

Report

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| Report to: | Lanarkshire Valuation Joint Board |
| Date of Meeting: | 5 March 2018 |
| Report by: | Assessor and Electoral Registration Officer |

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| Subject: | Progress Update |
|----------|------------------------|

1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ Provide an overview of the service to members
- ◆ Outline current issues and service priorities
- ◆ Provide an update on performance
- ◆ Highlight issues affecting the future direction of the Joint Board

2. Recommendation(s)

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

- (1) that the content of the report be noted.

3. Service Overview and Priorities

3.1. Electoral Registration

3.1.1 Annual Canvass

The annual canvass of electors was completed in time for publication of the new registers in December 2017. Some 304,000 Household Enquiry Forms (HEFs) were issued as part of the canvass programme, followed by around 150,000 postal reminders. In the region of 125,000 canvasser household visits were undertaken, with an overall canvass return rate of 79.04% achieved.

The Cabinet Office has co-ordinated a number of pilot exercises throughout the country in respect of the annual canvass with the outcome expected to be reported by the end of June.

3.1.2 Individual Electoral Registration

With regards to funding for IER, a 'Justification Led Funding Bid' has again been submitted to the Cabinet Office in respect of the funding shortfall relating to the additional costs associated with the introduction of IER. Dialogue continues with the Cabinet Office in respect of the model used for the allocation of funds relating to the funding of IER.

3.1.3 Absent Voting Security Arrangements

The annual personal identifier refresh in connection with absent voter security arrangements is now underway. Around 6,000 letters have been issued in respect of maintaining up to date signatures.

3.1.4 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 Valuation Roll (Running Roll)

These are highlighted in appendices 1.1 and 1.2 for the period 1 April 2017 to 1 February 2018.

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

Citations have now been issued by the Secretary to the Lanarkshire Valuation Appeal Panel in respect of the first 2017 Revaluation Valuation Appeal Committee Hearings. 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. 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 February 2018 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, one qualified Valuer (part time) has now retired, a Valuer has been recruited and, following a recruitment and selection process, a vacant post of Administration Assistant has been filled. LVJB's management team continues to consider the filling of vacancies, mindful of budgetary pressures.

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, three complaints have been received and investigated, a summary of which is as follows:

| Service Area | Nature of Complaint | Outcome |
|------------------------------------|--|--|
| Council Tax (ref: 2017/18 – 15) | Complaint relating to the handling of a council tax appeal. | Letter issued advising that all information requested by the appellant had indeed been provided. |
| Valuation (ref: 2017/18 – 16) | Complaint from a rating agent relating to the handling of an appeal. | Letter issued explaining approach undertaken and detailing the reasons why. |
| Valuation (ref: 2017/18 – 17) | Complaint from a rating agent relating to the handling of an appeal. | Letter issued explaining approach undertaken and detailing the reasons why. |

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.

6. Employee Implications

6.1. See 4 above.

7. Financial Implications

7.1. None.

8. Other Implications

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

9. Equality Impact Assessment and Consultation Arrangements

9.1. 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.

9.2. There is no requirement for consultation in respect of this report.

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Assessor and Electoral Registration Officer

15 February 2018

Previous References

Progress Update Report for Board meeting of 4 December 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 01/02/2018

| Area | AS AT 01/04/17 | | ADDED | | DELETED | | ALTERED | | AS AT 01/02/2018 | |
|--------------------------|----------------|----------------------|------------|------------------|------------|------------------|------------|--------------------|------------------|----------------------|
| | SUBJECTS | RV | SUBJECTS | RV | SUBJECTS | RV | SUBJECTS | RV | SUBJECTS | RV |
| North Lanarkshire | 10,013 | 291,967,285 | 285 | 2,682,960 | 177 | 1,420,540 | 214 | -200,715 | 10,121 | 293,028,990 |
| South Lanarkshire | 9,961 | 744,327,185 | 621 | 4,112,660 | 150 | 1,448,645 | 315 | -23,281,410 | 10,432 | 723,709,790 |
| LVJB total | 19,974 | 1,036,294,470 | 906 | 6,795,620 | 327 | 2,869,185 | 529 | -23,482,125 | 20,553 | 1,016,738,780 |

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

Period : 1 April 2017 to 1 February 2018

| Area | Total altered | altered < 3 months | | altered 3 to 6 months | | altered > 6 months | |
|--------------------------|---------------|--------------------|---------------|-----------------------|--------------|--------------------|---------------|
| | No. | No. | %age | No. | %age | No. | %age |
| North Lanarkshire | 563 | 484 | 85.97% | 59 | 10.48% | 20 | 3.55% |
| South Lanarkshire | 707 | 547 | 77.37% | 45 | 6.36% | 115 | 16.27% |
| LVJB totals | 1270 | 1031 | 81.18% | 104 | 8.19% | 135 | 10.63% |

Valuation Roll Appeals: Revaluation and Running Roll 2005

1. Revaluation Appeals

| Area | Appeals received since 2005 Valuation Roll | Appeals resolved as at 1 February 2018 | 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 February 2018 |
|-------------------|--|--|---|--|---|--|---|
| 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 February 2018 | 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 February 2018 |
|-------------------|--|--|---|--|---|--|---|
| 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 February 2018 | 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 February 2018 |
|--------------------------|--|--|---|--|---|--|---|
| 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 February 2018 | 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 February 2018 |
|--------------------------|--|--|---|--|---|--|---|
| North Lanarkshire | 5,480 | 5,398 | 0 | £0 | 29 | £19,213,365 | 82 |
| South Lanarkshire | 6,727 | 6,657 | 0 | £0 | 30 | £24,990,920 | 70 |
| LVJB total | 12,207 | 12,055 | 0 | £0 | 59 | £44,204,285 | 152 |

Valuation Roll Appeals: Revaluation and Running Roll 2017

1. Revaluation Appeals

| Area | Appeals received since 2010 Valuation Roll | Appeals resolved as at 1 February 2018 | 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 February 2018 |
|--------------------------|--|--|---|--|---|--|---|
| North Lanarkshire | 4,727 | 12 | 0 | £0 | 0 | £0 | 4,715 |
| South Lanarkshire | 4,547 | 85 | 0 | £0 | 0 | £0 | 4,462 |
| LVJB total | 9,274 | 97 | 0 | £0 | 0 | £0 | 9,177 |

2. Running Roll Appeals

| Area | Appeals received since 2010 Valuation Roll | Appeals resolved as at 1 February 2018 | 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 February 2018 |
|--------------------------|--|--|---|--|---|--|---|
| North Lanarkshire | 108 | 3 | 0 | £0 | 0 | £0 | 105 |
| South Lanarkshire | 100 | 2 | 0 | £0 | 0 | £0 | 98 |
| LVJB total | 208 | 5 | 0 | £0 | 0 | £0 | 203 |

Council Tax Subjects as at 01/02/2018

| 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 | 22 | 40 | 62 | 273 | 40 | 313 | 53360 | 36408 | 89768 | 35575 | 24273 | 59848 |
| B | 37223 | 30209 | 67432 | 141 | 77 | 218 | 6 | 13 | 19 | 37358 | 30273 | 67631 | 29057 | 23546 | 52603 |
| C | 19315 | 25646 | 44961 | 116 | 136 | 252 | 7 | 9 | 16 | 19424 | 25773 | 45197 | 17266 | 22910 | 40176 |
| D | 16355 | 20234 | 36589 | 229 | 209 | 438 | 5 | 10 | 15 | 16579 | 20433 | 37012 | 16579 | 20433 | 37012 |
| E | 15917 | 18966 | 34883 | 252 | 242 | 494 | 3 | 7 | 10 | 16166 | 19201 | 35367 | 21241 | 25228 | 46469 |
| F | 8504 | 11480 | 19984 | 221 | 271 | 492 | 6 | 4 | 10 | 8719 | 11747 | 20466 | 14168 | 19089 | 33257 |
| G | 2831 | 6010 | 8841 | 45 | 168 | 213 | 2 | 8 | 10 | 2874 | 6170 | 9044 | 5628 | 12083 | 17711 |
| H | 131 | 509 | 640 | 1 | 24 | 25 | 0 | 1 | 1 | 132 | 532 | 664 | 323 | 1303 | 1627 |
| TOTAL | 153887 | 149462 | 303349 | 1027 | 1167 | 2194 | 302 | 92 | 394 | 154612 | 150537 | 305149 | 139838 | 148865 | 288703 |
| | | | | | | | | | | | | | | | |
| 'D' EQIV. | 138816 | 147391 | 286207 | 1237 | 1563 | 2800 | 216 | 89 | 304 | 139838 | 148865 | 288703 | | | |

**JOINT BOARD
TOTALS**

| | | 01/04/2017 | 01/02/2018 | Increase |
|---------------------------------|--------------|---------------|---------------|-------------|
| TOTAL CHARGEABLE ENTRIES | North | 153887 | 154611 | 724 |
| | South | 149462 | 150538 | 1076 |
| | Total | 303349 | 304472 | 1800 |
| BAND 'D' EQUIVALENT | North | 138816 | 139838 | 1022 |
| | South | 147391 | 148865 | 1474 |
| | Total | 286207 | 288703 | 2496 |

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

Period : 1 April 2017 to 1 February 2018

| Area | Total added | added < 3 months | | added 3 to 6 months | | added > 6 months | |
|--------------------------|-------------|------------------|---------------|---------------------|--------------|------------------|--------------|
| | | | | | | | |
| North Lanarkshire | 1026 | 1001 | 97.57% | 20 | 1.95% | 5 | 0.49% |
| South Lanarkshire | 1168 | 1126 | 96.40% | 25 | 2.14% | 17 | 1.46% |
| LVJB totals | 2194 | 2127 | 96.95% | 45 | 2.05% | 22 | 1.00% |

Summary of Council Tax Proposals/Appeals received and dealt with as at 1 February 2018

| Valid | Proposals/Appeals outstanding @ 1 April 2017 | Proposals/Appeals received since 1 April 2017 | Proposals/Appeals completely resolved 01/04/2017 to 01/02/2018 | Outstanding balance |
|--------------------------|--|---|--|---------------------|
| North Lanarkshire | 18 | 31 | 38 | 11 |
| South Lanarkshire | 34 | 85 | 86 | 33 |
| LVJB total | 52 | 116 | 124 | 44 |

| Invalid | Proposals/Appeals outstanding @ 1 April 2017 | Proposals/Appeals received since 1 April 2017 | Proposals/Appeals completely resolved 01/04/2017 to 01/02/2018 | Outstanding balance |
|--------------------------|--|---|--|---------------------|
| North Lanarkshire | 23 | 59 | 72 | 10 |
| South Lanarkshire | 44 | 80 | 112 | 12 |
| LVJB total | 67 | 139 | 184 | 22 |

| Combined | Proposals/Appeals outstanding @ 1 April 2017 | Proposals/Appeals received since 1 April 2017 | Proposals/Appeals completely resolved 01/04/2017 to 01/02/2018 | Outstanding balance |
|--------------------------|--|---|--|---------------------|
| North Lanarkshire | 41 | 90 | 110 | 21 |
| South Lanarkshire | 78 | 165 | 198 | 45 |
| LVJB total | 119 | 255 | 308 | 66 |

Summary of resolution of Council Tax Proposals/Appeals Between 1 April 2017 and 1 February 2018

| Valid | Proposals/Appeals completely resolved 01/04/2017 to 01/02/2018 | Number withdrawn | Number abandoned | Number adjusted | Number dismissed by VAC | Number adjusted by VAC |
|--------------------------|--|------------------|------------------|-----------------|-------------------------|------------------------|
| North Lanarkshire | 38 | 23 | 0 | 3 | 12 | 0 |
| South Lanarkshire | 85 | 52 | 0 | 11 | 22 | 0 |
| LVJB total | 123 | 75 | 0 | 14 | 34 | 0 |

| Invalid | Proposals/Appeals completely resolved 01/04/2017 to 01/02/2018 | Number withdrawn | Number abandoned | Number adjusted | Number dismissed by VAC | Number adjusted by VAC |
|--------------------------|--|------------------|------------------|-----------------|-------------------------|------------------------|
| North Lanarkshire | 72 | 5 | 59 | 0 | 8 | 0 |
| South Lanarkshire | 113 | 1 | 98 | 0 | 14 | 0 |
| LVJB total | 185 | 6 | 157 | 0 | 22 | 0 |

| Combined | Proposals/Appeals completely resolved 01/04/2017 to 01/02/2018 | Number withdrawn | Number abandoned | Number adjusted | Number dismissed by VAC | Number adjusted by VAC |
|--------------------------|--|------------------|------------------|-----------------|-------------------------|------------------------|
| North Lanarkshire | 110 | 28 | 59 | 3 | 20 | 0 |
| South Lanarkshire | 198 | 53 | 98 | 11 | 36 | 0 |
| LVJB total | 308 | 81 | 157 | 14 | 56 | 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 | % |
| | January 2017 | 27 | 1.9% | 29 | 2.0% | Nil | 0.0% | 56 | 1450 | 3.9% | January 2016 | 20 | 1379 |
| 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% |
| November 2017 | 11 | 0.8% | 7 | 0.5% | Nil | 0.0% | 18 | 1382 | 1.3% | November 2016 | 76 | 1461 | 5.2% |
| December 2017 | 23 | 1.8% | 3 | 0.2% | Nil | 0.0% | 26 | 1294 | 2.0% | December 2016 | 59 | 1450 | 4.1% |
| Averages for 12 months | 11 | 0.8% | 27 | 1.9% | Nil | 0.0% | 38 | 1403 | 2.7% | | 49 | 1410 | 3.5% |