching will be conducted around 6 July, with canvass communications due to be issued around 1 August 2023.

3.1.2. Personal Identifiers Refresh

Electoral Registration Officers are required to maintain postal voting security arrangements and to this end, every five years, electors with a postal vote are required to provide an updated version of their signature. Of the 9,139 letters issued in January 2023, there were 1,364 electors who did not return their refresh application, therefore their postal vote has been cancelled.

3.1.3. **Elections Act 2022**

The UK Government has introduced a number of changes to electoral registration through The Elections Act 2022 for UK Parliamentary elections. From May 2023, the requirement for electors to show photographic ID at a polling station before being issued with a ballot paper comes into force. Electors without an accepted form of photo ID can apply to the ERO via the digital service or by completing a paper application for a Voter Authority Certificate (VAC) free of charge. This service went live on 16 January 2023.

In Scotland, only electors on the UK Parliamentary register are eligible to be issued with a Voter Authority Certificate or an Anonymous Elector's Document as photo ID is not required at Scottish Parliament or Scottish council elections.

The Act introduces further changes which will come into force from July 2023 onwards. Changes to the absent vote process are due to be introduced from October 2023 which involves a new online service and extending the franchise for overseas electors from January 2024.

LVJB's management team continue to implement the changes required as a result of the introduction of the Act.

3.1.4. Elections Held Since Last Board Meeting

No elections have been held since the last meeting of the Board, however, there is a by-election due to be held on 15 June 2023 for North Lanarkshire Ward 15 – Bellshill.

There will also be a by-election in South Lanarkshire Ward 9 – East Kilbride West on 6 July 2023.

Additionally, there is the likelihood that a recall petition will occur in the UK parliamentary constituency of Rutherglen and Hamilton West, with the potential for a subsequent by-election.

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 2023 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.

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 continues to include the voluminous numbers of appeals received in connection with the coronavirus pandemic and whilst some appeals continue to be withdrawn, the vast majority remain outstanding. 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, which have a statutory disposal date of 31 December 2023. The Scottish Government are currently consulting on whether this disposal date should be extended.

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 2023 to 1 May 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 and following a recruitment and selection process, a former member of staff re-joined the organisation commencing their role as a Divisional Valuer. Additionally, the position of Audit and Information Management Team Leader has also been filled. LVJB's management team continue to actively monitor staffing requirements in relation to service provision needs.
- 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, four complaints have been received, a
summary of which is as follows:-

Service Area	Nature of Complaint	Outcome
Council Tax (ref:2022/23 - 6)	Complaint received with regard to delay in accepting a proposal to remove a Council Tax subject from the Valuation List and failure to automatically refer a proposal to Local Valuation Appeal Panel.	Letter of explanation issued regarding Council Tax proposals and appeals regulations, and the timescales involved.
Electoral Registration (ref:2022/23 - 7)	Complaint received with regard to the updating of the electoral register and a personal credit score.	Letter of explanation issued regarding when the electoral register is updated and when information is passed to the relevant agencies.
Electoral Registration (ref:2022/23 - 8)	Complaint regarding the cancellation of two postal votes.	Letter of explanation issued regarding when the statutory dates by which a postal vote identifier refresh is required, advising also of when the original correspondence and the reminder letters were issued.
Council Tax (ref:2022/23 - 9)	Complaint received regarding the length of time taken to hear a Council Tax appeal.	Investigation undertaken and letter issued detailing the contributing factors that have meant that the appeal has not, as yet, been concluded.

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

With the Non-Domestic Rates (Scotland) Act receiving Royal Assent in March 2020, progress continues with regards to the new statutory undertakings as 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 pandemic, to postpone the next revaluation to 1 April 2023, with the tone date moving to 1 April 2022. Throughout the period 2022/23, Assessors, co-ordinated via the Scottish Assessors Association (SAA), implemented a raft of business processes to facilitate the undertaking of new statutory duties connected with the 2023 non-domestic revaluation. A comprehensive information gathering and analysis exercise was undertaken across Scotland resulting in, managed via the SAA standing committee structure, an extensive number of Valuation Practice Notes being published at the time of the publication of the draft valuation roll on 30th November 2023; the publication of the draft roll was accompanied with for the first time at a non-domestic revaluation, the issuing of draft valuation notices to proprietors, tenants and occupiers of valuation roll entries. The SAA developed a project plan for the 2023 non-domestic revaluation, which was regularly monitored and reviewed throughout the whole of 2022/23.

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, which the local authority will be able to use to identify properties which may be eligible for business growth accelerator relief).

Progress update: Procedures were developed within Assessors' offices in order that a marker is placed in the Valuation Roll where deemed appropriate as a result of the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2022. The SAA developed a staff guidance note to ensure that consistency of approach is achieved across the country.

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 was developed by the SAA to ensure consistent practice throughout Scotland, with new entries being made across the country in the draft 2023 valuation roll, and the final roll which comes into effect on 1 April 2023.

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: In addition to an extended valuation programme, whereby more valuations were published with the draft valuation roll on 30 November 2022, Assessors published at the same time property rented lists which detailed the valuation roll entries used to help form the basic rate of a range of subject types. This was the first time such information was published in connection with a non-domestic 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 Scottish Courts and Tribunals Service (SCTS). Whilst this section sets out the basic framework of the new appeal system, much of the detail of the procedure will be contained within secondary legislation.

Progress update: The new proposals and appeals system came into effect from 1 April 2023, at the same time as the 2023 non-domestic revaluation took effect. A Local Taxation Chamber has been set up within the Scottish Courts and Tribunals Service which is a new First Tier Tribunal chamber which will deal with Council Tax, water charges and non-domestic rates appeals after 1 April 2023.

The Local Taxation Chamber will essentially hear six types of appeals:-

- Non-Domestic Rates Appeals
- Appeals against Council Tax Banding
- Non-List Council Tax Appeals: the Chamber will also hear other Council Tax appeals such as the calculation of Council Tax liability)
- Water Charges Appeals:- the Chamber will hear appeals against a Local Authority decision that water charges are payable or the calculation of water charges liability)
- Council Tax Reduction Appeals:- the Council Tax Reduction Review Panel (CTRRP) was established to hear appeals against how a local authority has calculated someone's level of Council Tax Reduction. It provides an additional review function, beyond that provided by the relevant local authority and safeguards an individual's right to administrative justice in relation to the Council Tax Reduction scheme. The functions of the CTRRP will transfer to the Chamber
- Civil Penalties:- the Chamber will hear appeals against the amount of a civil
 penalty imposed for failure to comply with Assessor information notices, failure to
 comply with local authority information notices and failure to notify changes in
 circumstances to the local authority (see Section 26 below)

A Stakeholder Reference Group was established to help facilitate the transfer of the duties currently undertaken by Valuation Appeal Panels (VAPs) with SAA representatives participating in the group meetings. The proposed changes to the non-domestic appeal system in Scotland will present major challenges to all Assessors, and indeed other stakeholders.

Section 26 – (Gives powers for Assessors to issue Assessor 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: Procedures have been widely implemented across Assessors' offices 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.

Throughout 2022/23, the SAA continued to work with all stakeholders to consider in respect of the significant reforms introduced by the Non-Domestic Rates (Scotland) Act 2020, and will continue to do so via the various forums set up for stakeholder engagement purposes.

LVJB's Revaluation Strategy Group continues to manage work associated with the various non-domestic reforms.

5.4. Coronavirus Pandemic

LVJB's management team remain vigilant to the risks associated with the virus.

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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Previous References

♦ Progress Update Report for Board meeting of 6 March 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 01/05/2023

	AS AT 01/04/2023		ADDED		DELETED		ALTER	ED	AS AT 01/05/2023	
Area	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV
North Lanarkshire	10,507	304,958,720	6	14,000	5	19,625	1	2600	10,507	304,955,695
South Lanarkshire	11,072	809,007,634	0	0	0	0	13	12,850	11,072	809,020,484
LVJB total	21,579	£1,113,966,354	6	£14,000	5	£19,625	14	£15,450	21,579	£1,113,976,179



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

Period: 1 April 2023 to 1 May 2023

Area	Total altered	altered <	altered < 3 months		ed 3 to 6 onths	altered > 6 months		
	No.	No.	%age	No.	%age	No.	%age	
North Lanarkshire	12	12	100%	0	0%	0	0%	
South Lanarkshire	13	13	100%	0	0%	0	0%	
LVJB totals	25	25	100%	0	0%	0	0%	



Valuation Roll Appeals: Revaluation and Running Roll 2005

1. Revaluation Appeals

LVJB total	7,069	7,065	0	£0	4	£50,800 £126,950	4
North Lanarkshire South Lanarkshire	3,921	3,918	3,918 0 £0 3,147 0 £0		3	£76,150	3
Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 May 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 Lands Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of LT	Appeals Outstanding as at 1 May 2023

2. Running Roll Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 May 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 Lands Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of LT	Appeals Outstanding as at 1 May 2023
North Lanarkshire	2,023	2,022	0	£0	1	£36,500	1
South Lanarkshire	kshire 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 May 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 Lands Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of LT	Appeals Outstanding as at 1 May 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 May 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 Lands Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of LT	Appeals Outstanding as at 1 May 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	Appeals resolved	Appeals heard but	Rateable Value of	Appeals outstanding	Rateable Value of	Appeals
	received since	as at	awaiting stated case	Appeals in	awaiting determination	Outstanding Appeals	Outstanding
	2017	1 May 2023	for appeal to Lands	process of appeal	of Lands Tribunal for	awaiting determination	as at
	Valuation Roll		Valuation Appeal Court	to LVAC	Scotland	of LT	1 May 2023
North Lanarkshire	4,728	4,714	0	£0	14	£2,724,100	14
South Lanarkshire	4,553	4,532	0	£0	21	£86,932,875	21
LVJB total	9,281	9,246	0	£0	35	£89,656,975	35

2. Running Roll Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 May 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 Lands Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of LT	Appeals Outstanding as at 1 May 2023
North Lanarkshire	4,672	2,915	0	£0	2	£21,125	1,757
South Lanarkshire	5,044	2,903	0	£0	28	£804,010,575	2,141
LVJB total	9,716	5,818	0	£0	30	£804,031,700	3,898



Council Tax Subjects as at 01/05/2023

	ENTRIES	AS AT 01	/04/2023		ADDITION	S	DE	LETION	S	CURR	ENT EN	TRIES	BAND	'D' EQUIV	ALENT
BAND	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL
А	53052	36034	89086	13	1	14	13	1	14	53052	36034	89086	35370	24024	59394
В	38020	30807	68827	8	13	21	4	0	4	38024	30820	68844	29575	23972	53547
С	20210	26973	47183	3	3	6	3	0	3	20210	26976	47186	17965	23979	41944
D	18002	22138	40140	15	10	25	0	0	0	18017	22148	40165	18017	22148	40165
E	17377	20736	38113	6	5	11	0	1	1	17383	20740	38123	22840	27250	50090
F	10287	13714	24001	12	8	20	0	0	0	10299	13722	24021	16736	22298	39034
G	3108	7042	10150	4	5	9	0	0	0	3112	7047	10159	6094	13800	19894
Н	167	585	752	1	0	1	0	0	0	168	585	753	412	1433	1845
TOTAL	160223	158029	318252	62	45	107	20	2	22	160265	158072	318337	147009	158904	305913
'D' EQIV.	146952	158854	305806	70	53	123	14	2	16	147009	158904	305913			

JOINT BOARD TOTALS

		01/04/2023	01/05/2023	Increase
TOTAL CHARGEABLE ENTRIES	North	160223	160265	42
	South	158029	158072	43
	Total	318252	318337	85
BAND 'D' EQUIVALENT	North	146952	147008	56
	South	158854	158905	51
	Total	305806	305913	107



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

Period: 1 April 2023 to 1 May 2023

Area	Total added	added < 3 months		added 3 to	6 months	added > 6 months		
North Lanarkshire	62	52	83.87%	7	11.29%	3	4.84%	
South Lanarkshire	45	41	91.11%	2	4.44%	2	4.44%	
LVJB totals	107	93	86.92%	9	8.41%	5	4.67%	



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

Valid	Proposals/Appeals outstanding @ 1 April 2023	Proposals/Appeals received since 1 April 2023	Proposals/Appeals completely resolved 01/04/2023 to 01/05/2023	Outstanding balance
North Lanarkshire	13	2	2	13
South Lanarkshire	33	7	5	35
LVJB total	46	9	7	48

Invalid	Proposals/Appeals outstanding @ 1 April 2023	Proposals/Appeals received since 1 April 2023	Proposals/Appeals completely resolved 01/04/2023 to 01/05/2023	Outstanding balance
North Lanarkshire	52	8	15	45
South Lanarkshire	54	18	28	44
LVJB total	106	26	43	89

Combined	Proposals/Appeals outstanding @ 1 April 2023	Proposals/Appeals received since 1 April 2023	Proposals/Appeals completely resolved 01/04/2023 to 01/05/2023	Outstanding balance
North Lanarkshire	65	10	17	58
South Lanarkshire	87	25	33	79
LVJB total	152	35	50	137



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

Valid	Proposals/Appeals completely resolved 01/04/2023 to 01/05/2023	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	2	1	0	1	0	0
South Lanarkshire	5	4	0	1	0	0
LVJB total	7	5	0	2	0	0

Invalid	Proposals/Appeals completely resolved 01/04/2023 to 01/05/2023	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	15	0	15	0	0	0
South Lanarkshire	28	1	26	0	1	0
LVJB total	43	1	41	0	1	0

Combined	Proposals/Appeals completely resolved 01/04/2023 to 01/05/2023	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	17	1	15	1	0	0
South Lanarkshire	33	5	26	1	1	0
LVJB total	50	6	41	2	1	0



ABSENCE MANAGEMENT STATISTICS

Month	Self Ce	ertified	Medically	Certified	Unautho Abser		Total		Total				
	No of Days	%	No of Days	%	No of Days	%	No of Days	Work Days Avail	%	Month	No of Days	Work days available	%
May 2022	17	1.3%	7	0.5%	Nil	0.0%	24	1345	1.8%	May 2021	89	1317	6.8%
June 2022	39	2.9%	60	4.5%	Nil	0.0%	99	1347	7.3%	June 2021	88	1368	6.4%
July 2022	24	1.9%	66	5.2%	Nil	0.0%	90	1277	7.0%	July 2021	72	1358	5.3%
August 2022	20	1.4%	90	6.4%	Nil	0.0%	110	1401	7.9%	August 2021	74	1356	5.5%
September 2022	16	1.2%	77	5.6%	Nil	0.0%	93	1373	6.8%	September 2021	55	1383	4.0%
October 2022	6	0.4%	63	4.7%	Nil	0.0%	69	1335	5.2%	October 2021	65	1367	4.8%
November 2022	13	0.9%	51	3.7%	Nil	0.0%	64	1378	4.6%	November 2021	95	1404	6.8%
December 2022	18	1.3%	62	4,5%	Nil	0.0%	80	1384	5.8%	December 2021	96	1459	6.6%
January 2023	12	0.9%	28	2.0%	Nil	0.0%	40	1369	2.9%	January 2022	52	1344	3.9%
February 2023	22	1.8%	28	2.3%	Nil	0.0%	50	1226	4.1%	February 2022	66	1262	5.2%
March 2023	11	0.8%	46	3.3%	NIL	0.0%	57	1397	4.1%	March 2022	102	1402	7.3%
April 2023	19	1.6%	17	1.4%	Nil	0.0%	36	1225	2.9%	April 2022	49	1262	3.9%
Averages for 12 months	18	1.4%	50	3.7%	Nil	0.0%	68	1338	5.1%		92	1386	6.6%