

# Report

Report to:	<b>Lanarkshire Valuation Joint Board</b>
Date of Meeting:	<b>6 December 2021</b>
Report by:	<b>Assessor and Electoral Registration Officer</b>

Subject:	<b>Progress Update</b>
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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 for 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, has been carried out, with an increase in match rate compared to last year. The first issue of canvass forms commenced the week beginning 2nd August to properties where details could not be matched (circa 58,000). A reminder was issued to non-responding properties (circa 47,000) in September.

Where no response has been received, as with previous canvasses, further follow up action is required, including household visits. The door-to-door element of the annual canvass has now been completed for approximately 35,000 properties, with appropriate attention given to carrying out household visits during the current pandemic, including the provision of personal protective equipment (PPE) for canvassers.

Canvass reform has introduced new methods of communication, such as a telephone canvass, and undertaking contact by email, reducing the number of door knocks required. Canvass responses are being processed and further invitation to register forms are being issued in preparation of publishing the revised register on 1st December 2021. The 19th November is the deadline for applications to be received for inclusion in the revised register. Potential electors continue to be encouraged to use the online digital registration service ([www.gov.uk/register-to-vote](https://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 November 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 are still considering legislative plans in respect of appeals lodged as a result of the pandemic. A separate report covers outstanding 2017 Revaluation 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 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. To assist dealing with the outstanding number of Council Tax appeals, additional valuation appeal hearing dates have been agreed with the Secretary and Chair of the Lanarkshire Valuation Appeal Panel.

## **4. Staffing**

- 4.1. Since the last Board meeting, a recruitment and selection process has been undertaken to recruit Trainee Technicians resulting in four new members of staff being employed to replace Technicians who had previously taken up the positions of Trainee Valuers. Additionally, and again following a recruitment and selection process, a Trainee Valuer was recruited and three current LVJB staff members were promoted to the positions of Administrative Assistants as part of continued workforce planning, in particular to deal with the additional duties as a result of the Barclay Review into non-domestic rating.

In this period since the last Board meeting, a Divisional Valuer has resigned from post to take up a promoted post with the Assessor for Fife. Additionally, a Trainee Valuer has resigned from post to take up a new role with North Lanarkshire Council.

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 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 to the Board, three complaints have been received, a summary of which is as follows:-

<b>Service Area</b>	<b>Nature of Complaint</b>	<b>Outcome</b>
Electoral Registration (ref: 2021/22 – 9)	Complaint received in respect of a telephone discussion with a staff member re electoral registration query.	Letter issued clarifying the issues that were involved.
Council Tax (ref: 2021/22 – 10)	Complaint received from an appellant advising that they had not been informed timeously that the Valuation Appeal Committee Hearing which they had been cited for had been cancelled.	Letter issued advising that the venue proprietors had contacted LVJB late in the appeal cycle advising that the venue was not available, however acknowledging that the appellant should have been advised as soon as this was known.
Electoral Registration (ref: 2021/22 – 11)	Complaint received in respect of a canvasser ringing a door bell at a household late in the evening.	Letter issued advising that the canvasser had actually called mid-afternoon.

### 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 took 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) 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 as per the Non-Domestic Rates (Scotland) Act 2020, now at an advanced stage. Preparatory work is also underway in respect of the review of 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:** A staff guidance note has been developed by the SAA to ensure consistent practice throughout Scotland, and information is currently being ingathered in order that entries may be made in the valuation roll.

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 are at an advanced stage and 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. 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 by the Scottish Government on the revised non-domestic appeal system is underway. The Scottish Government has also launched a consultation on the transfer of the work of Valuation Appeal Panels (VAPs) to a new Tribunal set up within the Scottish Courts and Tribunals Service, forming a Stakeholder Reference Group to help facilitate the transfer of the duties currently undertaken by VAPs. SAA representatives are participating in the new stakeholder group. The draft legislation accompanying each consultation is set out below. The changes are scheduled to come into effect on 1 January 2023.

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:** Appropriate procedures are being implemented 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.

#### 5.4. **Scottish Government Consultations**

##### **Non-Domestic Rates – Procedures in Proposals and Valuation Notices, Etc: Consultation**

The Scottish Government has launched a consultation on reforming the non-domestic rates system, proposals, the draft Valuation Roll, content of Valuation Notices etc., with views being sought on the proposed new system, particularly on the exchange of information between parties, and the different timescales involved. The **draft legislation** is as set out below, with the closing date for responses on 15th December 2021. The SAA is currently forming a response to the consultation.

##### **The Valuation Timetable (Amendment) (Scotland) Order 2022**

This Order amends the Valuation Timetable (Scotland) Order 1995, in line with the introduction of a requirement for assessors to publish a draft Valuation Roll for each valuation area, prior to a Valuation Roll being made up under Section 1(1) of the Local Government (Scotland) Act 1975 (c.30). It sets out the date in the year preceding a revaluation year on which Assessors must publish the draft roll.

##### **The Valuation Timetable (Scotland) Amendment (No. 2) Order 2022**

This Order makes amendments to the Valuation Timetable (Scotland) Order 1995. It sets out the last dates for the making of proposals for alteration of entries in the Valuation Roll, as well as for the making of decisions on such proposals. It also adjusts the last dates for lodging of appeals, complaints and removes reference to final dates for disposal of appeals and complaints by a Valuation Appeal Committee.

##### **The Valuation Roll and Valuation Notice (Scotland) Order 2023**

This Order makes provision on the form of Valuation Rolls and Valuation Notices. Article 2 prescribes the form of a Valuation Roll which comes into force on or after 1 April 2023. Article 3, together with the schedule, sets out the information that is to be included in Valuation Notices issued on or after 1 April 2023. Article 4 modifies the application of the Valuation Roll and Valuation Notice (Scotland) Order 1989 (S.I. 1989/2385) which currently prescribes the forms of Valuation Rolls and Valuation Notices. The 1989 Order will not apply to Valuation Rolls which come into force on or after 1 April 2023, nor to Valuation Notices issued in relation to entries in such rolls.

##### **The Valuation (Proposals Procedure) (Scotland) Regulations 2022**

These Regulations make provision as to the making of proposals by proprietors, tenants and occupiers of lands and heritages for alternation of entries in the Valuation Roll. This includes a requirement to set out the basis on which the proposed alteration to the Valuation Roll is sought, detail of the information to be supplied as part of the proposal, and the procedure in the event, that requirement to supply certain information is considered not to have been met.

##### **The Non-Domestic Rates (Valuation Notices) (Scotland) Regulations 2022**

These Regulations make provision in relation to Valuation Notices informing tenants, proprietors and occupiers of lands and heritages of the values upon which liability to pay non-domestic rates are to be based. Regulation 2 imposes a requirement that, where a Valuation Notice is issued in relation to a property used as factory, warehouse, business or shop premises, the notice must, in certain circumstances, include an indication of the location of other properties, the rental evidence of which has been taken into account. The circumstances are where the rateable value set out in the notice has been determined by drawing a comparison with the rental

evidence associated with similar properties which are used for the same purpose. Regulation 3 provides that final Valuation Notices may be issued by uploading the notice to an electronic account held by the recipient of the notice. This may be done only with the written agreement of both the recipient, and the Assessor of the relevant valuation authority.

### **Local Taxation – Valuation Appeals Committees Etc: Transfer of Functions**

The Scottish Government has launched a consultation on the transfer of functions from Valuation Appeal Panels to the Scottish Courts and Tribunal Service, whereby a new First Tier Tribunal is to be set up to deal with NDR and Council Tax appeals, and is seeking views on **draft regulations**, as set out below. The closing date for responses is 28<sup>th</sup> November 2021. The SAA is currently forming a response to the consultation.

#### **The Scottish Tribunals (Listed Tribunals) Regulations 202\***

These Regulations add the Council Tax Reduction Review Panel to the tribunals listed in Schedule 1 of the Tribunals (Scotland) Act 2014 whose functions may be transferred to the Scottish Tribunals under that Act. They also amend Part 2 of that schedule to specify the functions exercisable by a member of the Council Tax Reduction Review Panel.

#### **The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2022**

These Regulations make provision for the transfer to the Local Taxation Chamber of the First-tier Tribunal of the functions of the Valuation Appeal Committees. The First-tier Tribunal was established by Section 1 of the Tribunals (Scotland) Act 2014. It is divided into chambers, with the chambers hearing cases according to their subject matter. The First-tier Tribunal Local Taxation Chamber will hear cases previously dealt with by Valuation Appeal Committees and the Council Tax Reduction Review Panel. Transitional provisions are made to manage the transfer of on-going casework. These Regulations also make consequential amendments to legislation.

#### **The First-tier Tribunals for Scotland (Transfer of Functions of the Council Tax Reduction Review Panel) Regulations 2022**

These Regulations make provision for the transfer to the Local Taxation Chamber of the First-tier Tribunal of the functions of the Council Tax Reduction Review Panel. The First-tier Tribunal was established by Section 1 of the Tribunals (Scotland) Act 2014. It is divided into chambers, with the chambers hearing cases according to their subject-matter. The First-tier Tribunal Local Taxation Chamber will hear cases previously dealt with by Valuation Appeal Committees and the Council Tax Reduction Review Panel. Transitional provisions are made to manage the transfer of on-going casework. These Regulations also make consequential amendments to existing legislation.

#### **The Upper Tribunal for Scotland (Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland) Regulations 2022**

These Regulations make provision for the transfer to the Upper Tribunal of the functions of the Lands Tribunal for Scotland (“the Lands Tribunal”) that relate to appeals and complaints arising from the valuation of property for rating purposes (“the valuation appeal functions”). The functions transferred are only those conferred on the Lands Tribunal by Section 1(3A) to (3BA) of the Lands Tribunal Act 1949; the Lands Tribunal’s remaining functions are unaffected. The Upper Tribunal for Scotland (“the Upper Tribunal”) was established by Section 1 of the Tribunals (Scotland) Act 2014, along with the First-tier Tribunal for Scotland (“the First-tier

Tribunal”). The Upper Tribunal hears appeals from the First-tier Tribunal but may also hear cases as an initial appellate tribunal. The valuation appeal functions are exercised in relation to matters which are more appropriate for a higher tribunal, including where the facts or evidence are complex or highly technical, or where the law is uncertain or difficult to apply. These Regulations make provision for the transfer into the Upper Tribunal of the valuation appeal functions and of the members of the Lands Tribunal in respect of their exercise of these functions. Transitional provisions are made to manage the transfer of on-going casework. These Regulations also make consequential amendments to legislation.

### **The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition) Regulations 2022**

These Regulations make provision as to the composition of the First-tier Tribunal for Scotland when dealing with cases in the Local Taxation Chamber. They also make provision as to the composition of the Upper Tribunal for Scotland when dealing with cases appealed or referred from the Local Taxation Chamber. The First-tier Tribunal for Scotland and the Upper Tribunal for Scotland are known collectively as the Scottish Tribunals. The Scottish Tribunals were established by the Tribunals (Scotland) Act 2014. The First-tier Tribunal is divided into chambers according to the subject matter of the case, with the Local Taxation Chamber dealing with a range of matters relating to local taxation including property valuation, Council Tax banding and Council Tax reduction appeals. Members of the tribunals can be ordinary members, legal members or judicial members according to criteria set out in the Tribunals (Scotland) Act 2014 and Regulations made under that Act. This instrument sets out which member or members may hear local taxation cases in the two tribunals.

### **The First-tier Tribunal for Scotland Local Taxation Chamber (Rule of Procedure) Regulations 2022**

The Tribunals (Scotland) Act 2014 created a new structure for tribunals dealing with devolved matters under the judicial leadership of the Lord President of the Court of Session as head of the Scottish Tribunals. It provided for a First-tier Tribunal and an Upper Tribunal and for the First-tier Tribunal to be divided into chambers dependent on the subject-matter of the case before it and similarly for the Upper Tribunal to be divided into divisions. The First-tier Tribunal has been divided into chambers, one of which is the Local Taxation Chamber. Paragraph 4 of Schedule 9 of the Tribunals (Scotland) Act 2014 enables the Scottish Ministers, by regulations, to make Tribunal Rules until such time as the provisions of the 2014 Act conferring responsibility on the Scottish Civil Justice Council and the Court of Session for the making of Tribunal Rules are commenced. These Regulations provide for the rules of procedure which are to apply in the Local Taxation Chamber when hearing appeals under the Valuation Acts, Council Tax appeals, appeals against a determination of an application for Council Tax reduction, and penalty notice appeals under the Non-Domestic Rates Act 2020 Act. The rules of procedure are set out in the schedule of the Regulations.

### **The Upper Tribunal for Scotland (Local Taxation Rules of Procedure) Regulations 2022**

These Regulations make the Upper Tribunal for Scotland Local Taxation Rules of Procedure 2022 regulating the practice and procedure to be followed in the Upper Tribunal for Scotland in relation to any appeal or complaint under the Valuation Acts referred to it by the First-tier Tribunal, or when hearing an appeal against a decision by the First-tier Tribunal not to make such a referral. These rules will apply until such time as the powers of the Scottish Civil Justice Council and the Court of Session to make Tribunal Rules (under paragraph 13(2) and (5) of schedule 9 of the Tribunals

(Scotland) Act 2014) come into force and are exercised. The Upper Tribunal for Scotland, set up by Section 1 of the Tribunals (Scotland) Act 2014, hears appeals from, and referrals to it by, the First-tier Tribunal for Scotland, which is divided into chambers based on the subject-matter of the cases before it. Regulation 3 of the Upper Tribunal for Scotland (Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland) Regulations 2022 transferred the valuation appeals functions of the Lands Tribunal for Scotland to the Upper Tribunal.

#### **5.5. Coronavirus Pandemic**

As has been the case throughout the pandemic, LVJB's management teams' focus continues to be on the welfare of staff. Duties continue to be undertaken with site visits now being undertaken with the re-introduction of inspections for non-domestic subject types. Safe systems of work have been developed which allow, in appropriate circumstances, for public access to LVJB's office.

With regards to Valuation Appeal Committee hearings, physical hearings are scheduled to commence soon with discussions on obtaining suitable premises to host such hearings at an advanced stage.

#### **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**

18 November 2021



**Previous References**

- ◆ Progress Update Report for Board meeting of 6 September 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 01/11/2021**

Area	AS AT 01/04/2021		ADDED		DELETED		ALTERED		AS AT 01/11/2021	
	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV
<b>North Lanarkshire</b>	10,326	288,856,615	63	1,624,375	79	475,265	109	-1,634,310	10,308	288,371,415
<b>South Lanarkshire</b>	10,694	745,981,130	200	1,114,980	87	418,025	52	-4,939,645	10,807	741,738,440
<b>LVJB total</b>	<b>21,020</b>	<b>£1,034,837,745</b>	<b>263</b>	<b>£2,739,355</b>	<b>166</b>	<b>£893,290</b>	<b>161</b>	<b>-£6,573,955</b>	<b>21,115</b>	<b>£1,030,109,855</b>

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

Period: 1 April 2021 to 1 November 2021

Area	Total altered	altered < 3 months		altered 3 to 6 months		altered > 6 months	
	No.	No.	%age	No.	%age	No.	%age
<b>North Lanarkshire</b>	165	120	72.73%	29	17.57%	16	9.70%
<b>South Lanarkshire</b>	304	234	76.97%	47	15.46%	23	7.57%
<b>LVJB totals</b>	<b>469</b>	<b>354</b>	<b>75.48%</b>	<b>76</b>	<b>16.20%</b>	<b>39</b>	<b>8.32%</b>

## Valuation Roll Appeals: Revaluation and Running Roll 2005

### 1. Revaluation Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 November 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 November 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
<b>LVJB total</b>	<b>7,069</b>	<b>7,065</b>	<b>0</b>	<b>£0</b>	<b>4</b>	<b>£126,950</b>	<b>4</b>

### 2. Running Roll Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 November 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 November 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
<b>LVJB total</b>	<b>3,718</b>	<b>3,715</b>	<b>0</b>	<b>£0</b>	<b>3</b>	<b>£126,550</b>	<b>3</b>

## Valuation Roll Appeals: Revaluation and Running Roll 2010

### 1. Revaluation Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 November 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 November 2021
North Lanarkshire	4,460	4,460	0	£0	0	£0	0
South Lanarkshire	3,103	3,102	0	£0	1	£46,500	1
<b>LVJB total</b>	<b>7,563</b>	<b>7,562</b>	<b>0</b>	<b>£0</b>	<b>1</b>	<b>£46,500</b>	<b>1</b>

### 2. Running Roll Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 November 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 November 2021
North Lanarkshire	5,480	5,480	0	£0	0	£0	0
South Lanarkshire	6,727	6,726	0	£0	1	£23,500	1
<b>LVJB total</b>	<b>12,207</b>	<b>12,206</b>	<b>0</b>	<b>£0</b>	<b>1</b>	<b>£23,500</b>	<b>1</b>

## Valuation Roll Appeals: Revaluation and Running Roll 2017

### 1. Revaluation Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 November 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 November 2021
North Lanarkshire	4,728	4,604	0	£0	105	£1,221,125	124
South Lanarkshire	4,553	4,392	0	£0	103	£90,182,750	161
<b>LVJB total</b>	<b>9,281</b>	<b>8,996</b>	<b>0</b>	<b>£0</b>	<b>208</b>	<b>£91,403,875</b>	<b>285</b>

### 2. Running Roll Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 November 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 November 2021
North Lanarkshire	4,522	684	0	£0	16	£293,375	3,838
South Lanarkshire	4,900	738	0	£0	43	£708,038,375	4,162
<b>LVJB total</b>	<b>9,422</b>	<b>1,422</b>	<b>0</b>	<b>£0</b>	<b>59</b>	<b>£708,331,750</b>	<b>8,000</b>

## Council Tax Subjects as at 01/11/2021

	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	10	18	28	9	12	21	53050	36210	89260	35368	24141	59509
B	37718	30571	68289	39	79	118	7	3	10	37750	30647	68397	29362	23837	53199
C	19757	26425	46182	74	220	294	1	10	11	19830	26635	46465	17627	23676	41303
D	17428	21350	38778	198	202	400	4	6	10	17622	21546	39168	17622	21546	39168
E	17013	20066	37079	105	181	286	4	7	11	17114	20240	37354	22486	26593	49079
F	9865	12910	22775	149	224	373	3	4	7	10011	13130	23141	16268	21336	37604
G	3074	6658	9732	12	71	83	1	1	2	3085	6728	9813	6041	13175	19216
H	163	572	735	0	6	6	0	0	0	163	578	741	399	1416	1815
<b>TOTAL</b>	<b>158067</b>	<b>154756</b>	<b>312823</b>	<b>587</b>	<b>1001</b>	<b>1588</b>	<b>29</b>	<b>43</b>	<b>72</b>	<b>158625</b>	<b>155714</b>	<b>314339</b>	<b>145173</b>	<b>155720</b>	<b>300893</b>
'D' EQUIV.	144498	154538	299036	704	1227	1931	28	43	71	145173	155720	300893			

### JOINT BOARD TOTALS

		01/04/2021	01/11/2021	Increase
<b>TOTAL CHARGEABLE ENTRIES</b>	North	158067	158625	558
	South	154756	155714	958
	<b>Total</b>	<b>312823</b>	<b>314339</b>	<b>1516</b>
<b>BAND 'D' EQUIVALENT</b>	North	144498	145173	675
	South	154538	155720	1182
	<b>Total</b>	<b>299036</b>	<b>300893</b>	<b>1857</b>

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

Period: 1 April 2020 to 1 November 2021

Area	Total added	added < 3 months		added 3 to 6 months		added > 6 months	
<b>North Lanarkshire</b>	587	542	92.34%	32	5.45%	13	2.21%
<b>South Lanarkshire</b>	1001	965	96.40%	23	2.30%	13	1.30%
<b>LVJB totals</b>	<b>1588</b>	<b>1507</b>	<b>94.90%</b>	<b>55</b>	<b>3.46%</b>	<b>26</b>	<b>1.64%</b>



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

Valid	Proposals/Appeals outstanding @ 1 April 2021	Proposals/Appeals received since 1 April 2021	Proposals/Appeals completely resolved 01/04/2021 to 01/11/2021	Outstanding balance
<b>North Lanarkshire</b>	19	25	10	34
<b>South Lanarkshire</b>	66	46	30	82
<b>LVJB total</b>	<b>85</b>	<b>71</b>	<b>40</b>	<b>116</b>

Invalid	Proposals/Appeals outstanding @ 1 April 2021	Proposals/Appeals received since 1 April 2021	Proposals/Appeals completely resolved 01/04/2021 to 01/11/2021	Outstanding balance
<b>North Lanarkshire</b>	48	35	61	22
<b>South Lanarkshire</b>	59	54	77	36
<b>LVJB total</b>	<b>107</b>	<b>89</b>	<b>138</b>	<b>58</b>

Combined	Proposals/Appeals outstanding @ 1 April 2021	Proposals/Appeals received since 1 April 2021	Proposals/Appeals completely resolved 01/04/2021 to 01/11/2021	Outstanding balance
<b>North Lanarkshire</b>	67	60	71	56
<b>South Lanarkshire</b>	125	100	107	118
<b>LVJB total</b>	<b>192</b>	<b>160</b>	<b>178</b>	<b>174</b>

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

	Proposals/Appeals completely resolved 01/04/2021 to 01/11/2021	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
Valid						
<b>North Lanarkshire</b>	10	9	0	1	0	0
<b>South Lanarkshire</b>	30	27	0	3	0	0
<b>LVJB total</b>	<b>40</b>	<b>36</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>

	Proposals/Appeals completely resolved 01/04/2021 to 01/11/2021	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
Invalid						
<b>North Lanarkshire</b>	61	0	56	0	5	0
<b>South Lanarkshire</b>	77	4	67	0	6	0
<b>LVJB total</b>	<b>138</b>	<b>4</b>	<b>123</b>	<b>0</b>	<b>11</b>	<b>0</b>

	Proposals/Appeals completely resolved 01/04/2021 to 01/11/2021	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
Combined						
<b>North Lanarkshire</b>	71	9	56	1	5	0
<b>South Lanarkshire</b>	107	31	67	3	6	0
<b>LVJB total</b>	<b>178</b>	<b>40</b>	<b>123</b>	<b>4</b>	<b>11</b>	<b>0</b>

## 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 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%
July 2021	17	1.3%	55	4.1%	Nil	0.0%	72	1358	5.3%	July 2020	69	1439	4.8%
August 2021	14	1.0%	60	4.4%	Nil	0.0%	74	1356	5.5%	August 2020	48	1317	3.6%
September 2021	6	0.4%	49	3.5%	Nil	0.0%	55	1383	4.0%	September 2020	27	1378	2.0%
October 2021	17	1.2%	48	3.5%	Nil	0.0%	65	1367	4.8%	October 2020	47	1374	3.4%
Averages for 12	8	0.6%	57	4.2%	Nil	0.0%	65	1368	4.8%		64	1333	4.8%