



REPORT TO: Grampian Valuation Joint Board on 21 August 2020

SUBJECT: Operational update

BY: The Assessor & ERO

1. Reason for report

1.1 To update members on current operational activity

2. Recommendation

2.1 **The Board consider and note the content of this report.**

3. Current operational activity

3.1 The registration and lands valuation services have operated continuously since the lockdown on 24 March 2020.

3.2 Updates to the valuation roll, council tax valuation list and electoral registers have been implemented. Operational capacity is however restricted due to the move to home-working, cessation of face to face meetings with the public and suspension of site visits. These operational constraints however coincide with the slow-down in construction and property sales activity.

3.3 Significant support to the NDR teams in the constituent authorities has been provided in relation to the Covid-19 business grant related enquiries.

3.4 Citations have been issued on behalf of the secretaries to the Valuation Appeal Committees for the autumn diet of Valuation Appeal Committee hearings and valuation roll appeal resolution discussions and negotiations are being conducted to seek to maximise appeal resolution ahead of any hearings that the independent appeal committees may hold. There are 1,996 revaluation 2017 appeals that the Committees are required to dispose of prior to 31 December 2020. In addition, there are 1,976 running roll appeals that the Committees are also required to dispose of by the same date.

3.5 Preparations are in hand to issue citations for a further 9,463 appeals that the Committees are required to dispose of by 31 March 2021. This is an extraordinarily high volume of appeals; the majority having been lodged during late March seeking a reduction in rateable value due to the onset of the pandemic.

- 3.6 Valuation personnel are also engaged in council tax proposal discussions in order to seek to resolve disputed council tax bandings. Any unresolved proposals are referred to the Valuation Appeal Committees as appeals and scheduled for hearing.
- 3.7 The annual canvass commenced on 5 August and letters to the 280,000 households in the Grampian area are being issued on a phased basis during August. Automated response services are provided and are supported by limited call handling capacity operated from the Aberdeen, Banff and Elgin offices.
- 3.8 Preparations are in hand to service by-elections scheduled to take place this autumn and risk assessment work in conjunction with the corresponding Returning Officers is being carried out.
- 3.9 Planning for the 2021 Scottish Parliamentary election has commenced and contingency arrangements may be required to address the potential for a significant increase in absent voting.
- 4.0 Preparations for the 2022 revaluation have been interrupted by the delay in the provision of secondary legislation that has held up the issue of Assessor Information Notices.

4. Conclusion

- 4.1 The organisation has continued to deliver its statutory services throughout the lockdown period.
- 4.2 The organisation faces significant challenges in the short to medium term in relation to the resolution of appeals ahead of the 31 December 2020 deadline, the extraordinary volume of appeals lodged in March 2020, the 2021 elections and the 2022 revaluation.

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