



Tuesday, 29 August 2023

Dear Councillor

Lanarkshire Valuation Joint Board

The Members listed below are requested to attend a meeting of the above Board to be held as follows:-

Date: Monday, 04 September 2023
Time: 14:00
Venue: By Microsoft Teams and Committee Room 1,

The business to be considered at the meeting is listed overleaf.

Yours sincerely

Cleland Sneddon
Clerk to the Board

Members

Walter Brogan (Convener), Jim Reddin (Depute Convener), Bob Burgess, Kenneth Duffy, Margaret Hughes, Lesley Jarvie, Tom Johnston, Alex McVey, Anne Thomas, Janine Calikes, Ross Clark, Colin Dewar, Lynsey Hamilton, Martin Hose, Gavin Keatt, Mark McGeever

Substitutes

Nicky Shevlin, Mathew Buchanan, Poppy Corbett, Geri Gray, Cal Johnston-Dempsey, Monique McAdams, Carol Nugent, Norman Rae, Margaret B Walker

BUSINESS

1 Declaration of Interests

- 2 Minutes of Previous Meeting** 3 - 10
Minutes of the meeting of the Lanarkshire Valuation Joint Board held on 5 June 2023 submitted for approval as a correct record. (Copy attached)

Monitoring Item(s)

- 3 Revenue Budget Monitoring 2023/2024 - Lanarkshire Valuation Joint Board** 11 - 14
Report dated 16 August 2023 by the Treasurer to the Lanarkshire Valuation Joint Board. (Copy attached)

Item(s) for Noting

- 4 Changes in Membership of the Board** 15 - 16
Report dated 17 August 2023 by the Clerk to the Lanarkshire Valuation Joint Board. (Copy attached)
- 5 Progress Update** 17 - 30
Report dated 28 August 2023 by the Assessor and Electoral Registration Officer, Lanarkshire Valuation Joint Board. (Copy attached)

Urgent Business

- 6 Urgent Business**
Any other items of business which the Convener decides are urgent.

For further information, please contact:-

Clerk Name:	Stuart McLeod
Clerk Telephone:	07385 370 117
Clerk Email:	stuart.mcleod@southlanarkshire.gov.uk

LANARKSHIRE VALUATION JOINT BOARD

2

Minutes of meeting held via Confero and in Committee Room 1, Council Offices, Almada Street, Hamilton on 5 June 2023

Convener:

Councillor Walter Brogan, South Lanarkshire Council

Councillors Present:

North Lanarkshire Council

Councillor Bob Burgess, Councillor Lesley Jarvie, Councillor Tom Johnston, Councillor Jim Reddin (Depute), Councillor William Shields, Councillor Anne Thomas

South Lanarkshire Council

Councillor Ross Clark, Councillor Colin Dewar, Councillor Lynsey Hamilton, Councillor Gavin Keatt, Councillor Mark McGeever

Councillors' Apologies:

North Lanarkshire Council

Councillor Fergus MacGregor, Councillor Alex McVey

South Lanarkshire Council

Councillor Janine Calikes, Councillor Martin Hose

Attending:

Assessor and Electoral Registration Service

R Pacitti, Assessor and Electoral Registration Officer (Designate); C Maxwell, Assistant Assessor and Electoral Registration Officer

Clerk's Office

C Sneddon, Clerk; H Calley, Administration Officer; L Wyllie, Administration Assistant, South Lanarkshire Council

Treasurer's Office

P Manning, Treasurer; Y Douglas, Audit and Compliance Manager; L O'Hagan, Finance Manager (Strategy), South Lanarkshire Council

Also Attending:

Audit Scotland

D Meechan, Senior Auditor

1 Declaration of Interests

No interests were declared.

2 Appointment of Assessor and Electoral Registration Officer

A report dated 5 June 2023 by the Clerk was tabled advising the Board of the outcome of the recruitment process for the post of Assessor and Electoral Registration Officer.

As noted by the Board at its meeting held on 6 March 2023, the former Assessor and Electoral Registration Officer had indicated his intention to retire on 31 May 2023. The Board had also noted that arrangements would be put in place to advertise the post and for a Recruitment Panel to be convened to shortlist applicants for interview and select a successful candidate.

An advert for the post of Assessor and Electoral Registration Officer had subsequently been published on the myjobscotland website on 17 April 2023 with a closing date of 7 May 2023.

A Recruitment Panel, comprising 3 members from North Lanarkshire Council and 3 members from South Lanarkshire Council, including the Convener and Depute Convener and reflecting the political balances of each Council, had reviewed the applications and selected candidates for attendance at a recruitment assessment centre and for interview.

Following the recruitment assessment centre, interviews of the shortlisted applicants had been conducted by a similar Recruitment Panel on 5 June 2023 and, following appraisal of the applicants' performances at the assessment centre and interview, R Pacitti, Assistant Assessor and Electoral Registration Officer, Lanarkshire Valuation Joint Board, had been appointed as the Assessor and Electoral Registration Officer.

Congratulations were extended to R Pacitti on his appointment.

The Board decided: that the appointment of R Pacitti as the Assessor and Electoral Registration Officer be noted.

[Reference: Minutes of 6 March 2023 (Paragraph 5)]

3 Minutes of Previous Meeting

The minutes of the meeting of the Lanarkshire Valuation Joint Board held on 6 March 2023 were submitted for approval as a correct record.

The Board decided: that the minutes be approved as a correct record.

4 Revenue Budget Monitoring 2023/2024 - Lanarkshire Valuation Joint Board

A report dated 30 May 2023 by the Treasurer was submitted:-

- ◆ providing an update on the 2023/2024 revenue budget
- ◆ comparing the Board's actual expenditure at 21 April 2023 against the budgeted expenditure for 2023/2024
- ◆ providing a forecast for the year to 31 March 2024

The Board, at its meeting on 5 December 2022, had approved a net budget of £4.392 million for 2023/2024. This had been funded by Council requisitions (£2.060 million from North and South Lanarkshire Councils) and £0.272 million from Reserves. The budget included an assumption that the allocation of Barclay funding would total £0.698 million and an assumption that there would be no impact from the potential transfer of the Valuation Appeal Panel to the Scottish Courts and Tribunal Service.

The Local Government Finance Order 2023 had since confirmed that North and South Lanarkshire Councils would each be allocated Barclay funding of £0.349 million for 2023/2024, therefore, no revision to the budget had been required.

The Order had also confirmed that North and South Lanarkshire Council would each receive a reduction in funding of £0.056 million in relation to the transfer of the Valuation Appeal Panel. This resulted in a total of £0.112 million being removed from the Board's budget, however, it effectively had no financial implication and had been reflected by way of adjustment in both the requisition income budget and expenditure budget.

Furthermore, the UK Government had allocated £0.015 million of one-off funding to the Board for 'New Burdens' in relation to the implementation of the Elections Act 2022, specifically the Voter Identification Regulations 2022 and the Assistance with Voting for Persons with Disabilities (Amendments) Regulations 2022.

Taking the above into account, the budgets for expenditure and income had both decreased by a net £0.097 million (a decrease of £0.112 million offset in part by an increase of £0.015 million). The budget adjustments and realignments, which resulted in an overall net budget for 2023/2024 of £4.280 million, were detailed in the report and included in the monitoring report in Appendix A to the report.

As at 21 April 2023, there was an underspend on the Board's revenue budget of £0.025 million.

The financial forecast to 31 March 2024 was a breakeven position.

The Board decided:

- (1) that the revisions to the Lanarkshire Valuation Joint Board's revenue budget for 2023/2024, as detailed in the report and Appendix A to the report, be noted;
- (2) that the underspend on the Board's revenue budget of £0.025 million at 21 April 2023, as detailed in Appendix A to the report, be noted; and
- (3) that the forecast to 31 March 2024 of breakeven be noted.

[Reference: Minutes of 5 December 2022 (Paragraph 4)]

5 Lanarkshire Valuation Joint Board Annual Audit Plan 2022/2023

The Board considered the Lanarkshire Valuation Joint Board Audit Plan for 2022/2023, dated March 2023, submitted by the Council's external auditors, Audit Scotland. The Plan set out the audit work necessary to allow Audit Scotland to provide an independent auditor's report and meet the wider scope requirements of public sector audit.

The Plan was structured around the following areas:-

- ◆ introduction
- ◆ financial statements audit planning
- ◆ wider scope and Best Value
- ◆ reporting arrangements, timetable and audit fee
- ◆ other matters including internal audit, independence and objectivity and quality control

Details were given on key aspects of those areas.

The Board decided: that the Annual Audit Plan be noted.

6 Internal Audit Annual Assurance Report 2022/2023

A report dated 5 May 2023 by the Executive Director (Finance and Corporate Resources), South Lanarkshire Council was submitted:-

- ◆ detailing progress on, and performance of, Internal Audit services to Lanarkshire Valuation Joint Board in 2022/2023
- ◆ providing an independent audit opinion on the adequacy and effectiveness of the Board's framework of governance, risk management and control arrangements for the year ended 31 March 2023

The Internal Audit Annual Report in relation to the Lanarkshire Valuation Joint Board covered:-

- ◆ workload and performance
- ◆ basis of the audit opinion
- ◆ delivery of audit actions
- ◆ audit findings
- ◆ the opinion of Internal Audit on the adequacy and effectiveness of the Board's internal control systems

The opinion of Internal Audit for the year 2022/2023 was that a reasonable level of assurance could be placed on the adequacy and effectiveness of the Board's framework of governance, risk management and control arrangements.

The Board decided:

- (1) that the Internal Audit Annual Report for 2022/2023 for the Lanarkshire Valuation Joint Board be noted; and
- (2) that the opinion of Internal Audit be considered in the preparation of the 2022/2023 Annual Governance Statement for the Lanarkshire Valuation Joint Board.

[Reference: Minutes of 27 June 2022 (Paragraph 7)]

Councillor Shields left the meeting after this item of business

7 Annual Governance Statement

A report dated 9 May 2023 by the Treasurer was submitted on the Annual Governance Statement for 2022/2023 which would be included in the Lanarkshire Valuation Joint Board's 2022/2023 Annual Accounts.

The Board's Annual Governance Statement 2022/2023, which was attached as an appendix to the report, provided details of the systems for internal control which were in place to ensure a robust governance structure. For 2022/2023, the Treasurer's opinion was that the systems for internal control were effective. Those systems would continue to be reviewed and improved, as appropriate, in 2023/2024.

The Board decided: that the Annual Governance Statement, attached as an appendix to the report, be approved for inclusion in the Lanarkshire Valuation Joint Board 2022/2023 Annual Accounts.

8 2022/2023 Annual Report and Accounts - Lanarkshire Valuation Joint Board

A report dated 30 May 2023 by the Treasurer was submitted on the Lanarkshire Valuation Joint Board's Annual Report and Accounts for the financial year ending 31 March 2023.

At its meeting on 6 March 2023, the Board had been advised of a probable outturn transfer to reserves of £0.061 million. Appendix 1 to the report detailed the actual position for the Board for the year ended 31 March 2023 which showed a transfer to reserves of £0.242 million. An explanation for the variance in the transfer to reserves of £0.181 million was provided in the report and Appendix 1. The unaudited Annual Report and Accounts, attached as Appendix 2 to the report, detailed the Revenue Accounts and Balance Sheet position as at 31 March 2023 which showed a net deficit position of £0.294 million. After implementing statutory accounting practice, the net position on the Board's General Fund Balance was a surplus of £0.242 million, as shown in Appendix 1. This sum, when added to the General Reserve of £1.479 million carried forward from 2021/2022, gave the Board a closing General Reserve position of £1.721 million at 31 March 2023.

The Board decided: that the unaudited Annual Report and Accounts for the Lanarkshire Valuation Joint Board for the year ended 31 March 2023, attached as an appendix to the report, be approved for submission to the external auditors, Audit Scotland.

[Reference: Minutes of 6 December 2021 (Paragraph 3) and 6 March 2023 (Paragraph 3)]

9 Equality Reporting – Mainstreaming Equalities Report – Equality Outcomes – Progress and Equalities Report April 2023

A report dated 23 May 2023 by the Assistant Assessor and Electoral Registration Officer was submitted on the Equality Report - Mainstreaming Equalities Report - Equality Outcomes - Progress and Equalities Report April 2023, for the Lanarkshire Valuation Joint Board.

The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 and 2016 respectively required the Board to:-

- ◆ gather and use information on the composition, recruitment, development and retention of employees
- ◆ publish gender pay gap information together with a statement on equal pay and include information on occupational segregation

This information had been included in the Mainstreaming Equalities Report and Equality Outcomes 2021 to 2025 which was available on the Board's website. In April 2023, an update to the report had been published on the Board's website. A copy of the update to the report was also attached as an appendix to the report.

The Assistant Assessor and Electoral Registration Officer responded to members' questions on:-

- ◆ the gender pay gap
- ◆ measures being taken to encourage the career progression of female administration employees
- ◆ measures being taken to engage with the Gypsy/Traveller community

The Board decided: that the report be noted.

[Reference: Minutes of 7 June 2021 (Paragraph 8)]

10 Lanarkshire Valuation Joint Board Public Performance Report 2022/2023

A report dated 23 May 2023 by the Assistant Assessor and Electoral Registration Officer was submitted on the Board's Public Performance Report for the financial year 2022/2023. The Public Performance Report, attached as an appendix to the report, outlined the Board's performance in its core service delivery areas during 2022/2023.

The Board decided: that the report be noted.

11 Lanarkshire Valuation Joint Board Efficiency Gains 2022/2023

A report dated 16 May 2023 by the Assistant Assessor and Electoral Registration Officer was submitted on the Board's efficiency gains for the financial year 2022/2023.

The report outlined Lanarkshire Valuation Joint Board's efficiency measures implemented in 2022/2023 and detailed both cashable and non-cashable efficiency gains totalling £326,402.

Details of the efficiency gains for 2022/2023 were provided in the appendix to the report.

The Board decided: that the report be noted.

[Reference: Minutes of 7 June 2021 (Paragraph 10)]

12 Monitoring of Complaints - 1 April 2022 to 31 March 2023

A report dated 23 May 2023 by the Assistant Assessor and Electoral Registration Officer was submitted on complaints received by the Lanarkshire Valuation Joint Board in the period 1 April 2022 to 31 March 2023.

A total of 9 complaints had been received in the period 1 April 2022 to 31 March 2023. Of those, 4 related to Council Tax, 1 related to non-domestic rating and 4 related to electoral registration. 2 complaints had been classified as upheld and 7 had not been upheld. No complaints had been classified as partially upheld.

1 complaint, relating to a Council Tax issue, had proceeded to the Scottish Public Services Ombudsman (SPSO) in the period 1 April 2022 to 31 March 2023. Following a review, the SPSO advised the complainant that the complaint would not be taken forward as its office had no role in the setting or assessment of Council Tax bands and was unable to offer a further route of appeal in this regard.

The Board decided: that the report be noted.

13 Progress Update

A report dated 23 May 2023 by the Assistant Assessor and Electoral Registration Officer was submitted on:-

- ◆ an overview of the Service
- ◆ current issues and Service priorities
- ◆ an update on performance
- ◆ issues affecting the future direction of the Joint Board

Statistical information, illustrating progress made in terms of key areas of the work undertaken by Lanarkshire Valuation Joint Board, was provided in the appendices to the report.

The Assessor and Electoral Registration Officer (Designate) responded to a member's question on staffing levels and recruitment.

The Board decided: that the report be noted.

[Reference: Minutes of 6 March 2023 (Paragraph 9)]

14 Urgent Business

There were no items of urgent business.

Report

3

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	4 September 2023
Report by:	Treasurer to Lanarkshire Valuation Joint Board

Subject:	Revenue Budget Monitoring 2023/2024 - Lanarkshire Valuation Joint Board
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ provide information on the actual expenditure measured against the revenue budget for the period 1 April 2023 to 11 August 2023
- ◆ provide a forecast for the year to 31 March 2024

2. Recommendation(s)

2.1. The Board is asked to approve the following recommendation(s):-

- (1) that an underspend of £0.174 million on the Lanarkshire Valuation Joint Board's Revenue Budget as at 11 August 2023 (Appendix A), be noted; and
- (2) that the forecast to 31 March 2024 of break even, be noted.

3. Background

- 3.1. This is the second revenue budget monitoring report presented to the Lanarkshire Valuation Joint Board for the financial year 2023/2024.
- 3.2. The report provides an update on the Lanarkshire Valuation Joint Board Revenue Budget (section 5) and details the financial position as at 11 August 2023 (detailed in Appendix A).

4. Employee Implications

4.1. None

5. Financial Implications

- 5.1. **New Burdens Funding:** The UK Government has allocated £0.049 million of funding to the Board for 'New Burdens'. This funding is in relation to the implementation of Voter Authority Certificates. These certificates are required by individuals if they are voting at UK Parliamentary elections if no other photographic identification is available. The budget shown in Appendix A takes account of the additional funding and includes an additional expenditure budget to allow spend to be made appropriately.
- 5.2. **Period 4 Monitoring Position:** As at 11 August 2023, the variance from phased budget to date is an underspend of £0.174 million.
- 5.3. The underspend is the result of vacant posts for which recruitment is ongoing.

- 5.4. **Forecast Position:** The financial forecast to 31 March 2024 is a break-even position.
- 6. Climate Change, Sustainability and Environmental Implications**
- 6.1. There are no climate change, sustainability or environmental implications in terms of the information contained in this report.
- 7. Other Implications**
- 7.1. The main risk associated with the Board's Revenue Budget is that there is an overspend. The risk has been assessed as low given the detailed budget management applied. The risk is managed through four weekly Budget Monitoring Meetings at which any variance is analysed. In addition, the probable outturn exercise ensures early warning for corrective action to be taken where appropriate.
- 8. Equality Impact Assessment and Consultation Arrangements**
- 8.1. 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.
- 8.2. There is also no requirement to undertake any consultation in terms of the information contained in the report.

Paul Manning
Treasurer

16 August 2023

Previous References

- ◆ None

List of Background Papers

- ◆ Revenue Budget 2023/2024 – Lanarkshire Valuation Joint Board – 5 December 2022
- ◆ Revenue Budget Monitoring 2023/2024 – Lanarkshire Valuation Joint Board – 5 June 2023

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:

Lorraine O'Hagan, Finance Manager (Strategy)

Ext: 2601 (Tel: 01698 452601)

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LANARKSHIRE VALUATION JOINT BOARD

Revenue Budget Monitoring Report

Period Ended 11 August 2023 (No.5)

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion 11/08/23	Actual 11/08/23	Variance 11/08/23		% Variance 11/08/23	Note
	£000	£000	£000	£000	£000	£000			
<u>Budget Category</u>									
Employee Costs	3,266	3,266	0	1,091	906	185	under	17.0%	1
Property Costs	0	0	0	0	7	7	over	n/a	
Supplies & Services	159	159	0	105	105	0	-	0.0%	
Transport and Plant	0	0	0	0	2	(2)	over	n/a	
Administration Costs	512	512	0	106	108	(2)	over	(1.9%)	a
Payments to Other Bodies	31	31	0	3	3	0	-	0.0%	
Financing Charges	13	13	0	2	2	0	-	0.0%	
Total Controllable Exp.	3,932	3,932	0	1,307	1,133	174	under	13.3%	
Total Controllable Inc.	(82)	(82)	0	(64)	(64)	0	-	0.0%	a
Net Controllable Exp.	3,899	3,899	0	1,243	1,069	174	under	14.0%	
Add Non Controllable Budgets									
Central Support Costs	381	381	0	7	7	0	-	0.0%	
Total Budget	4,280	4,280	0	1,250	1,076	174	under	13.9%	
Funded By:									
North Lanarkshire Council	2,004	2,004	0	668	668	0	-	0.0%	
South Lanarkshire Council	2,004	2,004	0	668	668	0	-	0.0%	
Transfer (From) Reserves	272	272	0	0	0	0	-	n/a	
Net Budget	0	0	0	(86)	(260)	174	under	(202.3%)	

Variance Explanations

- 1 **Employee Costs**
The underspend reflects vacant posts for which the recruitment is ongoing.

Virement

- a. **New Burdens Funding (£nil effect)** – Increase Administration Costs by £0.049m and Increase Income by £0.049m each (section 5.1) to reflect the expenditure and funding for Voter Authority Certificates.

Report

4

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	4 September 2023
Report by:	Clerk to Lanarkshire Valuation Joint Board

Subject:	Changes in Membership of the Board
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ advise members of changes to North Lanarkshire Council's membership of the Lanarkshire Valuation Joint Board

2. Recommendation(s)

2.1. The Board is asked to approve the following recommendation(s):-

- (1) to note that Councillor Kenneth Duffy has replaced Councillor William Shields and Councillor Margaret Hughes has replaced Councillor Fergus MacGregor as members of the Lanarkshire Valuation Joint Board.

3. Background

3.1. At the meeting of North Lanarkshire Council held on Thursday 22 June 2023, it was agreed that Councillor Kenneth Duffy replace Councillor William Shields and Councillor Margaret Hughes replace Councillor Fergus MacGregor as members of the Lanarkshire Valuation Joint Board. The changes were effective immediately.

4. Employee Implications

4.1. None.

5. Financial Implications

5.1. None.

6. Climate Change, Sustainability and Environmental Implications

6.1 There are no climate change, sustainability or environmental implications in terms of the information contained in this report.

7. Other Implications

7.1. There are no implications for risk in terms of the information contained in this report.

8. Equality Impact Assessment and Consultation Arrangements

8.1 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.

8.2 There was no requirement for consultation in terms of the information contained in this report.

Cleland Sneddon
Clerk to the Board

17 August 2023

Previous References

- ◆ None

List of Background Papers

- ◆ Report to North Lanarkshire Council held on 22 June 2023

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

Stuart McLeod, Administration Officer

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E-mail: stuart.mcleod@southlanarkshire.gov.uk

Report

5

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	4 September 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

The 2023 canvass is now well under way. National matching and local matching against DWP and Council Tax records respectively matched over 253,000 households of a total of almost 319,000 with canvass communication letters being issued to each of these matched properties.

Canvass forms were issued to the remaining 65,199 properties on 1 August which requires a response to be made. Where no response is made, reminders will be issued week beginning 28 August 2023 with the door-to-door element of the canvass expected to commence around 20 September 2023. Staff are currently engaged in securing temporary employment of these canvassers.

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 are currently working 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 who have scheduled meetings with the staff of the Returning Officers of both North and South Lanarkshire. Revised registers will be published on 1 December 2023 in the new UK Parliamentary constituencies.

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. The first change saw the introduction of a new ERO Portal to administer Voter Authority Certificates in January 2023.

The Act introduces further changes which will come into force from July 2023 onwards in tranches. The next major changes will be to the absent vote process due to be introduced on 31 October 2023 which involves a new online service and an extension of 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**

15 June – North Lanarkshire Council – Ward 15 Bellshill

6 July – South Lanarkshire Council – Ward 9 East Kilbride

Additionally, the Rutherglen and Hamilton West recall petition was administered in the 6-week period to 31 July 2023 with the result now leading to a further by-election later this year.

This recall petition was the first electoral event in Scotland under which voter ID was required. Electors without an accepted form of photo ID were required to apply to the ERO via the digital service or by completing a paper application for a Voter Authority Certificate (VAC) free of charge. Only 9 applications were made for this constituency in the period from the recall petition being announced.

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 2023 Valuation Roll (Running Roll)**

These are highlighted in Appendices 1.1 and 1.2 for the period 1 April 2023 to 1 August 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 7 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 appeal 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 have 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.

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 August 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 two members of the Audit and Information Management Team have vacated their posts, one leaving the organisation and the other taking up the vacant post of electoral services section leader. The two resultant vacant posts in the Audit and Information Management Team were filled by external candidates following a successful recruitment and selection process, with start dates yet to be agreed.

The vacant post of Assistant Assessor and Electoral Registration Officer has been offered to an external candidate following a successful interview and the subsequent steps of the recruitment process are now being undertaken by South Lanarkshire Council Personnel Services.

A Divisional Assessor retired from the organisation and a recruitment and selection process is now underway to appoint a replacement. A trainee valuer has also tendered her resignation to take up a post with North Lanarkshire Council

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, there have been no complaints received by the organisation.

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

28 August 2023

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 01/08/2023

Area	AS AT 01/04/2023		ADDED		DELETED		ALTERED		AS AT 01/08/2023	
	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV
North Lanarkshire	10,507	304,958,720	554	2,014,325	164	643,625	25	-36,100	10,897	306,329,420
South Lanarkshire	11,072	809,007,634	591	2,178,120	60	241,445	81	-1,125,500	11,603	810,944,309
LVJB total	21,579	£1,113,966,354	1,145	£4,192,445	224	£885,070	106	- £1,161,600	22,500	£1,117,273,729

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

Period : 1 April 2023 to 1 August 2023

Area	Total altered	altered < 3 months		altered 3 to 6 months		altered > 6 months	
	No.	No.	%age	No.	%age	No.	%age
North Lanarkshire	735	722	98.23%	13	1.77%	0	0%
South Lanarkshire	722	721	99.86%	1	0.14%	0	0%
LVJB totals	1457	1443	99.04%	14	0.96%	0	0%

Valuation Roll Appeals: Revaluation and Running Roll 2005

1. Revaluation Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 August 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 by the Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination by the Upper Tribunal for Scotland	Appeals Outstanding as at 1 August 2023
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 August 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 by the Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination by the Upper Tribunal for Scotland	Appeals Outstanding as at 1 August 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 August 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 by the Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination by the Upper Tribunal for Scotland	Appeals Outstanding as at 1 August 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 August 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 by the Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination by the Upper Tribunal for Scotland	Appeals Outstanding as at 1 August 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 August 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 by the Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination by the Upper Tribunal for Scotland	Appeals Outstanding as at 1 August 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 August 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 by the Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination by the Upper Tribunal for Scotland	Appeals Outstanding as at 1 August 2023
North Lanarkshire	4,672	3,268	0	£0	2	£21,125	1,404
South Lanarkshire	5,044	3,239	0	£0	25	£804,010,575	1,805
LVJB total	9,716	6,507	0	£0	27	£803,750,000	3,209

Council Tax Subjects as at 01/05/2023

BAND	ENTRIES AS AT 01/04/2023			ADDITIONS			DELETIONS			CURRENT ENTRIES			BAND 'D' EQUIVALENT		
	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL
A	53052	36034	89086	26	49	75	182	7	189	52896	36076	88972	35266	24052	59318
B	38020	30807	68827	27	37	64	6	6	12	38041	30838	68879	29588	23986	53574
C	20210	26973	47183	132	82	214	5	2	7	20337	27053	47390	18078	24047	42125
D	18002	22138	40140	100	107	207	3	2	5	18099	22243	40342	18099	22243	40342
E	17377	20736	38113	59	54	113	3	3	6	17433	20787	38220	22905	27312	50217
F	10287	13714	24001	78	120	198	2	0	2	10363	13834	24197	16840	22480	39320
G	3108	7042	10150	13	51	64	0	1	1	3121	7092	10213	6112	13888	20000
H	167	585	752	2	0	2	0	1	1	169	584	753	414	1431	1845
TOTAL	160223	158029	318252	437	500	937	201	2	223	160459	158507	318966	147302	159439	306741
'D' EQIV.	146952	158854	305806	490	607	1097	141	21	162	147302	159439	306741			

JOINT BOARD TOTALS

		01/04/23	01/08/23	Increase
TOTAL CHARGEABLE ENTRIES	North	160223	160459	236
	South	158029	158507	478
	Total	318966	318966	714
BAND 'D' EQUIVALENT	North	146952	147302	350
	South	158854	159439	585
	Total	305806	306741	935

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

Period: 1 April 2023 to 1 August 2023

Area	Total added	added < 3 months		added 3 to 6 months		added > 6 months	
North Lanarkshire	437	409	93.59%	18	4.12%	10	2.29%
South Lanarkshire	500	486	97.20%	4	0.80%	10	2.00%
LVJB totals	937	895	95.52%	22	2.35%	20	2.13%

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

Valid	Proposals/Appeals received since 1 April 2023	Proposals/Appeals completely resolved 01/04/2023 to 01/08/2023	Outstanding Proposals/Appeals
North Lanarkshire	8	11	14
South Lanarkshire	27	36	21
LVJB total	35	47	35

Invalid	Proposals/Appeals received since 1 April 2023	Proposals/Appeals completely resolved 01/04/2023 to 01/08/2023	Outstanding Proposals/Appeals
North Lanarkshire	14	43	16
South Lanarkshire	41	61	28
LVJB total	55	104	44

Combined	Proposals/Appeals received since 1 April 2023	Proposals/Appeals completely resolved 01/04/2023 to 01/08/2023	Outstanding Proposals/Appeals
North Lanarkshire	22	54	30
South Lanarkshire	68	97	49
LVJB total	90	151	79

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

Valid	Proposals/Appeals completely resolved 01/04/2023 to 01/08/2023	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC/LTC	Number adjusted by VAC
North Lanarkshire	11	5	0	6	0	0
South Lanarkshire	36	28	0	8	0	0
LVJB total	47	33	0	14	0	0

Invalid	Proposals/Appeals completely resolved 01/04/2023 to 01/08/2023	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC/LTC	Number adjusted by VAC
North Lanarkshire	43	0	42	1	0	0
South Lanarkshire	61	5	52	0	4	0
LVJB total	104	5	94	1	4	0

Combined	Proposals/Appeals completely resolved 01/04/2023 to 01/08/2023	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC/LTC	Number adjusted by VAC
North Lanarkshire	54	5	42	7	0	0
South Lanarkshire	97	33	52	8	4	0
LVJB total	151	38	94	15	4	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	%				
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%
May 2023	6	0.4%	26	1.8%	Nil	0.0%	32	1417	2.3%	May 2022	24	1345	1.8%
June 2023	10	0.8%	20	1.5%	Nil	0.0%	30	1306	2.3%	June 2022	99	1347	7.3%
July 2023	3	0.2%	21	1.7%	Nil	0.0%	24	1240	1.9%	June 2022	90	1277	7.0%
Averages for 12 months	13	1.0%	44	3.3%	Nil	0.0%	57	1338	4.3%		95	1404	6.8%