



# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 19<sup>th</sup> November 2021

**Subject:** Barclay Update

**Author:** Assessor & Electoral Registration Officer

## 1. Background

It was agreed that the Board should be updated at each meeting on developments and expenditure arising from the Barclay Review.

The Non-Domestic Rates (Scotland) Bill is now law and was partially implemented in April 2020, with full implementation to follow thereafter at various times over the next couple of years.

There are six main Barclay recommendations which are reflected in this bill, these are listed below:-

- i. The change of the revaluation cycle from 5 yearly to 3 yearly (starting 2023)
- ii. New property markers to be shown against properties in the Valuation Roll (April 2022)
- iii. Changes to valuation of properties within a Park (April 2023)
- iv. From the 2023 Revaluation going forward access will be given to a list of comparative subjects used to value a particular entry in the Valuation Roll
- v. The existing Appeals system to be changed to a two-stage appeal system (Likely January 2023)
- vi. Information Gathering powers to be strengthened with Assessors issuing Civil Penalties to those who do not respond (April 2021)

The Scottish Assessor's Association (SAA) has had regular contact with the Scottish Government and has replied to consultations and appeared at committees as appropriate to ensure a consistent approach. Assessors will continue working jointly to ensure delivery of all these new duties and will also support ongoing development of the SAA Portal which provides information to ratepayers and their agents.

Assessors were asked to submit plans showing what actions and preparations Assessors were planning to carry out to ensure all the Barclay recommendations were fully implemented and delivered within the legislative timelines. These plans have been submitted and approved by the Scottish Government and they cover the period up to 2025 by which time all the recommendations of the Barclay review will be in place.

## **2. Staffing**

Since the last report a valuer Greig Miller, has resigned and one of our Assistant Assessors, Jackie Murgatroyd has intimated her intention to retire early in 2022. I would like to thank both of them for their contribution to the Joint Board, particularly Jackie Murgatroyd who has served the board variety of roles from technician through to Assistant Assessor.

I am currently considering options on the appropriate way to fill the role currently undertaken by the Assistant Assessor.

The recruitment process has commenced to try and find a suitable replacement for the valuer post, however in common with other Valuation Joint Boards this has, in recent times, been a difficult position to get suitable candidates for.

Members will be aware that we have a number of trainees and their successful progression through their training and Assessment of Professional Competence will be a key factor in our ability to successfully implement Non-Domestic Rates Reform in the coming years.

## **3. Update on next Non-Domestic Revaluation**

The next Non-Domestic Revaluation is due in April 2023, with a Tone Date of April 2022. The Tone date is the date to which all valuations are tied, to ensure all non-domestic properties are valued at the same point in time.

As previously reported, the move to a one-year tone date has come earlier than was previously anticipated. This further emphasises that recruitment and retention of staff is critical to ensure the Assessor meets their statutory duty of delivering the 2023 Revaluation timeously.

Work has been undertaken to ensure that local systems are in place to assist the Valuation staff in undertaking the analysis of rental information and the revaluation of the approximately 14,000 Non-Domestic subjects within the Valuation Rolls of East Renfrewshire, Inverclyde and Renfrewshire.

## **4. COVID Appeals**

In answer to a Parliamentary Question on 24 June this year, the Scottish Government confirmed that:

“The Scottish Government can therefore confirm its intention to also take measures to rule out COVID-19 appeals, whilst continuing to ensure that we best support the most affected businesses and sectors in the recovery period”.

A draft Order, the Valuation and Rating (Coronavirus) (Scotland) Order 2021 has been laid and is currently going through the Parliamentary process. Members of the Scottish Assessors Association are due to give evidence on this to the Local Government, Housing and Planning Committee.

If the Order is not passed or does not have the desired policy effect then, these appeals will need to be disposed of in the normal fashion by the statutory deadline of 31 December 2022. This scenario constitutes a very significant workload that would impinge on the preparations for the 2023 Revaluation.

## **5. Information Gathering powers**

The new powers allow the Assessor to issue Assessor Information Notices (AINs), which if not responded to can lead to the Assessor issuing a Civil Penalty on the non-responder(s). The issuing of these AINs have begun, return of these will be closely monitored and where necessary Civil Penalties will be issued.

With assistance from Renfrewshire Council's Sundry Debt Team, processes are now agreed to assist in the collection of any Civil Penalties raised through these new powers for all three of the Board's councils.

When civil penalties are issued the revenue raised is due to be paid into the Scottish Governments Consolidated Fund (net of any costs). These processes will be kept under review and Scottish Government will be updated regularly on any monies raised which are due to them via the Consolidated Fund.

## **6. IT Valuation System**

The delivery date for this system has been delayed since it was last reported. Discussions are in progress on the new timetable for delivery, however, with preparatory work now underway for the 2023 Non Domestic Revaluation resources for testing this system will be limited. Thanks are due to all the staff that have given their time so far. The long-term goals of the system when fully operational are to deliver efficiencies across both Council Tax and Non-Domestic Valuation.

## **7. Scottish Government Consultations**

There are currently two Scottish Government Consultations taking place that are relevant to the implementation of the Barclay Recommendations, the first is a consultation on draft regulations and orders required for procedures in proposals, content of valuation notices and the publication of the draft valuation roll. This is a consultation into the regulations that will govern the first stage of the two-stage appeal process recommended by Barclay, the provision to ratepayers of comparative subjects used for the valuation of some subjects and also amendments to the timetable for certain aspects of the Revaluation process.

The second consultation is on draft regulations transferring the functions of the Council Tax Reduction Review Panel, the Valuation Appeals Committees and some functions of the Lands Tribunal for Scotland to the Scottish Tribunals. These draft regulations would govern the second stage of the appeals process recommended by the Barclay review.

The consultations are quite technical in nature and I have been involved in formulating the Scottish Assessors Association responses to them. I will of course update members as these draft regulations and orders are finalised and their implications are known.

## **8. Recommendations**

- i. The Board notes this report.

Robert Nicol  
Assessor and Electoral Registration Officer  
8<sup>th</sup> November 2021

For further information please contact Robert Nicol at [07483921232](tel:07483921232)  
or via e-mail at [robert.nicol@renfrewshire-vjb.gov.uk](mailto:robert.nicol@renfrewshire-vjb.gov.uk)