HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

26 November 2021

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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

It remains the position that Government guidelines state that staff should work from home where possible and that continues to be the default position. Access to the office continues on a controlled basis where this is essential for effective business functionality or in the interest of staff welfare.

The main functions of the Assessor and Electoral Registration Officer have continued, although time related performance in certain areas continues to be compromised to some degree. The position is under constant review in relation to changing priorities.

The main business for the valuation sections since the last meeting of the Board has been the general maintenance of the valuation roll and council tax list and disposal of the remaining revaluation appeals. Electoral staff have been preparing for the publication of the register and work in preparation for a by-election at the beginning of December.

2. Electoral Registration

A local government by-election has been called for Highland Council Ward 21, Fort William and Ardnamurchan on 2 December 2021. It was recognised that the proximity of this date to the normal scheduled publication of the register on 1 December would result in operational difficulties in relation to that election. It was therefore decided to bring forward the publication date of the Electoral Register to 1 November. Due to the Statutory Review of Electoral Arrangements by Boundaries Scotland, boundary changes that are to take place in the Na h-Eileanan an Iar Council area will require a republication of the register before the Local Government Elections in May 2022. The Highland Council Register may also be republished dependant on the degree of change following completion of the annual electoral canvass.

A return to doorstep canvassing will take place this year, subject to appropriate COVID-19 precautions. It should be noted that recruitment of canvass personnel has been challenging in some areas, although the number of canvassers required is reduced to some degree as a consequence of canvass reform.

Training is being arranged to make full use of the 35 tablets have been purchased for this year's canvass. The tablets will also be used for both doorstep visits and telephone canvassing of non-responding properties where contact details are available. The technology should improve both data security and efficiency.

3. Valuation for Rating

Resolution of revaluation appeals nears completion and will be concluded in advance of the statutory deadline at the end of the calendar year.

The UK Government has commenced introduction of measures to rule out COVID-19 appeals in England and the Scottish Government is engaged in a consultation process in relation to similar legislation.

The normal workloads associated with maintenance of the valuation roll have continued and survey work is now being undertaken, subject to appropriate health and safety considerations.

Preparatory work has commenced for the 2023 Revaluation. Significant numbers of enquiry forms or "Assessors Information Notices" (AINs) will be issued in the coming months. These are being issued under new legislation which has removed the criminal penalty associated with non-compliance and replaced it with a civil penalty. The information ingathered from these enquiry forms is essential to carry out the necessary analysis for the 2023 non-domestic rates revaluation. An initial analysis must be completed in advance of estimates that are to be provided to the Scottish Government in March 2022.

4. Council Tax

Maintenance of the council tax list continues within the restraints of the public health situation. It remains the case that internal access to property is restricted, although it may take place where essential, subject to health and safety considerations. The council tax list is being maintained by reference to information held on file and in plans, together with enquiry by email or telephone. While there has been some effect on time related performance, it is not severe. It is not anticipated that this should lead to a loss of revenue as backdating provisions exist, and every effort is made to act timeously and avoid significant backdating.

5. Administration

The Central Admin section are engaging with Internal Audit in preparation for a scheduled audit of the individual electoral registration processes. Further work is also being carried out by the team on the Internal Audit Purchase to Pay Action Plan as reported at the September Board meeting.

A review of the Board's Financial Regulations is now underway to bring them in line with the recently updated Highland Council Financial Regulations.

6. Staffing

Three clerical staff have been recruited to fill existing vacancies. In common with many sectors staff recruitment is becoming more difficult across all fields of work. It is intended to bring to the next Board meeting a proposal for minor changes to the management structure to accommodate changing requirements and capabilities.

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: 19 November 2021

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