

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	4 December 2017
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 annual canvass of electors is nearing completion with the door to door canvassing element of the project having been completed on 31 October 2017. Canvass returns are now being processed with further invitation to register forms recently issued in preparation for publication of the revised registers on 1 December 2017. Potential electors continue to be encouraged to use the online digital registration service (www.gov.uk/register-to-vote).

3.1.2 Individual Electoral Registration

Dialogue continues with the Cabinet Office in relation to the amount allocated to LVJB, in particular to cover the costs incurred carrying out the annual canvass exercise. It is expected that, as has been the case in previous years, a 'Justification Led Funding Bid' will be submitted to the Cabinet Office before the end of this financial year.

3.1.3 Elections Held Since Last Board Meeting

A by-election took place on 7 September 2017 for ward 13, Fortissat, North Lanarkshire, with no reported issues. Preparations are well underway for a by-election in ward 12, Rutherglen Central and North, South Lanarkshire, to be held on 23 November 2017.

3.2 Non Domestic Valuation

A summary of information in this area can be found in appendices 1.1 to 1.4.

3.2.1 Changes to the Valuation Roll (Running Roll)

These are highlighted in appendices 1.1 and 1.2 for the period 1 April 2017 to 1 November 2017.

3.2.2 2005 Valuation Roll Outstanding Appeals (Revaluation and Running Roll)

A summary of the position with outstanding 2005 Revaluation and Running Roll appeals is contained in appendix 1.3.

3.2.3 2010 Revaluation Appeals

A summary of the position with 2010 Revaluation appeals is contained within table 1 of appendix 1.4.

3.2.4 2010 Valuation Roll Outstanding Appeals (Running Roll)

A summary of the position with 2010 Running Roll appeals is contained within table 2 of appendix 1.4.

3.2.5 2017 Revaluation Appeals

Over 9,000 Revaluation appeals have been received in connection with the 2017 non domestic Revaluation. This is a significant increase on the number of appeals received in connection with the 2010 Revaluation (circa 7,500).

The volume of appeals received presents a significant challenge in terms of ensuring that adequate resources are available to properly defend valuations, and to ensure the disposal of the appeals in accordance with statutory timescales. LVJB's management team continue to consider the impact of the appeal workload on overall service delivery, particularly at times of real budgetary pressures, and dialogue continues with the Treasurer to the Board in this regard.

A summary of the position with 2017 Revaluation appeals is contained within table 1 of appendix 1.5.

3.2.6 2017 Valuation Roll Outstanding Appeals (Running Roll)

A summary of the position with 2017 Running Roll appeals is contained within table 2 of appendix 1.5.

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 2017 to 1 November 2017 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. The number of appeals outstanding at any one time continues to reduce following concerted efforts to deal with the spike in proposals, principally as a result of the introduction of increased payments to band E and above.

4. Staffing

4.1. Since the last Board meeting, one qualified Valuer has resigned to take up a surveying position within another local authority, with another Valuer intimating their retirement from the service. Following a recruitment and selection process, a qualified Valuer has been recruited, with the vacant post of Administration Officer being filled also. The position of part Divisional Valuer has also been filled. LVJB's management team continue to consider the filling of vacancies mindful of budgetary pressures. The issue of recruitment and retention of suitably qualified Valuers continues to pose challenges for LVJB with the matter, particularly in light of the voluminous numbers of revaluation appeals received, currently being discussed with Personnel Services.

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 for the Board meeting, four complaints have been received and investigated, a summary of which is as follows:

Service Area	Nature of Complaint	Outcome
Valuation (ref: 2017/18 – 11)	Complaint from a rating agent in respect of how a telephone enquiry was dealt with by a member of LVJB staff.	Letter issued advising that matter investigated and no evidence to substantiate claim.
Valuation (ref: 2017/18 – 12)	Complaint from a rating agent in respect of how a telephone enquiry was dealt with by a member of LVJB staff.	Letter issued advising that matter investigated and no evidence to substantiate claim.
Council Tax (ref: 2017/18 – 13)	Complaint in respect of two members of LVJB staff in connection with an information request regarding ongoing council tax banding appeals.	Letter issued advising that matter investigated and no evidence to substantiate claim. Complainant further advised of appeal route to the Scottish Information Commissioner in respect of the information request.
Valuation (ref: 2017/18 – 14)	Complaint that the valuation approach in respect of a non domestic subject in the valuation roll is incorrect. Complaint was lodged by someone other than the proprietor, tenant or occupier of the subject in question.	Letter issued advising that, considering the actual state and use that the subject is being put to, the value approach and resultant value level is correct. Complainant further advised of procedures which allow for such complaints to be heard at a hearing of a valuation appeal committee.

5.2 Complaints to the Ombudsman

No decisions have been issued by the Scottish Public Services Ombudsman since the last progress update report to the Board.

5.3 **Freedom of Information: Compliance with duties under Section 23 (1) of the Freedom of Information (Scotland) Act 2002**

The Act requires a Scottish public authority to:

- adopt and maintain a scheme which relates to the publication of information held by the authority and is approved by the Commissioner
- publish information in accordance with that scheme and
- from time to time review the scheme

The scheme must specify classes of information published and whether the information is available free of charge or a fee is to be applied.

The Scottish information Commissioner (SIC) amended and released the new version of the Model Publication Scheme in July 2017. Both the Assessor and Joint Board previously adopted the 2013 version of the Model Publication Scheme. The Schemes along with a Joint Guide to Information were published on the LVJB website. The Model Publication Schemes have now been amended to comply with the changes made by the Scottish Information Commissioner in July 2017 and are published on the LVJB website. The Joint Guide to Information has been reviewed to ensure compliance with guidance issued by the SIC and is published on the LVJB website.

The non statutory fees, contained within the scheme relating to Valuation Roll and Council Tax List, were agreed by the Scottish Assessors' Association. This was to maintain consistency in the charging structure across the Association.

6. Employee Implications

6.1. See 4 above.

7. Financial Implications

7.1. None.

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 no requirement for consultation in respect of this report.

9. Other Implications

9.1. There are no implications for risk or sustainability in terms of the information contained in this report.

**Gary Bennett BSc MSc AEA (Cert-Scotland) MRICS IRRV (Hons)
Assessor and Electoral Registration Officer**

16 November 2017

Previous References

Progress Update Report for Board meeting of 4 September 2017

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 01/04/2017 and 01/11/2017

Area	AS AT 01/04/17		ADDED		DELETED		ALTERED		AS AT 01/11/2017	
	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV
North Lanarkshire	10,013	291,967,285	221	1,658,065	151	1,020,665	152	-372,165	10,083	292,232,520
South Lanarkshire	9,961	744,327,185	501	2,879,205	127	1,169,155	256	-22,334,360	10,335	723,702,875
LVJB total	19,974	1,036,294,470	722	4,537,270	278	2,189,820	408	-22,706,525	20,418	1,015,935,395

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

Period: 1 April 2017 to 1 November 2017

Area	Total altered	altered < 3 months		altered 3 to 6 months		altered > 6 months	
	No.	No.	%age	No.	%age	No.	%age
North Lanarkshire	432	391	90.51%	38	8.80%	3	0.69%
South Lanarkshire	514	384	74.71%	39	7.59%	91	17.70%
LVJB totals	946	775	81.92%	77	8.14%	94	9.94%

Valuation Roll Appeals: Revaluation and Running Roll 2005

1. Revaluation Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 November 2017	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 2017
North Lanarkshire	3,921	3,916	0	£0	5	£95,600	5
South Lanarkshire	3,148	3,146	0	£0	2	£82,400	2
LVJB total	7,069	7,062	0	£0	7	£178,000	7

2. Running Roll Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 November 2017	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 2017
North Lanarkshire	2,023	2,006	0	£0	17	£3,001,536	17
South Lanarkshire	1,695	1,678	0	£0	17	£4679,250	17
LVJB total	3,718	3,684	0	£0	34	£7,680,786	34

Valuation Roll Appeals: Revaluation and Running Roll 2010

1. Revaluation Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 November 2017	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 2017
North Lanarkshire	4,460	4,448	0	£0	12	£3,640,600	12
South Lanarkshire	3,103	3,092	0	£0	11	£3,979,550	11
LVJB total	7,563	7,540	0	£0	23	£7,620,150	23

2. Running Roll Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 November 2017	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 2017
North Lanarkshire	5,480	5,295	0	£0	29	£19,213,365	185
South Lanarkshire	6,727	6,608	0	£0	31	£85,600,920	119
LVJB total	12,207	11,903	0	£0	60	£104,814,285	304

Valuation Roll Appeals: Revaluation and Running Roll 2017

1. Revaluation Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 November 2017	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 2017
North Lanarkshire	4,729	6	0	£0	0	£0	4,723
South Lanarkshire	4,562	68	0	£0	0	£0	4,494
LVJB total	9,291	74	0	£0	0	£0	9,217

2. Running Roll Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 November 2017	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 2017
North Lanarkshire	59	1	0	£0	0	£0	58
South Lanarkshire	40	1	0	£0	0	£0	39
LVJB total	99	2	0	£0	0	£0	97

Council Tax Subjects as at 01/11/2017

BAND	ENTRIES AS AT 01/04/17			ADDITIONS			DELETIONS			CURRENT ENTRIES			BAND 'D' EQUIVALENT		
	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL
A	53611	36408	90019	18	32	50	270	33	303	53359	36407	89766	35574	24273	59847
B	37223	30209	67432	66	69	135	2	10	12	37287	30268	67555	29002	23542	52544
C	19315	25646	44961	52	118	170	5	7	12	19362	25757	45119	17211	22895	40106
D	16355	20234	36589	137	139	276	3	9	12	16489	20364	36853	16489	20364	36853
E	15917	18966	34883	157	186	343	4	4	8	16070	19148	35218	21114	25159	46273
F	8504	11480	19984	150	192	342	6	3	9	8648	11669	20317	14053	18962	33015
G	2831	6010	8841	29	121	150	1	3	4	2859	6128	8987	5599	12000	17599
H	131	509	640	1	17	18	0	1	1	132	525	657	323	1286	1609
TOTAL	153887	149462	303349	610	874	1484	291	71	361	154206	150266	304472	139365	148481	287846
'D' EQIV.	138816	147391	286207	756	1154	1910	206	63	269	139366	148482	287847			

**JOINT BOARD
TOTALS**

		01/04/2017	01/11/2017	Increase
TOTAL CHARGEABLE ENTRIES	North	153887	154206	319
	South	149462	150266	804
	Total	303349	304472	1123
BAND 'D' EQUIVALENT	North	138816	139365	550
	South	147391	148481	1090
	Total	286207	287846	1640

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

Period : 1 April 2017 to 1 November 2017

Area	Total added	added < 3 months		added 3 to 6 months		added > 6 months	
North Lanarkshire	610	590	96.72%	15	2.46%	5	0.82%
South Lanarkshire	874	841	96.22%	19	2.17%	14	1.60%
LVJB totals	1484	1431	96.43%	34	2.29%	19	1.28%

Summary of Council Tax Proposals/Appeals received and dealt with as at 1 November 2017

Valid	Proposals/Appeals outstanding @ 1 April 2017	Proposals/Appeals received since 1 April 2017	Proposals/Appeals completely resolved 01/04/2017 to 01/11/2017	Outstanding balance
North Lanarkshire	18	22	25	15
South Lanarkshire	34	60	54	40
LVJB total	52	82	79	55

Invalid	Proposals/Appeals outstanding @ 1 April 2017	Proposals/Appeals received since 1 April 2017	Proposals/Appeals completely resolved 01/04/2017 to 01/11/2017	Outstanding balance
North Lanarkshire	23	46	50	19
South Lanarkshire	44	67	88	23
LVJB total	67	113	138	42

Combined	Proposals/Appeals outstanding @ 1 April 2017	Proposals/Appeals received since 1 April 2017	Proposals/Appeals completely resolved 01/04/2017 to 01/11/2017	Outstanding balance
North Lanarkshire	41	68	75	34
South Lanarkshire	78	127	142	63
LVJB total	119	195	217	97

Summary of resolution of Council Tax Proposals/Appeals Between 1 April 2017 and 1 November 2017

Valid	Proposals/Appeals completely resolved 01/04/2017 to 01/11/2017	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	25	14	0	2	9	0
South Lanarkshire	54	39	0	6	9	0
LVJB total	79	53	0	8	18	0

Invalid	Proposals/Appeals completely resolved 01/04/2017 to 01/11/2017	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	50	5	39	0	6	0
South Lanarkshire	88	1	75	0	12	0
LVJB total	138	6	114	0	18	0

Combined	Proposals/Appeals completely resolved 01/04/2017 to 01/11/2017	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	75	19	39	2	15	0
South Lanarkshire	142	40	75	6	21	0
LVJB total	217	59	114	8	36	0

Month	Self Certified		Medically Certified		Unauthorised Absence		Total			Total			
	No of Days	%	No of Days	%	No of Days	%	No of Days	Work Days Avail	%	Month	No of Days	Work days available	%
	November 2016	26	1.8%	50	3.4%	Nil	0.0%	76	1461	5.2%	November 2015	36	1375
December 2016	19	1.3%	40	2.8%	Nil	0.0%	59	1450	4.1%	December 2015	20	1505	1.3%
January 2017	27	1.9%	29	2.0%	Nil	0.0%	56	1450	3.9%	January 2016	20	1379	1.5%
February 2017	12	0.9%	27	2.0%	Nil	0.0%	39	1318	3.0%	February 2016	29	1358	2.1%
March 2017	19	1.3%	52	3.4%	Nil	0.0%	71	1514	4.7%	March 2016	37	1481	2.5%
April 2017	10	0.8%	40	3.0%	Nil	0.0%	50	1322	3.8%	April 2016	29	1350	2.1%
May 2017	0	0.0%	46	3.0%	Nil	0.0%	46	1513	3.0%	May 2016	37	1397	2.6%
June 2017	5	0.3%	29	2.0%	Nil	0.0%	34	1449	2.3%	June 2016	62	1382	4.5%
July 2017	6	0.4%	27	2.0%	Nil	0.0%	33	1360	2.4%	July 2016	64	1304	4.9%
August 2017	8	0.5%	23	1.6%	Nil	0.0%	31	1469	2.1%	August 2016	58	1462	4.0%
September 2017	5	0.4%	21	1.6%	Nil	0.0%	26	1352	1.9%	September 2016	74	1489	5.0%
October 2017	9	0.6%	22	1.6%	Nil	0.0%	31	1418	2.2%	October 2016	48	1403	3.4%
Averages for 12 months	12	0.9%	34	2.4%	Nil	0.0%	46	1423	3.2%		43	1407	3.0%