

Report

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	3 June 2024
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

Preparations for the 2024 annual canvass of electors are underway, continuing with the progress made under canvass reform. National data matching will be conducted on the 24 June, with canvass communications due to be issued around 8 July 2024.

3.1.2. Boundary Reviews

The 2023 Review of the UK Parliamentary Boundaries is now complete and will be used in the next UK Parliamentary election.

The consultation on revised proposals for Scottish Parliament constituency boundaries closed on Wednesday, 15 May 2024. There may be a further consultation on small areas if needed later this year. The review of the regions will take place over the summer months. Boundaries Scotland will submit a report to Scottish Ministers by 1 May 2025. If subsequently approved by the Scottish Parliament, the new boundaries will be effective at the next Scottish Parliament election, expected in May 2026.

3.1.3. Elections Act 2022

All measures have now been implemented as a result of the Elections Act 2022.

These include:-

- i. The requirement for electors to show photographic ID at a polling station before being issued with a ballot paper. Electors without an accepted form of photo ID can apply to the ERO via the digital service or by completing a paper application for a Voter Authority Certificate (VAC) free of charge.
- ii. Changes to the absent vote process which involves a new online service, verification of absent votes with DWP records, and extending the length of time to a maximum of 3 years before a renewal is required.
- iii. Extending the franchise for overseas elections by removing the 15-year restriction, creating an online portal for applications, and extending the registration period to up to 3 years.

The Scottish Assessor's Association have been working with partners at the Electoral Commission and with their own electoral management system providers to ensure that the user journey is as simple and as informative as possible.

3.1.4. Elections Held Since Last Board Meeting

There have been no elections since the last Board meeting.

LVJB continue to prepare for the forthcoming UK Parliamentary election which must take place by 28 January 2025. This includes actively promoting registration to under-registered groups, working closely with our Election Office colleagues in both North and South Lanarkshire, and including for the second year running an A5 flyer on voter ID with our canvass communications.

3.2. Non-Domestic Valuation

A summary of information in this area can be found in Appendices 1.1 to 1.6.

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 2024 to 1 May 2024.

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 5 appeals from this revaluation period relate to telecommunication subjects. Although these don't fall under the designated regime, Renfrewshire Valuation Joint Board (RVJB) as a courtesy are dealing with these.

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 disposal date for these appeals being 31 December 2024.

The Local Taxation Chamber of the Scottish Courts and Tribunals Service with whom the outstanding appeals sit, have written to the appellants or their professional agents, seeking advice whether they intend to maintain these appeals for a future hearing.

The Upper Tribunal have recently provided LVJB with a list of outstanding appeals, and their sisted dates, which is currently being cross checked to ensure its accuracy. The First-tier Tribunal has yet to provide a definitive list of all appeals remaining. Once the final lists are received, the tables in Appendix 1.5 will be updated, and accurately reflect the position regards outstanding appeals, this will be presented to the Joint Board at a future meeting.

As the definitive position regarding the number of 2017 appeals being maintained has not yet been reached, and as time is of the essence, the senior management team have instructed the valuation staff to proactively engage with ratepayers or their professional agents, where we have been advised separately, that they wish to maintain their 2017 appeals.

3.2.5. 2023 Valuation Roll Proposals (Revaluation and Running Roll)

A new two-stage proposal and appeal system was introduced with effect from 1 April 2023. Whereby instead of lodging an appeal against a valuation roll entry, the ratepayer, in the first instance, lodges a proposal outlining the value that they seek whilst submitting any evidence they have that they believe justifies a reduction to that value.

Appendix 1.6 Table 1 shows the number of 2023 Revaluation proposals received by the final date to lodge such an appeal, 31 August 2023, as 1406.

Along with other members of the Scottish Assessors Association, LVJB are working to a schedule to ensure the efficient disposal of these appeals by the statutory deadline of 30 September 2025. Each proposal, in time, will be allocated a “proposal determination date” (PDD); the date by which the Assessor’s staff must issue a written decision to the proposer. Dissatisfied proposers may then lodge a formal appeal with the First-tier Tribunal.

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 2024 to 1 May 2024 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 the following recruitment and selection processes have been undertaken.

In terms of departures, the Assessor and ERO, and the Audit, Information and Management Team Leader have retired. A Divisional Valuer and a Valuer have both left to take up promoted posts.

Unfortunately, at the time of writing, a further notice of retiral from a long serving member of the electoral team, has also been tendered.

Regarding recruitment, an external advert posted for a number of Trainee Technicians was successful, and 2 new staff have now joined the valuation team. Both will undertake the HNC training course, on a day release basis.

Following a separate advertising campaign for Trainee Valuers, subsequent to the interview process, we have employed 1 graduate who will undertake a supplementary valuation course then progress to sit the Assessment of Professional Competence. Currently, an external readvertisement for 2 Divisional Valuers (Qualified Chartered Surveyors) remains live on the My Job Scotland website. Over the next few weeks further adverts will be posted for a Valuers position, 4 clerical staff/canvassers positions to join the Electoral Registration team, and a secretarial position.

Both the recruitment and retention of staff remain extremely challenging. However, LVJB's senior management team continue to work with South Lanarkshire Council's Personnel Services to actively monitor staffing requirements and proactively seek solutions in relation to the changing needs of the service.

4.2. Staff absence levels for the last year are summarised in Appendix 3.1.

5. Other Matters

5.1. Complaints Received and Dealt with Since Last Progress Update Report

Since the last update provided to the Board, no complaints have been 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.

6.2. Office Closure - Christmas Period 2024.

The management team, at its meeting on 6 February 2024, discussed and agreed, to a proposal by South Lanarkshire Council to close David Dale House on Friday 27th December 2024 and Friday 3rd January 2025, in line with other Council offices. Staff were advised by bulletin that they would require to take annual leave to cover both days. Further, due to seasonal staffing cover issues, it was also bulleted to staff that the offices of LVJB would remain closed on the 30th and 31st December 2024. However, it is recognised should an election be called, we may have to review the closure of the office.

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.

Christine Maxwell BSc MRICS
Assessor and Electoral Registration Officer

21 May 2024

Previous References

- Progress Update Report for Board meeting of 4 March 2024

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 01/04/2024 and 01/05/2024

Area	AS AT 01/04/2024		ADDED		DELETED		ALTERED		AS AT 01/05/2024	
	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV
North Lanarkshire	11,359	308,428,575	0	0	6	36,830	3	-48,780	11,353	308,342,965
South Lanarkshire	11,886	782,677,809	0	0	0	0	3	-108,500	11,886	782,569,309
LVJB total	23,245	£1,091,106,384	0	0	6	£36,830	6	- £157,280	23,239	£1,090,912,274

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

Period: 1 April 2024 to 1 May 2024

Area	Total altered	altered < 3 months		altered 3 to 6 months		altered > 6 months	
	No.	No.	%age	No.	%age	No.	%age
North Lanarkshire	8	6	75.00%	1	12.50%	1	12.50%
South Lanarkshire	0	0	0.00%	0	0.00%	0	0.00%
LVJB totals	8	6	75.00%	1	12.50%	1	12.50%

Valuation Roll Appeals: Revaluation and Running Roll 2005

1. Revaluation Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 May 2024	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 Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of Upper Tribunal for Scotland	Appeals Outstanding as at 1 May 2024
North Lanarkshire	3,921	3,920	0	£0	1	£18,000	1
South Lanarkshire	3,148	3,147	0	£0	1	£50,800	1
LVJB total	7,069	7,067	0	£0	2	£68,800	2

2. Running Roll Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 May 2024	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 Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of Upper Tribunal for Scotland	Appeals Outstanding as at 1 May 2024
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 May 2024	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 Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of Upper Tribunal for Scotland	Appeals Outstanding as at 1 May 2024
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 May 2024	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 Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of Upper Tribunal for Scotland	Appeals Outstanding as at 1 May 2024
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 May 2024	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 Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of Upper Tribunal for Scotland	Appeals Outstanding as at 1 May 2024
North Lanarkshire	4,726	4,716	0	£0	10	£2,686,725	10
South Lanarkshire	4,553	4,538	0	£0	15	£80,057,775	15
LVJB total	9,279	9,254	0	£0	25	£82,744,500	25

2. Running Roll Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 May 2024	Appeals heard but awaiting stated case for appeal to Lands Valuation Appeal Court (historic)	Rateable Value of Appeals in process of appeal to LVAC (historic)	Appeals outstanding awaiting determination of Local Taxation Chamber	Rateable Value of Outstanding Appeals awaiting determination of Local Taxation Chamber	Appeals Outstanding as at 1 May 2024
North Lanarkshire	4,672	3,449	0	£0	1,233	£91,422,350	1,233
South Lanarkshire	5,044	3,279	0	£0	1,765	£1,005,096,645	1,765
LVJB total	9,716	6,728	0	£0	2,998	£1,096,518,995	2,998

Valuation Roll Proposals: Revaluation and Running Roll 2023

1. Revaluation Proposals

Area	Proposals received since 2023 Revaluation	Proposals Determined by Assessor	Proposals now Appealed to Local Taxation Chamber	Rateable Value of appeals at Local Taxation Chamber	Appeals awaiting determination at Upper Tribunal	Rateable Value of Outstanding Appeals awaiting determination at Upper Tribunal	Proposals / Appeals Outstanding as at 1 May 2024
North Lanarkshire	759	84	0	0	0	0	675
South Lanarkshire	647	60	0	0	0	0	587
LVJB total	1406	144	0	0	0	0	1262

2. Running Roll Proposals

Area	Proposals received since 2023 Revaluation	Proposals Determined by Assessor	Proposals now Appealed to Local Taxation Chamber	Rateable Value of appeals at Local Taxation Chamber	Appeals awaiting determination at Upper Tribunal	Rateable Value of Outstanding Appeals awaiting determination at Upper Tribunal	Proposals / Appeals Outstanding as at 1 May 2024
North Lanarkshire	94	6	0	0	0	0	88
South Lanarkshire	158	82	0	0	0	0	76
LVJB total	252	88	0	0	0	0	164

Council Tax Subjects as at 01/05/2024

	ENTRIES AS AT 01/04/2023			ADDITIONS			DELETIONS			CURRENT ENTRIES			BAND 'D' EQUIVALENT		
BAND	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL
A	52496	36093	88589	1	1	2	1	2	3	52496	36092	88588	34999	24063	59062
B	38086	30909	68995	6	0	6	0	0	0	38092	30909	69001	29628	24041	53669
C	20553	27105	47658	8	3	11	0	0	0	20561	27108	47669	18277	24096	42373
D	18337	22441	40778	29	20	49	0	0	0	18366	22461	40827	18366	22461	40827
E	17533	20938	38471	6	26	32	0	0	0	17539	20964	38503	23044	27545	50589
F	10508	14025	24533	25	27	52	0	0	0	10533	14052	24585	17116	22835	39951
G	3165	7174	10339	5	14	19	0	1	1	3170	7187	10357	6208	14074	20282
H	170	590	760	0	0	0	0	1	1	170	589	759	417	1443	1860
TOTAL	160848	159275	320123	80	91	171	1	4	5	160927	159362	320289	148055	160558	308613
'D' EQUIV.	147956	160434	308390	100	129	229	1	6	7	148055	160558	308613			

JOINT BOARD TOTALS

		01/04/2024	01/05/2024	Increase
TOTAL CHARGEABLE ENTRIES	North	160848	160927	79
	South	159275	159362	87
	Total	320123	320289	166
BAND 'D' EQUIVALENT	North	147956	148055	99
	South	160434	160558	124
	Total	308390	308613	223

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

Period: 1 April 2024 to 1 May 2024

Area	Total added	added < 3 months		added 3 to 6 months		added > 6 months	
North Lanarkshire	80	69	86.25%	11	13.75%	0	0.00%
South Lanarkshire	91	87	95.60%	2	2.20%	2	2.20%
LVJB totals	171	156	91.23%	13	7.60%	2	1.17%

Summary of Council Tax Proposals/Appeals received and dealt with as at 1 May 2024

Valid	Proposals/Appeals outstanding @ 1 April 2024	Proposals/Appeals received since 1 April 2024	Proposals/Appeals completely resolved 01/04/2024 to 01/05/2024
North Lanarkshire	26	3	3
South Lanarkshire	35	7	12
LVJB total	61	10	15

Invalid	Proposals/Appeals outstanding @ 1 April 2024	Proposals/Appeals received since 1 April 2024	Proposals/Appeals completely resolved 01/04/2024 to 01/05/2024
North Lanarkshire	26	8	15
South Lanarkshire	46	11	16
LVJB total	72	19	31

Combined	Proposals/Appeals outstanding @ 1 April 2024	Proposals/Appeals received since 1 April 2024	Proposals/Appeals completely resolved 01/04/2024 to 01/05/2024
North Lanarkshire	52	11	18
South Lanarkshire	81	18	28
LVJB total	133	29	46

Summary of Resolution of Council Tax Proposals/Appeals Between 1 April 2024 and 1 May 2024

Valid	Proposals/Appeals completely resolved 01/04/2024 to 01/05/2024	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC/LTC	Number adjusted by VAC
North Lanarkshire	3	0	3	0	0	0
South Lanarkshire	12	6	5	1	0	0
LVJB total	15	6	8	1	0	0

Invalid	Proposals/Appeals completely resolved 01/04/2024 to 01/05/2024	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC/LTC	Number adjusted by VAC
North Lanarkshire	15	0	12	0	3	0
South Lanarkshire	16	2	14	0	0	0
LVJB total	31	2	26	0	3	0

Combined	Proposals/Appeals completely resolved 01/04/2024 to 01/05/2024	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC/LTC	Number adjusted by VAC
North Lanarkshire	18	0	15	0	3	0
South Lanarkshire	28	8	19	1	0	0
LVJB total	46	8	34	1	3	0

ABSENCE MANAGEMENT STATISTICS

Month	Self-Certified		Medically Certified		Unauthorised Absence		Total			Previous Year's Totals			
	No of Days	%	No of Days	%	No of Days	%	No of Days	Available workdays	%	Month	No of Days	Available workdays	%
May 2023	6	0.4%	26	1.8%	Nil	0%	32	1417	2.3%	May 2022	24	1345	1.8%
June 2023	10	0.8%	20	1.5%	Nil	0%	30	1306	2.3%	June 2022	99	1347	7.3%
July 2023	3	0.2%	21	1.7%	Nil	0%	24	1240	1.9%	July 2022	90	1277	7.0%
August 2023	13	1.0%	19	1.4%	Nil	0%	32	1336	2.4%	August 2022	110	1401	7.9%
September 2023	16	1.3%	22	1.8%	Nil	0%	38	1216	3.1%	September 2022	93	1373	6.8%
October 2023	39	3.0%	29	2.2%	Nil	0%	68	1318	5.2%	October 2022	65	1335	4.8%
November 2023	34	2.6%	63	4.9%	Nil	0%	97	1293	7.5%	November 2022	64	1378	4.6%
December 2023	15	1.2%	118	9.6%	Nil	0%	133	1226	10.8%	December 2022	80	1384	5.8%
January 2024	15	1.2%	139	10.7%	Nil	0%	154	1301	11.8%	January 2023	40	1369	2.9%
February 2024	38	3.2%	133	11.3%	Nil	0%	171	1174	14.6%	February 2023	50	1226	4.1%
March 2024	22	1.9%	111	9.5%	Nil	0%	133	1166	11.4%	March 2023	57	1397	4.1%
April 2024	20	1.7%	191	15.8%	Nil	0%	211	1206	17.5%	April 2023	36	1225	2.9%
Averages for 12 months	19	1.5%	74	5.9%	Nil	0.0%	94	1267	7.4%		68	1338	5.1%