

# HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

21 March 2023

Agenda Item	8
Report No	VAL/4/23

## 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 following the publication of the Electoral Register on 1 December has been the absent vote signature refresh.

#### 2. Electoral Registration

A revised version of the electoral register was published on 1 December 2022 and distributed to relevant recipients who are entitled to a copy under electoral law.

Central admin staff are still working alongside the Board's electoral management software (EMS) supplier 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, new files have been received from OSG which will be loaded to a test system to see if this improves register layouts. If the test is successful, a republication of the register will be required in 2023 before the start of the annual canvass.

The annual postal vote refresh exercise commenced on 12 January 2023 and was completed on 22 February 2023. In total 5,162 initial forms were issued with 940 cancelled postal votes at the end of the 6-week period.

The Voter Authority Certificate (Voter ID) service went live on 16 January 2023. To date only 12 applications have been received for both Highland and Western Isles. It has been acknowledged that take up across Scotland has been relatively slow as there are no scheduled UK elections this year.

Key electoral staff have attended various training courses or information sessions over the last two months on Election Act 2022 changes, which have been delivered by various stakeholders such as the Department for Levelling Up, Housing & Communities and the Association of Electoral Administrators.

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

Since the last meeting of the Board, the valuation sections, in conjunction with their admin team, have been focussed on completing the 2023 Revaluation.

The publication of draft values and associated valuations were successfully completed on time at the end of November 2022. Draft valuation notices were issued to proprietors, tenants and occupiers shortly thereafter on 1 December 2022. The Assessor received just over 300 representations in respect of the draft valuations and staff have responded to representations where appropriate. The representations have given the Assessor the opportunity to review draft valuations up until the final valuation roll is produced on 15 March 2023 prior to coming into effect on 1 April 2023.

The process for appealing rateable values changes from 1 April with a two-stage system which requires the ratepayer or their agent to submit a proposal. This is more onerous than submitting an appeal previously. A proposal must contain, amongst other information, the appellant's grounds of appeal, their evidence and their alternative value. This has led to some rating agents looking to pre agree rateable values in advance of 1 April.

Given the need to concentrate all available resource on the completion of the revaluation, 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 suffered a cut in the resource allocated to it. Whilst there are some delays in respect of this work, it should not impact on revenue, but there may be an increase in the number of back dated council tax bills. It is anticipated that the Assessor will be able to add more resource to this area once work on the non-domestic revaluation has been completed.

Our final council tax hearing under the Valuation Appeal Committee was held in Stornoway on 2 March 2023. The responsibility for hearing cases will now be transferred to the Local Tax Chamber from 1 April 2023.

### **5. Administration**

A projected launch date of 1 June 2023 for the Salary Sacrifice Shared Cost AVCs has yet to be confirmed however the contract will be signed in the coming days and returned to AVC Wise. The Board will be provided with an update at their next meeting.

The Sharepoint project, which improves the organisation of, and access to, electronic files is progressing, however work for the Revaluation is taking priority over this project.

The Public Records (Scotland) Act 2011 imposes a responsibility for the Board to submit a Records Management Plan to the Keeper of the Records of Scotland. The Assessor has notified the Keeper of the Records that a progress update review under s.5(6) of the Act is to be submitted by the end of March 2023. The Office & Support Manager has now taken on the role of Records Manager and the Keeper has been advised of this change.

An introduction meeting has taken place with the Board's new External Auditors, Audit Scotland, who have been appointed from the period 2022/23 to 2026/27 inclusive.

The Risk Register has been reviewed with some minor adjustments carried out to Lead Officers and review dates. A full review of the Risk Register will be carried out and presented at the next Board meeting.

In line with the Highland Council, the Assessor is looking for approval to grant the additional days Public Holiday on 8 May 2023 to celebrate the Coronation of His Majesty King Charles.

Some work has been undertaken by Central Admin staff on the design of a new letterhead for the office of the Assessor & Electoral Registration Officer. At the moment, there is one standard letterhead for each office so for every one template letter held within a system, three versions have to be kept updated. It is proposed to move the address structure from the top of the page to the bottom of the page and to incorporate all area office address information in one letterhead. This change will reduce staff time updating numerous letter templates.

## **6. Staffing**

A clerical position has recently been advertised for the Inverness Office with interviews scheduled to take place on 8 March 2023.

A Field Officer position has been advertised for the Wick Office with interviews due to take place towards the end of March 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: 9 March 2023

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