

2024/25

Learning from Customer Complaints



Annual Report

Introduction

Lothian Valuation Joint Board (LVJB), along with all other Scottish Local Authorities, follow a model complaint handling procedure which is determined by the Scottish Public Sector Ombudsman (SPSO). This report presents how Lothian Valuation Joint Board has performed against four key performance indicators set by the SPSO and provides details about improvements to our services along with positive feedback from our stakeholders. The report covers the period from 1 April 2024 to 31 March 2025.

The Assessor for LVJB is responsible for the valuation of all commercial and domestic properties within the Edinburgh, East Lothian, Midlothian and West Lothian Council areas. The Assessor is also the Electoral Registration Officer for these areas with responsibility for compilation and maintenance of the Electoral Register.

Our staff have worked hard to maintain the high level of service required to meet our statutory obligations. These include:

- In 2023 a Revaluation of non-domestic properties took effect from 1 April 2023. Revaluation Notices were issued to all non-domestic properties at that time showing the revalued Net Value and Rateable Value. Legislative changes regarding proposals/appeals have impacted the work of our valuation team. This is now a 2-stage process where proposals are lodged and may then become appeals. Our valuation team are working to dispose of Non-Domestic Proposals (appeals) made by ratepayers within a new 3-year revaluation period instead of the previous 5-year revaluation period. The next Revaluation will take place from 1 April 2026. Our valuation team, with the assistance of our ICT Development team are working within a tight timeframe to ensure that we meet our statutory duty to produce the 2026 Revaluation of non-domestic properties.
- Our valuation team are also responsible for the banding of all domestic properties within Lothian, this includes new housing and evaluating existing bands for houses where alterations have been made and they have been sold. The introduction of the Local Taxation Chamber took place on 1 April 2023, which was a new First-tier Tribunal for Scotland (part of the Scottish Courts Tribunal Service) dealing with Non-Domestic and Council Tax proposals/appeals and replaces the functions of the Valuation Appeal Panel. As the entire control over hearing dates and cases to be cited on each date (with prescribed time limits) is set by the courts for both the Non-Domestic and Council Tax proposals/appeals this continues to provide challenges for our valuation team.
- The administration team are responsible for the update and maintenance of the information held in respect of the Proprietor, Tenant and Occupier of commercial properties on the Valuation Roll. It is important that this information is accurate as it can be used where there is a failure to provide information on an Assessor Information Notice (AIN) as this may incur fines. Our valuation team can apply a Civil Penalty Notice under Section 30 of the Non-Domestic Rates (Scotland) Act 2020. This caused challenges for our valuation staff as ratepayers raised a small number of complaints in relation to the issue of Civil Penalty Notices but it has been successful in terms of the volume of requested information received.

- The UK Parliamentary election took place on 4 July 2024. Legislative changes, such as the regulations brought into force by the Elections Act 2022, impacted our administration team who administer our Electoral Registration function. For example, Photo ID was required to be shown by electors at all polling stations and our administration team took steps to ensure that electors were aware of this change prior to the election date. Postal vote and proxy vote applications received for UK Parliamentary elections required personal identifiers for applicants. The applicants name, date of birth and national insurance number were checked against information held by the Department for Work and Pensions to verify their identity. The election was run successfully with very few complaints received related to the Electoral Registration Officer's statutory responsibility.
- Our administration team work within the electoral timetable. The annual canvass starts in July each year where electoral communications are issued to all households in the Lothian area to allow the Assessor and Electoral Registration Officer to carry out their statutory duty in maintaining and updating the electoral register. The revised version of the electoral register is published annually on 1 December.
- Scottish Parliamentary elections take place every 5 years and the next election is scheduled for 7 May 2026. Our electoral team are working hard to ensure the accuracy of the register ahead on this election.

All staff remain extremely busy and with limited resources, prioritisation of work has been necessary. With very strict statutory deadlines on certain aspects of our work it was inevitable that certain areas of our service delivery would be impacted. We accept that all stakeholders have high expectations of our service delivery, but the reality is that not all functions can be delivered when resources are limited, and work pressures are extreme.

Appendix 1 contains our performance against the SPSO's Performance Indicators.

To access our frequently asked questions or to view our suite of documentation and information relating to how we handle complaints, go to our website at: <https://www.lothian-vjb.gov.uk/complaints/>

Complaints process

Complaints can be either Stage 1, which are usually straightforward issues and must be dealt within 5 days or less, or Stage 2, which are usually about more complex or serious issues and can take up to 20 days for a response to be provided. If a customer is not satisfied with a Stage 2 response, they can refer their complaint to the SPSO, who will consider the issues raised and investigate the matter.



What is a Complaint?

Lothian Valuation Joint Board's definition of a complaint is:

any expression of dissatisfaction about our action or lack of action, or about the standard of service provided by us or on our behalf

What can I complain about?

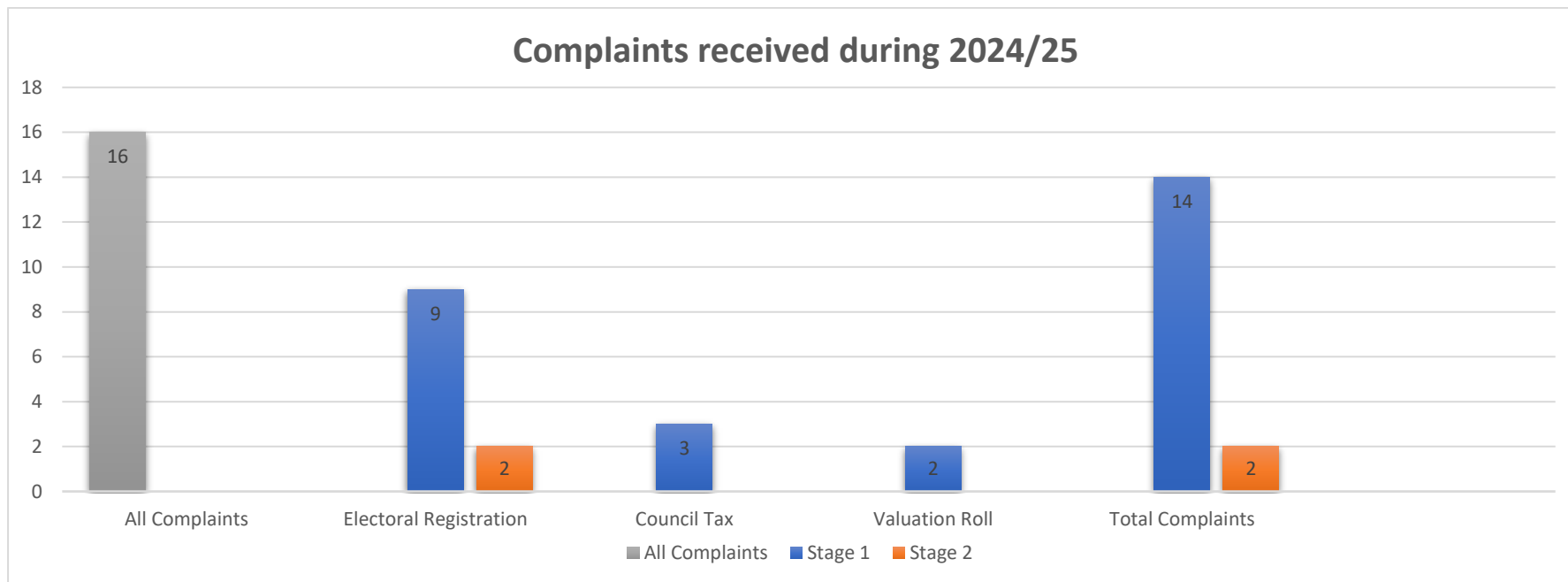
You can complain about things like:

- failure or refusal to provide a service.
- failure to properly apply law, procedure or guidance when delivering services.
- failure to follow the appropriate administrative process.
- conduct, treatment by or attitude of a member of staff.

What can't I complain about?

There are some things we cannot deal with through our complaints handling procedure. These include:

- disagreement with a decision where there is a statutory procedure for challenging that decision
 - such as freedom of information and subject access requests, or;
 - an established appeal process, such as a disagreement against information on council tax, non-domestic rates and the electoral register.
- disagreement where a statutory right of appeal, complaint or challenge exists – such as a disagreement, challenge or objection concerning an information notice or its related civil penalty, the valuation roll, the valuation list or the electoral roll and its associated overseas and absent voters lists.
- a routine first-time request for a service.
- a request for information under the Data Protection or Freedom of Information (Scotland) Acts.
- abuse or unsubstantiated allegations about our organisation or staff where such actions would be covered by our [Unacceptable Actions Policy](#)



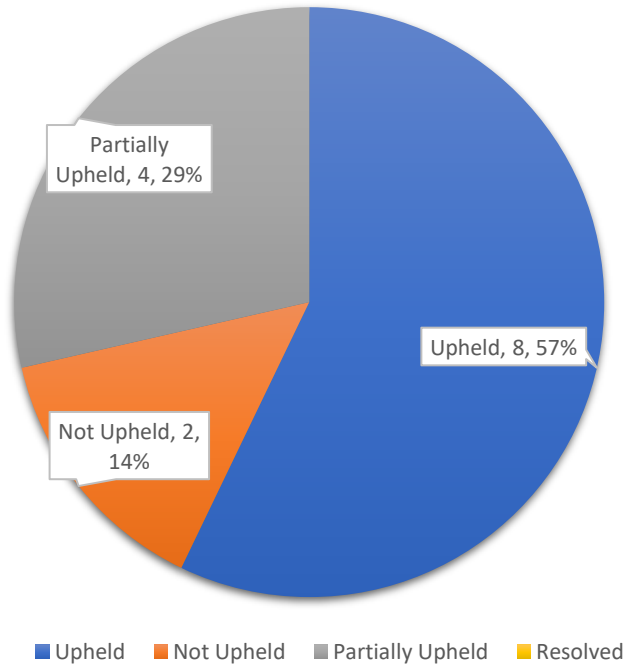
Notes

9 stage 1 complaints related to Electoral Registration, and **3** stage 1 complaints related to our Council Tax, **2** stage 1 complaints related to the Valuation Roll service area.

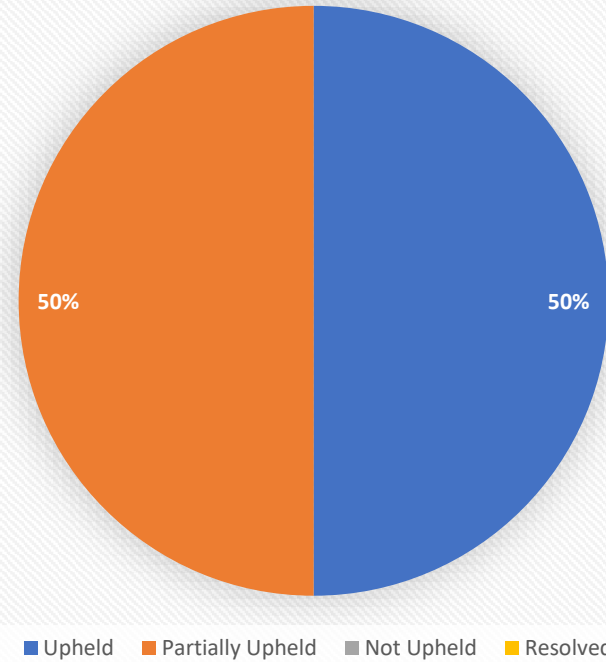
There were **2** stage 2 complaints, all related to the Electoral Registration service area. **2** complaints that was escalated to stage 2 at the request of the stakeholder. The complaints were made in relation to the UK Parliamentary Election with took place on 4 July 2024.

The number for all the complaints received during the period 1 April 2024 to 31 March 2025 is **16** but as 2 complaints were escalated to stage 2 the figure used in **Appendix 1** for the total complaints is **14**.

Stage 1 Complaints Resolution



Stage 2 Complaints Resolution



Notes

87.5% of all complaints were closed at stage 1.

12.5% of all complaints were closed at stage 2 (Escalation). **2** complaints were escalated from stage 1.

There were no *resolved* complaints for the period 1 April 2024 to 31 March 2025.

Learning from Complaints

Reports of the number and type of complaints received are created by the Governance Team and discussed at the bimonthly Governance Committee. This report is then submitted at Corporate Leadership Team meetings where consideration of what has been learned, identification of any trends that require review and any actions we need to take to improve our service are made.

Where the underlying cause of the complaint is not within the Assessor or ERO's power to resolve we assisted the stakeholder in contacting the relevant party in order to resolve the issue raised. A number of the complaints received in this period also related to the actions or a service provided by a different organisation. This was in relation to the UK Parliamentary Election which took place on 4 July 2024. We received **36** complaints from electors who contacted our office in relation to the ballot paper issue and/or delivery but this is a task which is the responsibility of the Returning Officer for each of the constituent councils. General information was provided to electors to assist them, along with contact information for the appropriate authority and the complaint was forwarded where necessary.

Copies of the quarterly report including KPI performance is approved by the senior management team and uploaded to the LVJB website.

Stage 1 Complaints - Upheld - 8

We received **7** stage 1 complaints relating to Electoral Registration which were *upheld*.

A complaint was received relating to our telephone service. The elector raised a complaint as they had waited to speak to a member of our telephone team, but their telephone call had been cutting off after 15 mins. After investigation LVJB found that this was an issue with our service and quickly took action to ensure that calls would not be terminated should callers have to wait longer than our expected timescales for answering due to the large volume of calls received for the election.

This complaint was *upheld*.

A complaint was made in respect of the use of titles on the election poll cards/postal poll letters/proxy poll letters and ballot papers. Although the Electoral Registration Office do not issue the election communications we provide the data to the Returning Officers for the constituent councils. Titles are not used on the electoral register, and this was historical information held on our files and should not have been used in the issue of the election communications. The elector raised a complaint as their election communication was address to Ms instead of Mr. Ballot papers had already been issued when the elector made a request to cancel their postal vote, our administration team should have advised that the cancelled ballot papers would also be addressed incorrectly, which caused further distress.

This complaint was *upheld*.

A postal vote application was received and processed through the portal going to the registered address. Another application was received in time requesting the ballot papers were sent to an away address. This second application was put in progress to you on the portal and not processed. The elector accepted an on-the-spot apology for this error but was understandably upset that this had happened.

This complaint was *upheld*.

There was a complaint which was treated as a stage 1 complaint then, by request of the elector, was escalated to stage 2 for investigation. A postal vote application applied for on the Government portal had been put on hold as the personal identifiers for the elector had not matched the details held by the Department of Work and Pensions. Documentary evidence was requested from the elector and was received by email. When this evidence was recorded on the Government portal the application should have been removed from its status of on hold and approved. Unfortunately, the application was left on hold, and this led to a delay in approving the application. An apology was provided but as the elector was going on holiday, they requested that the complaint was escalated.

This complaint was *upheld*.

A complaint was passed to the Electoral Registration Office for response by the Returning Officer for City of Edinburgh. The elector contacted our office on election day as they had not received their ballot papers. Unfortunately, the member of our staff who took the phone call from the elector wrongly assumed that the elector was living in the Edinburgh area and provided them with the contact information for the Returning Officer for Edinburgh rather than the Returning Officer for West Lothian as the elector lived in Kirknewton. The elector contacted the Returning Officer staff at Edinburgh who also did not confirm the correct address of the elector, and they advised the elector to go to the City Chambers in Edinburgh where the elector could receive their ballot paper in person. Even though the elector was not on the register for the Edinburgh constituencies they were provided with a ballot paper. By the time the elector realised that there had been an error in the ballot paper provided to them and it was not for the constituency they lived, it was too late for the Returning Officer for West Lothian to provide a replacement ballot paper to the elector. The Returning Officer for Edinburgh offered the elector their sincere apology for the actions of their staff.

Our Administration Manager offered the elector our sincere apologies for the inaccurate information provided by our member of staff to the elector, which led to the events which followed when the elector contacted the Returning Officer for the City of Edinburgh. They advised we would ensure that training is provided to staff considering this type of complaint so that we correctly identify which Returning Officer the elector should contact, and they advised the elector that the service we had provided on this occasion had fallen short of the high level of service we aim to provide.

This complaint was *upheld*.

A complaint related to an application which was handed into our office but was not processed for the UK Parliamentary election on 4 July 2024. The electors in question both had existing postal votes therefore ballot papers were already printed and due for delivery when they made fresh applications to request their ballot papers were posted to their holiday address in the UK.

Both electors had handed their fresh postal vote applications into our office in person and both paper applications were scanned into the timeline for each elector. Unfortunately, only the postal vote for one of the electors was applied and approved on the government portal. The application for the other elector was not applied or processed. A sincere apology was provided by the Depute Electoral Registration Officer due to the outcome for the elector as they were unable to vote at the UK Parliamentary election on 4 July. The Depute Electoral Registration Officer will ensure that all the staff involved in the failure to process the application understand the seriousness of the matter and all staff will receive training in this respect.

Although tens of thousands of applications were processed by our office it is important to us that all electors receive an excellent service and in this case the level of service provided fell short of the high level of service we aim to provide. The elector replied to acknowledge the honesty of the Depute

Electoral Registration Officers response and appreciated the assurances that staff involved would be made aware of the impact their lack of action had had on the elector who was still aggrieved that they were not able to cast their vote. They did not ask for a further response.

The complaint was *upheld*.

A complaint was treated as a stage 1 complaint then, at the request of the elector, was escalated to stage 2 for investigation.

The elector phoned on election day to register their complaint that they had not received their ballot paper. The elector had applied for a postal vote requesting ballot papers to be sent to their registered address. They then made a second application prior to the 5pm deadline for the closing date for postal vote applications requesting ballot papers were issued to an away address.

Unfortunately, the second application was treated as a duplicate application and was not processed. The elector did contact our office both by email and by then by telephone on election day to check on the progress of his application but in his initial contact with our office was advised that the application was in progress as that was the position of the application in terms of the status on the government portal. An on-the-spot apology was provided and accepted by the elector, but they had indicated that they would make a formal complaint regarding the matter. The elector was advised that we would ensure that our procedure for dealing with further applications from electors was updated for future elections. A subsequent complaint was made by the elector.

The stage 1 complaint was *upheld*.

We received **1** complaint relating to Council Tax which was *upheld*.

A complaint was received from a Council Tax payer who received an acknowledgement for the opening of their case for appeal for their property's council tax band in May 2024. This acknowledgement outlined the member of the Assessor's staff who was allocated the case. Since that date, the Council Tax payer had made every attempt possible to progress their proposal and arrange for the member of the technical team to complete a survey of their property. The Council Tax payer was unhappy with the lack of response to the contact they made with our office. Numerous dates were provided regarding attempted contact with our technical team from May to the end of September 2024 but no response was provided to the enquiry made. Our Principal Surveyor responded to the complaint and apologised to the Council Tax payer for the lack of response they received. They advised that as an organisation we focus on ensuring that we comply with our statutory obligations and providing the best quality customer service. The level of service we provided, in this instance, had fallen short of the service level our office aims to provide to our stakeholders. An Immediate communication was issued to the valuation team to highlight the issues brought to our attention following the receipt of this complaint.

Upheld (There was repeated requests from the Council Tax payer for a survey of their property which were not responded to therefore our level of service fell short on this occasion).

Stage 1 Complaints - Partially Upheld - 4

There were **2** complaints that were *partially upheld* related to our Electoral Registration service area.

A complaint was received in relation to a postal vote application applied in early June but there was a technical issue which required a fix on our electoral management system. This meant that the confirmation of the postal vote was not issued until 10 days later. The data was provided to the Returning Officer to allow them to issue the ballot papers to the elector. The ballot papers which are issued by the Returning Officer and not the Electoral Registration Office were issued around the date provided in the election timetable for the second issue. The date of ballot paper issue is not a statutory date and can be subject to change.

This complaint was *partially upheld*. This is on the basis that there was a delay in the issue of the confirmation letter.

A complaint was made on behalf of an elector in relation to a poll card not being received. The elector's daughter contacted our office by email to ask if her mother was registered. Unfortunately, the format of the address provided was not correct and was not questioned by the member of staff detailing with the enquiry, the response provided advised that the elector was not registered. The elector's daughter contacted our office by telephone and was able to confirm that the elector was registered. We had advised that poll cards are not issued by the Electoral Registration Officer and are issued by the Returning Officer for the constituent council. Also, that the elector does not need a poll card to vote. The elector's daughter requested a postal vote application for the election as the elector was not able to attend their polling station. The first contact made with our office by the elector's daughter was after the closing date for applications to vote by post therefore the elector was too late to apply for this as an absent voting option. The elector's daughter was unhappy that there was no other way of the elector casting their vote as applying to by proxy was not an option. We apologised that incorrect information was provided to the elector's daughter regarding their registration and we expressed sympathy that there was no other option available to the elector.

The complaint was *partially upheld*. This was on the basis that incorrect information was provided to the initial request made on behalf of the elector.

There were 2 complaints that were *partially upheld* related to our Council Tax service area.

A Council Tax payer lodged a complaint about the delay in contact from our office and in particular regarding the conduct of the member of staff who was dealing with their Council Tax appeal. They were of the opinion their contact with the member of staff had been ignored and they had been treated with disdain. They were particularly unhappy after their Council Tax appeal had not been successful. There is a separate and distinct route for appeals under a statutory process therefore the issue of the Council Tax appeal cannot not be considered as a ground for complaint under the LVJB Complaints Procedure. Our member of staff admitted that the ongoing communications could have been better, and they would improve this in future. The documentation issued from our office does state that there is a six-month response period from receipt of the proposal, which our member of staff adhered to. We advised that we continue to review all feedback and review practices where necessary.

Partially upheld (The contact/response times should have been better between our office and the Council Tax payer therefore this part of the complaint was upheld. The part of the complaint relating to the timescale for proposal/appeal was within the 6 months KPI target and therefore was not upheld).

A complaint was received from a Council Tax payer who had an ongoing Council Tax appeal. The appellant made an accusation of discrimination as they had not been provided with written information during a visit from two members of staff from our valuation team to discuss their appeal. The appellant advised that English was not their first language and that the Assessor's staff had used electronic devices to show them relevant sales information and other relevant information relating to their live Council Tax appeal. The appellant had not advised our staff of their concerns at the time of the visit, and it is our normal practice to use electronic devices for site visits as this allows for access to all the necessary up-to-date information regarding Council Tax. All appellants are provided with a full production of information or provided information requested, which is relevant to their Council Tax appeal, prior a hearing by the First-Tier Tribunal Service. The use of electronic devices is standard practice, but our staff must ensure that the appellant is comfortable with the procedure used.

The complainant's concerns were taken seriously. Our Principal Surveyor responded to the Council Tax payer outlining that Lothian Valuation Joint Board (LVJB) have an Equality and Diversity Policy in place to ensure both employees and other stakeholders are treated fairly, equally and with respect. Furthermore, LVJB is fully committed to embracing and implementing the principles and ethos of the Equality Act 2010 and the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012. As set out in the 2025 Mainstream Report on Equalities, Equality, Diversity and Inclusion training has been promoted to all LVJB employees in the last year and we will look to continue this again next year. LVJB's Equality and Diversity Policy and 2025 Mainstream Report on Equalities can be viewed on our website - [HERE](#)

Whilst we will continue to work to identify and put in place arrangements to enhance the provision of training for staff around equality and diversity, we acknowledge that there is always room for improvement and learning. After an investigation of this matter by our Principal Surveyor there was no evidence to support the claim that the Council Tax appellant had been discriminated against. An incorrectly worded letter had been issued to the appellant which advised that the appeal they made in respect of the band of their property was closed when it was still live. This caused the appellant upset and distress for which our Principal Surveyor provided an apology to the Council Tax payer. We have provided additional training to our valuation staff and ensured that any out-of-date letters were removed from our files to prevent any future issues of this nature.

Partially Upheld. (an incorrectly worded letter was issued to the Council Tax appellant and caused them upset and distress therefore this part of the complaint was upheld. We did not uphold the accusation that there had been discrimination by the member of our staff).

Stage 1 Complaints – Not Upheld - 2

There were 2 complaints that were *partially upheld* related to our Valuation Roll service area.

A complaint was received regarding the valuation of a commercial premises. The complaint related to the time taken to reply to the enquiry made the ratepayer. The ratepayer had contacted a member of the valuation team by email. They had an out of office response in place to respond to any enquiries received. The ratepayer did not contact our office using our office contact information or by contacting another member of staff in the valuation team during this period. The ratepayer received a response to their enquiry as soon as the member of staff returned to work.

*The complaint was **not upheld**.*

The other complaint was in relation to a commercial entry in the Valuation Roll specifically where the ratepayer had complained that no revaluation notice was received at revaluation in April 2023. The ratepayer had already raised another 2 complaints which were not upheld or not treated as a complaint. The ratepayer has been advised that they are out of time to make a valid proposal. The Divisional Valuer explained that the email from the ratepayer requesting a response was sent at a time when the Divisional Valuer advised they had limited access to their inbox and subsequently was out of the office for a 2-week period. An out of office notification was applied to our member of staff's email inbox to provide advice to stakeholders emailing. On that basis the Divisional Valuer advised that we had issued a valuation notice in line with our statutory duty.

*The complaint was **not upheld**.*

Stage 1 Complaints - Resolved - 0

There were no complaints which were *resolved* for the period 1 April 2024 to 31 March 2025.

Stage 2 Complaints - Upheld - 1

There was 1 complaint relating to Electoral Registration which *upheld* after being escalated to stage 2.

The stage 1 complaint re regarding a postal vote application applied for on the Government portal had been put on hold as the personal identifiers for the elector had not matched the details held by the Department of Work and Pensions. Documentary evidence was requested from the elector and was received by email. When this evidence was recorded on the Government portal the application should have been removed from its status of on hold and approved. Unfortunately, the application was left on hold, and this led to a delay in approving the application. An apology was provided but as the elector was going on holiday, they requested that the complaint was escalated.

The complaint was investigated by the Depute Electoral Registration Officer. A further apology was issued on behalf of LVJB. The lack of action had fallen short of the quality of service our office aims to provide. We will ensure staff receive appropriate training to ensure this issue does not happen at future elections.

This complaint was ***upheld at stage 1 and at stage 2***.

Stage 2 Complaints – Partially Upheld - 1

There was 1 *partially upheld* complaint relating to Electoral Registration which was escalated to stage 2.

The stage 1 complaint was recorded when the elector phoned on election day to register their complaint that they had not received their ballot paper. The elector had applied for a postal vote requesting ballot papers were sent to their registered address. They then made a second application

prior to the 5pm deadline for the closing date for postal vote applications, requesting ballot papers were issued to an away address.

Unfortunately, the second application was treated as a duplicate application and was not processed. The elector did contact our office both by email and by then by telephone on election day to check on the progress of his application but in his initial contact with our office was advised that the application was in progress as that was the position of the application in terms of the status on the government portal. An on-the-spot apology was provided and accepted by the elector, but they had indicated that they would make a formal complaint regarding the matter. The elector was advised that we would ensure that our procedure for dealing with further applications from electors was updated for future elections.

The stage 1 complaint was **upheld**. The subsequent complaint received from the same elector relating to the same issue but also making a complaint relating to the conduct of a member of staff. The subsequent complaint was treated as **stage 2**.

The complaint was investigated by the Depute Electoral Registration Officer. A further apology was issued on behalf of LVJB as we failed to process the second postal vote application which was treated as a duplicate and therefore the original PV was not superseded. This meant ballot papers were issued to the electors registered address. Although hundreds of duplicate applications were received prior to the closing date for postal votes for the election we should have the necessary checks in place to prevent this occurrence. We also failed to identify this issue when the elector contacted us, the member of staff involved in contacting the elector was provided with additional training and the fact the elector had been unable to cast their vote was treated very seriously. This part of the elector's complaint was upheld.

The accusation that the member of staff who responded to the email enquiries and subsequent telephone calls was unprofessional or accusatory to the elector either by email or telephone was investigated by the Depute Electoral Registration Officer and they concluded that that there was no evidence to support that view therefore this part of the complaint was not upheld.

This stage 2 complaint was **partially upheld**.

Stage 1 Complaints - Resolved - 0

There were no *resolved* complaints for the period 1 April 2024 to 31 March 2025.

SPSO Review

No requests were made to the SPSO for investigation for the period 1 April 2024 to 31 March 2025.

Not recorded as a Complaint

We received some complaints that were not recorded as a complaint as the issue either related to legislation, there was a statutory procedure in place to deal with the enquiry or it related to another organisation who had responsibility for the issue. These types of complaints are listed under 'what you can't complain about' in our Complaints Handling Procedure.

We received **20** complaints of this category in the period from 1 April 2024 to 31 March 2025.

We received **8** complaints of this nature for Electoral Registration.

These are the types of the enquiries we received:

- A complaint was received related to the sharing of the elector and their partners data. The complainant was challenging the ERO's authority to use information provided to their local council for CT purposes. The Depute ERO explained that the ERO has powers to request information to update and maintain the electoral register, information was provided by local authorities to assist in this statutory duty.
- A complaint related to the change of legislation surrounding postal votes for UK parliamentary elections. The elector had requested to cancel their postal vote when they had been asked to refresh their signature, but this cancellation was only in respect of their postal vote for devolved elections (even though this is the same postal vote that was still in force and valid for UK parliamentary elections). The elector's postal vote was cancelled, and they received an explanation which they were satisfied with.
- An elector complained that the way their name was shown on the register was a case of indirect discrimination as they continued to face being of a culture where they do not split up their name into forename and surname format. The elector had requested that their name appear on the register in the format it appeared on their passport. The Administration Manager replied to the elector to advise that the register had been updated to reflect the format requested and the matter was resolved. Not treated as a complaint as this was the first-time request for a service.
- A complaint was received which related to the 'registered address' being selected on the government portal when the overseas elector was applying their PV. There was an option to select the address the overseas elector was registered in respect of but this would be the address in the UK they were applying to register in respect of and not their address overseas. The elector was unhappy the application they made had been processed as stated. They also complained about the wording of the response they received when they contacted our office to ask if they could change the address the ballot paper was being issued to. There is no inaccurate information provided by our electoral team. As the application was made on the government website the complaint regarding the ballot paper address options for electors should be addressed to them.
- A complainant believed they had been appointed as the proxy for an elector who was in the Armed Forces. The elector had applied and put in place a long-term proxy arrangement but

due to the Elections Act 2022 coming into force our office contacted the elector to advise their current arrangement was being cancelled and they would have to re-apply if they wished to continue to vote by proxy. This was due to the requirement for additional personal identifiers on the application e.g. the elector's national insurance number. As the person making the complaint was the proxy and as they are not the elector, they would not have been entitled to receive information regarding the electors' arrangements for the UK Parliamentary election which took place on 4 July 2024. The Administration Manager replied to the proxy to explain the situation and to advise that the actions that had been carried out in line with the change in legislation and the appropriate contact with the elector had been made. Further correspondence from the proxy was received advising that they would contact the elector regarding the matter, and a further email was received advising they had discussed the matter with the elector and that that they would be speaking to their elected MP regarding this matter.

- Another complaint was forwarded from the Returning Officer for the City of Edinburgh Council as it was initially passed to the elections team. The elector was unhappy regarding their contact with our office 2 days prior to the closing date for the UK Parliamentary election. The elector was registered and had been provided with confirmation previously. Unfortunately, they had been advised after contacting a credit reference agency that they were not registered, and this exacerbated the situation. When contacting our office, the elector had not provided either their nationality or address in their communication. In normal circumstances we would check the address and provide tailored advice but, in this case, a standard email response was issued using the variable text for the election advising how to register and providing details of the qualifications for the election. As the elector was Polish, they were not qualified to vote in respect of the UK Parliamentary election and therefore their right to vote was not impacted. The elector would have received an automated response when making their application on the government website to advise of the qualification for the UK Parliamentary election when they re-applied. Our Administration Officer provided an explanation to the elector which resolved the matter.
- An Overseas elector was unhappy that they were unable to vote at the UK Parliamentary election in July 2024. The Depute Electoral Registration Officer provided a full response advising of the changes for overseas electors' enfranchisement brought in by the Representation of the People (Overseas Electors etc.) (Amendment) Regulations 2023. An explanation was also provided surrounding the absent voting options to assist the elector for future elections.
- An Elector was unhappy with the wording on the addition confirmation letter as he believed the wording suggested he would be able to vote in respect of the by election for Ward 8 Edinburgh on 14 November 2024. Our Administration Manager advised the elector that the wording used is prescribed by the Scottish Electoral Registration Officers, but the Depute Electoral Registration Officer would be raising this matter with the other Scottish Electoral Registration Officers as they agreed the wording used could be misleading.

We received 8 complaints of this nature for Council Tax.

These are the types of the enquiries we received:

- The CT payer had completed a contact form challenging the CT band for their property. The complaint related to the time for the response to the initial enquiry, but this was not unreasonable. The delay was because this enquiry required a response from our Lead

Technician. The complaint was really about the CT band, and this would not be treated as a complaint under our procedure. The CT payer had already contacted us previously therefore the Lead Technician advised a full response had already been provided in respect of the invalid proposal submitted in October 2019.

- A complaint related to a Council Tax appeal. The complainant stated that they were waiting for a change that should have been made to their property on the Valuation List with details being passed to West Lothian Council. Our technical systems showed that their appeal had been withdrawn in May 2024. Our Lead Technician responded to the Council Tax payer to advise that new properties of a similar type were being reviewed in that area and they would prioritise making any necessary update to the property of the Council Tax payer as soon as the review was complete.
- Another complaint related to the inclusion of a property in the Valuation List following non response to a questionnaire regarding the rental/turnover for the property. Our Technical Support Manager had already spoken to both the Council Tax payers who owned the property prior to the receipt of the complaint. The Technical Support Manager advised the Council Tax payers to complete a proposal/appeal which they have since done. Our Technical Support Manager reiterated the information already supplied the Council Tax payers during their telephone call in their email response to the complainants.
- A complaint received related to a new built property which had not been added to the Valuation List. Our Principal Surveyor telephoned the Council Tax payer as they had moved into their new built on 1 June 2024, this was within the timescale for the Key Performance Indicators set. The Principal Surveyor advised the Council Tax payer it appeared that the Technician originally dealing with the new housing advised that work for the UK Parliamentary election was the reason for the delay but the Technician who took over the site advised that this wasn't the case, which provided conflicting information to the Council Tax payer. The Principal Surveyor spoke to both the Technicians involved in this case regarding improving their contact and responses to enquiries from stakeholders. The Council Tax payer was happy that action was taken regarding the banding of their property.
- A Council Tax payer made a proposal to reduce the band of their property. They had a valid appeal, and our Lead Technician provided a comprehensive response to their proposal to advise that the Assessors position is that the band was correct. In the response they advised that a couple of properties provided as comparisons were inconsistent in their banding and they would investigate when time permits. The Council Tax payer made an assertion that the fact that we were not looking at the properties where an inconsistency was found immediately this meant we had not followed correct law, procedure and guidance. The complaint was responded to by our Governance Officer. An explanation was provided to advise that the Assessor has a duty to maintain the Council Tax Valuation List but there was no statutory timescale in terms of an inconsistency found to be investigated, an investigation would be carried out as soon as practicable. If there is an error, and it is found the band is not that which should have been shown on the list, the band will be amended, bands can be increased or decreased in this instance. The Council Tax payer also provided additional information in the complaint they made. They were advised that this would require a "material reduction in value" proposal or they could provide this additional evidence as part of their appeal to the First Tier Tribunal if they wished to appeal the decision of the Assessor. The Council Tax payer was satisfied with the explanation provided.

- A Council Tax payer had raised a complaint as the decision taken by the First-Tier Tribunal was overturned by the upper tribunal. The case will be remitted to a freshly constituted tribunal. The Council Tax payer has asked for a review of the evidence provided. Our Governance Officer emailed to advise that we could not consider the complaint under our complaints procedure as there is a statutory process for disagreements for entries on the information on the Valuation List (Council Tax List). Our Assistant Assessor acknowledged the Council Tax Payer and looked at the evidence provided in the case made to the First-Tier Tribunal.
- A Council Tax payer was dissatisfied with the current statutory process and legislation surrounding Council Tax. They had an ongoing Council Tax appeal therefore these issues could not be dealt with under our Complaint's Procedure. The other grounds of the complaint related to a review of the current Council Tax legislation which the Assessor and LVJB are not responsible for. The elected members of Parliament are responsible for legislation and guidance and therefore this is not a complaint for LVJB and should be addressed to the appropriate authority. Advice was provided to the Council Tax payer providing contact details for the Scottish Parliament via a link on their website. Prior to a response being provided, clarification was sought from the Council Tax payer as the complaint made was in response to a communication from the First-Tier Tribunal Service. Clarification was received that the complaint was being made to all parties involved in the ongoing Council Tax Appeal for this appellant. Our Governance Officer emailed the complainant to advise that we could not consider the complaint under our complaints procedure as there is a statutory process for disagreements for entries on the information on the Valuation List (Council Tax List).
- We received a complaint from the Council of British Pakistanis (Scotland) in relation to a Council Tax Payer who had made a valid proposal against the banding applied to their property. The matter was investigated, and a response by post had been provided to the Council Tax payer by our Lead Technician within the timescales allow under the Council Tax legislation. Our Lead Technician provided a response to the leader of the Pakistani Council in Edinburgh to advise them of the outcome of the investigation. The re-issue of the original valid proposal response letter and the issue of the response by email was only made in respect of the interested party who had made the valid proposal.

We received 4 complaints of this nature for Valuation Roll.

These are the types of the enquiries we received:

- The ratepayer had already raised a complaint regarding lack of response from the Divisional Valuer dealing with his enquiry, but the Divisional Valuer had an out of office response on their email whilst on holiday, therefore the complaint was not upheld. A further complaint was made regarding how the VR was calculated for the land they owned. Full guidance was provided to the ratepayer as to how the Rateable Value was calculated.
- A rate payer was unhappy that they were being threatened with a penalty. The property is a studio, and they are the occupant. They asked that we contact the owners as they would provide information on behalf of the building. Our Principal Surveyor sent an acknowledgement advising that the Valuer dealing with this case would contact them. The ratepayer emailed a response to thank our Principal Surveyor for taking the time to look into

the matter and they would investigate. The enquiry was passed to our Valuer, who investigated the matter and provided a response. A visit to the property was scheduled. An initial response was sent from our Valuer and a further response was received from the ratepayer to advise they were happy with the further clarification.

- A ratepayer had previous correspondence with one of our Divisional Valuers who explained how a formal challenge to the Rateable Value could be made but the within the scope of the Lands Valuation Act. The ratepayer made a request under the Freedom of Information (Scotland) Act 2002 (FOISA) for information and asked questions re how the value for the office units were calculated and other questions (not associated with the actual FOSIA request). These questions were all answered by our Technical Resource Manager in a full response. Our Governance Officer responded to the complaint as they related to issues already raised which are not covered under the LVJB complaints procedure as there is a separate and distinct statutory process for disagreements on entries shown on the Valuation Roll. The ratepayer has been advised that if a proposal is submitted within the necessary timeframe, then the value of the properties which were split during running roll and new notices issued this year could be considered under the necessary legislation. The ratepayer provided a further response to indicate they would follow the instructions regarding the guidance on complaint/challenge with regard to disagreement about information on the Valuation Roll. The Ratepayer indicated that their question had not been answered in respect of the different rates applied in respect of another office building. An explanation was provided but was general as it could not be specific to the case in question as a proposal had not been received to date. A final response from our Governance Officer was issued to re-iterate the previous information provided and to advise that no further information would be provided under the scope of the Complaints Procedure. The ratepayer was advised that should they disagree with our decision not to treat their complaint as a complaint under the LVJB Complaints Procedure they could contact the SPSO for which details were provided.
- A ratepayer was unhappy about the number of forms sent out and the level of detail required to complete them. Our Divisional Valuer explained that we have a statutory responsibility to maintain and update the Valuation Roll. The forms issued allow us to request necessary information to meet our statutory responsibility. The ratepayer was also unhappy with the service he received by the Customer Services member of staff who answered his call initially as he said they was a pause in response from them when he said he wanted to complain. The Customer Services member of staff followed our protocol in passing a ticket to technical area as the Divisional Valuer was able to respond to the issue by a phone call. The ratepayer did want his complaint noted and was advised that the matter would be raised at the next Technical Management Team meeting.

Conclusion

LVJB received a small number of complaints for the period 1 April 2024 to 31 March 2025. This is slightly higher number of complaints than we received for the previous year. We did not receive any complaints for the last quarter for the period 1 January 2025 to 31 March 2025.

The increased number of complaints in relation to our Electoral Registration service area were due to the UK Parliamentary Election which took place on 4 July 2024. The number of complaints in relation to the number of electors registered for Lothian is very small. The electorate for the 2024 Register was circa 705,000, therefore this is only 0.0012% of the electorate based on the 9 complaints received for the Electoral Registration service in this period. The total number is 11 but 2 were escalated to stage 2.

LVJB actively learn from the complaints we receive and analyse the nature of these complaints to see if there are trends or any learning outcomes that can be reflected on.

We try to find a resolution to the complaints we receive, and many of our complaints are resolved with the stakeholder in a positive way as noted by the number of resolved complaints for this period.

Most of our complaints are resolved at stage 1 with only two complaints escalated to stage 2 and investigation at senior level.

We take the issue of discrimination seriously. A complaint made by a Council Tax payer regarding this issue was investigated at a senior level and any learning outcomes identified and applied to ensure all our staff have the appropriate training. Whilst we will continue to work to identify and put in place arrangements to enhance the provision of training for staff around equality and diversity, we acknowledge that there is always room for improvement and learning.

The statutory functions undertaken by the Assessor and Electoral Registration Officer are covered by several different appeal mechanisms, such as Non-Domestic Valuation and Council Tax Appeals and certain aspects of Electoral Registration. Representations under these are not recorded as complaints. The resolution of these appeals can be confrontational or adversarial but, despite this, our staff have shown their professionalism and knowledge, and the relatively low number of complaints received regarding the level and quality of service provided across all our functions is an indication of this.

Although we do not consider statutory procedures such as appeals under our Complaints Handling Procedure, we will consider a complaint regarding our level or quality of service and if there has been a delay in providing a service or a delay in replying to a request for a service.

We provide an online form on our complaints page so that our stakeholders can comment on our service quality as well as other methods of contact such as, email, telephone, in writing or in person.

We are working to improve our communication with stakeholders and to deliver our services in line with our guidelines after considering the learning outcomes from the complaints we received. Many of our stakeholders have provided positive feedback when we responded to their complaint.

Produced by the Governance Team	25/09/2025
Approved by the Corporate Leadership Team	29/10/2025

Appendix 1

SPSO Performance Indicators

Indicator One – Complaints Received per 1,000 of Population

- In 2024/2025 Lothian Valuation joint Board received, processed, and closed **14** complaints
- The population for Lothian is estimated at around **932,180** *
- This means there were **0.015** complaints per **1,000 population**, or 1 resident in **66,584** made a complaint about our services

* Based on the 2024 mid-year population estimates produced by National Records for Scotland. This figure does not reflect the number of the population eligible to register for the electoral register for Lothian.

Indicator Two - the number and percentage of complaints at each stage that were closed in full within the set timescales of five and 20 working days

- The number of complaints closed at stage 1 within 5 working days as % of total number of stage one complaints: **86%**
- The number of complaints closed at stage 2 within 20 working days as % of total number of stage one complaints: **0%**
- The number of escalated complaints within 20 working days as % of total number of stage one complaints: **100%**

Indicator Three - the average time in working days for a full response to complaints at each stage

- Average time in working days to respond to complaints at stage 1: **3 working days**
- Average time in working days to respond to complaints at stage 2: **0 working days**
- Average time in working days to respond to complaints after escalation: **15 working days**

Indicator Four: the outcome of complaints at each stage

Stage	Upheld	Partially upheld	Not upheld	Resolved
1	57	29	14	0
2	0	0	0	0
2 (escalated)	50	50	0	0

As a % of all complaints closed (at each stage)