

Report

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	5 September 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

The 2022 annual canvass of electors is underway. The tasks associated with file production including the new data matching element of canvass reform, using both national data and local data, has been carried out successfully. Some 254,000 "Communication A" forms were issued commencing on 1 August to properties where data has been fully matched and electors do not require a response unless there are changes.

Additionally, the first issue of canvass forms commenced 1 August to some 62,000 properties where a full data match was unable to be undertaken. Reminder communications are scheduled to be issued to non-responding properties during September.

The requirement to undertake household visits as part of the annual canvass process continues and is scheduled to commence late September/early October. As per previous canvasses, the use of telephone and email contact will be undertaken.

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 August 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 the voluminous numbers of appeals received in connection with the coronavirus pandemic. The Non-Domestic Rates (Coronavirus) (Scotland) Act 2022 received Royal Assent on 28 July 2022 and came into force on 29 July 2022. Discussions between the Scottish Assessors Association and ratepayers' agents will resume in light of the legislation now being in force.

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 August 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. Significant progress has been 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 January 2023.

4. Staffing

- 4.1. Since the last Board meeting and following a recruitment and selection process seeking four Principal Valuers, two external candidates have been offered positions within the organisation which have been verbally accepted. A further recruitment and selection process for Trainee Technicians has resulted in three candidates being offered those positions, which have also been verbally accepted.

In the same period, a part-time Divisional Valuer has tendered their resignation to take up a position within another local government organisation. At present there is a recruitment and selection process for four Divisional Valuer vacancies.

LVJB's management team continue to attempt to actively recruit and retain staff within our valuation service delivery area, and discussions continue with South Lanarkshire Council's Personnel Services in respect of possible solutions to the staffing challenges faced by LVJB.

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, two complaints have been received, a summary of which is as follows:-

Service Area	Nature of Complaint	Outcome
Council Tax (ref: 2022/23 – 1)	Complaint received with regards to the handling of a Council Tax appeal.	Full investigation undertaken and letter issued answering all points raised with apology.
Electoral Registration (ref:2022/23 – 2)	Complaint received from elector with regards to the nationality recorded on form issued as part of the annual canvass of electors.	Letter of explanation issued advising of legislation in respect of nationality of citizens for electoral registration purposes.

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. Throughout the period 2021/22, the Scottish Assessors Association continued to prepare for the forthcoming non-domestic Revaluation, with the comprehensive review of non-domestic forms, referred to as Assessor Information Notices (AINs), being undertaken across the various Scottish Assessors Association (SAA) standing committees. The issuing and ingathering of the AINs provides the basis of data analysis associated with a non-domestic revaluation. SAA Practice Notes are being reviewed following the outcomes of the information gathering and analysis process. The SAA have developed a project plan for the 2023 non-domestic revaluation. LVJB's Revaluation Strategy Group, which meets regularly, continue to monitor progress of the revaluation of all subjects within Lanarkshire as part of the comprehensive Scotland wide general non-domestic revaluation and, in particular, monitor the challenges faced as a result of retention and recruitment of staff issues faced within our valuation service delivery area, implementing mitigation measures to reduce the risk of not undertaking statutory duties where deemed appropriate.

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: 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: A staff guidance note has been developed by the SAA to ensure consistent practice throughout Scotland, with information still being ingathered in order that entries may be made in the Valuation Roll.

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 2023 Revaluation in connection with requirements to publish certain information when draft valuations are finalised. Such work also requires changes to LVJB's core valuation software application, which continue to be scoped in order that the required information is available when draft valuation notices are issued 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.)

Progress update: Final legislation by the Scottish Government on the revised non-domestic appeal system is still awaited, as is the outcome of the proposals on the transfer of the work of Valuation Appeal Panels (VAPs) to a new Tribunal set up within the Scottish Courts and Tribunals Service, which is scheduled to take effect from 1 January 2023. A Stakeholder Reference Group to help facilitate the transfer of the duties currently undertaken by VAPs continues to meet and has SAA representatives participating in the group meetings. The proposed changes to the non-domestic appeal system in Scotland will present major challenges to all Assessors, and indeed other stakeholders, and again will require changes to LVJB's core valuation software application.

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: Appropriate procedures are being implemented in connection with AINs and, in particular, the new civil penalties regime. The SAA has also developed staff guidance in respect of the new civil penalty powers to ensure consistency of approach across Scotland.

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 has continued 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 continue to monitor issues around the pandemic, including the consideration of relevant guidance from appropriate authorities.

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

18 August 2022

Previous References

- ◆ Progress Update Report for Board meeting of 27 June 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 01/08/2022

Area	AS AT 01/04/2022		ADDED		DELETED		ALTERED		AS AT 01/08/2022	
	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV
North Lanarkshire	10,358	288,082,270	219	474,470	40	153,385	55	-386,740	10,537	288,016,615
South Lanarkshire	10,952	693,403,145	150	588,535	43	236,230	67	428,380	11,059	694,183,830
LVJB total	21,310	£981,485,415	369	£1,063,005	83	£389,615	122	£41,640	21,596	£982,200,445

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

Period: 1 April 2022 to 1 August 2022

Area	Total altered	altered < 3 months		altered 3 to 6 months		altered > 6 months	
	No.	No.	%age	No.	%age	No.	%age
North Lanarkshire	229	216	94.32%	4	1.75%	9	3.93%
South Lanarkshire	209	195	93.30%	8	3.83%	6	2.87%
LVJB totals	438	411	93.84%	12	2.74%	15	3.42%

Valuation Roll Appeals: Revaluation and Running Roll 2005

1. Revaluation Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 August 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 August 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 August 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 August 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 August 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 August 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 August 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 August 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 August 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 August 2022
North Lanarkshire	4,728	4,623	0	£0	105	£3,517,125	105
South Lanarkshire	4,553	4,452	0	£0	101	£89,302,250	101
LVJB total	9,281	9,075	0	£0	206	£92,819,375	206

2. Running Roll Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 August 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 August 2022
North Lanarkshire	4,610	794	0	£0	15	£121,875	3,816
South Lanarkshire	4,989	830	0	£0	45	£724,443,375	4,159
LVJB total	9,599	1,624	0	£0	60	£724,565,250	7,975

Council Tax Subjects as at 01/08/2022

	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	5	11	16	1	9	10	53041	36192	89233	35362	24129	59491
B	37845	30751	68596	52	15	67	1	0	1	37896	30766	68662	29476	23930	53406
C	19903	26768	46671	121	73	194	5	6	11	20019	26835	46854	17795	23854	41649
D	17722	21724	39446	113	172	285	0	0	0	17835	21896	39731	17835	21896	39731
E	17158	20390	37548	74	158	232	2	3	5	17230	20545	37775	22638	26994	49632
F	10085	13307	23392	42	129	171	4	3	7	10123	13433	23556	16450	21829	38279
G	3090	6819	9909	0	73	73	0	0	0	3090	6892	9982	6051	13497	19548
H	162	579	741	0	0	0	1	1	2	161	578	739	394	1416	1810
TOTAL	159002	156528	315530	407	631	1038	14	22	36	159395	157137	316532	146001	157545	303546
'D' EQUIV.	145589	156751	302340	430	816	1246	17	23	40	146001	157545	303546			

JOINT BOARD TOTALS

		01/04/2022	01/08/2022	Increase
TOTAL CHARGEABLE ENTRIES	North	159002	159395	393
	South	156528	157137	609
	Total	315530	316532	1002
BAND 'D' EQUIVALENT	North	145589	146001	412
	South	156751	157545	794
	Total	302340	303546	1206

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

Period: 1 April 2022 to 1 August 2022

Area	Total added	added < 3 months		added 3 to 6 months		added > 6 months	
North Lanarkshire	407	340	83.54%	61	14.99%	6	1.47%
South Lanarkshire	631	584	92.55%	33	5.23%	14	2.22%
LVJB totals	1038	924	89.02%	94	9.06%	20	1.92%

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

Valid	Proposals/Appeals outstanding @ 1 April 2022	Proposals/Appeals received since 1 April 2022	Proposals/Appeals completely resolved 01/04/2022 to 01/08/2022	Outstanding balance
North Lanarkshire	38	15	38	15
South Lanarkshire	103	27	75	55
LVJB total	141	42	113	70

Invalid	Proposals/Appeals outstanding @ 1 April 2022	Proposals/Appeals received since 1 April 2022	Proposals/Appeals completely resolved 01/04/2022 to 01/08/2022	Outstanding balance
North Lanarkshire	46	33	47	32
South Lanarkshire	87	56	108	35
LVJB total	133	89	155	67

Combined	Proposals/Appeals outstanding @ 1 April 2022	Proposals/Appeals received since 1 April 2022	Proposals/Appeals completely resolved 01/04/2022 to 01/08/2022	Outstanding balance
North Lanarkshire	84	48	85	47
South Lanarkshire	190	83	183	90
LVJB total	274	131	268	137

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

Valid	Proposals/Appeals completely resolved 01/04/2022 to 01/08/2022	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	38	15	0	12	11	0
South Lanarkshire	75	41	0	16	17	1
LVJB total	113	56	0	28	28	1

Invalid	Proposals/Appeals completely resolved 01/04/2022 to 01/08/2022	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	47	1	38	0	8	0
South Lanarkshire	108	4	89	0	15	0
LVJB total	155	5	127	0	23	0

Combined	Proposals/Appeals completely resolved 01/04/2022 to 01/08/2022	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	85	16	38	12	19	0
South Lanarkshire	183	45	89	16	32	1
LVJB total	268	61	127	28	51	1

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	%				
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%
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%
Averages for 12 months	17	1.2%	56	4.1%	Nil	0.0%	72	1351	5.3%		51	1349	3.8%