

HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

22 June 2023

Agenda Item	5
Report No	VAL/11/23

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 section since the last meeting of the Board has been focussed on the post 2023 Non-Domestic Rates Revaluation processes. The main business for electoral staff has been the completion of the absent vote signature refresh and business as usual processes.

2. Electoral Registration

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. Two members of staff visited Renfrewshire Valuation Joint Board in May 2023 to get additional training on CAG addressing. A timetable of work will be carried out during the canvass period with the aim of improving register layouts.

Central Admin staff are now preparing for the annual canvass of electors which is scheduled to commence on 10 July 2023.

Staff will be attending the Highland Youth Parliament conference being held on 23 June 2023 in Inverness to encourage voter registration. Arrangements are also being made to attend some UHI Freshers' Week events being held across Highland and Western Isles. Attendance at these events will be a joint initiative with Elections staff from both authorities.

3. Valuation for Rating

Since the last meeting of the Board the valuation sections, in conjunction with their admin team, completed the 2023 Revaluation with the issue of the valuation notices. Staff experienced high numbers of enquiries during April as a result of the revaluation notices and subsequent billing procedures.

With the introduction of the new proposals system for non-domestic subjects there has been a relatively low number of proposals submitted. This is in part due to the complexity of the new system, and that the option for rating agents to submit multiple

proposals only went live on 22 May 2023. It is anticipated that the bulk of the appeals will be received in the run up to the final date for submission which is 31 July 2023.

The revaluation has also seen the transfer of pre 1 April 2023 proposals and appeals from the local valuation appeal panel, and the Lands Tribunal for Scotland (LTS), to the Local Taxation Chamber (LTC). At present appeals that have transferred are being verified with ratepayers and agents and matched with those which were held at the LTS. This process has been complicated by a large volume of Covid 19 appeals being withdrawn by agents at the same time as the appeals data was being transferred to the LTC. Once the lists of pre-revaluation appeals have been reconciled it is expected that the LTC will begin to hear outstanding appeals.

New regulations which require the Assessor to audit each self-catering unit (SCU) entry have been introduced. This has required the Assessor to write to the operators of 5,136 SCUs asking for evidence of having been made available for let for in excess of 140 days and actually being let for at least 70 days. Letters were sent on 19 May 2023 and at time of writing the return was in the region of 20%. Those operators who do not meet the criteria or do not make a return will be placed on the council tax list with effect from 1 April 2022. This is an added burden which is having an effect on the Assessor's resource, as previously, there was no prescribed mechanism to review the status of a SCU.

4. Council Tax

Following the completion of the non-domestic revaluation resource has returned to council tax and normal levels of service are resuming.

Our final council tax hearing under the Valuation Appeal Committee which was held in Stornoway on 2 March 2023 resulted in the Assessor's proposed banding being upheld. Thanks go to our well-prepared Trainee Valuer in Stornoway who, having been involved in previous online hearings, was giving evidence before an in-person committee for the first time. The responsibility for hearing cases has now been transferred to the Local Tax Chamber.

5. Administration

The setup for the Salary Sacrifice Shared Cost AVCs has still to be carried out by Prudential. It is hoped that an update can be provided at the next Board meeting in September.

The SharePoint project, which improves the organisation of, and access to, electronic files is progressing. Training in the use of SharePoint is currently being explored with the Highland Council.

A Records Management Plan progress update review was submitted to the Keeper of the Records of Scotland at the end of March 2023. The Records Manager should receive feedback in the coming weeks.

Between 1 March and 1 June 2023, the Assessor received one complaint which was investigated at Stage 2. The complaint was not upheld.

6. Staffing

A clerical position has recently been advertised for the Inverness Office with a closing date set for Monday 5 June 2023. The post of Depute ERO/Business Manager was advertised internally with an appointment made on 1 June 2023.

A Field Officer position in Wick has recently been filled.

It can be reported that a Trainee Valuer based in Inverness successfully completed his Assessment of Professional Competence and is now a qualified chartered surveyor.

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: 2 June 2023

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