

HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

24 November 2017

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| Agenda Item | 9 |
| Report No | VAL/21/17 |

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 main business since the last meeting of the Board has been completion of the household enquiry form (HEF) electoral canvass, dealing with enquiries relating to the 2017 Revaluation and the logging and acknowledgement of revaluation appeals.

2. Electoral Registration

The HEF canvass is now nearing completion. Final reminders have been issued and the doorstep canvass is continuing. We have approximately 62 canvassers currently working in the field.

The return rate currently stands at 83%, which compares with 81% at the same time last year. The total number of electronic returns via text, email or phone (IVR) has increased from 31,351 last year to 39,427 this year. This represents 29% of properties canvassed and delivers a significant saving in postal costs. We shall receive feedback from users via our software suppliers in February and further improvements shall be considered at that time.

The new register shall be published on 1 December as required by legislation.

A by-election was held in Ward 7 – Tain & Easter Ross on Thursday 28 September 2017 and this passed satisfactorily from the ERO's perspective with no clerical errors.

3. Valuation for Rating

Work on the 2017 Revaluation was completed within agreed timescales. The final date for lodging a revaluation appeal was 30 September. A total of 4,080

revaluation appeals have been received. This compares with 4,474 in 2010 and 4,193 in 2005. The Valuation Appeal Panel has given an outline schedule for initial disposal with monthly hearings beginning in March of next year. Hearings shall continue regularly until the final disposal date of 31 December 2020. This will represent a heavy burden on the organisation. There are some early indications that there may be a significant additional burden placed on resources by way of Freedom of Information requests in relation to appeals. This shall be monitored and reported to the Board at future meetings.

Shootings and deer forests have been reintroduced into the Valuation Roll as part of the Land Reform (Scotland) Act 2016, and approximately 1,800 valuation notices were issued at the end of September. It is too early to give an indication of the appeal rate, but over 500 enquiries have been received so far.

The Valuation Appeal Committee sat in November to dispose of all 2010 running roll appeals that were scheduled for disposal by the end of March 2018. There remain three appeals that will be cited for March 2018, although it is anticipated that they shall be referred to the Lands Tribunal for Scotland due to their inherent complexity. All appeals that are required to be disposed of by the Committee by their statutory deadline of the end of the calendar year have been cleared.

Following the Barclay Commission Review of the non-domestic rating system the Scottish Assessors have indicated their willingness to work with Government in implementation of the recommendations that relate to Assessors in Scotland. Further details are provided in a separate report to the Board.

4. Council Tax

Maintenance of the Council Tax List continues as routine and the general level of activity remains comparatively low. A sitting of the Valuation Appeal Committee is scheduled for December. The number of cases requiring review of the valuation band following a sale has increased and this is in the process of being addressed in advance of the anticipated workload associated with non-domestic revaluation appeals.

5. Administration

The review of the Central Admin section's procedures, workloads and resources that is due to be carried out by Highland Council HR is yet to take place although some contact has now taken made and it is anticipated that work will commence shortly. The pressures on the section remain, but the employment of temporary staff has resulted in continued improvement.

6. Staffing

Staffing has been stable over the period since the last Board meeting.

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: 16 November 2017

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