

Report

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	27 June 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

Preparations for the annual canvass 2022 are underway, continuing with the progress made under canvass reform from last year's canvass. National data matching will be conducted around 8 July, with canvass communications due to be issued on 1 August.

3.1.2. Elections Held Since Last Board Meeting

The Scottish Local Government Elections were held on 5 May 2022 and all procedures were undertaken successfully. Postal vote rejection letters have been issued to all electors whose postal vote was rejected by the Returning Officer for the election.

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 May 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 includes appeals received in connection with the coronavirus pandemic. The Scottish Government continue to consider legislative plans in respect of appeals lodged as a result of the pandemic, with the Non-Domestic Rates (Coronavirus) (Scotland) Bill currently making its way through the parliamentary process.

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 May 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. Following consultations with the Chair and Secretary to the Lanarkshire Valuation Appeal Panel, additional hearings have been scheduled to help deal with the voluminous numbers of outstanding Council Tax appeals.

4. Staffing

- 4.1. Since the last Board meeting and following a recruitment and selection process for Valuers/Part Qualified Valuers, one Part Qualified Valuer has commenced employment with LVJB. A further recruitment and selection process has now been completed resulting in two Clerical Assistants commencing employment with the organisation.

In the same period, a Valuer has tendered their resignation to take up a position in the private sector. Furthermore, a Divisional Valuer and Trainee Valuer have tendered their resignations to take up positions with other local government organisations.

LVJB's management team continue to attempt to actively recruit and retain staff within our valuation service delivery area, particularly given the anticipated workload associated with the Barclay recommendations.

- 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 has been received, a summary of which is as follows:-

Service Area	Nature of Complaint	Outcome
Council Tax (ref: 2021/22 – 13)	Complaint received in respect of an appeal against the banding of a Council Tax entry and the manner in which the appeal was handled.	Letter issued advising that matter investigated and no issues found in relation to how appeal was handled. Letter also reiterated previously provided reasons for the reliance on certain comparisons used in the banding of the property.

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**

The Non-Domestic Rates (Scotland) Act 2020 is now in force, and preparatory work continues to ensure that LVJB is able to undertake all new statutory undertakings 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 decided, due to the pandemic, to postpone the next revaluation to 1 April 2023, with the tone date moving to 1 April 2022. Work is underway in respect of information gathering, analysis, and valuing all non-domestic subjects contained within the valuation roll, with the expectation that a draft valuation roll will be published on 30 November 2022. It is anticipated that draft valuation notices will require to be issued to all proprietors / tenants / occupiers.

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. The local authority will be able to use this mark to identify properties which may be eligible for business growth accelerator relief).

Progress update: procedures are in place and operational 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: LVJB appointed staff continue to identify such subjects which will enter the valuation roll, with reference to a staff guidance note which has been developed by the Scottish Assessors Association (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:** Discussions continue within the SAA with regards to how best to facilitate the provision of information at the SAA Portal in respect of the forthcoming non-domestic revaluation. It is anticipated that information such as the identification of subjects used to assist in the valuation of certain subjects contained in the valuation roll will accompany draft valuations to be published on 30 November 2022.

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. It is anticipated that the Scottish Government will undertake a consultation exercise on the format of those Regulations.

Progress update: The outcome of the recent consultation by the Scottish Government on the revised non-domestic appeal system is still awaited. Similarly, the consultation by the Scottish Government on the transfer of the work of Valuation Appeal Panels (VAPs) to a new Tribunal set up within the Scottish Courts and Tribunals Service is also awaited. The Scottish Courts and Tribunal stakeholders group, which the SAA is represented on, continue to meet and consider matters such as the transfer of appeals to the new appeals set up. The changes are scheduled to come into effect on 1 January 2023.

Section 26 - Gives powers for Assessors to issue Assessors 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: Appropriate procedures continue to be implemented in connection with AINs and, in particular, the new civil penalties regime.

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.

5.4. **Coronavirus Pandemic**

LVJB’s management team’s focus continues to monitor the welfare of staff. Duties continue to be undertaken with most site visits now being resumed where deemed appropriate to do so.

With regards to Valuation Appeal Committee hearings, physical hearings have now resumed also.

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

15 June 2022

Previous References

- ◆ Progress Update Report for Board meeting of 7 March 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 01/05/2022

Area	AS AT 01/04/2022		ADDED		DELETED		ALTERED		AS AT 01/05/2022	
	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV
North Lanarkshire	10,358	288,082,270	1	490	2	20,200	3	-10,450	10,357	288,052,110
South Lanarkshire	10,952	693,403,145	0	0	3	4,400	0	0	10,949	693,398,745
LVJB total	21,310	£981,485,415	1	£490	5	£24,600	3	-£10,450	21,306	£981,450,855

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

Period: 1 April 2022 to 1 May 2022

Area	Total altered	altered < 3 months		altered 3 to 6 months		altered > 6 months	
	No.	No.	%age	No.	%age	No.	%age
North Lanarkshire	5	5	100.00%	0	0.00%	0	0.00%
South Lanarkshire	2	1	50.00%	0	0.00%	1	50.00%
LVJB totals	7	6	85.71%	0	0.00%	1	14.29%

Valuation Roll Appeals: Revaluation and Running Roll 2005

1. Revaluation Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 May 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 May 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 May 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 May 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 May 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 May 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 May 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 May 2022
North Lanarkshire	5,480	5,480	0	£0	0	£0	0
South Lanarkshire	6,727	6,726	0	£0	1	£23,500	1
LVJB total	12,207	12,206	0	£0	1	£23,500	1

Valuation Roll Appeals: Revaluation and Running Roll 2017

1. Revaluation Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 May 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 May 2022
North Lanarkshire	4,728	4,623	0	£0	105	£3,517,125	105
South Lanarkshire	4,553	4,451	0	£0	102	£89,332,750	102
LVJB total	9,281	9,074	0	£0	207	£92,849,875	207

2. Running Roll Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 May 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 May 2022
North Lanarkshire	4,585	786	0	£0	15	£121,875	3,799
South Lanarkshire	4,962	818	0	£0	45	£724,443,375	4,144
LVJB total	9,547	1,604	0	£0	60	£724,565,250	7,943

Council Tax Subjects as at 01/05/2022

	ENTRIES AS AT 01/04/2022			ADDITIONS			DELETIONS			CURRENT ENTRIES			BAND 'D' EQUIVALENT		
BAND	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL
A	53037	36190	89227	1	3	4	1	2	3	53037	36191	89228	35360	24129	59489
B	37845	30751	68596	11	2	13	0	0	0	37856	30753	68609	29444	23920	53364
C	19903	26768	46671	49	2	51	1	0	1	19951	26770	46721	17734	23796	41530
D	17722	21724	39446	52	28	80	0	0	0	17774	21752	39526	17774	21752	39526
E	17158	20390	37548	15	34	49	0	0	0	17173	20424	37597	22564	26835	49399
F	10085	13307	23392	10	26	36	3	0	3	10092	13333	23425	16400	21666	38066
G	3090	6819	9909	0	2	2	0	0	0	3090	6821	9911	6051	13358	19409
H	162	579	741	0	0	0	0	0	0	162	579	741	397	1419	1816
TOTAL	159002	156528	315530	138	96	235	5	2	7	159135	156623	315718	145724	156875	302599
'D' EQUIV.	145589	156751	302340	141	124	265	6	1	7	145724	156875	302599			

JOINT BOARD TOTALS

		01/04/2022	01/05/2022	Increase
TOTAL CHARGEABLE ENTRIES	North	159002	159135	133
	South	156528	156623	95
	Total	315530	315758	228
BAND 'D' EQUIVALENT	North	145589	145724	135
	South	156751	156875	124
	Total	302340	302599	259

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

Period: 1 April 2022 to 1 May 2022

Area	Total added	added < 3 months		added 3 to 6 months		added > 6 months	
North Lanarkshire	138	123	89.13%	13	9.42%	2	1.45%
South Lanarkshire	97	91	93.81%	5	5.15%	1	1.04%
LVJB totals	235	214	91.06%	18	7.66%	3	1.28%

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

Valid	Proposals/Appeals outstanding @ 1 April 2022	Proposals/Appeals received since 1 April 2022	Proposals/Appeals completely resolved 01/04/2022 to 01/05/2022	Outstanding balance
North Lanarkshire	38	4	3	39
South Lanarkshire	103	11	9	105
LVJB total	141	15	12	144

Invalid	Proposals/Appeals outstanding @ 1 April 2022	Proposals/Appeals received since 1 April 2022	Proposals/Appeals completely resolved 01/04/2022 to 01/05/2022	Outstanding balance
North Lanarkshire	46	8	25	29
South Lanarkshire	87	31	31	87
LVJB total	133	39	56	116

Combined	Proposals/Appeals outstanding @ 1 April 2022	Proposals/Appeals received since 1 April 2022	Proposals/Appeals completely resolved 01/04/2022 to 01/05/2022	Outstanding balance
North Lanarkshire	84	12	28	68
South Lanarkshire	190	42	40	192
LVJB total	274	54	68	260

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

Valid	Proposals/Appeals completely resolved 01/04/2022 to 01/05/2022	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	3	2	0	0	1	0
South Lanarkshire	9	5	0	3	1	0
LVJB total	12	7	0	3	2	0

Invalid	Proposals/Appeals completely resolved 01/04/2022 to 01/05/2022	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	25	0	25	0	0	0
South Lanarkshire	31	2	27	0	2	0
LVJB total	56	2	52	0	2	0

Combined	Proposals/Appeals completely resolved 01/04/2022 to 01/05/2022	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	28	2	25	0	1	0
South Lanarkshire	40	7	27	3	3	0
LVJB total	68	9	52	3	4	0

ABSENCE MANAGEMENT STATISTICS

Month	Self Certified		Medically Certified		Unauthorised Absence		Total			Total			
										Month	No of Days	Work days available	%
	No of Days	%	No of Days	%	No of Days	%	No of Days	Work Days Avail	%				
April 2021	5	0.3%	49	3.4%	Nil	0.0%	54	1441	3.7%	April 2020	66	1355	4.9%
May 2021	7	0.5%	82	6.2%	Nil	0.0%	89	1317	6.8%	May 2020	64	1309	4.9%
June 2021	8	0.6%	80	5.8%	Nil	0.0%	88	1368	6.4%	June 2020	69	1375	5.0%
July 2021	17	1.3%	55	4.1%	Nil	0.0%	72	1358	5.3%	July 2020	69	1439	4.8%
August 2021	14	1.0%	60	4.4%	Nil	0.0%	74	1356	5.5%	August 2020	48	1317	3.6%
September 2021	6	0.4%	49	3.5%	Nil	0.0%	55	1383	4.0%	September 2020	27	1378	2.0%
October 2021	17	1.2%	48	3.5%	Nil	0.0%	65	1367	4.8%	October 2020	47	1374	3.4%
November 2021	29	2.1%	66	4.7%	Nil	0.0%	95	1404	6.8%	November 2020	87	1316	6.6%
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%
Averages for 12 months	13	0.9%	63	4.6%	Nil	0.0%	76	1372	5.5%		54	1356	4.0%