

Report

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	6 June 2011
Report by:	Assessor and Electoral Registration Officer

Subject:	Progress Report
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ Provide an overview of the service
- ◆ 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 Post Canvass Workload

Electoral workload since the annual canvass has primarily been focused on preparations for the Scottish Parliament Election and AV Referendum. Firstly, in carrying out promotional work as part of Public Awareness duty and, more recently, in ensuring the register for the election was as complete and accurate as possible, that those electors who wished a postal vote were accommodated and that Returning Officers received the information they needed on time and in the preferred format.

3.1.2 Public Awareness / Promotional Workload

a. New Council taxpayers

Letters and rolling registration forms were issued to 4,028 properties where there had been a change of Council Tax payer since 1 December 2010. 2 forms were issued per household. The residents were encouraged to register for the upcoming election at their new address.

b. No registered electors

Personalised letters and voter registration forms were issued to 15,840 houses where there was no registered elector. The letter advised the residents that there was no one registered to vote at their address and encouraged them to contact us to get registered. A free phone number was provided for advice and guidance.

- c. **Attainers**
An attempt was made to register as many young people who would be 18 on or before the election and who were not yet registered. 107 young people in North Lanarkshire who fell into this category were identified from data provided by NLC Education Services. They were written to individually and encouraged to register. 24 responded positively and were registered in time from the election. South Lanarkshire's Education resource have a policy of non disclosure of the relevant information.
- d. 5,254 Registration reviews were carried out where evidence had been obtained that a currently registered elector was no longer resident.

In total nearly 30,000 letters or application forms were issued.

Appendices 1.1 and 1.2 show the resultant changes made to the registers.

In total, 17,201 changes were made to the registers between 1 December 2010 and 15 April 2011 which was the closing date for applications for the election registers. While this had only a marginal effect on the total number of people registered (completeness), it improved the accuracy of the registers for use at the election by ensuring that electors were registered in their correct constituency based on their current residence.

3.1.3 Postal Voting

In addition to the work done in promoting awareness and processing registration applications, there was a further increase in the number of electors opting to vote by post. Appendix 1.3 shows the increase between the end of the annual canvass and the election with 10,265 additions being made over the period. At the General Election in May 2010 there were 45,702 absent voters at the Scottish Parliament Election in May 2011 there were 51,583, an increase of 5,881 (+13%).

3.1.4 Upcoming Workload

Preparations are already underway for the 2011 Canvass and the 2012 Local Government elections.

3.2 Non-Domestic Rating

3.2.1 2010 Revaluation

The first hearings of revaluation appeals have now been cited by the local Valuation Appeal panel. 1,100 appeals will be dealt with through hearings in May and June. Further hearings have been scheduled for the remainder of 2011/12. Discussions are ongoing with the Secretary and Chair of the appeal panel to consider the best method of dealing with the large increase in "material change" appeals resulting from the current economic downturn.

3.2.2 Valuation Roll entries

During 2010/11, the number of entries in the Valuation Roll has increased from 18,315 to 18,548. The total number of additions, deletions and alterations (including appeal settlements) was 1,959. The net result was an decrease in Rateable Value from £973,876,420 to £946,979,125. This is a decrease of just over £27m. This change reflected significant changes to the entries of electricity utilities following provision of information not provided in advance of the Revaluation. The operators had been advised in advance that, in the absence of the information, assumptions would be made that would result in a higher value than would otherwise be the case. A detailed breakdown is provided in appendices 2.1 and 2.2.

3.2.3 Valuation Roll time lag

This measure of performance looks at the time taken to make changes to the Valuation Roll (excluding appeal settlements). The number of changes is up significantly (52%) on last year and the length of time taken to make changes has improved with 55.71% being completed with 3 months compared to 40.36% last year.

Appendix 2.3 provides a detailed breakdown of performance in this area along with a comparison with equivalent performance in 2009/10.

3.2.4 Non-domestic Appeals

Dealing with non-domestic appeals has now become the highest priority and most challenging workload issue facing the valuation service for the next 3 years.

3.2.4.1 2005 Revaluation

29 Revaluation appeals and 76 Running Roll appeals with a combined Rateable Value of £27.4m remain referred to the Lands Tribunal for Scotland. The listing of these appeals for hearing by the Tribunal should commence during the current financial year and may impact on resources during the year.

1,054 Running Roll appeals relating to the 2005 Valuation Roll were received during 2010/11. These primarily related to claims that the current economic downturn amounts to a material change of circumstances affecting the value of various properties. 943 of these have been resolved and 111 are awaiting hearing.

3.2.4.2 2010 Revaluation

7,494 revaluation appeals have been received and appeal hearings have commenced to deal with these within the statutory timetable set by the Scottish Parliament. As noted above, 1,100 are currently cited for hearing and discussions are ongoing to resolve these.

3.2.4.3 Running Roll appeals

Since 1 April 2010, 3,369 running roll appeals have been received. These are primarily on the grounds that the current economic downturn amounts to a material change of circumstances affecting the value of various properties. This is almost the total received throughout the previous 5 year revaluation cycle. Around 3,000 of these were received during March 2011 and indications are that this pattern may be repeated throughout the current 5 year cycle as companies and other organisations seek to cut their costs. Resourcing this increased workload will be a significant challenge in the years ahead. Costs associated with funding the Valuation Appeal Panel and costs for legal representation at hearings are likely to rise.

A breakdown of this information is provided in appendices 2.4 and 2.5.

3.3 Council Tax

3.3.1 Council Tax entries

2010/11 saw 2,101 new houses added to Council Tax and 523 houses deleted. This resulted in an increase in chargeable dwellings of 1,578. The Band D equivalent increase was 2,104 dwellings. This results in an increased income to the constituent authorities of just over £2.3m. A detailed breakdown of these figures is provided in appendix 3.1.

3.3.2 Council tax time lag

As in NDR this measure of performance looks at the time taken to make changes to the Valuation (Council Tax) List. The volume of changes is marginally up over the year and performance in this area is almost equivalent. There is a slight increase in the number added within 3 months although this is a slight fall as a percentage of the total number additions made.

Appendix 3.2 provides a detailed breakdown of performance in this area along with a comparison with equivalent performance in 2010/11.

3.3.3 Council Tax proposals

Good progress continues to be made in this area with the outstanding balance of proposals down from 279 at the beginning of the year to 133. In 2010/11, therefore, while 255 new proposals were received, 401 were completely resolved. Although the number of new proposals received continues to be significantly higher than pre 2007 levels the level has fallen from the 2007 peak.

In light of the increased demand on the Valuation Appeal Panel to deal with non-domestic appeals, however, it is likely that fewer Council Tax appeal hearings will be scheduled per year in the next few years and this is likely to limit our ability to deal with more cases than we receive during this period.

Appendices 3.3 and 3.4 provide a detailed breakdown of progress in this area.

4. Employee Implications/Staffing Issues

4.1. In accordance with the current budget strategy 5.5 FTE posts are being held unfilled.

Staff absence levels for last year are summarised in appendix 4.0. Performance continues to be satisfactory in this area with an average absence rate of 2.34% which is equivalent to around 6.5 days per FTE.

5. Financial Implications

5.1 see 3.2.4.1 and 3.2.4.3 above.

6. Other Implications

6.1 Non-domestic appeal workload is up over 45% from the equivalent point in the last Revaluation cycle. In addition staffing levels have fallen from 75 FTE to 64.5 FTE over the same period. This means that current NDR appeal workload per FTE is up over 50% on the equivalent point in the 2005 Revaluation cycle. Since these appeals must be dealt with within a fixed statutory timetable resources will have to be redirected from other tasks to accommodate this increased workload. This is likely to impact on service delivery elsewhere. Most at risk are the timescales for adding houses to Council Tax where there is a more flexible statutory regime for making changes to the Valuation List and non statutory tasks such as providing advice and provisional values for proposed developments.

An internal reorganisation of staffing resources has been carried out to try to mitigate some of this risk but it is inevitable that requests to treat some cases as priority will have to be refused.

7. Equality Impact Assessment and Consultation Arrangements

7.1 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. Privacy Impact Assessment

8.1 The 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.

Edward P Duffy
Assessor and Electoral Registration Officer

3 May 2011

Previous References

Progress report 7 March 2011.

List of Background Papers

None

Contact for Further Information

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

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