

# HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

9 February 2024

Agenda Item	5
Report No	VAL/1/24

## 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 involved, the continuing audit of self-catering subjects, the programming of Proposal Determination Dates (PDDs) for self-catering subjects and their disposal. The main business for electoral staff has been the completion of the annual canvass of electors which commenced on 10 July 2023 and the implementation of changes to postal and proxy voting, and the preparation for changes to overseas electors for UK Parliamentary Elections.

#### 2. Electoral Registration

Following a decision made on 5 October 2023 by the Department for Levelling Up, Housing and Communities implementation of the online absent vote application service and postal and proxy voting revisions went ahead on 31 October as planned.

A briefing note on changes to postal and proxy voting for UK Parliamentary Elections has been circulated to all Elected Members.

From 16 January 2024 the rules on eligibility to register as an overseas voter changed. The previous rule that someone could only register for 15 years after they left the UK was abolished. This effectively allows votes for life.

British citizens living overseas can now register to vote as an overseas voter if they were previously registered to vote in UK elections, including as an overseas voter, or they were previously resident in the UK before moving to an address abroad. Overseas voters must apply to register in the local authority of the last address they were registered to vote at or were resident at. A Member's Briefing note will be circulated to Elected Members in due course.

The absent vote refresh for Scottish elections is underway with reminders being issued on 2 February 2024. All proxies have been written to with a reminder scheduled for week beginning 29 January 2024.

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. Due to staff vacancies, sickness absence and Elections Act changes coming into force, work has not progressed as anticipated however, work is scheduled for February 2024. Amendments will result in republication of the register at a later date as properties will move within the register and risk changing elector numbers. Some work to tidy up addressing issues has been carried out in conjunction with the CAG Team at Highland Council.

Doorsteps visits are continuing as the annual canvass draws to a conclusion. The publication of the revised register which was scheduled for 3 January 2024 has been rescheduled to 1 February 2024 due to the Ward 7 by-election. The revised register will incorporate changes to naming conventions for all polling districts within the Highland Council area. A notice of changes has been published on our website. Further information on changes to the naming convention can be found in Appendix 1. With the change in publication date, migration to the cloud hosted solution to the Azzure environment will take place after the rescheduled publication to avoid any issues.

The ERO and key staff attended an online Security seminar, co-ordinated by the Joint Election Security and Preparedness Unit at DLUHC, which covered a range of subjects including cyber security and personnel security.

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

Work has now started on the scheduling of the 2023 Revaluation proposals. The work required on each proposal is more intensive than under the previous regulations. Previously each appeal would be listed for hearing by the Valuation Appeal Panel and, unless referred to the Lands Tribunal for Scotland, would be determined by a committee of the Panel. All but a small handful were disposed of at this stage. The new regime requires the Assessor to answer the initial grounds of the proposer, or their agent, and when the Assessor makes a final decision on their proposal, he must give reasons for his decision where he does not agree, or agree fully, with the proposer. The reasons given by the Assessor in their decision, which came about as part of the Barclay Review, need to be fully considered and transparent. If the proposer is not satisfied with the outcome, they can raise an appeal to the First-tier Tribunal (FTT) of the Local Tax Chamber. As this is a new system for dealing with appeals it is not known what impact this will have but decisions made by Assessors will be transferred to FTT.

As Highland and Western Isles were one of the two lead Assessors, with Tayside VJB, on self-catering units, the Assessor is presently fully engaged in these new procedures and has just completed the early stages of the process and has answered the proposers' grounds. It is now very clear that such work needs to be carefully programmed so that not only valuation staff are able to carry out their work diligently but also so that ratepayers receive a high standard of service. As such timetabling of subjects where different Assessors are the national leads is being carefully programmed, and in turn local timetabling is required where valuations are carried out using local evidence. Examples of such are shops, offices, and workshops.

This is also the first year of the self-catering audit. This work has been progressing, albeit slowly, for several reasons. It has become evident that the process is not as straightforward as first envisaged. This is a view shared amongst all Assessors. In part it is due to staffing, and pressures of work in other areas, such as the new proposals system. It has also been due to volume. A disproportionate number of self-catering units, 32% of the Scottish total from the data collected, sit within Highland and Western Isles. It has been further compounded by the Regulations lacking in clarity, poor response rates, the quality of returns and differing channels through which returns are made.

Some steps have been made to alleviate the above issues, through amendment Regulations, engagement with trade bodies, ongoing improvements to the SAA Portal for receiving information, and legal opinion. It will however continue to be an onerous task, but one which both constituent authorities can derive great benefit as properties will no longer lie dormant on the valuation roll when an income can be derived from the subjects being placed on the council tax list.

As mentioned in the November report, The Upper Tribunal for Scotland which deals with more complex cases is presently evaluating responses from ratepayers as to the status of these cases. It is anticipated that a hydroelectricity case will be held by the Upper Tribunal early this year, but it is also quite possible that a Covid19 material change of circumstances appeal will proceed too.

#### **4. Council Tax**

The survey, which is technician led, and banding of houses for council tax is progressing well in most areas and where possible normal levels of service are being achieved.

The First-Tier Tribunal has made another favourable decision for the Assessor in a council tax case. It also gave valuable experience to a Divisional Valuer who acted as a surveyor advocate for the first time and also the first time for a Graduate Valuer giving evidence.

#### **5. Administration**

The SharePoint project, which improves the organisation of, and access to, electronic files is still progressing, albeit at a slower pace. Training in the use of SharePoint is currently being explored with the Highland Council. Short training sessions will be delivered by the IT Systems Manager to staff.

A meeting has been arranged for 5 February 2024 with the Highland Council's Head of ICT and Digital Transformation to discuss a range of ICT matters including disaster recovery, SharePoint, and cloud hosting.

A Records Management Plan progress update review was submitted to the Keeper of the Records of Scotland at the end of March 2023 and a draft feedback report was subsequently received. Following review at the end of November 2023, the Keeper's findings are now published on the National Records of Scotland website and the

Assessor's website [[Progress Update Review](#)]. The Assessor has committed to updating the Records Management Plan in 2024.

Between 1 November and 31 December, the department received one complaint. It related to electoral registration and was dealt with at Stage 2 and was not upheld.

## **6. Staffing**

Following interviews on 7 November 2023 a Depute Assessor & Electoral Registration Officer and an Assistant Assessor were appointed. The Depute Assessor and ERO will take up the post on 1 March 2024, while the Assistant Assessor started with immediate effect.

Following interviews on 8 November 2023 a clerical assistant post for the Inverness Office was filled and the successful candidate is now in post.

The post of Valuer which had been advertised continuously since 2019 has now been filled as has the post of Divisional Valuer which arose following a promotion to Assistant Assessor by an internal applicant. The valuer will start on 1 March 2024 and the Divisional Valuer on 19 February 2024.

The Admin Assistant posts based in the Stornoway and Inverness offices have been advertised. Applications for the Stornoway post have closed, and interviews will be held week beginning 5 February 2024. Closing date for the Admin Assistant/Secretary post for Inverness is Friday 26 February 2024.

A clerical assistant in Stornoway has resigned and the post has been advertised. Interviews will also be held week beginning 5 February 2024.

A Graduate Trainee Valuer has resigned from the Inverness office and the post has been advertised with interviews due to be scheduled shortly.

A Senior Clerical Assistant in the Inverness office has resigned, and the post has been advertised. Interviews are being held on Thursday 25 January 2024.

A Senior Technical Assistant is due to retire in February, while another is due to begin phased retirement in early March and will be moving to part-time hours. As a result, two Field Officer posts for the Inverness office will be advertised shortly. A Field Officer can progress to become a Senior Technical Assistant after a certain number of years and gaining the appropriate experience.

An Admin assistant post will be also advertised shortly. This is to assist with the oversight of our valuation support teams.

Working with the Highland Council HR Team the Assessor seconded two staff from Highland Council to cover short term vacancies and sickness absence.

It was reported to the Board at the September meeting that Highland Council has recently entered into a new agreement with PAM, as occupational health provider, but there was no provision for the Board to access those services as previous. The

matter was urgently raised with The Highland Council's Head of People. However, the Assessor has now escalated this issue to the Depute Chief Executive at Highland Council due to a lack of engagement.

**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: 24 January 2024

Author: Frank W Finlayson, Assessor & ERO

**NAMING CONVENTION FOR POLLING DISTRICTS**

The unique identifier for the polling districts has been revised to capture the UK Parliamentary Constituency, the Scottish Parliamentary Constituency, Local Government ward number and the District.

Following **UK Parliamentary** boundary review, the Highland Council constituencies are as follows:

- Caithness, Sutherland, and Easter Ross County (C)
- Inverness-shire, Skye, and West Ross-shire County (I)

For cross boundary purposes:

- Moray West, Nairn, and Strathspey County (M)
- Argyll, Bute, and South Lochaber County (A)

**Scottish Parliamentary** Constituencies

- Caithness, Sutherland, and Ross (C)
- Skye, Lochaber, and Badenoch (S)
- Inverness & Nairn (I)

Local Government Wards from 1 to 21

Example:

UK Parliamentary	Scottish Parliamentary	Ward Number Local Government	Polling District If repeat AA
C	C	01	A