

## Learning from Complaints 2025/26

### Quarter 3 – 1 October 2025 to 31 December 2025

	No. of Stage 1 complaint's
No. of Stage 1 complaints received	0
No. escalated to Stage 2	0
Stage 1 – response in 5 working days	0
Average no. of working days to respond	0
Stage 1 - Extended to 10 working days	0
Average no. of working days to respond	0
All stage 1 complaints – Average no. of working days for response	0
Outcome at Stage 1 - upheld/partially upheld/not upheld/ resolved	0 upheld/0 partially upheld/0 not upheld/0 resolved

	No. of Stage 2 complaint's
Stage 2 – no. escalated from Stage 1	0
Stage 2 – response in 20 working days	0
Average no. of working days to respond	0
Stage 2 – no. started at Stage 2	1
Stage 2 - response in 20 working days	23
All Stage 2 - Average no. of working days to respond	23
Total number of Stage 2 complaints	1
Outcome at Stage 2 - upheld/partially upheld/not upheld/ resolved	0 upheld/1 partially upheld/0 not upheld/0 resolved

**Total Complaints submitted: 1**

**No. of Stage 1 complaints as a % of all complaints: 0 (0%)**

**No. of Stage 2 complaints as a % of all complaints: 1 (100%)**

**Complaints resolved as a % of all complaints: 0 (0%)**

**Complaints upheld as a % of all complaints: 0 (0%)**

**Complaints partially upheld as a % of all complaints: 1 (100%)**

**Complaints not upheld as a % of all complaints: 0 (0%)**

**Complaints referred to the Scottish Public Services Ombudsman (SPSO): 0 (0%)**

### **Outcome of Stage 1 Complaints:**

There were no stage 1 complaints relating to Council Tax.

There were no stage 1 complaints relating to Valuation Roll.

There were no Stage 1 complaints relating to Electoral Registration.

### **Outcome of Stage 2 Complaints:**

There was 1 stage 2 complaint relating to Council Tax.

The complaint was treated as stage 2 as an investigation was required and this complaint also involved another organisation - City of Edinburgh Council, Non-Domestic Rates and Revenues and Benefits teams.

The complaint related to two properties in Edinburgh which were on the Valuation List for Council Tax. The properties were removed from the Valuation List and added to the Valuation Roll. An entry had been made in the Valuation Roll for a 'Property Under Renovation' (PUR) with a RV of £0 from May 2022. This was based on video evidence of works that had taken place and a visit by one of our Technicians who went to inspect the properties. The visit and evidence provided were discussed with the Technician and their manager at that time. The entry for a PUR was made in error although there were a number of factors surrounding the interpretation of the legislation and the decision taken at that time. This type of entry should not have been made for the combination of two Council Tax properties. At the point where the two properties became knocked through, they should have been added to the Valuation List for Council Tax from that date.

The issue was highlighted by City of Edinburgh Council Non-Domestic Rates team in September 2025 and led to the matter being investigated. The outcome of the investigation is that the entry made on the Valuation Roll for the PUR from May 2022 was made in error. Under the legislation the Assessor must correct the error and make an entry which corrects this error. An entry was subsequently made on the Valuation List for Council Tax with effect from the same date in May 2022 with the combined two properties now banded as a higher band. The properties should only ever have been deleted from Council Tax to create one single combined entry and not to create an entry on the Valuation Roll for the 'Property Under Renovation'. The complainant was advised that it was necessary to make this correction of error in this case, in order to comply with the legislation and ensure fairness to all Council Tax payers.

There is no mechanism in place for the Assessor to provide financial compensation in respect of an error corrected by statutory authority. Information on how to lodge a proposal was provided by our Assistant Assessor in their response which reiterated what our Principal Surveyor had advised during the initial communications with the Council Tax payer. They also actively encouraged the Council Tax payer to engage with the relevant billing authority (in this case City of Edinburgh Council) as billing matters are the responsibility of the appropriate

billing authority, therefore we cannot provide any response in terms of this as it is not something that we can handle under our complaints handling procedure.

Our Assistant Assessor apologised to the complainant as LVJB had failed to meet the promise made in our mission statement in terms of the level of excellent service we aimed to provide.

On that basis, the Assessor undertakes to give a commitment to review his processes through clear training and guidance what staff should consider when making changes to the Valuation List in cases like this.

The response was provided in 23 working days. The complainant was advised of the slight extension to our response time. The extension was due to a key member of staff involved in the case being absent from our office. The complaints officer, appointed by the Assessor, felt it was necessary as part of their investigation to have insight into the information the member of staff may have had knowledge of and therefore this delay was deemed necessary.

The complaint was **Partially Upheld**.

The substance of this complaint is legislative and therefore the error and subsequent alteration of the Valuation List could not be considered under our complaint's procedure and was not upheld. We did uphold the complaint made in terms of the level of service provided.

There were no stage 2 complaints relating to Valuation Roll.

There were no stage 2 complaints relating to Electoral Registration.

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