



## **Renfrewshire Valuation Joint Board**

### **Minute of Meeting Renfrewshire Valuation Joint Board.**

<b>Date</b>	<b>Time</b>	<b>Venue</b>
Friday, 23 February 2024	14:00	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

#### **Present**

Councillor Annette Ireland and Councillor David Macdonald (East Renfrewshire Council); Councillor Paul Cassidy (Inverclyde Council); and Councillor Graeme Clark, Councillor Audrey Doig, Councillor Kevin Montgomery, Councillor Sam Mullin, Councillor Bruce MacFarlane, Councillor Kenny MacLaren and Councillor Mags MacLaren (Renfrewshire Council).

#### **Chair**

Councillor Audrey Doig, Convener, presided.

#### **In Attendance**

R Nicol, Assessor & Electoral Registration Officer, L Hendry, Assistant Assessor & Electoral Registration Officer and B Aitchison and M Voy, both Divisional Assessors (all Renfrewshire Valuation Joint Board); C McCourt, Head of Finance & Procurement, A Burns, Corporate Finance Manager, D Blackburn, Principal Accountant, E Currie, Senior Committee Services Officer and T McGowan, Senior Accountancy Assistant (all Renfrewshire Council) and A Kolodziej, Senior Manager Audit & Assurance (Azets).

#### **Apologies**

Councillor Andrew Morrison and Provost Mary Montague (East Renfrewshire Council); Councillor Graeme Brooks and Councillor James Daisley (Inverclyde Council) and Councillor Andy Steel (Renfrewshire Council).

## **Declarations of Interest and Transparency Statements**

There were no declarations of interest or transparency statements intimated prior to the commencement of the meeting.

### **1 Minute**

There was submitted the Minute of the meeting of this Joint Board held on 17 November 2023.

**DECIDED:** That the Minute be approved.

### **2 Revenue Budget Monitoring**

There was submitted a revenue budget monitoring report by the Treasurer in respect of the Joint Board for the period 1 April 2023 to 2 February 2024.

The report intimated that at the end of period 11, the Joint Board had a year-to-date underspend position of £362,000 and was projected to underspend by £69,000 against budget by the end of the financial year, as detailed in section 4 of the report.

**DECIDED:** That the report be noted.

### **3 Revenue Estimates 2024/25 to 2026/27**

There was submitted a report by the Treasurer presenting the Revenue Estimates for the Joint Board, including the requisition of constituent authorities for the financial year 2024/25 and indicative planning figures for 2025/26 and 2026/27, as detailed in Appendix 1 to the report.

The report intimated that the Scottish Budget statement delivered on 19 December 2023 announced a local government settlement for a single financial year only, adding some uncertainty to the medium-term outlook. It was recognised that local government in Scotland was facing a significantly challenging financial position and could face further contraction in the provision of revenue grant from the Scottish Government. In this context, the Joint Board would continue to seek cost reductions, as it had done this year, to ensure financial sustainability.

The report provided information on the assumptions that the budget had been based on; the position in relation to the Strathclyde Pension Fund; the financial overview for the Joint Board and member authority requisitions for 2024/25, including the full pass-through of Barclay funding.

**DECIDED:**

(a) That the 2024/25 Revenue Estimates, as detailed in Appendix 1 to the report, be approved;

- (b) That the recommendations with regards requisitions for constituent authorities, as outlined in section 7 of the report, be approved;
- (c) That the proposed use of reserves, including proposals in paragraphs 6.4 and 6.5 of the report, be approved; and
- (d) That the indicative estimates for 2025/26 and 2026/27 be noted.

## **Sederunt**

Councillor Mullin joined the meeting during consideration of the following item of business.

### **4 Audit Plan 2023/24**

There was submitted a report by the Treasurer relative to the Annual Audit Plan 2023/24 for the Joint Board which outlined Azets timescales and planned audit activity in their audit for the 2023/24 financial year, a copy of which was appended to the report.

The report intimated that Azets had submitted an Audit Plan which outlined the approach to the audit of the Joint Board's 2023/24 Annual Accounts to assess whether the accounts provided a true and fair view of the Joint Board's financial position and also whether the accounts had been prepared in accordance with proper accounting practice, the 2023 Code of Practice on Local Authority Accounting in the UK.

The Audit Plan outlined the responsibilities of the Joint Board and Azets; the assessment of key challenges and risks; and the approach and timetable for completion of the audit. The report advised that the statutory deadline for the approval of the audited accounts for 2023/24 was 30 September 2024 and that the annual audit report was planned to be reported to the meeting of this Joint Board scheduled to be held on 13 September 2024.

The report noted that the proposed audit fee was indicated at £11,500 for the current financial year.

Adrian Kolodziej, Senior Manager, Azets, presented the Audit Plan to members.

#### **DECIDED:**

- (a) That the Annual Audit Plan 2023/24 by Azets, appended to the report, be noted; and
- (b) That the proposed audit fee for 2023/24 of £11,500 be approved.

### **5 Electoral Registration Update Report**

Under reference to item 4 of the Minute of the meeting of this Joint Board held on 17 November 2023, there was submitted a report by the Assessor & Electoral Registration Officer providing an update on work undertaken within electoral registration, legislation and electoral events.

The report provided updates since the last meeting of the Joint Board in relation to the 2023 Canvass; future elections; the Elections Act 2022; the absent vote identifier refresh and the Scottish Elections (Representation and Reform) Bill. A briefing note on the changes to overseas electors' registration from 16 January 2024 was appended to the report.

**DECIDED:** That the contents of the report and briefing note be noted.

## 6 **Performance Report**

Under reference to item 5 of the Minute of the meeting of this Joint Board held on 17 November 2023, there was submitted a report by the Assistant Assessor & Electoral Registration Officer providing an update to the reporting performance.

The report detailed the performance in Council Tax and Non-domestic Valuation against set targets. In relation to Council Tax valuation, it was noted that the addition of new houses to the Valuation List and the deletion of demolished houses remained a priority with the time taken to enter new houses into the Valuation (Council Tax) List exceeding both the target of 95% within three months and the target of 97% within six months, by achieving 95.56% and 98.98% respectively. The report provided detail in relation to the performance in Inverclyde.

The report advised that the average number of days taken to add a house in each constituent authority area in the period 1 April to 31 December 2023 was 33.14 days, exceeding the target of 38 days, and also detailed the number of deletions from the Valuation (Council Tax) List between 1 April and 31 December during 2022 and 2023.

The report set out the time taken to make statutory amendments to the Valuation Roll, excluding appeal settlements and amendments to the prescribed entries, between 1 April and 31 December 2023 by constituent authority area, which exceeded both the target of 60% to be actioned within three months and 75% to be actioned within six months, by achieving 63.02% and 83.95% respectively.

The report advised that current performance was in line with management expectations at this point in the rating year.

Members of staff were thanked for adapting working practices to ensure negotiations were carried out professionally and in line with the legislative timetable.

**DECIDED:** That the contents of the report be noted.

## 7 **Non-domestic Proposals and Appeals**

Under reference to item 6 of the Minute of the meeting of this Joint Board held on 17 November 2023, there was submitted a report by the Assistant Assessor & Electoral Registration Officer relative to progress on the disposal of 2017 Revaluation appeals and 2017 Revaluation Running Roll appeals and providing information on the two-stage Proposal and Appeal process which came into effect on 1 April 2023.

The report intimated that following publication of the 2023 Revaluation Roll, proprietors, tenants and occupiers of subjects in the Valuation Roll could submit a Proposal, by the deadline date of 31 August 2023, if they were unhappy with the Revaluation. It was noted that just under 1,000 Proposals had been received.

The report advised that the total number of Revaluation Appeals received for 2017 was 3,832 which related to 3,542 subjects with a cumulative value of £324,294,785 and Appendix 1 to the report detailed the number of subjects under appeal by constituent authority and Joint Board area as at 31 December 2023. The report noted that 3,524 Appeals had been disposed of, equating to 99.49% of the number of subjects under appeal.

The report further advised that Running Roll Proposals could be lodged by ratepayers or their agents at least once in any one financial year and required to be disposed of in line with the prescribed statutory timetable. If the proposer remained dissatisfied with the outcome of their Proposal, they could appeal to the First Tier Tribunal and, in some circumstances, the Upper Tribunal. The report noted that 6,249 2017 Revaluation Material Change of Circumstances (MCC) Appeals had been received and that 2,699 Appeals remained outstanding. Appendix 2 to the report detailed the number of 2017 Running Roll Appeals received on or after 1 March 2020, outlining those disposed of in each constituent authority and the Joint Board area as of 31 December 2023.

The report noted that for the 2017 Revaluation, highly complex cases could now be referred to the Upper Tribunal for Scotland. Further, that there were a number of cases from both the 2005 and 2010 Revaluations which would now be dealt with by the Upper Tribunal for Scotland. Currently two Appeals remained outstanding from the 2005 Revaluation in relation to two subjects; seven Appeals remained outstanding from the 2010 Revaluation in relation to two subjects; and 23 Appeals remained outstanding from the 2017 Revaluation in relation to 21 subjects.

Members of staff were thanked for their commitment and professionalism in successfully delivering the service.

**DECIDED:** That the contents of the report be noted.

## 8 **Non-domestic Rates Reform Update**

Under reference to item 7 of the Minute of the meeting of this Joint Board held on 17 November 2023, there was submitted a report by the Assessor & Electoral Registration Officer relative to developments and expenditure arising from the Barclay Review.

In relation to staffing, the report advised that since the last meeting of the Joint Board, a Trainee Valuer and a Property Assistant had left the employment of the Joint Board; that a Divisional Assessor and a Trainee Valuer had been recruited; and that recruitment processes were currently ongoing for a Property Assistant, a Graduate Trainee Valuer and two Valuer/Senior Valuers.

In relation to the 2023 Non-domestic Revaluation, the report advised that work was currently underway to evaluate and discuss the 964 Proposals lodged ahead of the statutory deadline of September 2025. Where agreement could not be reached, the proposer had the right to a further appeal to the First Tier Tribunal.

In relation to changes to the Appeals System, the report intimated that the Local Taxation Chamber of the First Tier Tribunal for Scotland had begun to hear cases with hearings scheduled up to mid-May 2024.

In relation to self-catering properties, the report intimated that The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2024 would come into effect from 1 April 2024 and would further amend the letting requirement to replace 'days' with 'nights' and provide further clarification. Further that the Scottish Assessors Association (SAA) were currently working on a facility to allow self-catering operators to provide the required evidence electronically via the SAA portal.

In relation to information gathering powers, the report noted that processes in relation to the new information gathering powers would be kept under review and that if any monies were raised by Civil Penalties, the Scottish Government would be advised of the amount due to them via the Consolidated Fund.

In relation to the 2026 Revaluation, the report advised that this would be the first Revaluation to be undertaken on a three-yearly cycle and that a project plan was being created and questionnaires and information requests were being reviewed.

The report further intimated that development of the IT Valuation System continued with the aim of going live at a suitable time for service delivery.

**DECIDED:** That the report be noted.

## 9 Corporate Risk Register

Under reference to item 11 of the Minute of the meeting of this Joint Board held on 15 September 2023, there was submitted a report by the Assistant Assessor & Electoral Registration Officer relative to the Joint Board's Corporate Risk Register, a copy of which was appended to the report.

The report intimated that the Corporate Risk Register had been reviewed in line with the Joint Board's agreed review cycle and that the risks had been evaluated in line with the Joint Board's Risk Management Strategy. The evaluation of each risk shown reflected the significance of each risk's impact and the likelihood of occurrence combined with the mitigations and controls identified by the Management Team.

**DECIDED:** That the contents of the report be noted.

## 10 Property Report

Under reference to item 11 of the Minute of the meeting of this Joint Board held on 15 September 2023, there was submitted a report by the Assistant Assessor & Electoral Registration Officer relative to the Joint Board's Corporate Risk Register, a copy of which was appended to the report.

The report intimated that the Corporate Risk Register had been reviewed in line with the Joint Board's agreed review cycle and that the risks had been evaluated in line with the Joint Board's Risk Management Strategy. The evaluation of each risk shown reflected the significance of each risk's impact and the likelihood of occurrence combined with the mitigations and controls identified by the Management Team.

**DECIDED:** That the contents of the report be noted.

## 11 **Date of Next Meeting**

**DECIDED:** That it be noted that the next meeting of the Joint Board would be held at 2.00 pm on 24 May 2024 and would be a hybrid meeting in the offices of Renfrewshire Council.