



Report

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	5 December 2022
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

Work is almost complete on 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, have been carried out with similar matching results to last year's canvass. The first issue of canvass forms commenced the week beginning 1st August with circa 62,500 properties being issued with a canvass form where details could not be fully matched. Circa 50,800 non-responding properties received a further communication in September. Where no response was received, as with previous canvasses, further follow up action is required, including household visits. The door-to-door element of the annual canvass was able to proceed this year and has now been completed for almost 40,000 properties.

Canvass reform has introduced new methods of communication - such as a telephone canvass - which count as a personal contact to a property, reducing the number of door knocks required. Some 3,586 calls have been made to properties where a telephone number is currently held. Another method of contact utilised was sending e-communications where an email address is held. Circa 3,408 emails have been issued to encourage a canvass response.

The revised register is to be published on 1 December 2022.

Potential electors continue to be encouraged to use the online registration service at www.gov.uk/register-to-vote.

3.1.2. Elections Held Since Last Board Meeting

No elections have been 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 2022 to 1 November 2022.

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

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

3.2.3. 2010 Valuation Roll Appeals (Revaluation and Running Roll)

A summary of the position with 2010 Revaluation and Running Roll appeals is contained in Appendix 1.4.

3.2.4. 2017 Valuation Roll Appeals (Revaluation and Running Roll)

A summary of the position with regards to 2017 Revaluation and Running Roll appeals is contained in Appendix 1.5. Table 2 continues to include the voluminous numbers of appeals received in connection with the coronavirus pandemic. Whilst some appeals have now been withdrawn which were lodged in relation to the pandemic, the vast majority remain outstanding. As it stands, these appeals are likely to be transferred to the Scottish Courts and Tribunals Service for future management (refer item 5.3 below, progress update to section 10 of the Non-Domestic Rates (Scotland) Act 2020).

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 2022 to 1 November 2022 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. Progress continues to be made in reducing the outstanding number of proposals and appeals following the increase in the number outstanding in both as a result of the pandemic. Efforts will continue to reduce numbers further prior to the transfer of the current appeals system to the Scottish Courts and Tribunals Service with effect from 1 April 2023.

4. Staffing

4.1. Since the last Board meeting and following recruitment and selection processes, three former staff members have re-joined LVJB, one as a Principal Valuer and two as Divisional Valuers. Additionally, three new Trainee Technicians have commenced their employment with the organisation. In the same period, a part-time Divisional Valuer has left the organisation to take up a position within another local government organisation, whilst two Trainee Valuers, one part-time, have left to join other Assessors' offices.

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, one complaint had been received, a summary of which is as follows:-

Service Area	Nature of Complaint	Outcome
Council Tax (ref: 2022/23 – 3)	Complaint received with regards to the timescales involved in effecting a Council Tax band increase.	Letter of explanation issued outlining legislation regarding sold houses and reviewing bandings. Timeline explained - delays outwith LVJB control.

5.2. Complaints to the Ombudsman

No decisions have been received from the Scottish Public Services Ombudsman (SPSO) since the last meeting of the Board.

5.3. Barclay Review Implementation

With the Non-Domestic Rates (Scotland) Act receiving Royal Assent in March 2020, progress continues with regards to the new statutory undertakings as contained within the Act. The following is a summary of the progress in connection with the principal sections of the Act which affect matters relating to the Valuation Roll:-

Section 2 – (Amends the definition of “year of revaluation” such that, after 2022, revaluations will be carried out every three years, rather than every five years).

Progress update: The Scottish Government took the decision, due to the pandemic, to postpone the next revaluation to 1 April 2023, with the tone date moving to 1 April 2022.

All non-domestic properties will be revalued on 1 April 2023. This means that Assessors across Scotland will set new Net Annual and Rateable Values for all non-domestic properties based on rental levels as at 1 April 2022.

A draft Valuation Roll will be published at the Scottish Assessors Association’s (SAA) website (www.saa.gov.uk) on 30th November 2022. Draft valuation notices are required to be issued to proprietor/tenant/occupiers following the publication of the draft roll showing the Net Annual and Rateable Value provisionally set to take effect from 1 April 2023 for each property. LVJB is on schedule to publish the draft valuation roll, and issue draft valuation notices. A final valuation notice is scheduled to be issued in March 2023 and this will contain the final Rateable Value that rates bills will be based on.

LVJB’s Revaluation Strategy Group continues to manage work associated with the non-domestic revaluation.

Section 3 – (Inserts a new section into the Local Government (Scotland) Act 1975 requiring an Assessor to include a mark in appropriate entries in the Valuation Roll to show that it relates to newly built lands and heritages, or to improved lands and heritages, which the local authority will be able to use to identify properties which may be eligible for business growth accelerator relief).

Progress update: Associated legislation is now in place - the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2022 and the Non-Domestic Rates (Valuation Roll) (Modification) (Scotland) Regulations 2022 - and procedures have been developed 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: Survey work continues to be undertaken to identify subjects which will be entered in the valuation roll with effect from 1 April 2023. LVJB staff continue to follow the staff guidance note developed by the SAA to ensure consistent practice throughout Scotland.

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: Development work is at an advanced stage in respect of facilitating the provision of information at the SAA Portal for the forthcoming Revaluation in connection with requirements to publish certain information as contained within the Non-Domestic Rates (Valuation Notices) (Scotland) Regulations 2022. Rented property lists have to be furnished for a range of property types, detailing the addresses of let properties considered in determining the basic rate of valuations, when draft values are published on 30th November 2022. The new requirement means that development work is being undertaken with LVJB's local valuation software application to facilitate the data transfer to the SAA Portal.

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.)

Progress update: Final legislation by the Scottish Government on the revised non-domestic appeal system is expected to be laid in the Scottish Parliament within the first couple of weeks in December 2022. The proposed transfer of the appeal set-up to the Scottish Courts and Tribunals Service has been delayed from 1 January 2023 until 1 April 2023. The Stakeholder Reference Group, set up to help facilitate the transfer of the duties currently undertaken by Valuation Appeal Panels, continues to consider the issues surrounding the significant change to the appeals system. LVJB continue to monitor activity on the transfer to the new appeal set-up, and will review current business processes to align with the new legislative requirements in time for their implementation on 1 April 2023.

Section 26 – (Gives powers for Assessors to issue Assessor Information Notices (AINs) requiring the return of information which the Assessor may reasonably require for the purposes of exercising his/her functions in relation to non-domestic rates in respect of the lands and heritages set out in the notice. Information may be requested from the proprietor, tenant or occupier or any person who the Assessor thinks has the information.)

Progress update: Procedures continue to be implemented in connection with AINs and, in particular, the new civil penalties regime. The SAA continue to emphasise the importance of returning AINs, in particular with reference to the possibility of civil penalties being raised, to relevant parties at meetings of the Scottish Ratepayers' Forum, and Scottish Ratepayers' Surveyors' Forum.

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.

The SAA continues to work positively with the Scottish Government and stakeholders to consider the detailed application of the reforms, and will continue to do so via the various forums set up for stakeholder engagement purposes.

5.4. **Coronavirus Pandemic**

LVJB's management team remain vigilant to the on-going risks associated with the virus, in particular as we move into the winter period.

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

22 November 2022

Previous References

Progress Update Report for Board meeting of 5 September 2022.

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 01/04/2022 and 01/11/2022

Area	AS AT 01/04/2022		ADDED		DELETED		ALTERED		AS AT 01/11/2022	
	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV
North Lanarkshire	10,358	288,082,270	247	757,220	181	1,297,335	81	-570,205	10,424	286,971,950
South Lanarkshire	10,952	693,403,145	185	966,610	161	1,246,290	100	-334,155	10,976	692,789,310
LVJB total	21,310	£981,485,415	432	£1,723,830	342	£2,543,625	181	-£904,360	21,400	£979,761,260

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

Period: 1 April 2022 to 1 November 2022

Area	Total altered	altered < 3 months		altered 3 to 6 months		altered > 6 months	
	No.	No.	%age	No.	%age	No.	%age
North Lanarkshire	299	236	78.93%	21	7.02%	42	14.05%
South Lanarkshire	323	221	68.42%	48	14.86%	54	16.72%
LVJB totals	622	457	73.48%	69	11.09%	96	15.43%

Valuation Roll Appeals: Revaluation and Running Roll 2005

1. Revaluation Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 November 2022	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 2022
North Lanarkshire	3,921	3,918	0	£0	3	£76,150	3
South Lanarkshire	3,148	3,147	0	£0	1	£50,800	1
LVJB total	7,069	7,065	0	£0	4	£126,950	4

2. Running Roll Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 November 2022	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 2022
North Lanarkshire	2,023	2,022	0	£0	1	£36,500	1
South Lanarkshire	1,695	1,693	0	£0	2	£90,050	2
LVJB total	3,718	3,715	0	£0	3	£126,550	3

Valuation Roll Appeals: Revaluation and Running Roll 2010

1. Revaluation Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 November 2022	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 2022
North Lanarkshire	4,460	4,460	0	£0	0	£0	0
South Lanarkshire	3,103	3,102	0	£0	1	£46,500	1
LVJB total	7,563	7,562	0	£0	1	£46,500	1

2. Running Roll Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 November 2022	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 2022
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 November 2022	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 2022
North Lanarkshire	4,728	4,710	0	£0	18	£2,761,475	18
South Lanarkshire	4,553	4,526	0	£0	27	£87,047,700	27
LVJB total	9,281	9,236	0	£0	45	£89,809,175	45

2. Running Roll Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 November 2022	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 2022
North Lanarkshire	4,620	1,028	0	£0	3	£29,250	3,592
South Lanarkshire	4,999	1,058	0	£0	30	£804,027,125	3,941
LVJB total	9,619	2,086	0	£0	33	£804,056,375	7,533

Council Tax Subjects as at 01/11/2022

BAND	ENTRIES AS AT 01/04/2022			ADDITIONS			DELETIONS			CURRENT ENTRIES			BAND 'D' EQUIVALENT		
	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL
A	53037	36190	89227	12	17	29	5	15	20	53044	36192	89236	35364	24129	59493
B	37845	30751	68596	154	42	196	5	7	12	37994	30786	68780	29552	23945	53497
C	19903	26768	46671	231	122	353	6	9	15	20128	26881	47009	17892	23895	41787
D	17722	21724	39446	202	246	448	1	1	2	17923	21969	39892	17923	21969	39892
E	17158	20390	37548	143	228	371	3	4	7	17298	20614	37912	22728	27085	49813
F	10085	13307	23392	105	230	335	5	4	9	10185	13533	23718	16551	21991	38542
G	3090	6819	9909	8	115	123	0	0	0	3098	6934	10032	6067	13579	19646
H	162	579	741	0	3	3	1	1	2	161	581	742	394	1423	1817
TOTAL	159002	156528	315530	855	1003	1858	26	41	67	159831	157490	31321	146471	158016	304487
'D' EQUIV.	145589	156751	302340	909	1304	2214	28	39	67	146471	158016	304487			

JOINT BOARD TOTALS

		01/04/2022	01/11/2022	Increase
TOTAL CHARGEABLE ENTRIES	North	159002	159831	829
	South	156528	157490	962
	Total	315530	317321	1791
BAND 'D' EQUIVALENT	North	145589	146471	882
	South	156751	158016	1265
	Total	302340	304487	2147

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

Period: 1 April 2022 to 1 November 2022

Area	Total added	added < 3 months		added 3 to 6 months		added > 6 months	
North Lanarkshire	855	750	87.72%	96	11.23%	9	1.05%
South Lanarkshire	1003	933	93.02%	50	4.99%	20	1.99%
LVJB totals	1858	1683	90.58%	146	7.86%	29	1.56%

Summary of Council Tax Proposals/Appeals received and dealt with as at 1 November 2022

Valid	Proposals/Appeals outstanding @ 1 April 2022	Proposals/Appeals received since 1 April 2022	Proposals/Appeals completely resolved 01/04/2022 to 01/11/2022	Outstanding balance
North Lanarkshire	38	24	56	6
South Lanarkshire	103	43	120	26
LVJB total	141	67	176	32

Invalid	Proposals/Appeals outstanding @ 1 April 2022	Proposals/Appeals received since 1 April 2022	Proposals/Appeals completely resolved 01/04/2022 to 01/11/2022	Outstanding balance
North Lanarkshire	46	45	67	24
South Lanarkshire	87	83	127	43
LVJB total	133	128	194	67

Combined	Proposals/Appeals outstanding @ 1 April 2022	Proposals/Appeals received since 1 April 2022	Proposals/Appeals completely resolved 01/04/2022 to 01/11/2022	Outstanding balance
North Lanarkshire	84	69	123	30
South Lanarkshire	190	126	247	69
LVJB total	274	195	370	99

Summary of resolution of Council Tax Proposals/Appeals Between 1 April 2022 and 1 November 2022

Valid	Proposals/Appeals completely resolved 01/04/2022 to 01/11/2022	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	56	20	0	21	15	0
South Lanarkshire	120	61	0	31	27	1
LVJB total	176	81	0	52	42	1

Invalid	Proposals/Appeals completely resolved 01/04/2022 to 01/11/2022	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	67	1	55	1	10	0
South Lanarkshire	127	4	103	0	20	0
LVJB total	194	5	158	1	30	0

Combined	Proposals/Appeals completely resolved 01/04/2022 to 01/11/2022	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	123	21	55	22	25	0
South Lanarkshire	247	65	103	31	47	1
LVJB total	370	86	158	53	72	1

ABSENCE MANAGEMENT STATISTICS

Month	Self Certified		Medically Certified		Unauthorised Absence		Total			Total			
	No of Days	%	No of Days	%	No of Days	%	No of Days	Work Days Avail	%	Month	No of Days	Work days available	%
	November 2021	29	2.1%	66	4.7%	Nil	0.0%	95	1404	6.8%	November 2020	87	1316
December 2021	13	0.9%	83	5.7%	Nil	0.0%	96	1459	6.6%	December 2020	85	1442	5.9%
January 2022	0	0.0%	52	3.9%	Nil	0.0%	52	1344	3.9%	January 2021	28	1315	2.1%
February 2022	22	1.7%	44	3.5%	Nil	0.0%	66	1262	5.2%	February 2021	36	1252	2.9%
March 2022	18	1.3%	84	6.0%	Nil	0.0%	102	1402	7.3%	March 2021	50	1504	3.3%
April 2022	1	0.1%	48	3.8%	Nil	0.0%	49	1262	3.9%	April 2021	54	1441	3.7%
May 2022	17	1.3%	7	0.5%	Nil	0.0%	24	1345	1.8%	May 2021	89	1317	6.8%
June 2022	39	2.9%	60	4.5%	Nil	0.0%	99	1347	7.3%	June 2021	88	1368	6.4%
July 2022	24	1.9%	66	5.2%	Nil	0.0%	90	1277	7.0%	July 2021	72	1358	5.3%
August 2022	20	1.4%	90	6.4%	Nil	0.0%	110	1401	7.9%	August 2021	74	1356	5.5%
September 2022	16	1.2%	77	5.6%	Nil	0.0%	93	1373	6.8%	September 2021	55	1383	4.0%
October 2022	6	0.4%	63	4.7%	Nil	0.0%	69	1335	5.2%	October 2021	65	1367	4.8%
Averages for 12 months	17	1.3%	62	4.6%	Nil	0.0%	79	1351	5.8%		59	1344	4.4%