

# HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

23 September 2022

Agenda Item	8
Report No	VAL/13/22

## Departmental Report

### Report by the Assessor and Electoral Registration Officer

#### Summary

This report outlines the main business of the office of the Assessor and Electoral Registration Officer (ERO) since the last meeting of the Board.

#### 1. General

Staff are continuing to work from home although increasingly more time is being spent in the office. Visits to the offices by members of the public are being made available by appointment.

Plans are being made to introduce a more structured approach hybrid working, but these are to some extent being hampered by the impending 2023 Revaluation which must be largely completed by the end of November of this year.

The business for the valuation sections since the last meeting of the Board has been the preparation of the 2023 Non Domestic Rates Revaluation. The main business for electoral staff has been the maintenance of the Electoral Register and commencement of the electoral canvass.

#### 2. Electoral Registration

The annual canvass of electors commenced on 15 August 2022 with Canvass Communication A and B letters issued to households. Follow up canvass forms will be issued to non-responding properties who received canvass communication B letters on 6 October 2022. It is anticipated that doorstep canvassing will commence in early October.

Three days of training will be carried out with electoral registration staff in October in Inverness. This training was due to be carried out in April 2020 as part of the migration to the new electoral management software system however this had to be rescheduled due to COVID-19 restrictions. Part of the training will involve layout of electoral registers after feedback at the June Board meeting.

There were two by-elections in Western Isles on 30 June 2022. These were held in Ward 1 - Barraigh Agus Bhatarsaigh and Ward 6 - Sgìr' Ùige agus Carlabhaigh. Both elections went very well with no clerical errors.

### **3. Valuation for Rating**

The normal workloads associated with maintenance of the valuation roll have continued but the focus is now clearly on the 2023 Revaluation.

Preparatory work for the 2023 Revaluation is well underway. The process is time consuming and resource intensive. In total over twenty six thousand subjects must be revalued and draft valuation notices must be issued to all proprietors, tenants and occupiers by the end of November 2022. Final valuations will be issued in March 2023 and interested parties will have the ability to make representations in the interim period. There is also a further commitment in terms of the Barclay Review recommendations to increase the number of detailed valuations that are available at the SAA Portal for public inspection. This will include shops, offices, industrial subjects and public buildings. While the timescale is tight, we are currently on track to complete the work according to the timetable.

It remains unclear whether the introduction of the Non-Domestic Rates (Coronavirus) (Scotland) Act, which aims to substantially reduce the scope of appeals against the adverse effect of COVID-19 in Scotland, will have the effect of clearing the current substantial appeals burden in respect of COVID-19. While similar legislation has been introduced in England the Scottish Legislation leaves open a potential appeals window. This has potentially serious resource implications for 2023.

### **4. Council Tax**

Although work in relation to the 2023 Revaluation must necessarily take precedence during this period, maintenance of the Council Tax List continues. Council Tax Hearings are being arranged to consider outstanding appeals against entries in the Council Tax List. The aim is to clear down all appeals currently outstanding by the end of the year.

### **5. Administration**

The Dingwall Office closed in June 2022 with staff relocated to the Inverness office. Office space has been rented within Moray House to accommodate files for an initial period of three months. During this period a pilot process of digitalising files has commenced. The process is not without its complexities and it is not immediately clear how well suited the process is for outsourcing to contractors. It is proposed to extend the period of lease of additional office accommodation to continue this task for a further period of 6 months.

A meeting has been arranged with Highland Council Payroll, Pensions and HR staff to discuss AVC Wise Salary Sacrifice Shared Cost AVCs. After some initial discussions, it has been agreed to explore joining the Highland Council scheme instead of the Valuation Joint Board setting up their own scheme. It had been anticipated that the scheme could have been up and running by 1 September however this start date will be pushed back to allow further discussions to continue.

A project team has been set up internally to look at moving shared network drive folders to SharePoint. Four members of staff have recently attended SharePoint

training and work is being carried out to tidy up documents and folders. It is estimated that the work could take in the region of nine months to complete.

## **6. Staffing**

The recruitment and retention of staff remains a serious issue. Difficulties in recruiting staff has now spread across all posts. A senior valuer vacancy has been filled internally.

## **7. Recommendation**

The Board is invited to comment and otherwise note the recent activities of the department as set out in this report.

Designation: Assessor and ERO

Date: 19 September 2022

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