



Renfrewshire Valuation Joint Board

Minute of Meeting Renfrewshire Valuation Joint Board

Date	Time	Venue
Friday, 17 August 2018	14:00	Inverclyde Council, Municipal Buildings, Clyde Square, GREENOCK, PA15 1LZ

Present

Councillor Paul O’Kane (East Renfrewshire Council); Councillor Graeme Brooks, Councillor Tommy McVey and Councillor Innes Nelson (all Inverclyde Council); and Councillor Tom Begg, Councillor Audrey Doig, Councillor John McIntyre, Councillor Jim Sharkey, Councillor Andy Steel and Councillor Lisa-Marie Hughes (substitute for Councillor Kenny MacLaren) (all Renfrewshire Council).

Chair

Councillor Audrey Doig, Convener, presided.

In Attendance

K Crawford, Assessor and Electoral Registration Officer, J Murgatroyd, Assistant Assessor and Electoral Registration Officer, L Hendry, Assistant Assessor and Electoral Registration Officer and S Carlton, Principal Administrative Officer (all Renfrewshire Valuation Joint Board); M Ball, Principal Accountant (Management Accounting), L Souter, Principal Accountant (Management Accounting), T McGowan, Finance Assistant and E Currie, Senior Committee Services Officer (all Finance & Resources, Renfrewshire Council); and S Afzal, Audit Scotland.

Additional Items

The Convener intimated that there were two additional items of business in relation to an Accommodation Update and Barclay Consultation which had not been included in the notice calling the meeting. The Convener, being of the opinion that the items which are dealt with at items 13 and 14 below, were urgent in view of the need to advise members of the position, authorised their consideration.

Apologies

Councillor Kenny MacLaren, Councillor Mags MacLaren and Councillor Jacqueline Cameron (all Renfrewshire Council).

Declarations of Interest

Councillor Brooks declared an interest in item 7 of the agenda as he was a Director of Inverclyde Leisure but intimated that he would remain in the meeting.

1 Minute

There was submitted the Minute of the meeting of the Joint Board held on 1 June 2018.

DECIDED: That the Minute be approved.

2 Attendance of Joint Board Members

There was submitted a report by the Clerk relative to attendance at Joint Board meetings.

The report intimated that the Joint Board's procedural standing orders stated that if a member does not go to any meetings of the board for 12 months, the clerk must tell the board (unless the board has given the member permission not to attend). If the board is not satisfied about why the member has failed to attend, it will tell that member's constituent authority so that they can consider ending the appointment of that member and appointing a replacement member.

Councillor Angela Convery and Councillor Danny Devlin, both East Renfrewshire Council, last attended a meeting of the Joint Board on 30 June 2017 and both councillors had advised that this had been due to work commitments.

DECIDED: That this matter be referred to East Renfrewshire Council to clarify the position of both councillors and to consider their representation on the Joint Board.

3 Annual Audit Report 2017/18

Under reference to item 2 of the Minute of the meeting of this Joint Board held on 1 June 2018 there was submitted a report by Audit Scotland relative to the Annual Audit Report 2017/18 for the Joint Board, a copy of which was appended to the report.

The report intimated that the audit certificate issued by Audit Scotland provided an unqualified opinion that the annual accounts present a true and fair view of the financial position of the Joint Board as at 31 March 2018, in accordance with the accounting policies detailed in the accounts.

DECIDED: That the report be noted.

4 Audited Annual Accounts 2017/18

Under reference to item 2 of the Minute of the meeting of this Joint Board held on 1 June 2018 there was submitted a report by the Treasurer relative to the audited annual accounts for the Joint Board for 2017/18, a copy of which was appended to the report.

The report intimated that in accordance with the Local Authority Accounts (Scotland) Regulations 2014 the audited accounts must be approved for signature by the Joint Board no later than 30 September each year. Following approval, the audited accounts would be signed by the Assessor and Electoral Registration Officer, Convener and Treasurer.

DECIDED: That the audited accounts 2017/18 be approved for signature by the Assessor and Electoral Registration Officer, Convener and Treasurer.

5 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 to 20 July 2018.

The report intimated that gross expenditure was currently £4,000 under budget and income was currently £2,000 over recovered resulting in a net underspend of £6,000.

The projected year-end position was a deficit of £8,000 resulting in a draw on reserves of £74,700 compared to a budgeted draw on reserves of £66,700.

DECIDED: That the report be noted.

6 Annual Canvass/Electoral Registration Update

There was submitted a report by the Assessor and Electoral Registration Officer providing information on the annual canvass 2018 and an update on the tendering for both an Electronic Management System and print and scan services.

The report intimated that Household Enquiry Forms (HEF) had been posted to all properties in the Joint Board area. These forms invited those at each property to complete and return the form either online, by telephone, text or post. Any changes notified resulted in the issue of an Invitation to Register (ITR) which could be completed online using the Governments Digital Service, by post or by telephone. The report detailed the number of HEFs issued and HEF first reminders, which were issued to those properties who had failed to return the main HEF, by constituent authority area.

New legislation allowed electors to indicate on their ITR that they were the only person living at the address. As a result, there was no requirement to issue HEFs to those properties and these were detailed in the report by constituent authority area. This had provided a saving of over £5,000 in printing, posting and follow up door-to-door canvass costs.

The next phase, the door-to-door canvass of properties where no response had been received, would be undertaken during September and November with canvassers visiting the properties in an attempt to obtain a completed HEF.

Under current legislation local data held by Councils and other bodies could not be used for this canvass and this continued to add to the costs and complexity of the canvass. Discussions were ongoing with the Government around making changes to the canvass procedures to make the process more efficient both in terms of cost and engagement with electors.

Returning Officers had been requested to submit any Polling District changes by early November 2018 to allow publication of the revised register on 1 December 2018. This would prevent the need to publish a further revised register.

On behalf of the Joint Board, Renfrewshire Council's procurement service would issue an invitation to tender for an Electronic Management System as soon as the tender document had been completed. The tender for the provision of all print and scan services would be issued later in the year.

DECIDED: That the report be noted.

Declaration of Interest

Councillor Brooks having declared an interest in the following item of business remained in the meeting.

7 Non-domestic Appeals

There was submitted a report by the Assistant Assessor and Electoral Registration Officer advising on the appeal process and progress on disposal of revaluation appeals and running roll appeals received since the 2017 revaluation.

The report intimated that a five-yearly revaluation process had been introduced by The Valuation and Rating (Scotland) Act 1956 and this required the Assessor and Electoral Registration Officer to value, or revalue, all the lands and heritages in the valuation area. These valuations were totally fresh and need bear no relation to the value applied in the preceding years.

The revaluation brought with it a fresh right of appeal and traditionally resulted in a large influx of appeals. 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. Following a revaluation, new values would generally remain unchanged until the next revaluation unless the property was altered or other changes had taken place. New properties would be added to the roll as they became capable of occupation and entries for demolished buildings would be deleted.

A running roll appeal could be lodged by a rate payer or their agent on the grounds that there had been a material change of circumstances which had affected the value of the property or on the basis of an error in the valuation. At present 470 running roll appeals had been received.

The appendix to the report detailed the 2017 revaluation appeals by all category type for constituent authority area and for the Joint Board area.

DECIDED: That the report be noted.

8 Performance Report

There was submitted a report by the Assistant Assessor & Electoral Registration Officer providing an update on the current performance and workload issues facing the Joint Board.

The report detailed the performance in Council Tax and non-domestic valuation against set targets. In relation to Council Tax valuation for the period 1 April to 30 June 2018, 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 the target of 95% within three months and 99.50% within six months.

The report also detailed the average number of days taken to add a house in each constituent authority area between 1 April and 30 June 2018 and also the number of deletions from the Valuation (Council Tax) List between 1 April and 31 March during 2017 and 2018 by constituent authority area.

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 30 June 2018 by constituent authority area, with the target of 80% actioned within three months and 95% actioned within six months being exceeded.

DECIDED: That the report be noted.

9 Corporate Risk Register

There was submitted a report by the Assistant Assessor and 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.

It was noted that the outcome of the Barclay Review would have a substantial impact on the service delivery of the Joint Board. The Joint Board's Corporate Risk Register would be updated accordingly and submitted to a future meeting of the Joint Board for approval.

DECIDED:

(a) That the contents of the report be noted; and

(b) That it be noted that the Joint Board's Corporate Risk Register would be updated following the outcome of the Barclay Review and submitted to a future meeting of the Joint Board for approval.

10 Risk Management Strategy

There was submitted a report by the Assistant Assessor and Electoral Registration Officer relative to the Joint Board's Risk Management Strategy, a copy of which was appended to the report.

The report intimated that the Risk Management Strategy had been reviewed in line with the Joint Board's agreed review cycle.

It was proposed that, in future, amendments to documents be highlighted in the covering reports being submitted to the Joint Board. This was agreed.

DECIDED:

(a) That the contents of the report be noted; and

(b) That, in future, amendments to documents be highlighted in the covering reports being submitted to the Joint Board.

11 Flexible Retirement Policy

There was submitted a report by the Assessor and Electoral Registration Officer relative to the Joint Board's Flexible Retirement Policy, a copy of which was appended to the report.

The report intimated that the Flexible Retirement Policy was a new policy for the Joint Board which had been adopted from Renfrewshire Council.

DECIDED: That the Flexible Retirement Policy for the Joint Board be approved.

12 Carers Leave Policy

There was submitted a report by the Assessor and Electoral Registration Officer relative to the Joint Board's Carers Leave Policy, a copy of which was appended to the report.

The report intimated that the Carers Leave Policy was a new policy for the Joint Board which had been adopted from Renfrewshire Council.

DECIDED: That the Carers Leave Policy for the Joint Board be approved.

13 Accommodation Update

There was submitted a report by the Assessor and Electoral Registration Officer providing an update on Joint Board staff moving out of the upper floor of the Robertson Centre in order that it could be sublet.

The report intimated that the Assessor and Electoral Registration Officer had been in discussions with Renfrewshire Council, as landlord, to come to a suitable agreement on the best way to take this matter forward. An alternative option to rescind the existing lease and create a new lease for the ground floor of the Robertson Centre and caretakers flat only had become available for the Joint Board. The remaining part of the upper floor would become the landlords' responsibility and thereby removed the risk and costs of finding a tenant from the Joint Board.

A new lease to this effect would require to be drafted and the final terms had yet to be negotiated. The report sought the Joint Board's approval to allow the Assessor and Electoral Registration Officer to rescind the existing lease and continue discussions with Renfrewshire Council on the terms of a new lease.

DECIDED: That the Assessor and Electoral Registration Officer be authorised to rescind the existing lease and continue discussions with Renfrewshire Council on the terms of a new lease.

14 Barclay Consultation

There was submitted a report by the Assessor and Electoral Registration Officer relative to the Scottish Government consultation on legislative proposals arising from the recommendations of the Barclay Review.

The report intimated that the Scottish Assessors' Association would submit a response to this consultation by the closing date of 17 September 2018.

The report sought that authority be delegated to the Assessor and Electoral Registration Officer, in consultation with the Convener, to submit a response to the Scottish Government, on behalf of the Joint Board.

It was proposed that the Joint Board's response be forwarded to all members of the Joint Board for comments prior to submission to the Scottish Government. This was agreed.

DECIDED:

(a) That authority be delegated to the Assessor and Electoral Registration Officer, in consultation with the Convener, to submit a response to the consultation to the Scottish Government, on behalf of the Joint Board, by the deadline of 17 September 2018; and

(b) That the proposed Joint Board's response be forwarded to all members of the Joint Board for comments prior to submission to the Scottish Government.

15 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 23 November 2018 within either The Robertson Centre, Glasgow Road, Paisley or Renfrewshire House, Cotton Street, Paisley.



Renfrewshire Valuation Joint Board

Minute of Special Meeting Renfrewshire Valuation Joint Board

Date	Time	Venue
Tuesday, 18 September 2018	14:30	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

Present

Councillor Charlie Gilbert (East Renfrewshire Council); and Councillor Audrey Doig, Councillor John McIntyre, Councillor Jim Sharkey, Councillor Andy Steel, Councillor Jacqueline Cameron and Councillor John McNaughtan (substitute for Councillor Mags MacLaren) (all Renfrewshire Council).

Chair

Councillor Audrey Doig, Convener, presided.

In Attendance

K Crawford, Assessor and Electoral Registration Officer and L Hendry, Assistant Assessor and Electoral Registration Officer (both Renfrewshire Valuation Joint Board); A MacArthur, Head of Finance and E Currie, Senior Committee Services Officer (both Finance & Resources, Renfrewshire Council); and M Ferris and S Afzal, (both Audit Scotland).

Apologies

Councillor Paul O'Kane (East Renfrewshire Council); Councillor Tommy McVey and Councillor Graeme Brooks (both Inverclyde Council); and Councillor Kenny MacLaren, Councillor Mags MacLaren and Councillor Tom Begg (all Renfrewshire Council).

Declarations of Interest

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

1 Revised Audited Annual Accounts 2017/18

Under reference to item 4 of the Minute of the meeting of this Joint Board held on 17 August 2018 there was submitted a report by the Treasurer relative to revised audited annual accounts for the Joint Board for 2017/18.

The report intimated that the audited accounts for the year ended 31 March 2018 had been approved for signature at the meeting of this Joint Board held on 17 August 2018. Subsequent to this meeting, an issue was raised with Audit Scotland with regards the methodology used by the appointed actuaries in their approach to the valuation of pension assets. This issue affected every public body who were members of the Strathclyde Pension Fund and some other pension funds across the UK.

Within the annual accounts the Joint Board detailed its share of the Strathclyde Pension Fund assets and liabilities in accordance with International Accounting Standard 19 Employee Benefits (IAS19). This relied on valuations of pension fund assets and liabilities by the actuary and the timing of the production of the actuarial reports meant that actuaries produced their IAS19 reports using estimated data for the final part of the year. Asset returns estimated by the actuary for the final part of the year were significantly lower than actual returns for 2017/18 which had resulted in the pension fund assets reported within the Joint Board accounts being understated by £275,000. The audited accounts had therefore been amended to include this updated valuation. This change had no impact on the revenue outturn position of the Joint Board or on useable reserves.

Appendix 1 to the report detailed the statements that had been amended due to the revised pension report, a revised set of audited accounts formed Appendix 2 to the report and the original audited accounts approved by the Joint Board at the meeting held on 17 August 2018 formed Appendix 3 to the report.

It was noted that the date of approval detailed in the revised audited accounts should read 18 September 2018. Audit Scotland advised that they had amended their Annual Audit Report 2017/18 and tabled revised pages which were noted.

DECIDED:

- (a) That the revised audited accounts 2017/18, as detailed in Appendix 2 to the report, be approved for signature by the Assessor and Electoral Registration Officer, Convener and Treasurer;
- (b) That it be noted that the date of approval detailed in the revised audited accounts should read 18 September 2018; and
- (c) That it be noted that Audit Scotland had amended their Annual Audit Report 2017/18, the revised pages of which were tabled and noted.