

HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

25 November 2022

Agenda Item	6
Report No	VAL/18/22

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

The business for the valuation sections since the last meeting of the Board has been wholly focussed on the preparation of the 2023 Non Domestic Rates Revaluation. The main business for electoral staff has been preparation for the publication of the Electoral Register on 1 December and completion of the electoral canvass.

2. Electoral Registration

The annual canvass of electors is nearing completion with the republished register due to be produced on 1 December 2022. Electoral staff and canvassers have carried out telephone canvassing of 1,758 properties. Doorstep canvassers are now commencing doorstep canvassing of 15,462 properties. Canvassers are using tablets which have real time information so any properties which have made a response will be excluded from canvassing rounds.

Central admin staff have been working alongside the Board's electoral management software (EMS) supplier and colleagues within Highland Council to address the issue of register layout previously raised by Members. The EMS system relies on CAG addressing and certain data contained in update files supplied by One Scotland Gazetteer (OSG). At this stage, the Central Admin Team are investigating whether the correct type of data file is being received from OSG.

Different file formats have been requested and testing will be carried out prior to the 1 December register republication. A republication of the register may be required in 2023 depending on the outcome of file upload testing and acceptance of all CAG changes since migration in April 2020.

Staff are carrying out testing with print suppliers for the Cairngorm National Park Authority election which is taking place on 23 March 2023.

3. Valuation for Rating

Since the last meeting of the Board, the valuation sections have been wholly focussed on preparation for the 2023 Revaluation.

The process for the 2023 differs from previous years due to changes made to legislation as a consequence of the Barclay review of non-domestic rates. The new process involves the publication of draft values at the end of November 2022. Parties can then make representations in respect of these draft valuations and it provides the opportunity for the Assessor to review these draft valuations up until the final valuation roll is made up in March 2023 and comes into effect on 1 April 2023. There then follows a new appeals process. Final details of this process are scheduled to be provided in regulations due to be laid before Parliament at the end of this year.

The draft valuations for bulk classes are complete and the remaining draft valuations are being finalised. Draft valuations will be published on the Scottish Assessors Association Portal on 30 November and draft valuation notices will be issued to proprietors, tenants and occupiers immediately thereafter.

Given the need to concentrate all available resource on this task, it is anticipated that there will be some decline in performance in other work that is carried out by valuation staff at this time resulting in delays in response times.

4. Council Tax

As a consequence of the focus on the Non-Domestic Revaluation, as referenced in the above paragraph, council tax has necessarily suffered a cut in the resource allocated to it. Consequently, there will be some delays in respect of this work. While these delays should not impact on revenue, they will result in an increase in the number of back dated council tax bills. Given the impact that this has on council tax payers, every effort will be made to limit the effects of this and a return to a full allocation of resource will be made as soon as possible.

Council tax hearings are continuing in an effort to clear down outstanding appeals prior to the transfer of the function to the Local Tax Chamber in April 2023.

5. Administration

Prudential have confirmed that the Valuation Joint Board will need to be set up as a Shared Cost AVC employer to take advantage of Salary Sacrifice Shared Cost AVCs and cannot therefore “piggy-back” onto the Highland Council scheme. Whilst the scheme can produce savings to larger organisations through reduced National Insurance contributions paid by the employer, it is felt that due to the number of staff employed by the Board, savings may be minimal however, the scheme will provide benefits to employees.

Authority is therefore requested to explore the establishment of a separate scheme for the Board’s staff that follows the same approach as that of the Highland Council.

In anticipation of authorisation, a draft Pensions Discretion Policy document which largely mirrors that of the Highland Council's has been put forward for Board approval.

The Sharepoint project, which improves the organisation of, and access to, electronic files is progressing, however work for the Revaluation and preparation work for republication of the electoral register on 1 December is taking priority over this project.

The Central Admin team are currently working through a backlog of amendment to contract letters for staff. Unfortunately, contracts of employment have not been received for new staff since 2019. Attempts have been made to get contracts issued however, to date, no new contracts have been received.

6. Staffing

Two clerical posts have been filled recently, one in the Valuation Information Section and one within the Central Admin team. Further staff will be recruited in the new year to continue work on the digitisation of files.

The Assessor and Electoral Registration Officer has intimated to the Clerk of the Board his intention to retire on 4 January 2023.

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: 18 November 2022

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