

ASSESSOR'S PROGRESS REPORT TO THE LOTHIAN VALUATION JOINT BOARD

7th September 2020

1.0 PURPOSE

- 1.1 To provide members with an overview of current service delivery, priorities, risks and future direction.
- 1.2 It should be noted that staff remain working at home during current Covid restrictions.

2.0 ELECTORAL REGISTRATION – MAINTENANCE

- 2.1 Since the last progress report to the Board in June 2020 all maintenance tasks supporting the registration process have continued.
- 2.2 Key processing volumes reflecting the period June 2020 to mid-August 2020 are as follows, 13,608 additions, 12,033 deletions and 229 amendments.

3.0 ELECTORAL REGISTRATION – HOUSEHOLD CANVASS 2020

- 3.1 The annual household canvass 2020 adopting the new processes commenced on 3 August 2020.
- 3.2 The match process with Department of Work & Pensions data in conjunction with a local data match to Council Taxpayer lists provided a household elector match of 67%. This represents 295,478 households as matching and 128,101 as not.
- 3.3 E-communications have been sent to 130,000 electors contained within this match, and who had previously agreed to be contacted in this fashion, asking they confirm the electors as still residing at the address, or provide new information. Circa. 50,000 responses have been provided. 170 electors have requested to unsubscribe from this type of communication.
- 3.4 All those matched households not included in the E-communication and those who did not respond have been issued with a Canvass Communication A (CCA). This is a letter showing the electors currently appearing on the register at that address and advising that if that remains the case no further action is necessary. Information is also provided in the event that changes to the electors shown require to be made.

- 3.5 The next stage of the new canvass process, due to commence on the 2 September 2020, involves the issue of Canvass Communication B (CCB) to those households who did not successfully pass the match process, 33% of households.
- 3.7 This communication advises what action should be taken to ensure the registration details for that household are updated including the need to confirm if the details shown are correct. It is this group that shall receive follow up communications and door to door canvass activity for non-return of information.
- 3.8 The Board shall receive further progress updates on the new canvass process at future meetings including an assessment of the financial impact.
- 3.9 It should be noted that on the 25 June 2020 the Cabinet Office indicated, contrary to previous notifications, that in order to support the transition to the new canvass process IER funding would continue during 20/21 albeit on a very much reduced basis. Lothian Valuation Joint Board has been allocated £53,834 with the option to apply for evidence justified additional funding at the close of the canvass process.

4.0 ELECTORAL REGISTRATION – LEGISLATION

- 4.1 Legislation extending the franchise to prisoners serving sentences of 12 months or less and foreign nationals residing in Scotland has now been enacted.
- 4.2 Engagement with the Scottish Prison Service is in place that shall allow appropriate communication with relevant prisoners.
- 4.3 Specific information concerning foreign nationals has been included in this year's annual household canvass communications. In addition, our website and twitter feed has been updated to compliment the Electoral Commission's awareness campaign.
- 4.4 Legislation is anticipated in respect of alteration to the current emergency proxy regulations that shall allow those electors following Government guidance on shielding and self-isolation to apply for an emergency proxy up to 5.00pm on polling day without attestation of their application.
- 4.5 Work is ongoing within Cabinet Office to extend the franchise to all British Citizens living overseas, the aim being to adopt a "vote for life" approach rather than the current system where British Citizens living abroad are limited to an entitlement to register up to 15 years from when they were last included in the register of electors in the UK. This would relate only to the UK Parliamentary franchise.

5.0 ELECTORAL LEGISLATION – ELECTIONS

- 5.1 The scheduled by-election in West Lothian Ward 4 Livingston South due to be held on 1 October, has been postponed following the outcome of a Covid Risk Assessment undertaken by the

Returning Officer. Consultation with relevant parties will take place to reschedule, a provisional date of 5 November is being considered.

- 5.2 The Electoral Management Board for Scotland, Electoral Commission and Scottish Government continue to consider all aspects of the May 2021 Scottish Parliamentary Election in the light of the current pandemic. Of particular importance for ERO's is the possible impact on absent vote applications volumes. The Electoral Commission are currently undertaking a survey of the public mood regarding attendance at polling stations.

6.0 VALUATION ROLL – MAINTENANCE

- 6.1 Since the last report to the Board 446 value alterations have been made to the Valuation Roll comprising of, 242 amendments to existing entries, 85 deletions and 119 new inserts. In addition, 2,658 name changes have been made.
- 6.2 This represent about 40% of pre-Covid levels, and notwithstanding restrictions remain in place in respect of external survey of property, there is little sign at this stage of a market recovery leading to a demand to make amendments in the Valuation Roll.
- 6.3 Although restrictions on external survey remain in place, staff are able to undertake necessary actions in the majority of cases by the use of plans and information provided in the form of photos and videos.
- 6.4 A Covid Risk Assessment for External Survey in association with an appropriate Guidance Note is currently under consideration with a view to providing the necessary advice to staff. Subject to ongoing Government advice and consultation with Unions and staff, restricted survey activity where absolutely necessary may recommence shortly with this being subject to review and possible expansion during October.
- 6.5 Staff are continuing to provide assistance where appropriate to Councils in respect of business grant/relief schemes introduced during the pandemic.

7.0 VALUATION ROLL – APPEALS

- 7.1 All outstanding 2017 Revaluation and Running Roll appeals (2,040) were, as required by legislation, cited for hearing by the Valuation Appeal Committee during June 2020. Discussions have recently commenced to progress disposal of these appeals following the summer recess of the Valuation Appeal Committee.
- 7.2 Notification was provided by Government on the 26th August 2020 of its intention to lay before Parliament the necessary amendments to The Valuation Timetable (Scotland) Order 1995 indicating an extension to the disposal timetable to 31st December 2021.
- 7.3 This amendment Order covers all revaluation and running roll appeals (appeals that have been lodged against entries and changes to the Roll subsequent to a Revaluation) that have been received and remain outstanding at this time. This includes the 9,000 appeals lodged in March

2020 citing the effects of the Covid pandemic as constituting a material change. The disposal date for these appeals is now amended to 31st December 2021.

- 7.4 This change to the disposal date recognises the impact of Covid on the disposal timetable and the difficulties encountered in conducting negotiations that would normally lead to agreement, the inability of the Valuation Appeal Committees to conduct physical hearings, and the additional workload burden that 47,000 (national total) Covid related appeals placed upon the existing disposal timetable.
- 7.5 Moving forward, the current citation programme shall be followed aiming to dispose of as many appeals as possible by the year end. However, it is likely that a number of appeals shall be subject to continuation and rescheduling into next year. It is hoped that at that time safe physical hearings of the Valuation Appeal Committee, reflecting prevailing Covid guidance, shall be possible.
- 7.6 In respect of the Covid mcc appeals it is anticipated that discussions at a national level involving the Scottish Assessors Association and key stakeholder groups shall consider various options about how best to proceed including some form of national strategy for disposal.

8.0 VALUATION ROLL – NDR REFORM

- 8.1 The Covid pandemic has caused progress in respect of certain elements of the NDR Reform agenda to slow.
- 8.2 During the summer period discussions have focused on the new Civil Penalty process that shall attach to Assessors Information Notices (AIN) and result in a charge being made for non-return.
- 8.3 It is now anticipated that the necessary Regulations that will support this process shall be enacted by December 2020.
- 8.4 Discussions remain outstanding on the detail of the new 2 stage proposal/appeal process that shall be in place for the next Revaluation.
- 8.5 Changes in respect of placing markers in the Valuation Roll indicating where a property is in receipt of the Business Growth Accelerator (BGA) relief scheme shall come into force as from 1st April 2021.
- 8.6 Discussion are ongoing in respect of proposed changes in respect of self-catering units and the requirement to show 70 days of actual letting before an entry in the Valuation Roll can be made. It is currently anticipated this change shall take effect from 1st April 2021.
- 8.7 From an organisational perspective work continues on ICT development that shall support the move to 3 yearly revaluations with elements of the new system now in working prototype.
- 8.8 Investigations in respect of the creation of the Valuation Service Team, part of the Transformation Programme Phase 2, which involves the reforming of existing resources in a more effective and efficient fashion, and aimed at supporting the Valuation Roll function, have

been ongoing over the summer. It is anticipated that this Team shall become operational in phases over the coming months.

- 8.9 It should be noted that various stakeholder groups have recently made representation to Scottish Government in respect of possible changes to the next Revaluation date and associated tone date. The Board shall be advised should any announcement be made by Government in this regard.
- 8.10 Planned ICT Network infrastructure improvements including upgrades to internal workflow and document management systems have commenced that shall provide enhanced levels of resilience and robustness supporting the increasing reliance being placed on IT as a key part of the successful delivery of the NDR Reform agenda. This work shall also support an enhanced level of remote working which can be anticipated as an outcome of the current pandemic. Expenditure associated with this shall be contained within current 2020/21 total budget allocation.

9.0 COUNCIL TAX – MAINTENANCE

- 9.1 Over the period 1st April 2020 to date 925 new houses have been added to the Council Tax List, this compares to 2,443 for the same period in 2019.
- 9.2 It should be noted that over the past 4 weeks numbers of new house inserts have increased significantly to almost 80% of pre-Covid levels, indicating that the house sale market is in a state of recovery.
- 9.3 There are currently 134 outstanding Council Tax appeals. These are being dealt with subject to the limitations imposed by the pandemic.

10.0 COVID – UPDATE

- 10.1 Staff continue to follow Government advice and are working from home.
- 10.2 In respect of the office premises at South Gyle, Edinburgh preparations have been made for when staff return to work. In support of this a Covid Risk Assessment has been undertaken with a copy available on our web site. In addition, a guidance document including staff flow movement plans has been issued to all staff.
- 10.3 In terms of attendance, 2 staff visit the office 1 day per week to maintain essential post in/out and scanning activities.
- 10.4 Technical staff involved with Valuation Roll and Council Tax duties are allowed to “drop in” on a carefully controlled appointment only basis to collect material that supports their working at home activities. A maximum of 6 staff are allowed entry to the office at any one time. All social distancing and virus containment measures are observed.
- 10.5 Work is ongoing, as indicated above, in terms of supporting future external survey activities.

- 10.6 A draft Working at Home Policy has been consulted upon with Trade Unions and shall come before the Board for approval in due course. It is anticipated that this policy shall come into effect once Covid lockdown measures ease to a sufficient level to allow a proper and effective application of the policy options.
- 10.7 Covid related expenditure has been limited to health and safety measures to support social distancing and virus containment within the Board's office, and the supply of appropriate ICT kit to support home working. In both instances it is expected this expenditure shall be contained within current total 2020/21 budget allocation.
- 10.8 As an organisation we continue to observe and be aware of all current government guidance in respect of Covid-19.

11.0 RECOMMENDATION

- 11.1 The Board is asked to note the content of this report.