

JOINT BOARD MEETING 21st AUGUST 2017

THE ROLE AND DUTIES OF THE ASSESSOR AND ELECTORAL REGISTRATION OFFICER

1 INTRODUCTION

This report is aimed at new members of the Board and provides a brief overview of the roles and duties of the Assessor and Electoral Registration Officer for the Lothian Valuation Joint Board.

Through the creation and maintenance of the Valuation Roll and Council Tax List the Assessor provides the essential information upon which local property taxes are raised. These taxes are charged against non-domestic and domestic property.

This information is passed to each of the four constituent authorities of the Board, City of Edinburgh, West Lothian, East Lothian, and Midlothian Councils in order for appropriate tax invoices to be issued and collection undertaken.

The Electoral Registration Officer creates and maintains the Electoral Register which represents a list of all those registered electors who hold the necessary franchise to vote in various elections and referendums.

2 THE VALUATION JOINT BOARD

The Board was formed in 1996 following local government re-organisation which established 32 unitary authorities in Scotland. Previously the office of the Assessor and Electoral Registration Officer formed a department of Lothian Regional Council. As a matter of expediency the 14 Assessor areas that existed pre-1996 re-organisation were retained and where necessary formed into Joint Boards ensuring coverage of the new 32 Council areas. There are currently 10 Assessors appointed to Joint Boards and 4 Assessors appointed to unitary authorities.

Historically, Assessors have also performed the function of Electoral Registration Officer (ERO) and in 1996 the Lothian Joint Electoral Committee was established, comprising the same membership as the Lothian Joint Valuation Board, to oversee the activities of the ERO. While at the commencement of the new arrangements separate meetings were held, for practical purposes, both are now administered

through the Valuation Joint Board where electoral matters form agenda items for consideration.

The Lothian Valuation Joint Board is administered via a set of Standing Orders, Financial Regulations, and a Scheme of Delegation. These were recently reviewed and updated in 2016.

3 THE ASSESSOR AND ERO

While the Assessor is appointed by the Board he/she can only be removed from post by a two thirds majority of the Board and with the consent of the Secretary of State.

Assessors have long been established as officers of the valuation authority, or Valuation Board, which they serve and not officers of the local authorities that appoint them. This independence is deemed essential for the proper performance of the statutory duties that are laid upon the Assessor. Valuations and the valuation process must be seen to be free from political influence or interference. The correctness of valuations or the methods by which they are compiled are not matters for which the Assessor is answerable to the Board or local authority. Provision for such challenge is provided in legislation by way of an appeal procedure.

The administration of the Assessor's office and the overall expense involved in carrying out statutory duties are matters which may be considered and controlled by Joint Valuation Boards and local authorities.

The principal legislation that forms the basis of the statutory duties of the Assessor and ERO is contained within the following,

Lands Valuation (Scotland) Act 1854, as amended

Valuation and Rating (Scotland) act 1956, as amended

Local Government (Scotland) Act 1975, as amended

Local Government Finance Act 1992, as amended

Representation of the People Act 1983, as amended

4 THE VALUATION ROLL AND PROPERTY TAXATION

A system of property taxation has been in place in various guises for hundreds of years. The concept of attaching tax to immovable property has long held an attraction and this, coupled with the relative low cost of administration, has retained property as the favoured basis for local taxation.

4.1 The Roll

The Valuation Roll compiled by the Lothian Assessor is a list of all lands and heritages that exist within the Lothian area which are not exempt from entry onto the Roll. There are currently 35,945 entries on the Valuation Roll.

In addition to property description, address, the names of proprietors, tenants and occupiers, the Roll shows a rateable annual value for each entry.

This annual value in round terms represents the Assessor estimate of the annual rent which, subject to certain conditions, could be expected to be achieved in the open market between a willing landlord and tenant. It is upon this annual rateable value that local authorities apply the rate poundage in order to raise and collect the non-domestic rates.

The majority of subjects appearing in the Valuation Roll fall into well-known categories, such as shops, offices, warehouses, restaurants, public houses, and supermarkets. However the Roll also contains entries for such diverse subjects as mines, quarries, telecommunication subjects, clinics, surgeries, hospitals, theatres, football stadiums, hydro-electric, and harbours to name but a few.

4.2 Revaluation

The Roll is made up or created on a five yearly cycle, known as a quinquennial cycle. This involves the revaluation of all lands and heritages in the Assessor's area, the creation of new entries and the recalculation of all values to a new level of value reflecting the movement of rental market value since the last revaluation. Notification of new entries in the Roll is provided, at the time of Revaluation, by the issue of Valuation Notices to all those parties possessing an interest in a property shown.

As the process name suggests revaluations should take place every five years, however the Government can, by order, extend the revaluation period. This was done most recently when the scheduled 2015 Revaluation was delayed until 2017.

4.3 Running Roll

For each of the five years that a Valuation Roll exists amendments can be made to insert new properties that have come into existence, delete those that no longer exist, or alter existing entries to reflect physical alterations, sub-division or combination. Such activity is known locally as annual running roll. Valuation Notices are issued to all relevant parties notifying of the change. All altered values are passed to local authorities in order for revised billing of payable rates to be undertaken.

4.4 Appeal Process

All those shown on the Roll as having an interest in a property have the right of appeal against any element of the entry but most specifically against the value placed on the subject by the Assessor.

At the time of Revaluation, the new Roll comes into force on the 1st April of the year of Revaluation and there exists a statutory period within which appeals must be lodged. This currently is the 30th September of the year of Revaluation. At all other times a right of appeal exists against any alteration that is made to an entry in the Roll, by those having an interest, which requires to be lodged within six months of receipt of notification by the Assessor of the alteration.

In the majority of cases appeals are settled following discussion and negotiation between the Assessor and the ratepayer. Where this is not possible the appeal shall be heard by the Valuation Appeal Committee, or, in limited circumstances the Lands Tribunal for Scotland. The Committee is comprised of a lay panel of members drawn from society at large and who act in a voluntary capacity. The Panel also includes a secretary, the remuneration and costs of which are defrayed by the Board.

5 THE COUNCIL TAX LIST

During 1993 Community Charge was replaced with Council Tax as a means of raising local taxes. This saw the return of domestic property as a basis for local taxation. Every dwelling within Lothian is placed into one of eight value bands, reflecting an assessment of capital value as at 1991 levels, upon which taxes are levied. The bands are noted below.

Band A Dwellings with a Capital Value of up to £27,000

Band B Dwellings with a Capital Value of between £27,001 and £35,000

Band C Dwellings with a Capital Value of between £35,001 and £45,000

Band D Dwellings with a Capital Value of between £45,001 and £58,000
Band E Dwellings with a Capital Value of between £58,001 and £80,000
Band F Dwellings with a Capital Value of between £80,001 and £106,000
Band G Dwellings with a Capital Value between £106,001 and £212,000
Band H Dwellings with a Capital Value over £212,000

The Council Tax List shows all dwellings in the Lothian area, their address and the council tax band that the Assessor has placed against it. There are currently 411,903 entries on the Lothian Council Tax List.

Maintenance of the Council Tax list is an ongoing activity, with new dwellings being entered onto the list on occupation. Further alterations to the List are made to reflect demolitions, sub-divides and combinations, adjustments following appeal, the correction of errors, and Point of Sale action.

While there are limited opportunities for bands to be reviewed, a Point of Sale investigation allows a re-banding to be considered where a dwelling has been sufficiently altered to give rise to an increase in value, and is subsequently sold. In these circumstances at the point of sale a new band may be applied.

A right of appeal exists for the council tax payer to exercise against the Assessors Band determination and this also falls to be heard by the Valuation Appeal Committee should resolution between the parties not be reached.

Regular interfaces with constituent authorities allow banding information to be passed enabling billing and collection to be carried out.

6 ELECTORAL REGISTRATION

The third function carried out is that of Electoral Registration. The Assessor through tradition and expediency has been appointed Electoral Registration Officer (ERO) in association with the designation Assessor. This reflects the use of property addresses across all three functions. The ERO is responsible for the creation and maintenance of the Electoral Register for each of the four constituent authorities of the Board. The Register is effectively a list of addresses indicating the names of persons qualified to vote and shows their entitlement to vote at various types of elections and referendums.

The Electoral Register is updated and re-published following the canvass each year, normally at 1 December. It is used for elections to the Scottish Parliament, UK

Parliament (Westminster), and local elections to appoint Councillors, at national referendums and in the election of Community Councils.

The electoral register currently reflects a total electorate of 663,897 and 424,529 households and other electoral addresses.

6.1 Individual Electoral Registration

The biggest single change to electoral registration for some considerable time was introduced in September 2014. This was Individual Electoral Registration (IER). This new approach introduced the process of individual responsibility for registration and aimed to improve completeness and accuracy within electoral registers while also helping to reduce the possibility of electoral fraud.

The act of registration now requires the provision of a national insurance number and date of birth, which are checked to records held by the Department of Work and Pensions, before the registration application can be processed.

This in essence makes the registration process longer than was previously the case, but the introduction of a national on-line registration system has greatly assisted the application process.

Potential electors can also undertake the registration process following the traditional paper route, or by telephone.

6.2 Annual Household Canvass

The new IER legislation retained the annual household canvass where Household Enquiry Forms (HEF) are issued to every household in Lothian in order to capture any amendments to those persons residing at the address. This information, for new names added, shall give rise to the issue of an Invitation to Register form (ITR).

The legislation supporting IER introduced provisions in respect of follow up activity for forms that are not returned. Under IER all unreturned HEF's and ITR's require to have 2 reminders issued and a canvass door step call. This has led to door step canvass being an ongoing activity supported by a small permanent team of staff.

6.3 Elections and Referendums

The Lothian ERO works closely with the Returning Officers for each of the constituent councils. Some time ago the Lothian and Borders Electoral Working Group was formed and through this a close and useful working relationship is

maintained between the parties. This proves invaluable at the time of elections and referendums where the ERO is responsible for the passing of key data sets within agreed timescales to each Returning Officer in order to support the issue of Poll Cards and Postal Ballot packs.

Elections and Referendums are extremely busy periods for the ERO as last dates for registration, absent vote applications, proxy and postal proxy applications give rise to large volumes of processing within restricted timescales, and a high level of recourse to the office by the public by telephone and email also takes place.

Within Scotland 16 and 17 year olds are now able to vote at Scottish Government and Local Government elections. To support this, the ERO promotes the registration process with this age group directly through schools. This has proven very successful and is now an annual activity.

Engagement and publicity in order to raise the awareness and encourage electoral registration is increasingly important and every effort is made especially in the period before an election or referendum to maximise opportunities. While general promotion is carried out, the move is towards more targeted engagement of groups where registration requires to be supported to a greater extent.

7 LVJB WEB SITE and SCOTTISH ASSESSORS ASSOCIATION WEB PORTAL

The Lothian Valuation Joint Board's web site can be found at www.lothian-vjb.gov.uk and provides extensive information on all three functions of the Assessor and Electoral Registration Officer. Additional information is available on a range of subjects including governance and performance matters, equalities and Freedom of Information. There is also information on the Board itself and the Valuation Appeal Panel. At appropriate times "noticeboard" information is posted up on the front page giving advice to the public on key events and dates.

The Lothian Assessor and senior staff are members of the Scottish Assessors Association (SAA). This exists to promote consistency and uniformity in the application of the Assessors statutory functions throughout Scotland and to provide a forum for discussion and debate across of range of relevant and current issues. The SAA provides a point of contact for the Scottish Government and many other bodies and organisations seeking assistance, information and input to consultations. The SAA has created a very successful web portal that provides, amongst other facilities, a one stop shop to view entries in both the Valuation Roll and Council Tax List on an all Scotland basis. This web portal can be found at www.saa.gov.uk.

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