

# QUARTERLY PROGRESS REPORT TO THE JOINT BOARD



---

25 June 2010

## 1.0 PURPOSE OF REPORT

To advise and update members as to the service overview and priorities, current issues and the future direction of the Joint Board.

## 2.0 ELECTORAL REGISTRATION SERVICE OVERVIEW AND PRIORITIES

### 2.1 Electoral Registration Overview 2009/2010

A separate report has been prepared to give a full overview of electoral activity in the last year to include the canvass and election periods.

### 2.2 Electoral Registration – Service Overview 1<sup>st</sup> April 2010 – 31<sup>st</sup> May 2010

#### 2.2.1 Rolling Registration

During the period 11<sup>th</sup> March 2010 to 20<sup>th</sup> April, which was the last date for voter registration applications to be considered for the 2010 General Election on 6<sup>th</sup> May, my staff actioned 8,970 additions; 3,749 removals and 1,256 changes to the register.

The June update to the register included applications received during the period 21<sup>st</sup> April to 10<sup>th</sup> May, and during this period my staff actioned 2,001 additions; 1,249 removals and 831 changes.

#### 2.2.2 Absent Voters List

At the time of the announcement of the date of the 2010 General Election the absent voters list stood at 84,200. On the last date for receipt of absent vote applications for the election, the total number of absent voters had risen to 92,277, an increase of 8,077. Since then the number of electors on the absent vote list has fallen slightly and at present the total stands at 89,629. This figure includes 454 proxies and 98-postal proxies.

## 2.3 Electoral Registration – Service Priorities June 2010 – August 2010

### 2.3.1 The service priorities over the next 3 months

- Apply absent voting requests as received;
- Continue to update the register with additions, deletions and alterations;
- Continue with initiatives to encourage participation and improve registration rates;
- Investigate alternative electoral applications.
- Carry out advance work in preparation for the 2010 Canvass

## 3.0 COUNCIL TAX OVERVIEW AND PRIORITIES

### 3.1 Council Tax Overview 2009/10

#### 3.1.1 Council Tax – New Dwellings 2009/10

Valuation List	No. of CT Entries@ 1/4	New houses added
2005/6	368,539	4,288
2006/7	372,242	5,515
2007/8	377,051	5,323
2008/9	381,301	4,345
2009/10	384,837	3,984
2010/11	387,636	

The above table shows that the number of new houses added in the year 2009/10 is again down from the previous year. The fall in numbers is not as sharp as the fall in the previous year and could have reflected a slight recovery in the housing industry. The low numbers added in April/May 2010 however suggest that we may be experiencing another dip in the housing market. The number of dwellings on the list continues to rise year on year.

#### 3.1.2 Council Tax – Altered Bands 2009/10

Valuation List	Point of Sale Band Changes	Sales Added
2005/6	329	29,903
2006/7	189	31,998
2007/8	240	31,264
2008/9	374	16,841
2009/10	105	14,402

The above table shows that the number of Council Tax Bands altered as a result of dwellings having been altered and subsequently sold has dropped considerably in 2009/10. The reduced numbers are probably reflective of the lower number of house sales taking place during the financial year which are now less than 50% of the number of sales in 2007/8.

### 3.1.3 Council Tax Performance 2009/10

Valuation List	0-3 months	3-6 months	Over 6 months
2005/6	81.2	12.4	6.4
2006/7	84.8	11.3	3.9
2007/8	93.22	5.17	1.62
2008/9	94.13	4.53	1.33
2009/10	95.36	2.46	2.18

The time taken to add new dwellings to the Council Tax List has again improved. Although the number of new dwellings has dropped, perhaps making attainment of the targets easier, my technical staff have however been involved with tasks relating to the timeous completion of the 2010 Revaluation in addition to their normal day to day activities. I would like to express my thanks to them for their positive attitude towards multitasking through this very busy year.

## 3.2 Council Tax – Service Overview– 1<sup>st</sup> April 2010 – 31<sup>st</sup> May 2010

### 3.2.1 Council Tax – New Dwellings

As at 1<sup>st</sup> April 2010 there were 387,624 chargeable dwellings in Lothian which has risen to 388,105 as at 31<sup>st</sup> May 2010, an increase of 481 dwellings in 2 months. In Band 'D' equivalent terms the Council Tax List has increased from 395,236 to 395,791, an increase of 555.

### 3.2.2 Council Tax – Altered Bands

During the period, as a result of alterations carried out prior to the date of sale and re-appraisal of bandings, the bandings of 16 dwellings have been altered. The number of band changes is at a very low level compared to previous years.

### 3.2.3 Council Tax – Altered Houses with no sales

During the period, the records of 458 dwellings have been updated, as a result of alteration work being carried out to existing dwellings. As previously reported the updated information should improve the time taken to alter the bands of any altered dwellings which are subsequently sold and also ensure preparation for any future revaluation or property tax.

### **3.2.4 Council Tax – Proposals and Appeals**

The numbers of Council Tax proposals/appeals outstanding continues to stand at reasonable levels. As at 31<sup>st</sup> May 2010 there were 91 cases outstanding. Appeal hearings continue to be arranged regularly to ensure the disposal of most of outstanding cases.

### **3.2.5 Court of Session**

Since my last report 4 appeals initiated by me have been heard by the Court of Session. The decision of the Court is imminent.

### **3.3 Council Tax – Service Priorities June 2010 – August 2010**

The main service priorities in Council Tax are as normal:-

- Continue improvement on the time taken between completion of new dwellings and the insertion of the dwelling in the Council Tax List in accordance with performance targets;
- Continue improvement on the time taken between the sale of houses which have been altered and the date their Council Tax Band is changed;
- Update my records by carrying out the survey of Council Tax subjects which have been altered and not sold;
- Continue to resolve proposals and appeals against Council Tax banding.

## **4.0 NON DOMESTIC RATING OVERVIEW AND PRIORITIES**

### **4.1 Non-Domestic Rating Overview 2009/10**

#### **4.1.1 2010 Revaluation**

As previously advised the year 2009/10 saw the Revaluation of all non-domestic subjects. This was an immense task which is carried out five yearly. My staff were involved in the preparation and publication of some 100 Practice Notes which provide guidance on the method of valuation. They also successfully completed the revaluation of around 30,100 subjects with the total RV for Lothian rising from £1,058,894,906 to £1,241,497,972, approximately 17%.

IT improvements carried out to assist the Revaluation included:-

- New and improved valuation systems to enable analysis and valuation of the bulk of subjects

- An on-line availability of a summary of how valuations have been calculated for bulk categories
- Availability of an on-line appeal logging facility
- Availability of an on-line form for the return of property information.

#### 4.1.2 Running Roll Alterations 2009/10

Valuation Roll	VR Changes excl appeals	RV @ 1/4	RV @ 31/3
2005/6	3,531	£903,178,666	£1,042,428,524
2006/7	3,314	£1,042,428,524	£1,050,213,188
2007/8	4,206	£1,050,213,188	£1,058,508,620
2008/9	4,258	£1,058,508,620	£1,056,910,140
<b>2009/10</b>	<b>3,792</b>	<b>£1,056,910,140</b>	<b>£1,068,378,483</b>

The number of alterations to the valuation roll during the year 2009/10 fell from 4,258 to 3,792. The total increase in RV during the financial year was however greater than the increase from changes in the previous 3 years.

It is good to see that during the quinquennium the Valuation Roll for Lothian has increased by over 18% showing the continued investment in property in the area.

#### 4.1.2 Valuation Roll Performance 2009/10

Valuation Roll	0-3 months	3-6 months	Over 6 months
2005/6	62.8%	19.1%	18.2%
2006/7	74.9%	13.9%	11.2%
2007/8	83.26%	11.63%	5.11%
2008/9	80.77%	11.53%	7.70%
<b>2009/10</b>	<b>78.09%</b>	<b>11.10%</b>	<b>10.81%</b>

The percentage of altered properties actioned within the target time of 3 months fell from 80.77% in 2008/9 to 78.09% in 2009/10. The fall is not unexpected and can be attributed to the vast amount of time dedicated to the 2010 Revaluation and the volume of appeals which required to be dealt with during the financial year.

## 4.2 Non-Domestic Rating – Service Overview 1<sup>st</sup> April 2010 – 31<sup>st</sup> May 2010

### 4.2.1 2005 Revaluation Appeals

All 2005 Revaluation appeals, with the exception of those referred to the Lands Tribunal for Scotland, were disposed of by 31<sup>st</sup> December 2008 in line with the Valuation Timetable Order. Categories outstanding at the Lands Tribunal include Telecommunication Networks, Bingo Halls, Canal Undertakings, Racetrack and Stables.

#### **4.2.2 2010 Revaluation Appeals**

From 1<sup>st</sup> April 2010 to 31<sup>st</sup> May 2010, a total of 1022 appeals have been received. Of these, 32 appeals have been resolved leaving 990 presently outstanding. It is anticipated that the vast majority of Revaluation appeals will be lodged during the month of September, the last month permitted by statute. The last date for reaching agreement on the 2010 Revaluation appeals is 3<sup>rd</sup> December 2013 and a diet of hearings will be scheduled to take place from early 2011.

#### **4.2.2 Running Roll**

My professional and technical staff have continued to survey and value subjects that have been newly constructed, altered or demolished. From 1<sup>st</sup> April 2010 to 31<sup>st</sup> May 2010, there have been 276 additions, 279 valuation alterations and 173 deletions.

#### **4.2.3 Running Roll Appeals**

As a result of amendments to the Valuation Roll and, issues relating to the tram works and economic decline, running roll appeals are constantly being received and dealt with. As at 1<sup>st</sup> April 2010, there were 577 appeals outstanding. During the period 1<sup>st</sup> April 2010 to 31<sup>st</sup> May 2010, 96 appeals have been resolved and a further 97 appeals received.

#### **4.2.4 Lands Tribunal and Lands Valuation Appeal Courts**

Since my last report 4 appeals initiated by me and which include around 40 subjects relating to disturbance caused by tram works have been heard by the Lands Valuation Appeal Court. The decision of the Court is imminent.

### **4.3 Non-Domestic Rating – Service Priorities March 2010 – June 2010**

The service priorities in Non-Domestic Rating are:-

- Prepare cases as may be required by the Valuation Appeal Committee;
- Schedule and action the disposal of appeals resulting from Running Roll alterations;
- Survey and value new property or alterations to existing properties to ensure the Valuation Roll is as complete and accurate as possible;
- Continue to update databases with rent, cost, turnover and throughput information to ensure analysis is as complete and accurate as possible.

## **5.0 HUMAN RESOURCES**

### **5.1 UNISON**

Regular JCC meetings continue to be held and no items of note have been raised.

### **5.2 Staffing**

I am pleased to report that one of my Admin Assistants has been promoted to the post of Admin Officer, Job Share and I wish her well in her new post. I received and accepted a request for retiral from one of my Admin Assistants who is retiring after 24 years service. In line with my previous report to the Board I do not intend to back fill the vacant posts in the current economic circumstances.

As previously reported, I intend advertising the post of Head of Valuation Services in the near future with the intention of having the post filled during September.

### **5.3 Equalities**

No items of concern have been received. I am currently working on a review of the various Joint Board equalities policies with a view to amalgamating all the policies into one document and hope to have this complete for the next Board meeting.

The annual equalities Report is dealt with under a separte report to the Board.

## **6.0 RISK MANAGEMENT**

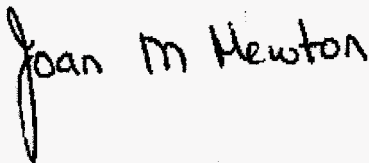
The risk register continues to be updated at each management meeting ensuring that all risks are considered and mitigated as soon as practicable. The strategic risk register continues to be reviewed and updated on a regular basis. Further job specific risk registers are currently under development to meet audit recommendations.

## **7.0 FINANCIAL IMPLICATIONS**

There are no financial implications arising from this report.

## **8.0 RECOMMENDATIONS**

The Joint Board is requested to note the contents of this report.



**Joan M Hewton**  
**ASSESSOR & ERO**

**25 June 2010**