

# HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

20 November 2024

Agenda Item	7
Report No	VAL/21/24

## 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 continued audit of self-catering subjects, the disposal of revaluation proposals and the remaining legacy 2017 appeals. A hydro case in Highland was called for a case management hearing before the Upper Tribunal for Scotland. The main business for electoral staff has been work on the annual canvass and by-elections for four council seats.

#### 2. Electoral Registration

By-elections were held on 26 September 2024 in Ward 6 (Cromarty Firth) and Ward 14 (Inverness Central). Both elections were well run with no clerical errors. A further by-election, Ward 21 (Fort William and Ardnamurchan) will be held on 21 November 2024.

Electoral and Central Admin staff have been carrying out public engagement events at various venues since the beginning of August 2024. Since the last report to the Board two events at the UHI in Inverness were attended as noted below:

Venue	Date
UHI Inverness (Freshers Fayre)	12 September 2024
UHI Inverness (Student Support Day)	25 September 2024

On 30 September staff attended the Association of Electoral Administrators' seminar in Birmingham. The seminar was an opportunity to hear from, amongst others, the Electoral Commission and the Ministry of Housing, Communities and Local Government. The seminar focused on the outcomes of the UK Parliamentary General Election and the way forward in Electoral Registration.

The annual canvass of electors commenced on 9 September 2024. Information on the number of canvass communications issued compared to 2023 has been provided now that canvass reminders have now been issued.

### Number of forms issued

<b>Communication Type</b>	<b>2023</b>	<b>2024</b>
CCA	111,942	112,032
CCB	32,526	23,858
Canvass form	22,948	34,125
Route 3 properties	309	199 *

\*reduction in figures due to NHS not responding to requests for information in 2022 and 2023 (to be Route 2 properties in 2024).

Telephone canvassing started on week commencing 11 November which will involve 1944 properties being contacted. Doorstep visits will commence from week beginning 18 November. Numbers are not presently known as the telephone canvass is currently taking place.

The annual canvass is being carried out in accordance with the timetable and is on track for the revised register to be published in February 2025.

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

Valuation staff are working through the 2023 Revaluation proposals, while the legacy 2017 running roll appeals are making their way through the appeals system, which require them all to be disposed of by 31 December 2024. This is proving to be a tight deadline with cases listed throughout November and December, including cases on 24 December and 31 December.

In respect of the 2023 Revaluation proposals, work is ongoing on hostels, where Highland and Western Isles are taking the national lead, with proposal determination dates (PDDs) set for mid-November.

Staff are also fully engaged with shops and offices proposals with PDDs set for November and December 2024 in respect of the outstanding proposals.

The New Year will see PDDs set for industrial, licensed and hotel properties, and following on from this there will be a busy and challenging schedule of work in the run up to the statutory disposal date of 30 September 2025.

Work on the second year of the audit of self-catering units (SCUs) continues, with the final batch of requests for declarations and returns of evidence in respect of 2023/24 to be issued before the end of the calendar year. The increasing rates of non-returns from more recent batches are currently suggesting a higher number of subjects for transfer to the council tax list than the indications given by earlier results. The majority of these transfers have still to be actioned.

Valuation staff continue to attend meetings of the various Scottish Assessors' Association (SAA) standing committees and working groups, with places on working groups being given to junior valuation staff to increase their experience allowing senior staff to play more prominent roles within the SAA. Attendance, and participation, within these groups is vital to the work not just of the SAA but also to

the Board and active participation is encouraged by members. The current thrust of work is the progress of 2023 proposals and preparations for the 2026 Revaluation.

A case management hearing was heard before the Upper Tribunal for Scotland at George House in Edinburgh. The sitting before Lord Young is the first step in resolving a long-standing dispute regarding hydroelectricity subjects. The appeal is in respect of a 2017 Revaluation appeal, but the dispute has its roots in a 2010 Revaluation case heard by the Tayside Valuation Joint Board. Due to the Practice Note author from 2017 being the Assessor, and the experience from the 2010 case held by the Depute Assessor it is anticipated that they will both have to commit some time to the disposal of this case.

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

New entries in the council tax list for new houses in the current financial year are expected to be of a similar number to the last financial year (approximately 1,300 to 1,500, excluding transfers from the valuation roll for SCUs etc). A significant proportion of these new entries will result from the development of new social housing throughout the Highlands. At the time of writing, the rate at which new subjects have been added to the list will need to increase if targets for the year are to be met. This is an inevitable consequence of resources being diverted to the SCU audit, amongst other business. It has also been affected by periods of staff absence amongst technical staff.

There are presently three Council Tax cases listed for hearing on 27 November 2024 before the First-tier Tribunal. As has been the case with previous hearings it is proposed that each case will be heard online over the Webex platform. These cases will give an opportunity for valuation staff to gain experience before a tribunal.

#### **5. Administration**

Progress continues with the SharePoint project. The transfer of parts of the existing file server continues. Steps are also being taken to rationalise files within parts of the existing file server prior to transfer to SharePoint soon. Work is being carried out around electoral events such as by-elections, and valuation deadlines, tribunal hearings, to avoid any issues with the locating of necessary files. There are some files that interface with other systems that need to be retained on the R drive for the time being. It is only the current versions that are retained on the file server with the older versions being transferred to SharePoint and stored in Archive folders. Talks are continuing with The Highland Council's ICT service with a view to resolving the issue around such files.

Discussions have continued with ICT in respect of disaster recovery and plans for business continuity with a meeting held on 30 October 2024. It is also intended to review cloud hosting with ICT later in the year.

Between 1 September and 4 November 2024, the Valuation Joint Board has not received any complaints.

The first CiA budget monitoring report has been received from the Highland Council Finance Team. The budget report is being closely looked at to ensure that any discrepancies are being identified and notified to the Team as soon as possible. It is hoped that issues will be resolved with both the Finance Team and Payroll in time for the next Board meeting.

A new Health & Safety working group has been established with a remit to review and coordinate Health & Safety matters across the three Board offices. The group will meet bi-annually.

The Depute Assessor & ERO has been appointed as training coordinator and will now oversee and monitor all staff training activities, with a view to ensuring that staff are continually developed to have the level of knowledge and skills required to carry out their ever-expanding duties effectively.

## **6. Staffing**

One graduate valuer went forward to sit their Assessment of Professional Competence (APC) at the beginning of November and has had confirmation that they were successful and now have full professional status. There are a further five graduate valuers who are provisionally looking at sitting their APC in 2025.

There are presently four vacancies within the Inverness Office: two Valuers, a Field Officer and a Senior Clerical Assistant.

A Graduate Valuer/Valuer post has been advertised to which there has been some interest. The applications have to be considered, and if there are suitable applicants, interviews will be arranged.

A senior clerical assistant post in the valuation admin section was advertised, and following interview, the post was successfully filled by an internal candidate. This now makes a clerical assistant post available.

Contact has been made with Human Resources to discuss the matters raised at the last Board meeting, that being, the review of valuation and clerical posts within the service. The Board will be kept up to date with discussions as they progress.

The Board has now signed an Occupational Health contract which has allowed the VJB to join The Highland Council's provider on the same terms and costs.

## **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: 12 November 2024

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