

Item: 9

Orkney and Shetland Valuation Joint Board: 28 November 2024.

Best Value – Progress Report.

Report by Assessor and Electoral Registration Officer.

1. Purpose of Report

To present the six monthly progress update, as required by the Board's Best Value Regime, for the reporting period April to October 2024.

2. Recommendations

The Valuation Joint Board is requested to scrutinise the contents of this report and discuss any issues identified.

3. Introduction

The statutory duties of the Assessor and Electoral Registration Officer are to prepare, maintain and publish the Valuation Roll, the Council Tax Valuation List and the Register of Electors. This report describes these three duties in more detail and presents to the Board details of the main tasks completed between April 2024 and October 2024.

4. Electoral Registration – Overview and Priorities

4.1. 2024 Annual Electoral Registration Canvass

4.1.1. Initial Form Issue

The annual canvass started later than normal due to the UK Parliamentary General Election (UKPGE) being held on 4 July 2024, and is nearing completion with the revised annual register scheduled to be published on 1 December 2024.

4.1.2.

National and Local Data Matching of Registers produced the following split (shown in 4.1.3) of households into Route 1 (expected 'no change' households) and Route 2 (expected change households) canvass workflows. There are also a small number of Route 3 properties: care homes, hostels etc. who are canvassed similar to Route 2 properties.

4.1.3.

Forms were issued on 3 September 2024 as follows:

	Orkney	Shetland
Route 1	10,549	9,573
Route 2	1,818	2,404
Route 3	3	13
Total	12,370	11,990

4.1.4. Reminder Forms Issue

Responses are required from all Route 2 properties and Reminder Canvass Forms for these properties were issued on 25 September 2024. The number of reminder forms issued are shown below:

	Orkney	Shetland
Route 2	1,409	1,794

4.1.5.

In addition to reminder forms mailed to properties two issues of encouragement emails were sent out to all Route 2 properties this year where sufficient contact details were held.

4.1.6. Door to Door Canvass

Canvassers are visiting Route 2 properties where a response has not been received to correspondence. For some outlying islands, telephone canvass of properties will also be carried out, where sufficient information is held. The number of properties to be visited across the two council areas from 14 October 2024 are as follows:

	Orkney	Shetland
Personal Contact Canvass	895	1,259

4.1.7.

As has been the case in recent years the door-to-door canvass is being carried out on a tablet based system. The use of tablets makes for more efficient processing of records.

4.1.8.

The property numbers at each stage of these processes are slightly higher to those of previous years due to the canvass process being condensed into a shorter time period, however overall returns rates up to this time are proportionate to previous years.

4.2. UK Parliamentary General Election (UKPGE) 4 July 2024

4.2.1. Introduction

A UKPGE had to be held by January 2025. The date of 4 July 2024, announced on 22 May 2024, was earlier than almost everyone involved in elections had expected. The additional workload and demands on the Electoral Registration Officer can be anticipated but as most of these are driven by public involvement in the immediate run up to the election, these must be addressed in full within that pre-election period. This places pressures on staff at all levels and considerable amounts of additional working was required by all involved during that time.

4.2.2.

While much of the Electoral Registration Officer's involvement in the running of an election is familiar from year to year, this UKPGE presented unprecedented levels of change and additional challenges all to be accomplished in the very short pre-election period as detailed above.

4.2.3.

The new requirements of the Elections Act 2022 were implemented at the UKPGE and the parts of it which are the responsibility of the Electoral Registration Officer have been presented to the Board previously. The various aspects of it are included in the main points from the election summarised below. Direct statistical comparisons with previous elections are difficult to compile as differing factors are involved but an indication is given where possible.

4.2.4. Timetable

The current timetable allows 25 working days from the calling of a UKPGE until polling day.

4.2.5. Registration

A high volume of online registrations were received right from the announcement of the election through to the registration cut-off date. Between a quarter and a third of these applications made were duplicates from electors already registered. Members of the public apply to register before having opportunity to receive their poll card for the election confirming that they are already registered. Duplicate applications require the same level of processing resources in our offices as first time applications.

4.2.6. Absent Vote Applications

For the first time, the Elections Act 2022 allowed applications for absent votes to be made online. This also introduced the requirement for the absent vote applicant's identity to be verified, separate to any previous similar verification used for inclusion in the Register of Electors. While this did include extra processes the additional workload for this was no greater than may have been expected. This election showed increases in the number of new absent vote applications made within the pre-election period of approximately 50% in postal votes and 40% in proxy votes. In common with registration applications there were also considerable numbers of

duplicate applications in similar circumstances, particularly in respect of postal voting.

4.2.7. Overseas Electors

The new, extended qualification criteria for being included in the Register of Electors as an Overseas Elector was expected to result in considerably more electors being included in the Parliamentary Register of Electors. Previously, a British citizen now living overseas qualified to register for up to 15 years as an Overseas Elector since they were last registered as an ordinary elector. This has now been extended to an indefinite time period and additionally if a person had not been previously registered, they can provide evidence of previous residence at a certain UK address, and similarly qualified to be registered. Some of these applications took considerable work and correspondence with electors to resolve. However registrations did not reach the levels that we may have anticipated with the total number of Overseas Electors included on our registers on this occasion to only be 80% of the total at the previous UKPGE in 2019. Of concern to EROs are these electors' actual voting arrangements where 30% had no absent voting arrangement in place.

4.2.8. Voter Authority Certificates

At this UKPGE, electors voting in person were required to provide photographic ID at their polling station. Electors who did not already hold any of the qualifying types of ID could apply to the ERO for a Voter Authority Certificate. Various sources before the election advised that anything between 2 to 6% of electors would require to apply for such certificates. If this applied even to only the percentage actually voting in polling stations this could have led to several hundred applications. The most widely held forms of acceptable ID are passport, photo driving licence and Scottish National Entitlement Card (bus pass or Young Scot Card). We were unsure as to what the requirement for these would be but in total only 42 applications were completed in Orkney and Shetland. This additional process required less staff resource than we may have been expecting.

4.2.9. Postal Issues

The nationally widely publicised issues with poll card and postal vote deliveries, had an impact on our offices. While this is correspondence issued by the Returning Officer for the election, our offices had to deal with a considerable volume of these enquiries as the elector's registration or absent vote application had been made in the first instance to the ERO.

4.3. Elections Act 2022 Implementation

4.3.1.

To facilitate the additional requirements of the Elections Act 2022, the newly created online ERO Portal, administered by DLUHC, (Department of Levelling Up, Housing and Communities) and now hosted by the newly formed MHCLG (Ministry of Housing, Communities and Local Government) was available to electors to make applications and EROs in turn to process those applications and incorporate them into the local offices' Electoral Management System. With a limited number of live applications being made by the public prior to the announcement of the UKPGE, our

staff had to learn and adapt quickly to the processes required and level of applications coming through. The Portal has been improved considerably since the UKPGE and the Board's electoral staff will be going through our working methods and practices going forward to improve efficiency and outputs.

4.3.2.

DLUHC had previously allocated funding to the Board to cover implementation of the Elections Act 2022 and associated training for staff. In addition the Board could make a Justification Led Bid (JLB) to cover aspects of the implementation of the Act that were not addressed in the above payments. In a JLB complied by the ERO we have been able to purchase replacement desktop scanners for each office to improve our working and resilience in processing the higher level of various applications we anticipate receiving going forward.

4.4. Scottish Assessors Association Electoral Registration Committee

In addition to its regular monthly meetings The Scottish Assessors Association Electoral Registration Committee held weekly meetings in the pre-elections period and have been actively involved in all aspects of the administration of the UKPGE and also the Elections Act 2022. The ERO and Depute ERO continue to be active members of this group which once again proved highly worthwhile.

4.5. AEA – Association of Electoral Administrators

4.5.1.

Through membership of the Association, senior electoral staff benefit from wide ranging support, advice and representation at all times and especially at the time of elections. The UKPGE timetable, implementation of the Elections Act 2022 and other matters of electoral legislation and practice continue to cause concern to electoral practitioners across the UK, with the AEA leading on these matters in representations to the Government. Much has been done by them in the past and following the UKPGE an open letter was sent by the AEA to the new Deputy Prime Minister, outlining the concerns of electoral professionals and their staff, UK wide.

4.5.2.

The Depute Electoral Registration Officer attended the AEA national Seminar in Birmingham in September. All Scottish EROs or their representatives attended this event which comprised a UKPGE review and looking ahead to future electoral requirements and changes. This event was funded by the AEA.

4.6. Main service priorities for October 2024 to March 2025

4.6.1. By Elections

The Board will be aware of the recent resignation of one of the Councillors for the Shetland North Ward of Shetland Islands Council. Should a by election be required to fill this vacancy this will be held on 23 January 2025 and the ERO will be involved in all the usual aspects of such an event, as required.

4.6.2. Electoral Management System (EMS)

Our EMS provider, Idox, is currently working on updating the property database aspects of our system which forms the basis of our registers. This will be the last part of major overviews of all areas of this system, bringing its operation in daily work much more up to date. This is still in the final development stage and may involve considerable work for electoral staff but should have no impact on electors.

4.6.3. Elections Act 2022

Until the implementation of the Act all postal voters had one such arrangement in place for all elections and all electors were required to provide a fresh copy of their specimen signature every five years. This is the signature used by the Returning Officer at all elections to cross check against security statements included with postal votes. This arrangement continues to be in place for Scottish Parliamentary and Local Council (devolved) elections. However the Elections Act 2022 now requires all electors with postal votes in place for UK Parliamentary (reserved) elections to reapply on a three yearly basis. All existing reserved postal vote arrangements have been extended until 31 January 2026 when they will expire. Therefore the ERO is required to write to and receive a new application from these electors by that date. In Orkney and Shetland this comprises nearly 10,000 electors. We are planning that reapplications will be encouraged to be online, as described above, but with the option of a paper form if required. The Depute Electoral Registration Officer is currently in informal discussions with Scottish colleagues as to best practice ahead of this write out.

4.6.4. Annual Ongoing Electoral Registration

Outwith the annual canvass period all individuals who can be identified as having changed address using Council Tax records (including new builds and house sales), Council Housing Tenancy records and Housing Association records etc are targeted with Invitation To Register (ITR) forms. These changes also highlight electors who are no longer resident and we use this information to go through the necessary processes to remove electors who are no longer entitled to be registered.

4.6.5.

Local promotion of the Electoral Commission's 'Welcome to Your Vote' campaign to encourage awareness of the democratic process and the requirement for voter registration, through schools and youth groups. It is hoped that this initiative along with our own registration efforts at targeting young people with Invitation to Register forms will increase the number of young people on the register.

4.6.6. Business as usual activities

- Plan, undertake and action continued staff training on changes to electoral legislation, the EMS and ERO Portal.
- Follow up all ITR forms issued outwith the annual canvass period.
- Continue to process all registration and absent vote applications received, by whatever method.

- In January 2025 carry out the annual absent vote signature refresh process on the required electors, on this occasion for devolved postal and proxy votes only.

5. Council Tax – Overview and Priorities

5.1. Background

The Assessor is required to maintain the Council Tax Valuation List for their area by amending it to reflect new, altered and demolished properties. Additionally, the Assessor must dispose of any proposals which are made against any entry in the Council Tax List.

5.2. New Entries

As at 30 September 2024, there were 11,860 chargeable dwellings in Orkney and 11,676 in Shetland. These figures include the addition of 63 new dwellings in Orkney and 23 in Shetland over the 6-month period.

5.3. Proposals/Appeals

5.3.1.

The numbers of Council Tax proposals/appeals remain at very low levels in Orkney and Shetland. Proposals to alter bands are dealt with as business as usual queries in the first instance and it is unusual that any proceed before the First-tier Tribunal (formerly to Valuation Appeal Committee). As at 30 September 2024, there were no outstanding valid proposals across Orkney and Shetland.

5.3.2.

At a hearing held by the First-tier Tribunal for Scotland (Local Taxation Chamber) on 21 August 2024 we successfully defended appeals against the Completion Notices issued for two new dwellings on 9 April 2024.

5.4. Service Priorities October 2024 to March 2025

The current service priorities are summarised as follows:

- Improve the time taken between completion of new dwellings and the insertion of the dwelling in the Council Tax List in accordance with performance targets.
- Improve the time taken between the sale of houses which have been altered and the date their Council Tax Band is changed.
- Continue to resolve proposals and appeals against Council Tax banding.
- Create more efficient ways of working by using direct import facilities on our IT system in relation to relevant information sources, such as from the Land Registry, and the Building Control/Planning departments of our constituent Local Authorities.

6. Non-Domestic Rating – Overview and Priorities

6.1. Background

6.1.1.

The Assessor is required to carry out a general Revaluation of all Non-Domestic properties. Historically this was generally carried out every 5 years, but from 1 April 2023, Revaluations take place every 3 years. The most recent general Non-Domestic Revaluation took effect from 1 April 2023, with a valuation date of 1 April 2022.

6.1.2.

The Assessor is required to maintain the Valuation Roll for his area by amending it to reflect a number of circumstances including physical changes to properties. Any such change to the Valuation Roll may be proposed against by relevant parties.

6.2. Maintenance of the Valuation Roll

6.2.1. Valuation Roll Statistics

As at 30 September 2024, there were 2,610 entries in the Orkney Valuation Roll with a Rateable Value of £32,985,275 and 2,374 in the Shetland Valuation Roll with a Rateable Value of £61,910,430.

6.2.2. 2017 Revaluation Appeals

427 Revaluation appeals were received in relation to the 2017 Revaluation. These were all settled prior to the requirement to send them to the Lands Tribunal for hearing and determination.

6.2.3. Coronavirus and Running Roll Appeals

In response to the Covid-19 pandemic, 353 appeals were received over 2020 and 2021. 200 of these appeals were withdrawn, and the remaining 153 were sent to the First-tier Tribunal in early 2023, and the Tribunal are currently in the process of contacting appellants to see if they wish to proceed with appeals. We are starting to see a number of these appeals be withdrawn, but it is difficult to give an accurate figure of outstanding appeals due to the lag in information dissemination between the Tribunal and appellants. The true picture should become clearer by the end of the year, but we estimate that currently around 90 appeals remain outstanding.

6.2.4. Self-Catering Audit

This is the second year of this new annual task, which has been required due to the coming into force of the Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2021 (and further amended regulations effective from 2024). The amended regulations basically changed the criteria for a self-catering entry on the valuation roll to require occupiers to provide evidence of actual lettings in the financial year. This has substantially increased workloads in our offices, given there are in excess of 600 self-catering entries in the valuation rolls for Orkney and Shetland, with each subject requiring to be individually audited annually.

2025 will be the first time that this task will coincide with a revaluation, and it will add to an already challenging workload.

6.3. 2023 Revaluation

6.3.1.

The 2023 Revaluation was completed on time, with the new Valuation Roll coming into force on 1 April 2023. At a local level, over 5,000 entries were revalued within a significantly compressed valuation timetable due to a 1-year Tone Date required by the new Regulations. The process was time consuming and resource intensive particularly as we were actively migrating individual property details to a new IT system. Ahead of the Revaluation, for the first time, Draft valuations were provided by 30 November 2022.

6.3.2.

We received 196 proposals against revaluation entries, and up to 30 September 2024, approximately 20% of these have been disposed of. This work takes up a considerable amount of time, alongside the everyday business of maintaining the valuation roll. The final date for disposal of all proposals is 30 September 2025.

6.4. 2026 Revaluation

Work for the 2026 Revaluation has already commenced at Scottish Assessors Association level, and as we move into 2025, it will become live within our offices. Considerable work will be required in terms of issuing Assessor Information Notices (AINs), which require ratepayers to submit information on their rents, turnover or build costs. The receipt of accurate information is absolutely essential and fundamental to the task of revaluation, allowing us to provide accurate valuations first time and potentially reducing the scope and number of proposals. As next year progresses and Practice Notes are approved, we will begin the task of revaluing around 5,000 non-domestic subjects across Orkney and Shetland.

6.5. Service Priorities October 2024 to March 2025

The current service priorities are summarised as follows:

- Continue dealing with proposals to alter values from the 2023 Revaluation, with the aim to have most of the task completed within the period.
- Pursue rental, turnover and cost information to assist with Revaluation 2026.
- Survey and value new property and alterations to existing properties to ensure that the Valuation Roll is as complete and accurate as possible.
- Upload all records to the Scottish Assessors Portal on a weekly basis.
- Monitor staff training requirements for efficient continued use of the new valuation system.
- Support trainee valuers through their RICS APC studies.
- Hire a new Valuer/Graduate Valuer in Shetland, and train them in our systems and procedures.

7. Shetland Office Accommodation

Our office at 20 Commercial Road provides desks for a headcount of 7. We currently (as at 30 September 2024) have a staff of 6 (5.5 FTE). This provides adequate office accommodation at the present time. There are times when additional meeting/private room space would be desirable. We have some mitigation for this in terms of agreed use of an upstairs room, which is in Shetland Islands Council's (SIC) demise. At our own hand, we would also have the ability to do some re-organisation, for example the remote ground floor file/general store could be made into a suitable meeting room/office space. We also need to consider agile ways of working, and all staff based in Shetland have the means for remote working. That said, it is appreciated that the layout of the office is not ideal, and we will continue to keep in touch with the Estates department at SIC to see if better alternatives are available in their estate. It should be remembered however, that given the nature of our work, we do require suitably accessible facilities for accommodating the visiting public. The situation will continue to be monitored, as any change in circumstances requiring alternative accommodation to be sourced is likely to have a budget implication in the form of higher property costs.

8. Financial Implications

Any costs arising in pursuance of Best Value would be met from approved budget allocations. Any additional financial pressures arising from section 7 (Shetland Office Accommodation) will be reported to the Board.

9. Governance Aspects

The content and implications of this report have been reviewed and, at this stage, it is deemed that the Board **DOES NOT** require external legal advice in consideration of the recommendations of this report.

10. Contact Officer

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