



Renfrewshire Valuation Joint Board

Notice of Meeting and Agenda Renfrewshire Valuation Joint Board.

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

MARK CONAGHAN
Clerk

Membership

Councillor Audrey Doig (Convener): Councillor Paul Cassidy (Depute Convener)

Councillor Annette Ireland, Councillor Andrew Morrison, Provost Mary Montague and Councillor David Macdonald (East Renfrewshire Council); Councillor Graeme Brooks, Councillor James Daisley and Councillor Innes Nelson (Inverclyde Council); and Councillor Graeme Clark, Councillor Kevin Montgomery, Councillor Sam Mullin, Councillor Bruce MacFarlane, Councillor Kenny MacLaren, Councillor Mags MacLaren and Councillor Andy Steel (Renfrewshire Council).

Hybrid Meeting

Please note that this meeting is scheduled to be held in the Council Chambers, Renfrewshire Council. However, it is a hybrid meeting and arrangements have been made for members to join the meeting remotely should they wish.

Further Information

This is a meeting which is open to members of the public.

A copy of the agenda and reports for this meeting will be available for inspection prior to the meeting at the Customer Service Centre, Renfrewshire House, Cotton Street, Paisley and online at <http://renfrewshire.cmis.uk.com/renfrewshire/CouncilandBoards.aspx>

For further information, please email
democratic-services@renfrewshire.gov.uk

Members of the Press and Public

Members of the press and public wishing to attend the meeting should report to the customer service centre where they will be met and directed to the meeting.

Items of business

Apologies

Apologies from members.

Declarations of Interest and Transparency Statements

Members are asked to declare an interest or make a transparency statement in any item(s) on the agenda and to provide a brief explanation of the nature of the interest or the transparency statement.

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|-----------|--|----------------|
| 1 | Minute | 5 - 10 |
| | Minute of meeting of the Joint Board held on 17 November 2023. | |
| 2 | Revenue Budget Monitoring | |
| | Report by Treasurer. (not available - copy to follow) | |
| 3 | Revenue Estimates 2024/25 to 2026/27 | |
| | Report by Treasurer. (not available - copy to follow) | |
| 4 | Audit Plan 2023/24 | |
| | Report by Treasurer. (not available - copy to follow) | |
| 5 | Electoral Registration Update Report | 11 - 18 |
| | Report by Assessor & Electoral Registration Officer. | |
| 6 | Performance Report | 19 - 22 |
| | Report by Assistant Assessor & Electoral Registration Officer. | |
| 7 | Non-domestic Proposals and Appeals | 23 - 34 |
| | Report by Assistant Assessor & Electoral Registration Officer. | |
| 8 | Non-domestic Rates Reform Update | 35 - 38 |
| | Report by Assessor & Electoral Registration Officer. | |
| 9 | Corporate Risk register | 39 - 64 |
| | Report by Assistant Assessor & Electoral Registration Officer. | |
| 10 | Property Report | 65 - 66 |
| | Report by Assessor & Electoral Registration Officer. | |
| 11 | Date of Next Meeting | |
| | Note that the next meeting of the Joint Board will be held at 2.00 pm on 24 May 2024 in the offices of Renfrewshire Council. | |



Renfrewshire Valuation Joint Board

Minute of Meeting Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 17 November 2023	14:00	Inverclyde Council, Municipal Buildings, Clyde Square, GREENOCK, PA15 1LZ

Present

Councillor Andrew Morrison and Provost Mary Montague (East Renfrewshire Council); Councillor Paul Cassidy; Councillor David Wilson (substitute for Councillor Graeme Brooks) and Councillor Innes Nelson (Inverclyde Council); and Councillor Graeme Clark, Councillor Audrey Doig, 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, Divisional Assessor (all Renfrewshire Valuation Joint Board); D Sweeney, Senior Committee Officer (Inverclyde Council); and A McMahon, Chief Auditor, 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 F Barrett, Assistant Manager (Azets).

Apologies

Councillor Graeme Brooks and Councillor James Daisley (Inverclyde Council) and Councillor Kevin Montgomery, Councillor Sam Mullin 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 15 September 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 to 13 October 2023.

The report intimated that at the end of period 7, the Joint Board had a year-to-date underspend position of £129,000 and was projected to underspend by £49,000 against budget by the end of the financial year, as detailed in section 4 of the report.

The report advised that, since the last meeting of the Joint Board, there had been a budget adjustment of £9,000 from Employee Costs to Supplies & Services, reflecting expenditure on printing costs related to Election Act changes.

DECIDED: That the report be noted.

3 Internal Audit Engagement - Governance Arrangements - Information Governance

There was submitted a report by the Chief Auditor relative to the audit of the Joint Board's information governance arrangements.

The report intimated that in line with the Public Sector Internal Audit Standards, Internal Audit must communicate the results of each engagement to the Joint Board. It was noted that the Chief Auditor would submit summary reports of completed audit engagements to the Joint Board on the conclusion of each engagement for formal consideration by members in line with best practice.

The report provided detail of the audit engagement, completed in September 2023, with the overall assurance rating and the number of recommendations in each risk category. The detailed board summary for the engagement was appended to the report.

DECIDED: That the summary for the Internal Audit review of the Joint Board's information governance arrangements, appended to the report, be noted.

4 Electoral Registration Update Report

Under reference to item 5 of the Minute of the meeting of this Joint Board held on 15 September 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 advised that work continued on processing all registration applications, including postal, proxy and voter authority certificates in line with the statutory timetable and that, since publication of the Register on 1 December 2022, monthly updates had been published, resulting in 18,607 additions to and 15,259 deletions from Registers.

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 Scottish Government Consultation of Electoral Reform; the Boundary Commission for Scotland – Review of UK Parliament Constituencies; and Electoral Commission Publications. It also included a briefing note on changes to postal and proxy voting as an appendix.

DECIDED: That the contents of the report be noted.

5 Performance Report

Under reference to item 6 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 providing an update to the reporting performance for the first six months of the rating year.

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 99.14% respectively.

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 30 September 2023 was 33.65 days, exceeding the target of 38 days, and also detailed the number of deletions from the Valuation (Council Tax) List between 1 April and 30 September 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 30 September 2023 by constituent authority area, exceeding both the target of 50% to be actioned within three months and 75% to be actioned within six months, by achieving 81.56% and 99.18% respectively.

The report advised that current performance was in line with management expectations at this point in the rating year, however, this might diminish due to demands placed on the organisation.

DECIDED: That the contents of the report be noted.

6 Non-domestic Proposals and Appeals

Under reference to item 8 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 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 had until 31 July 2023 to submit a proposal if they were unhappy with the Revaluation. This deadline had subsequently been extended to 31 August 2023 and 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 received, disposed of and outstanding by constituent authority and the Joint Board area as of 30 September 2023. The report noted that 3,521 Appeals had been disposed of, equating to 99.41% of the number of subjects under appeal.

The report further advised that Running Roll Proposals could now 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. With effect from 1 April 2023, 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 2,709 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 30 September 2023.

The report noted that for the 2017 Revaluation, highly complex cases could be referred to the Lands Tribunal for Scotland, which transferred to the Upper Tribunal for Scotland on 1 April 2023. 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 30 Appeals remained outstanding from the 2017 Revaluation in relation to 23 subjects.

DECIDED: That the contents of the report be noted.

7 Non-domestic Rates Reform Update

Under reference to item 9 of the Minute of the meeting of this Joint Board held on 15 September, 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, a Senior Valuer and a Divisional Assessor had left the employment of the Joint Board; that recruitment processes were ongoing for a Divisional Assessor and Trainee Valuer; and that the most recent recruitment process for a Valuer/Senior

Valuer did not attract any suitable candidates.

In relation to the 2023 Non-domestic Revaluation, the report advised that a total of 964 Revaluation Proposals had been lodged across 923 properties in the Valuation Roll and that work had begun to evaluate and discuss the Proposals 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 the first Non-domestic appeals cited for hearings in November 2023.

In relation to self-catering properties, the report intimated that the Assessor & Electoral Registration Officer was reviewing the required evidence from owners of self-catering properties in order to have their properties classes as a non-domestic property.

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.

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.

8 **Property Report**

Under reference to item 10 of the Minute of the meeting of this Joint Board held on 15 September 2023, there was submitted a report by the Assessor & Electoral Registration Officer relative to the Joint Board's offices at the Robertson Centre, Glasgow Road, Paisley.

The report intimated that the Chief Executive of Renfrewshire Council had submitted a report to the Council's Infrastructure, Land and Environment Policy Board to recommending approval of an extension of the existing lease, on the same terms, by one year until March 2025. The Assessor & Electoral Registration Officer advised that at the meeting of the Council's Infrastructure, Land and Environment Policy Board held on 8 November 2023 it had been decided that an extension of the existing lease, on the same terms, by one year until 31 March 2025 be approved.

The report advised that the Assessor & Electoral Registration Officer had continued to liaise with several possible landlords who had all intimated that they would be keen to explore options for the long-term accommodation for the Board from either March 2024 or March 2025. Further that the Assessor & Electoral Registration Officer would continue to engage with Renfrewshire Council to finalise the proposed lease extension and would continue to investigate options for the long-term accommodation for the Joint Board.

DECIDED: That the contents of the report be noted.

9 **Recruitment Policy**

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

The report intimated that the Joint Board's success in achieving its Mission and Vision depended on the quality of its workforce, with effective recruitment playing a crucial role in the day-to-day success of meeting the operational demands on the Joint Board. The policy outlined the statement of intent for recruitment, outlined how the recruitment process would be conducted efficiently to attract the right people for the right jobs with the right skills, knowledge and competencies, whilst providing candidates and recruiting managers with a positive experience.

The report advised that Renfrewshire Council had adopted this Recruitment Policy and that it had been amended to ensure it was appropriate for Joint Board use.

DECIDED: That the Recruitment Policy be approved.

10 **Trade Union Facility Time Reporting**

There was submitted a report by the Assistant Assessor & Electoral Registration Officer relative to trade union facility time reporting.

The report intimated that The Trade Union (Facility Time Publication Requirements) Regulations 2017 required public sector employers who had full time equivalent employee numbers of more than 49 to publish information relating to facility time taken by union representatives.

The report advised that although the Joint Board was not, at present, legally required to publish this information, as the number of full-time equivalent staff was below the required level, it had been considered appropriate to voluntarily publish the information in the interests of transparency. Data had been collated under the relevant regulations and information relating to facility time for 2021/22 and 2022/23 was appended to the report.

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 23 February 2024 and would be a hybrid meeting in the offices of Renfrewshire Council.



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 23rd February 2024

Subject: Electoral Update Report

Author: Assessor & Electoral Registration Officer

1. Introduction

This report is to inform board members of any updates to Electoral Registration legislation and report to the Board on any electoral events.

2. 2023 Canvass

- 2.1 The 2023 canvass started on Monday 3rd July 2023, and publication of the new register took place on 1st December 2023.
- 2.2 The published new local government register contained the following number of Electors:

Council Area	Electorate as at 1 st December 2023
East Renfrewshire	74,380
Inverclyde	60,333
Renfrewshire	141,309

3. Future Elections

- 3.1 At the time of writing no elections are scheduled, however a UK Parliamentary General Election will take place by early January 2025. In preparation for this, regular meetings are taking place with Returning Officer teams for each of the constituencies that we cover. The next UK Parliamentary General Election will take place with revised boundaries for constituencies which were approved by the Privy Council in November 2023. The new register published on 1st December takes account of these boundaries. In the event of a UK Parliamentary by-election taking place before the General Election then this will be run on the existing boundaries and we will be able to accommodate this.

4. Elections Act 2022

- 4.1 The Elections Act 2022 received Royal Assent on 28th April 2022. The provisions of the Act come into force at various times and elements of it are subject to further Regulations. The main provisions that impact the Board are the requirement for Voter ID for UK Parliamentary Elections, changes to the Absent Voting application process for the UK Parliamentary Elections and changes to the eligibility to be registered as an Overseas Elector.

- 4.2 Since January 2023 applications for the Voter Authority Certificate (VAC) have been able to be made online or by a paper application form. A VAC will only be required if an elector wishes to vote in person and does not have another approved form of photo ID. A full list of acceptable types of photo ID was circulated to members in February 2022 or can be found at www.electoralcommission.org.uk/i-am-a/voter/voter-id/accepted-forms-photo-id
- 4.3 Since the end of October 2023 applications for an absent vote for UK Parliamentary Elections are now able to be made online as well as by paper and go through an identity verification process similar to that undertaken for registration. It should be noted that these changes are only applicable for electors that are applying for an absent vote for a UK Parliamentary election, the current arrangements remain in place for absent vote applications for Scottish Parliament and Local Government elections. A briefing note on this change was given to members at the November 2023 meeting.
- 4.5 The most recent change introduced was a change to the franchise for overseas electors. Prior to 16th January 2024 in general terms, British Citizens living overseas were only eligible to register to vote on the UK Parliamentary franchise if they were previously registered within the UK within the last 15 years. The changes introduced from 16th January 2024 now extend the franchise to include British citizens living overseas who were previously registered or resident in the UK irrespective of when they left the UK. New applications can now be made online, but at the moment any existing overseas elector who is renewing their registration can only do this using a paper application form. Further details of the change to the overseas franchise can be found in the briefing note at Appendix 1.
- 4.6 Applications for Voter Authority Certificates, absent votes and the registration of new overseas electors requires the use of the ERO portal which is a digital service provided by the UK Government. There are planned improvements to this portal over the coming months with the aim to help ease the administrative burden that the portal currently places on EROs.
- 4.7 The UK Government has determined that a grant of £148,095 for 24/25 has been awarded to RVJB for the implementation of the ERO requirements for voter authority certificates, the changes to absent vote applications and the extension of the overseas elector franchise

5. Absent Vote Identifier Refresh

- 5.1 As required by Regulations, electors who have a postal vote for Scottish Parliament or Local Government elections and whose signature on the personal identifiers record is more than 5 years old have been sent a notice requesting them to supply a fresh signature. Electors have six weeks to return a fresh signature or they will lose their postal vote and where necessary a reminder was issued after 3 weeks. There were just under 8,500 signature refresh notices issued and there are approximately 1,500 where we have yet to receive a response. If no response is received then they will get a notification that their postal vote has been cancelled and that they will require to vote in person, a new application form is also included with the notice.
- 5.2 Please note that the above refresh only applies to postal voters for Scottish Parliament and Local Government elections, where an elector also holds a postal vote for UK Parliamentary Elections then, in line with the recent Regulations arising out of the Elections Act, no refresh is required for their UK Parliamentary absent vote which will remain in place until January 2026.

6. Scottish Elections (Representation and Reform) Bill

6.1 The Scottish Government introduced the Scottish Elections (Representation and Reform) Bill to the Scottish Parliament on 23rd January 2024. The Bill has a number of proposed changes for Scottish Parliament and Local Government Elections.

The Bill makes provision for a number of changes which could impact the ERO including:

- Extending the Elections Act disqualification order to bar those found guilty of offences involving intimidation of campaigners, candidates and elected representatives from being Members of the Scottish Parliament (MSPs) and councillors and create a new Scottish disqualification order which will apply to those guilty of offences involving intimidation of electoral workers;
- Taking forward a range of measures based on experience with Covid-19 to ensure emergency re-scheduling of elections can be more easily facilitated. These include:
 - Extending the period by which the Presiding Officer can postpone national Scottish Parliament elections to 8 weeks with the possibility of a further 8 week extension (and providing a power to rearrange by-elections by up to 3 months);
 - Removing the risk of an Extraordinary General Election being required in the run up to a scheduled Scottish Parliament election;
 - Allowing emergency postponement of local government elections by up to two weeks, with the Convener of the EMB able to postpone the entire national election and each Returning Officer able to postpone in their area;
 - Allowing Returning Officers to rearrange local government by-elections in their area by up to 3 months;
- Amendments to allow electoral pilot schemes to be proposed by Scottish Ministers, the EMB and Electoral Registration Officers (EROs) in addition to local authorities (and requiring the EMB to be consulted on pilot proposals);
- Creating a power to permit funding by the Scottish Ministers to increase democratic engagement;
- Changing the deadline by which Boundaries Scotland is required to review local government electoral wards from 2028 to 2031, to match 5 year election cycles;
- Amending the legal status of the EMB so that it will have a legal personality in its own right;
- Creating a Deputy Convener post for the EMB.

Further information can be found at www.parliament.scot/bills-and-laws/bills/scottish-elections-representation-and-reform-bill/introduced

- 6.2 The Scottish Assessors Association have been invited to give evidence to the Standards, Procedures and Public Appointments Committee of the Scottish Parliament who are considering the Bill.

7. Recommendations

- 7.1 The Board notes the contents of this report and the members briefing paper at Appendix 1.

Robert Nicol
Assessor and Electoral Registration Officer
12th February 2024

For further information please contact Robert Nicol 07483921232
Or via e-mail at robert.nicol@renfrewshire-vjb.gov.uk

Changes to overseas electors registration from 16th January 2024

1. Extension of the overseas elector franchise

- From 16 January 2024, British citizens¹ can register as overseas electors if they are currently living abroad, and:
 - are currently, or were previously, registered to vote within the constituency, either as a domestic elector before they left the UK or, as an overseas elector since they left the UK. **This is known as the previously registered condition; OR**
 - were previously resident in the constituency (including those who left the UK before they were old enough to register to vote). **This is known as the previously resident condition.**
- There is no longer a time limit as to when they were last registered or resident in the UK. A British citizen can register as an overseas elector regardless of when they left the UK, provided they satisfy either the previously registered or previously resident criteria.
- Overseas electors can only vote at UK Parliamentary elections and UK-wide referendums.

2. Previously registered eligibility criteria

- An applicant **must** use the previously registered condition if at any point they have been registered to vote in the UK.
- Examples of individuals who may be eligible to register under this condition include:
 - a person who, before they left the UK, was registered to vote in a local or parliamentary register.
 - a person who has previously been registered as an overseas elector and whose declaration has expired.
 - a person last registered as basis of being a Declaration of Local Connection elector, a Merchant Seaman, an anonymous elector or as a service voter.

3. Previously resident eligibility criteria

- To be eligible under the previously resident condition an applicant must have been previously resident in the constituency but have never been registered to vote.
- Examples of individuals who may be eligible to register under the previously resident condition include:
 - a person who was too young to register when they left the UK;
 - a person who was too young to register when they left the UK, and their parent or guardian was registered at their qualifying address;
 - a person who was of no fixed abode when they left the UK and would have been eligible to make a Declaration of Local Connection (DLC) or who left the UK before 2001 (when DLC provisions were not in force).
 - a person who chose not to register while living in the UK.

¹ Includes citizens of British Crown Dependencies (Isle of Man, Jersey and Gurnsey).

4. Identity verification

- Any person who makes a new overseas elector application must provide personal identifiers (name, previous name (where relevant), NINo and DOB) which are then used to check their identity against DWP records.
- If the applicant's identity cannot be verified using DWP records, their identifiers may also be matched against local data sources.
- If we are unable to verify the applicant's identity using local data sources, we may choose to:
 - use documentary evidence provided by the applicant at the time of application to verify their identity, We can only do this where elector cannot provide their NINo or DoB .
 - request the applicant provides supporting documents verifying they are who they say they are under the exceptions process
- If we remain unable to verify the applicant's identity after using the exceptions process, we may require them to provide an attestation, or, in some rare cases, more than one attestation, or an attestation and documentary evidence.

5. Address verification

- As well as verifying the elector's identity, we are also required to verify the applicant qualifies under the condition provided in their application – either previously registered or previously resident.
- For an applicant to qualify under the **previously registered condition** they must have been previously registered to vote and are required to provide the address at which they were last registered to vote in the UK. In most instances, this will involve checking previous registers where these are held, either digitally or in hard copy.
- Where we no longer hold or have reasonable access to the register, we will take alternative steps to satisfy ourselves the applicant met the previously registered condition. These may include:
 - Using the result of the automated match against DWP records
 - Checking other local held records
 - Using any documentary evidence provided by the applicant under the exceptions process at the time of application, or requesting such evidence where it hasn't already been provided
 - Using an attestation to confirm a connection, or in some cases more than one attestation or an attestation combined with documentary evidence.
- Where an elector applies under the **previously resident condition** – we cannot check historic electoral registers. However, we must be satisfied the applicant was previously resident at the address. This can be achieved by similar means as the alternative verification mechanisms for previously registered condition outlined above.

6. Length of declaration

- If an elector successfully registers as an overseas elector, then their declaration is valid for up to three years. Each declaration will expire on the third 1st November after the date the declaration has been made unless the elector renews their declaration.
- The renewal period can begin in the last six months of their existing entitlement. Renewal declarations made within the final 6 months renews their registration for another three years.
- We will remind overseas electors of the need to make a renewal declaration by sending a notice from 1 July immediately before the third 1 November on which their registration will end and ends with that 1 November.
- Existing overseas electors (i.e., those with an arrangement in place before 16 January 2024) and those renewing their declaration prior to 16 January 2024 – have done so under the current requirements (e.g., making applications based on being previously registered in the last 15 years and renewing every 12 months).
- There is no requirement for all existing overseas electors to reapply immediately. Existing declarations will continue to expire in line with provisions in place when their last declaration was made (e.g., 12 months from date added to register with renewal sent 2-3 months before expiry). When they are next required to renew their declaration they will move to a 3-year fixed point renewal.

7. What does this mean for you?

- Make sure anyone who contacts you regarding registering as an overseas elector are aware of the new requirements and encourage them to register at the earliest opportunity.
- Make sure any registration forms you provide to overseas electors from 16 January 2024 onwards reflect the new statutory requirements.
- If you work with any organisations that support overseas electors, please make sure they are aware of these changes.
- Encourage any overseas elector to apply for a proxy vote rather than a postal vote due to the short time period available to send and receive postal votes at election time.
- Remind them they can only vote at UK Parliamentary elections and UK-wide referendums.
- For further information on the changes to overseas electors, please contact us at:

Renfrewshire Valuation Joint Board

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Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 23rd February 2024

Subject: Performance Report

Author: Assistant Assessor & Electoral Registration Officer

1. Introduction

This performance report covering the first six months of the rating year provides an update to the ongoing reporting of performance to the members and is intended to keep members informed of current performance and workload issues facing the Board.

2. Council Tax

The main work involved in Council Tax at the moment remains the addition of new houses to the Valuation List and the deletion of demolished houses. I include a summary of new additions to the Council Tax List for information.

2.1 Time taken to enter new houses into the Valuation (Council Tax) List

Period 1st April 2023 to 31st December 2023

Council Area	No. Added	Within 3 months	%age of total added	Between 3 and 6 months	%age of total added	Added within 6 months	More than 6 months	%age of total added
Renfrewshire	699	666	95.28%	25	3.58%	98.86%	8	1.14%
East Renfrewshire	301	298	99.00%	3	1.00%	100%	0	0.00%
Inverclyde	82	70	85.37%	9	10.97%	96.34%	3	3.66%
RVJB totals	1082	1,034	95.56%	37	3.42%	98.98%	11	1.02%

The performance target of 95% within three months and 97% within 6 months has been exceeded with our key performance indicators showing 95.56% and 98.98% respectively.

In relation to the performance for new houses added to the Valuation (Council Tax) List for Inverclyde, the information flow from a specific housing developer in Inverclyde had been an issue causing a number of properties to be added to the Council Tax list after 3 months. The properties added over 6 months are formerly self-catering units. The definition of a self-catering property for rating purposes was recently amended by Regulation and after investigation these have been removed from the Valuation Roll for non-domestic properties and entered in the List for Council Tax as they no longer fulfill the required criteria to be self-catering properties for rating purposes

In the period from 1st April 2023 to 31st December 2023, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	699	36.55
East Renfrewshire	301	21.84
Inverclyde	82	45.52
RVJB Totals	1082	33.14

This measure exceeds our normal target of 38 days with the average number of days taken to a house being 33.14.

2.2 Information on Deletions from the Council Tax List

The main reasons for deleting a property from the valuation list would be: where the property is demolished, where a house is now being used for Non-domestic purposes or where two or more houses are combined to form one house.

2.2.1 Number of Deletions from the Valuation (Council Tax) List between 1st April to 31st December during 2022 and 2023

Council Area	No. Deleted 2022	No. Deleted 2023
Renfrewshire	72	81
East Renfrewshire	13	11
Inverclyde	34	101
RVJB Total	119	193

3. Non-domestic Valuation

One of the main areas of work in non-domestic valuation is the maintenance of the Valuation Roll. The table below is a summary of the statutory amendments to the Valuation Roll over the last six months. These are new entries being added to the Roll, entries being deleted or properties that have been altered.

3.1 Time taken to make statutory amendments to the Valuation Roll (excluding appeal settlements and amendments to prescribed entries)

Period 1st April 2023 to 31st December 2023

Council Area	No. of Alt'ns	Within 3 months	%age of total added	Between 3 and 6 months	%age of total added	Added within 6 months	More than 6 months	%age of total added
Renfrewshire	233	120	51.50%	66	28.33%	79.83%	47	20.17%
East Renfrewshire	73	59	80.82%	10	13.70%	94.52%	4	5.48%
Inverclyde	124	92	74.19%	14	11.29%	85.48%	18	14.52%
RVJB totals	430	271	63.02%	90	20.93%	83.95%	69	16.05%

The above alterations to the Valuation Roll are value changes only and do not reflect alterations where overall value is unchanged, changes to occupancy details or other administrative changes.

The performance target of 60% to be actioned within 3 months and 75% within 6 months has been met with our key performance indicators showing 63.02% and 83.95% respectively.

4. General Conclusions

The performance levels detailed above are in line with our expectations at this point in the rating year.

5. Recommendations

- i. The Board note the contents of this report.

Lindsey Hendry
Assistant Assessor & ERO
2nd February 2024

For further information please contact Lindsey Hendry on 0141 487 0635 or via email lindsey.hendry@renfrewshire-vjb.gov.uk



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 23rd February 2024

Subject: Non-Domestic Proposals and Appeals

Author: Assistant Assessor & Electoral Registration Officer

Introduction

The purpose of this report is to report progress on the disposal of the 2017 Revaluation appeals and the disposal of 2017 Revaluation Running Roll appeals. It also gives a brief insight into the two-stage proposal and appeal process which came into force on the 1st April 2023.

1. 2023 Revaluation Proposals

Following the publication of the 2023 Revaluation Roll, Proprietors, Tenant and Occupiers of subjects in the Valuation Roll originally had until 31 July 2023 to submit a Proposal if they were unhappy with the Revaluation. This deadline was subsequently extended to 31st August, and we received just under 1000 Proposals. Work is underway on reviewing the content of the proposals received by Renfrewshire Valuation Joint Board with a view to resolving these well ahead of the statutory deadline of September 2025.

For 2023 proposals against national Practice Notes e.g., Scottish Assessors Association (SAA) Public Buildings Committee – Schools Practice Note (PN), the SAA have a proposal disposal programme and negotiations for these PNs are carried out at a national level, led by the PN author. The Assessor for Renfrewshire and members of the valuation team are currently involved in the analysis and discussion of proposals against national practice notes, and this can be resource intensive.

Further detail on progress with these proposals on a national and local level will be given in future reports to the Board.

2. 2017 Revaluation 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.

A number of statistical extracts have been compiled to show the Revaluation Appeals received in 2017 and the subsequent 2017 running roll appeals. These have been shown by category type and map the categories used by the Scottish Executive; see Appendix 1. The 20 categories divide subjects into easily understood groupings such as Retail, Offices, Industrials, Health, Education and Hotels.

Category 11, titled “Public Service” includes subjects such as the Airport, Bus Station, Court House, Fire Station, Military Establishment, Police Station and Waste Water Treatment Works.

Category 17, titled “Others” includes subjects such as Car Parks, Car Spaces, Ground, Kennels, Livestock Auction Marts, Premises Under Reconstruction, Stables, Water Rights and Weighbridges.

3. The disposal of 2017 Revaluation Appeals

A number of statistical extracts have been compiled to show the disposal of the 2017 Revaluation Appeals. These have been shown by the same category type as stated above, see Appendix 1.

As the Board is aware, the Assessor for Renfrewshire Valuation Joint Board is the “Designated Assessor” for fixed line Telecommunications subjects which are included at line 20 in the tables.

The Assessor discharged his statutory duty with only a small number of outstanding 2017 Revaluation appeals referred to the Lands Tribunal.

The statistics provided within this report continue to be based on the quarterly progress made and relate to all revaluation appeals referred to the Lands Tribunal and processed over the last quarter up to the 31st December 2023. As at 31st December 2023, the numbers of appeals disposed of is 3,524 which equates to 99.49% of the number of subjects under appeal. There are therefore only 18 subjects within the Joint Board area that have 2017 Revaluation appeals outstanding.

The appeals that remain outstanding relate primarily to Automated Teller Machines which account for 14 of the 21.

Appendix 1 outlines where the remaining appeals lie for each of the three unitary authorities together with a total for the Joint Board area.

4. Running Roll Proposals/Appeals

Following a Revaluation, new values will generally remain unchanged until the next Revaluation; unless the property is altered, or other changes take place. New properties will be added to the Roll as they become capable of occupation and entries for demolished buildings will be deleted.

A Running Roll proposal can be lodged by a ratepayer or their agent on the grounds that there has been a Material Change of Circumstances (MCC) which has affected the value of the property or on the basis of an error in the valuation at any time.

Running roll proposals can be lodged by ratepayers or their agents at least once in any one financial year and require to be disposed of in line with the prescribed statutory timetable. If the proposer remains dissatisfied with the outcome of their proposal, they can appeal to the First Tier Tribunal and in some circumstances the Upper Tribunal and this two-stage appeal process was effective from the 1st April 2023.

Progress on the disposal of the 2023 Running Roll proposals and appeals as well as the disposal of the 2023 Revaluation proposals and appeals will be reported to The Board before the end of 2024.

5. The disposal of 2017 Revaluation Running Roll Appeals

As previously reported to the Board, the number of running roll appeals received since March 2020 was greater than the norm due to the Coronavirus pandemic and the situation facing many businesses. The position as of 31st December 2023 is that 2017 Revaluation MCC appeals received since March 2020 total 6,249, the bulk of which, some 5585 related to the Pandemic. We currently have a total of 2,699 outstanding, and we expect the number of appeals outstanding to continue to reduce as the appeals are withdrawn. These outstanding appeals are with the First-tier Tribunal who are responsible for the timetable of disposal.

Most of the Non-Domestic appeals outstanding have a disposal deadline by the First-tier Tribunal of 31st December 2024. The First-Tier Tribunal have currently scheduled appeal hearings until mid-May. We expect our outstanding appeals to be cited for hearing between May and December 2024.

I have provided additional tables similar to the Revaluation statistics in order to give the Board an indication as to the type of subjects for which appeals have been lodged and the numbers associated with each category.

Appendix 2 outlines the number of outstanding 2017 running roll appeals within RVJB and each of the individual Council areas.

6. Disposal of Other Outstanding Appeals

For the 2017 Revaluation if a case was considered highly complex, it could be referred to the Lands Tribunal for Scotland. With effect from the 1st April 2023, the functions of the Lands Tribunal for Scotland have been transferred to the Upper Tribunal for Scotland. Any outstanding Lands Tribunal appeals will now be dealt with by the Upper Tribunal for Scotland.

At present there are a number of subjects that have cases from both the 2005 and 2010 Revaluations which will now be dealt with by the Upper Tribunal, these relate to either mobile or complex fixed line telecommunication subjects. There are also a number of referrals that have been made with regard to the 2017 Revaluation and again they will be dealt with by the Upper Tribunal. Details of the numbers involved are outlined below. Negotiations continue with the relevant agents where possible and it is hoped that agreements will be reached without the need for any cases proceeding to formal hearings.

The number of appeals referred to the Lands Tribunal currently outstanding are as follows:

2 appeals remain outstanding from the 2005 Revaluation in relation to 2 subjects.

7 appeals remain outstanding from the 2010 Revaluation in relation to 2 subjects.

23 appeals remain outstanding from the 2017 Revaluation in relation to 21 subjects. Please note the 23 includes both revaluation and running roll appeals.

7. Conclusion:

The disposal of revaluation and running roll appeals and proposals is work that can be stressful due to the strict legislative timetables and the adversarial nature of the negotiations. The effects of the new two-stage proposal/appeal process in relation to non-domestic properties on our business practices and service delivery are unknown at the present time and the Board will be kept informed of progress

Recommendations

- i. The Board notes the contents of this report.

Lindsey Hendry
Assistant Assessor and ERO
2nd February 2024

For further information please contact Lindsey Hendry at 0141 487 0635 or via email at lindsey.hendry@renfrewshire-vjb.gov.uk

APPENDIX 1

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2023 – **RENFREWSHIRE**)

Category	Number Received	RV under Appeal	Disposed	Original RV	Adjusted RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	528	£ 63,147,350	528	£ 63,147,350	£ 58,499,250	0	£ -	0.00%
2 Public House	67	£ 2,482,000	67	£ 2,482,000	£ 2,198,900	0	£ -	0.00%
3 Office including Banks	526	£ 13,448,400	517	£ 13,385,550	£ 12,193,225	9	£ 62,850	1.71%
4 Hotel Etc	18	£ 6,229,500	18	£ 6,229,500	£ 5,212,500	0	£ -	0.00%
5 Industrial	443	£ 30,604,205	443	£ 30,604,205	£ 29,231,155	0	£ -	0.00%
6 Leisure	46	£ 5,977,950	46	£ 5,977,950	£ 5,489,450	0	£ -	0.00%
7 Garages and Petrol Stations	19	£ 1,003,500	19	£ 1,003,500	£ 912,000	0	£ -	0.00%
8 Cultural	3	£ 136,200	3	£ 136,200	£ 136,200	0	£ -	0.00%
9 Sporting Subjects	3	£ 136,000	3	£ 136,000	£ 121,500	0	£ -	0.00%
10 Education and Training	76	£ 13,701,350	76	£ 13,701,350	£ 12,691,000	0	£ -	0.00%
11 Public Service Subjects	89	£ 5,590,000	89	£ 5,590,000	£ 5,170,400	0	£ -	0.00%
12 Communications (Non Formula)	13	£ 1,965,000	13	£ 1,965,000	£ 1,486,629	0	£ -	0.00%
13 Quarries Mines etc	1	£ 21,500	1	£ 21,500	£ 21,500	0	£ -	0.00%
14 Petrochemical	2	£ 239,000	2	£ 239,000	£ 229,000	0	£ -	0.00%
15 Religious	11	£ 127,600	11	£ 127,600	£ 124,400	0	£ -	0.00%
16 Health Medical	22	£ 4,890,200	22	£ 4,890,200	£ 4,447,350	0	£ -	0.00%
17 Other	185	£ 3,020,970	185	£ 3,020,970	£ 1,551,930	0	£ -	0.00%
18 Care Facilities	52	£ 2,498,800	52	£ 2,498,800	£ 2,304,200	0	£ -	0.00%
19 Advertising	38	£ 121,140	38	£ 121,140	£ 102,340	0	£ -	0.00%
20 Undertakings / Fixed Line	8	£ 98,306,000	4	£ 97,388,000	£ 69,933,000	3	£ 918,000	37.50%
	2,150	£ 253,646,665	2,138	£ 252,665,815	£ 212,055,929	12	£ 980,850	0.56%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2023 – **EAST RENFREWSHIRE**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adjusted RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	180	£ 11,304,000	180	£ 11,304,000	£ 10,256,550	0	£ -	0.00%
2 Public House	12	£ 963,750	12	£ 963,750	£ 844,650	0	£ -	0.00%
3 Office including Banks	118	£ 2,330,950	116	£ 2,314,700	£ 1,905,450	2	£ 16,250	1.69%
4 Hotel Etc	5	£ 635,000	5	£ 635,000	£ 554,000	0	£ -	0.00%
5 Industrial	85	£ 1,175,105	85	£ 1,175,105	£ 1,154,855	0	£ -	0.00%
6 Leisure	13	£ 2,248,000	13	£ 2,248,000	£ 2,196,000	0	£ -	0.00%
7 Garages and Petrol Stations	8	£ 205,850	8	£ 205,850	£ 190,400	0	£ -	0.00%
8 Cultural	0	£ -	0	£ -	£ -	0	£ -	0.00%
9 Sporting Subjects	0	£ -	0	£ -	£ -	0	£ -	0.00%
10 Education and Training	31	£ 6,885,000	31	£ 6,885,000	£ 6,553,500	0	£ -	0.00%
11 Public Service Subjects	36	£ 1,319,940	36	£ 1,319,940	£ 1,225,440	0	£ -	0.00%
12 Communications (Non Formula)	7	£ 861,500	7	£ 861,500	£ 563,278	0	£ -	0.00%
13 Quarries Mines etc	1	£ 60,000	1	£ 60,000	£ 60,000	0	£ -	0.00%
14 Petrochemical	0	£ -	0	£ -	£ -	0	£ -	0.00%
15 Religious	4	£ 11,700	4	£ 11,700	£ 11,700	0	£ -	0.00%
16 Health Medical	7	£ 919,900	7	£ 919,900	£ 872,000	0	£ -	0.00%
17 Other	22	£ 108,950	22	£ 108,950	£ 101,850	0	£ -	0.00%
18 Care Facilities	19	£ 918,200	19	£ 918,200	£ 805,550	0	£ -	0.00%
19 Advertising	13	£ 55,100	13	£ 55,100	£ 43,850	0	£ -	0.00%
20 Undertakings / Fixed Line	2	£ 305,800	2	£ 305,800	£ 279,800	0	£ -	0.00%
	563	£ 30,308,745	561	£ 30,292,495	£ 27,618,873	2	£ 16,250	0.36%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2023 – **INVERCLYDE**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adjusted RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	245	£ 12,093,100	245	£ 12,093,100	£ 11,131,250	0	£ -	0.00%
2 Public House	28	£ 1,147,500	28	£ 1,147,500	£ 1,014,900	0	£ -	0.00%
3 Office including Banks	171	£ 5,767,375	168	£ 5,742,325	£ 5,373,750	3	£ 25,050	1.75%
4 Hotel Etc	2	£ 171,500	2	£ 171,500	£ 170,000	0	£ -	0.00%
5 Industrial	153	£ 3,917,550	153	£ 3,917,550	£ 3,801,150	0	£ -	0.00%
6 Leisure	25	£ 1,812,500	25	£ 1,812,500	£ 1,613,000	0	£ -	0.00%
7 Garages and Petrol Stations	15	£ 451,300	15	£ 451,300	£ 445,300	0	£ -	0.00%
8 Cultural	1	£ 80,000	1	£ 80,000	£ 80,000	0	£ -	0.00%
9 Sporting Subjects	0	£ -	0	£ -	£ -	0	£ -	0.00%
10 Education and Training	34	£ 7,564,550	34	£ 7,564,550	£ 7,221,050	0	£ -	0.00%
11 Public Service Subjects	61	£ 2,763,800	60	£ 1,998,800	£ 1,853,300	1	£ 765,000	1.64%
12 Communications (Non Formula)	9	£ 637,200	9	£ 637,200	£ 536,682	0	£ -	0.00%
13 Quarries Mines etc	0	£ -	0	£ -	£ -	0	£ -	0.00%
14 Petrochemical	0	£ -	0	£ -	£ -	0	£ -	0.00%
15 Religious	2	£ 57,400	2	£ 57,400	£ 57,400	0	£ -	0.00%
16 Health Medical	11	£ 2,886,550	11	£ 2,886,550	£ 2,668,050	0	£ -	0.00%
17 Other	41	£ 261,000	41	£ 261,000	£ 222,250	0	£ -	0.00%
18 Care Facilities	24	£ 704,300	24	£ 704,300	£ 644,200	0	£ -	0.00%
19 Advertising	7	£ 23,750	7	£ 23,750	£ 17,950	0	£ -	0.00%
20 Undertakings / Fixed Line	0	£ -	0	£ -	£ -	0	£ -	0.00%
	829	£ 40,339,375	825	£ 39,549,325	£ 36,850,232	4	£ 790,050	0.48%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2023 – **TOTALS IN JOINT BOARD AREA**)

Category	Number Received	RV under Appeal	Disposed	Original RV	Adjusted RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	953	£ 86,544,450	953	£ 86,544,450	£ 79,887,050	0	£ -	0.00%
2 Public House	107	£ 4,593,250	107	£ 4,593,250	£ 4,058,450	0	£ -	0.00%
3 Office including Banks	815	£ 21,546,725	801	£ 21,442,575	£ 19,472,425	14	£ 104,150	1.72%
4 Hotel Etc	25	£ 7,036,000	25	£ 7,036,000	£ 5,936,500	0	£ -	0.00%
5 Industrial	681	£ 35,696,860	681	£ 35,696,860	£ 34,187,160	0	£ -	0.00%
6 Leisure	84	£ 10,038,450	84	£ 10,038,450	£ 9,298,450	0	£ -	0.00%
7 Garages and Petrol Stations	42	£ 1,660,650	42	£ 1,660,650	£ 1,547,700	0	£ -	0.00%
8 Cultural	4	£ 216,200	4	£ 216,200	£ 216,200	0	£ -	0.00%
9 Sporting Subjects	3	£ 136,000	3	£ 136,000	£ 121,500	0	£ -	0.00%
10 Education and Training	141	£ 28,150,900	141	£ 28,150,900	£ 26,465,550	0	£ -	0.00%
11 Public Service Subjects	186	£ 9,673,740	185	£ 8,908,740	£ 8,249,140	1	£ 765,000	0.54%
12 Communications (Non Formula)	29	£ 3,463,700	29	£ 3,463,700	£ 2,586,589	0	£ -	0.00%
13 Quarries Mines etc	2	£ 81,500	2	£ 81,500	£ 81,500	0	£ -	0.00%
14 Petrochemical	2	£ 239,000	2	£ 239,000	£ 229,000	0	£ -	0.00%
15 Religious	17	£ 196,700	17	£ 196,700	£ 193,500	0	£ -	0.00%
16 Health Medical	40	£ 8,696,650	40	£ 8,696,650	£ 7,987,400	0	£ -	0.00%
17 Other	248	£ 3,390,920	248	£ 3,390,920	£ 1,876,030	0	£ -	0.00%
18 Care Facilities	95	£ 4,121,300	95	£ 4,121,300	£ 3,753,950	0	£ -	0.00%
19 Advertising	58	£ 199,990	58	£ 199,990	£ 164,140	0	£ -	0.00%
20 Undertakings / Fixed Line	10	£ 98,611,800	7	£ 97,693,800	£ 70,212,800	3	£ 918,000	30.00%
	3,542	£ 324,294,785	3,524	£ 322,507,635	£ 276,525,034	18	£ 1,787,150	0.51%

APPENDIX 2

RENFREWSHIRE - Running Roll Appeals (All) Received on/or after 01/03/20

As at 31st December 23

Category	Number Received		Disposed		Number O/S	% O/S
1 Retail	1,104		708		396	35.87%
2 Public House	104		36		68	65.38%
3 Office including Banks	1,167		681		486	41.65%
4 Hotel Etc	29		14		15	51.72%
5 Industrial	1,074		778		296	27.56%
6 Leisure	78		33		45	57.69%
7 Garages and Petrol Stations	31		19		12	38.71%
8 Cultural	4		1		3	75.00%
9 Sporting Subjects	13		10		3	23.08%
10 Education and Training	81		12		69	85.19%
11 Public Service Subjects	94		22		72	76.60%
12 Communications (Non Formula)	27		13		14	51.85%
13 Quarries Mines etc	0		0		0	0.00%
14 Petrochemical	3		2		1	33.33%
15 Religious	0		0		0	0.00%
16 Health Medical	9		5		4	44.44%
17 Other	93		43		50	53.76%
18 Care Facilities	41		7		34	82.93%
19 Advertising	95		86		9	9.47%
20 Undertakings	12		8		4	33.33%
	4,059		2,478		1,581	38.95%

EAST RENFREWSHIRE - Running Roll Appeals (All) Received
on/or after 01/03/20

As at 31st December 2023

Category	Number Received		Disposed		Number O/S	% O/S
1 Retail	219		129		90	41.10%
2 Public House	17		7		10	58.82%
3 Office including Banks	150		105		45	30.00%
4 Hotel Etc	7		3		4	57.14%
5 Industrial	37		18		19	51.35%
6 Leisure	20		10		10	50.00%
7 Garages and Petrol Stations	10		2		8	80.00%
8 Cultural	0		0		0	0.00%
9 Sporting Subjects	6		5		1	16.67%
10 Education and Training	37		5		32	86.49%
11 Public Service Subjects	26		3		23	88.46%
12 Communications (Non Formula)	20		12		8	40.00%
13 Quarries Mines etc	2		1		1	50.00%
14 Petrochemical	0		0		0	0.00%
15 Religious	1		1		0	0.00%
16 Health Medical	1		1		0	0.00%
17 Other	6		3		3	50.00%
18 Care Facilities	16		3		13	81.25%
19 Advertising	29		22		7	24.14%
20 Undertakings	0		0		0	0.00%
	604		330		274	45.36%

INVERCLYDE - Running Roll Appeals (All) Received on/or
after 01/03/20

As at 31st December 2023

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	610	246	364	59.67%
2 Public House	39	10	29	74.36%
3 Office including Banks	396	271	125	31.57%
4 Hotel Etc	2	1	1	50.00%
5 Industrial	228	158	70	30.70%
6 Leisure	26	2	24	92.31%
7 Garages and Petrol Stations	13	4	9	69.23%
8 Cultural	1	1	0	0.00%
9 Sporting Subjects	1	0	1	100.00%
10 Education and Training	60	2	58	96.67%
11 Public Service Subjects	62	7	55	88.71%
12 Communications (Non Formula)	23	11	12	0.00%
13 Quarries Mines etc	0	0	0	0.00%
14 Petrochemical	0	0	0	0.00%
15 Religious	2	0	2	100.00%
16 Health Medical	14	7	7	50.00%
17 Other	58	11	47	81.03%
18 Care Facilities	36	3	33	91.67%
19 Advertising	13	7	6	46.15%
20 Undertakings	2	1	1	0.00%
	1,586	742	844	53.22%

RVJB Running Roll Appeals (All) Received on/or after
01/03/20

As at 31st December 2023

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	1,933	1,083	850	43.97%
2 Public House	160	53	107	66.88%
3 Office including Banks	1,713	1,057	656	38.30%
4 Hotel Etc	38	18	20	52.63%
5 Industrial	1,339	954	385	28.75%
6 Leisure	124	45	79	63.71%
7 Garages and Petrol Stations	54	25	29	53.70%
8 Cultural	5	2	3	60.00%
9 Sporting Subjects	20	15	5	25.00%
10 Education and Training	178	19	159	89.33%
11 Public Service Subjects	182	32	150	82.42%
12 Communications (Non Formula)	70	36	34	48.57%
13 Quarries Mines etc	2	1	1	50.00%
14 Petrochemical	3	2	1	33.33%
15 Religious	3	1	2	66.67%
16 Health Medical	24	13	11	45.83%
17 Other	157	57	100	63.69%
18 Care Facilities	93	13	80	86.02%
19 Advertising	137	115	22	16.06%
20 Undertakings	14	9	5	35.71%
	6,249	3,550	2,699	43.19%



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 23rd February 2024

Subject: Non-Domestic Rates Reform 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) Act 2020 and associated Regulations are the main legislative means for introducing the Non-Domestic Rates reforms recommended by the Barclay Review

There are six main Barclay recommendations which are reflected in the Act, 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 2021)
- 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 (April 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

As previously reported, recruitment of qualified valuation staff has been difficult in recent times and several recent rounds of advertising have not proven successful. Since the last report a Trainee Valuer and a Property Assistant have left and I am happy to report we have been successful in recruiting a new Divisional Assessor and a Trainee Valuer. Recruitment processes are currently ongoing for a Property Assistant, Graduate Trainee Valuer and two Valuer/Senior Valuers.

3. 2023 Non-Domestic Revaluation

The Non-Domestic Revaluation came into force on 1st April 2023, with a Tone Date of 1st 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. In line with the statutory requirements the 2023 Revaluation Roll was delivered to the Local Authorities on 15th March 2023 and Revaluation Notices were issued to all Proprietor, Tenants and Occupiers on the 29th March.

On the 1st of April there was a substantial update to the Assessors portal (www.saa.gov.uk) to publish the Revaluation Roll. Across East Renfrewshire, Inverclyde and Renfrewshire just under 90% of the published values have a valuation showing the makeup of the value available to view online and many properties also have a rented property list showing rental comparisons that have been used to arrive at the valuation. The Assessors portal also published over 100 Practice Notes. Each Practice Note details how a property type should be valued and covers properties as diverse as Shops, Prisons, Bingo Halls and Golf Courses. Members of our team authored a number of these Practice Notes and contributed to many others.

The Assessors portal was also upgraded to allow aggrieved Proprietor, Tenants or Occupiers to submit a proposal against the new Revaluation entry. The original deadline for submitting a proposal was 31st July 2023 and on the 20th July, the Scottish Government enacted the Valuation (Proposals Procedure) (Scotland) Amendment Regulations 2023 which amended the deadline for Revaluation proposals to 31st August 2023.

There were a total of 964 Revaluation Proposals lodged, across 923 properties in the Valuation Roll. Work is well under way to evaluate the proposals and discuss them with the proposers or their representatives ahead of the statutory deadline of September 2025, where agreement cannot be reached the proposer has the right to a further appeal to the First Tier Tribunal.

4. Changes to the Appeals System

The transfer of the Local Appeal Committees into the Scottish Courts and Tribunals Service (SCTS) took place on 1st April 2023.

The Local Taxation Chamber of the First Tier Tribunal for Scotland has in recent months begun to hear cases with hearings currently scheduled up to mid-May.

5. Self-Catering Properties

The legislation relating to self-catering properties changed with effect from 1st April 2022. To be classed as a non-domestic property the owner of a self-catering property will now be required to provide evidence of 70 days actual letting as well as 140 days intention to let. The letting must be on a commercial basis with a view to making a profit. These Regulations have led to a number of properties which do not meet the new requirement being removed from the Valuation Roll and entered into the Council Tax List.

On the 12th of January 2024 the Scottish Government laid before Parliament the The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2024 which come into force from 1st April 2024. These Regulations provide clarification and further amend the letting requirement to replace 'days' with 'nights'.

The SAA are currently working on providing a facility where self-catering operators can provide the required evidence electronically via the SAA portal, it is expected that this facility will be available from April 2024.

6. 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).

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 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.

7. Revaluation 2026

Planning for Revaluation 2026, the first one to be undertaken on a 3 yearly cycle, has begun. Tasks being undertaken at the moment include creation of a project plan and reviewing our questionnaires/ information requests.

8. IT Valuation System

Development of this system continues with the aim of going live at a suitable time for service delivery.

9. Recommendations

- i. The Board notes this report.

Robert Nicol
Assessor and Electoral Registration Officer
12th February 2024

For further information please contact Robert Nicol at 07483921232
or via e-mail at robert.nicol@renfrewshire-vjb.gov.uk



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 23rd February 2024
Subject: Corporate Risk Register
Author: Assistant Assessor & Electoral Registration Officer

1. Introduction

The Corporate Risk Register has been reviewed in line with our agreed review cycle and as reported in the September 2022 Board meeting, the risks have been evaluated in line with our Risk Management Strategy.

Therefore, the evaluation of each risk shown on the Corporate Risk Register reflects the significance of each risk's impact and the likelihood of occurrence combined with the mitigations and controls identified by the Management Team.

2. Recommendations

- i. The Board note the contents of the report.

Lindsey Hendry
Assistant Assessor & Electoral Registration Officer
13th February 2024

For further information please contact Lindsey Hendry at 0141 487 0635 or via email at lindsey.hendry@renfrewshire-vjb.gov.uk

RENFREWSHIRE VALUATION JOINT BOARD



CORPORATE RISK REGISTER IG7

Title	Corporate Risk Register
Author	Depute Assessor & ERO
Approved By	Senior Management Team
Date of Approval	August 2013
Reviewer	Assistant Assessor & ERO - Governance
Review Date	Biannual

Review History

Review No.	Details	Release Date
1	First full review	1 st February 2014
2	Second full review	1 st February 2015
3	Third full review: Name changed to Risk Register	1 st August 2016
4	Fourth full review – Name changed to Corporate Risk Register	1 st August 2018
5	Six monthly review	1 st February 2019
6	Six monthly review	1 st August 2019
7	Six monthly review	11 th February 2020
8	Six monthly review	1 st September 2020
9	Six monthly review	1 st February 2021
10	Six monthly review	1 st August 2021
11	Six monthly review	1 st February 2022
12	Six monthly review	1 st August 2022
13	Six monthly review	1 st February 2023
14	Six monthly review	1 st August 2023
15	Six monthly review	1 st February 2024

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Preamble

The business and social environment that the Board operates and provides services within continues to be a challenging and changing environment. Change is ever present, and we need to evolve in order to keep pace with our financial challenges, our key priorities and effective service delivery.

Effective Risk management is the process of identifying risks, evaluating their potential consequences and determining the most effective methods of controlling them. The purpose is to reduce the frequency of risk events occurring where possible and minimising their effect if they do occur. In effect it's about ensuring the right things happen and that, 'risk-aware' not 'risk-averse' decisions are taken in all areas of service delivery.

Risk management offers a number of benefits; it is not simply about health and safety risks; its purpose is to bring sharp focus on the significant risks facing the Board and identifying risk has the equal and opposite benefit of improved service delivery. For example, making major changes in Information Technology can enable an improved experience for service users, although there may be financial implications to reach the required goal.

Risk management is an integral part of policy planning and operational management. Identifying, analysing, controlling and monitoring risk will aid elected members and senior managers make informed decisions about the appropriateness of adopting policy or service delivery options.

In addition Renfrewshire Valuation Joint Board is committed to a culture where employees are encouraged to develop new initiatives, improve performance and achieve their goals, safely, effectively and efficiently by appropriate application of good risk management practice.

1.0 Background

1.1 Working in partnership with Renfrewshire Council, the Board's risks have been analysed and evaluated using the same risk matrix as adopted by the Council (Appendix 1) and involves multiplying the likelihood of occurrence of a risk by its potential impact. This produces an evaluation of risk as either 'low', 'moderate', 'high' or 'very high'. High/very high risks are viewed as significant and will therefore be subject to closer scrutiny by the Management Team.

1.2 The profile of corporate risk going forward is shown in the table below:

Evaluation	Low	Moderate	High	Very High	Total
No. of Risks:	0	1	5	1	7

1.3 In scoping the proposed corporate risk register, the management team have identified the main corporate risks to the Board. They have then taken steps to manage the risks within their control in order to safeguard their employees, service users and assets. This will in turn preserve and enhance service delivery and maintain effective stewardship of the Boards funds.

1.4 The corporate risk register will align with Renfrewshire Valuation Joint Board's Service Plan, Business Continuity Plan and relevant operational risk registers. Reference should also be made to the Board's Risk Management Strategy.

1.5 It should be noted that the cost of controlling the corporate risks and undertaking further action is at present being met within the Board's current budget.

2.0 Risk Management - Identification of arrangements within RVJB including Roles and Responsibilities

2.1 RVJB have implemented a range of standard procedures in keeping with the organisation's risk management strategy. This included adoption of the risk management process and as mentioned above, the adoption of a standardised risk matrix for analysis and evaluation of risk.

2.2 Within RVJB the Management Team (MT), is responsible for identifying risks and maintaining the Corporate Risk Register. To ensure the risks are identified a number of methods have been employed and information gathered from various sources. These are outlined below: -

Consultation	1. The MT have met to discuss generic themes which impact on the 3 core functions of the Board, to identify service priorities and identify key challenges that may impact on service delivery, financial and other resources.
Benchmarking	2. Discussion has taken place with the Scottish Assessors Association on the risks Assessors and ERO's face throughout Scotland.
Review of key reports specific to Joint Boards	3. Service Plan 4. Business Continuity Plan 5. Electoral Commission – Performance Standards 6. Relevant Operational Risk Registers
Review of new/emerging legislation – working in partnership	6. Review of new/emerging legislation which has or will impact on the statutory 3 core functions. 7. Other examples include the Equalities Act, Data Protection legislation etc

- 2.3 The Assessor or Assistant Assessor, will co-ordinate the RVJB's response to any risk event. They will ensure activation of the Management Team along with appropriate additional specialised staff, if specific expertise is required.

The MT will act in accordance with the Corporate Risk Register and the Business Continuity Plan ensuring, so far as is reasonably practicable, the health, safety and welfare of those affected.

The MT shall ensure effective communication between all relevant internal and external persons and agencies, keep accurate records of all decisions or actions taken and, if the Emergency Services are present, act on the advice of the senior, or Incident Officer.

Due to the relatively small and compact operation carried out by the Valuation Joint Board, the required structure can be compressed, with the same group fulfilling various roles. The expected base of operations will be The Robertson Centre or a Renfrewshire Council Property.

3.0 Corporate Risk Management Objectives

The organisation's corporate risk management objectives will be met by ensuring: -

1. Leadership and management: Ensuring the Assessor, Management Team and Line Managers fully support and promote risk management.
2. Policy and strategy: Ensuring that the risk management policy and strategy remains fit for purpose, providing a consistent approach to risk management and increasing its effectiveness.
3. People: Ensuring that the organisation's people are equipped and supported to manage risk well.
4. Partnerships and resources: Ensuring that the organisation has effective arrangements in place for managing risks in partnerships.
5. Processes: Ensuring that the risk management processes are effective in supporting the business activities of the Board.
6. Risk handling and assurance: Ensuring that risks are handled well and that the organisation has assurance that risk management is delivering successful outcomes and supporting innovation.
7. Outcomes and delivery: Ensuring that risk management does contribute to achieving positive outcomes for the organisation.

4.0 Corporate Risks

Seven corporate risks have been identified and a proforma completed for each risk, with the level of risk identified, see **Appendix 2**.

The majority of the corporate risks are inter-related and, in some instances, inter-dependent. Given this inter-dependence the MT will have an over-view and monitor any changes/developments which may impact on the Board's current risks.

1. Economic Sustainability / Financial Pressures	Those affecting the ability of the Board to meet its financial commitments, due to budgetary pressures as a result of increased financial strain on the Board from their Unitary Authorities and Scottish Government.
2. Legislative Changes	Risks associated with current or potential changes in law. This will, potentially, create unexpected budgetary pressures.
3. Electoral Registration	Preparation for any election called out with the normal electoral timetable, ability to deliver the election in a shortened time frame. Preparation for the Canvass and dealing with Absent Vote Divergence and expansion of the Overseas franchise.
4. Professional Services	Ability to deliver the statutory functions of the Joint Board e.g. 3 yearly non-domestic revaluations and disposing the corresponding proposals and appeals with the Scottish Courts and Tribunal Service as opposed to the Local Valuation Appeal Committees. Responsibility for Utilities Valuations – Designated Assessor for Fixed Line Telecommunications.
5. Technological Changes/Pressures/Failure of Information Communication Technology (ICT)	Capacity to deal with the changes/development in IT, including the Board's ability to deal with changing demands as a result of IT development or lack of, which will impact on service delivery. The risk of loss of data sets e.g. through a cyber-attack.
6. Recruitment/Retention of Professional Staff	The inability to recruit and retain professional staff, combined with the demographics of existing personnel would severely affect the ability to deliver the statutory functions of the Board .
7. Relocation of RVJB Offices	RVJB have to vacate the Robertson Centre by 31 st March 2025. The move to alternative premises will bring risk of disruption to the delivery of the 3 statutory functions and the ability to deliver a snap electoral event.

RISK MATRIX FOR ADVERSE IMPACT

Risk should be analysed consistently across the Board in terms of significance of its impact and the likelihood of occurrence. The Risk Matrix is therefore the tool that is to be used for this purpose. The impact element of the same matrix may be used for the grading of adverse events, complaints or claims.

Likelihood

When considering the likelihood of occurrence of a potential risk, the risk assessor's judgement must be based on the prevalence of the event/circumstance and outcome, backed up by experience and data such as relevant incidents/events, complaints and/or claims.

Impact

When considering the consequences of a potential risk, all scenarios must be considered. It may even be appropriate to consider the worst case scenario, however those undertaking the risk analysis must be able to provide a robust rationale and have evidence to support their selection.

Evaluation

As shown in the matrix below, Impact x Likelihood procedures an evaluation of the significance of risk, described as 'Low', 'Moderate', 'High' or 'Very High'.

How a risk is evaluated will determine how the risk is then treated.

Likelihood	Consequent Impact				
	1 Insignificant	2 Minor	3 Moderate	4 Major	5 Extreme
5 Almost Certain	5	10	15	20	25
4 Likely	4	8	12	16	20
3 Possible	3	6	9	12	15
2 Unlikely	2	4	6	8	10
1 Remote	1	2	3	4	5

Low (1-3), Moderate (4-9), High (10-16), or Very High (17-25)

Risk Areas in Order of Significance

Risk areas	Likelihood	Impact	Score	Evaluation
REF.03 Electoral Registration	05	04	20	Very High
REF.06 Recruitment/Retention of Professional Staff	04	04	16	High
REF. 07 Relocation of RVJB Offices	05	03	15	High
REF.01 Economic stability/Financial Pressures	03	04	12	High
REF.02 Legislative changes	03	04	12	High
REF.04 Professional Services	03	04	12	High
REF.05 Technological Changes / Pressures/Failure of ICT	02	04	8	Moderate

RVJB Corporate Risk Register

Report Type: Risk Report

Report Author: Lindsey Hendry

Generated on: 1st February 2024

Objective:						
Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Residual Risk
<p>REF.01 Economic Stability / Financial Pressures</p> <p>Context:</p> <p>(1) The Joint Board is operating in an environment of reduced resources, increased workloads and ever greater demands placed on the service.</p> <p>(2) Funding from Scottish Government to prepare for the changes arising from the non-domestic reform legislation, e.g., 3 yearly Revaluations, is estimated to be provided up to 1st April 2025, but this funding will end with effect on that date. Requisitions will need to increase to fund future years as, if gap not funded, this may lead to staffing cuts and statutory duties in a 3 yearly valuation/appeal cycle not being discharged.</p> <p>(3) Recent changes to Electoral Registration Law e.g. UK Elections Act with the full impact on service delivery of the changes not fully known at present.</p> <p>(4) After a lengthy period of wage and cost stability, inflationary pressures are being experienced across many budget lines</p>	<p>Due to a number of significant financial pressures associated with the service delivery for all 3 functions of the Board, could result in budget/ staffing set to a level too low to allow an adequate service to be provided and ultimately the inability to discharge statutory duties.</p>	<p>Assessor</p>	<ul style="list-style-type: none"> Medium Term financial strategy is well developed/continually updated and adapted to quickly changing circumstances. Well-developed budget planning, budget setting and budget monitoring arrangements at both officer and member level; clear decision-making processes in place with regards budget management; financial position reported to the Board by the Treasurer. Board reporting has made clear the challenges we face in the short to medium term. Maintenance of adequate reserves to meet known and unknown peaks in workloads or expensive appeal litigation. Support of the Board would be sought to release budgetary tension by requesting more requisitions. Systems in place to monitor and review financial resources – Budget monitoring undertaken monthly with reports provided to the management team. This assists with budget projections when combined with future service requirements. The staff structure is continuously evaluated to ensure a streamlined, sustainable workforce. Changes to the structure did have a positive short-term impact but a number of qualified staff left in 2023 for promoted posts in other Assessor offices. Recruitment drives for qualified staff at valuer/senior valuer have been unsuccessful and other recruitment channels are being investigated Organisational specific risk registers in place to deal with risks to each function. Canvass costs have been reduced due to canvass reform and utilising IT to streamline the canvass process. Tablets procured in 2021 from our existing Electoral Management System Supplier have allowed the Board's existing electoral staff to deliver the annual canvass for the last three years. As the Board was not required to employ external canvassers, this has produced cost savings. For 2024 the budget allocation for the annual canvass needs to be robust as depending on when the UKPGE is called, external canvassers may need to be employed, at short notice, to allow the Board's electoral administrators to deliver the election with all the legislative changes. New Print and Mail contract awarded in April 2023 has helped to mitigate against price increases and allow flexibility in working. Knowledge sharing through Scottish Assessors Association (SAA) which allows the discussion of best practice with limited use of resources. Knowledge sharing through membership of the Association of Electoral Administrators (AEA) which again allows the sharing of best practice with limited use of resources. Investigate, where possible, shared services with our constituent councils. Potential move from the Robertson Centre may bring cost savings – options are being considered by the Management Team. 	<p>03</p>	<p>04</p>	<p>12 Moderate</p>

Action Codes	Linked Actions	Assigned To	Due Date	Status
	<p>Future Controls - Procurement of the new core valuation system in partnership with 3 Assessors will mitigate the risk of delivering the changes to non-domestic rates and streamline our processes for Council Tax which will future proof the Board in the event of a Council Tax revaluation. Information sharing by the 4 Assessors in the collaborative core valuation system project has allowed the sharing of best practice and knowledge to ensure the new system is tailored to meet the challenges facing Assessors.</p> <p>Office relocation being investigated with several possible options</p> <p>The result of Strathclyde Pension Fund's triennial valuation is a shift from an employer contribution rate of 25% in 2023/24 to 6.5% in 2024/25 & 2025/26, moving to 17.5% in 2026/27. This has eased budgetary pressures for the next two financial years – for further information please see Treasurer's Estimates Report.</p>	<p>Budget Team, Management Team</p> <p>Management Team</p> <p>Budget Team, Management Team</p>	<p>June 2024</p> <p>June 2024</p> <p>Ongoing</p>	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Residual Risk
REF.02 Legislative Changes	Legislative changes will lead to increased budgetary pressures which will limit the opportunity to meet unexpected financial challenges.	Assessor	<ul style="list-style-type: none"> The SAA Executive has formal, regular meetings with the Scottish Government and through this body we will be empowered to contribute to the decision-making process. In addition the Assessor and Electoral Registration Officer (ERO) for the Board is a member of the SAA Executive. Key partnership arrangements with the Scottish Government, Electoral Commission, AEA, SAA and Department for Levelling Up, Housing and Communities (DLUHC). This allows participation in the consultation process. 3-year budget setting process is robust to ensure all possible financial risks through changes to legislation are highlighted. Any unexpected overspends would be highlighted to the Board's financial advisers. The Board has access to reserves for unexpected events. Seek funding from other bodies where possible – including Scottish Government, UK Government etc. DLUHC has provided funding to Electoral Registration Officers to deliver Voter ID for elections in 22/23 and 23/24, a JLB process is also available for some defined costs. Funding for other additional burdens arising from the Elections Act has been received for 24/25. DLUHC has established a communications framework for disseminating information to ERO staff. AEA web page established for supply of information and sharing of good practice relating to the changes to Electoral Registration law. The Assessor & ERO will ensure Board members are advised of all possible outcomes affecting the organisation and service delivery arising from any statutory changes. Methodologies and processes are continually evaluated, developed, and adopted on an ongoing basis to manage any change. Performance standards in place and regularly monitored. Further investment in forward thinking IT is essential to meet and support challenges the organisation will face in the future and IT solutions are continuously being evaluated. Renfrewshire Council, the Board's lead council have undertaken to engage in shared services for certain elements of our workstreams in relation to non-domestic rates and the non-return of information sought by the Assessor from stakeholders. All information sharing avenues will be explored to ensure all relevant information is up to date, in particular proprietor, tenant and occupier details which is imperative for maintaining an accurate Valuation Roll. The staff structure is continuously evaluated to ensure a streamlined, sustainable workforce. The Board's ERO has been appointed the ERO Change Agent for Scotland for implementation of the Election Act The SAA will continue to monitor the situation regarding Council Tax and provide advice and guidance to government as and when required and contribute to Consultations. 	3	4	12 High
<p><u>Context:</u></p> <p>(1) Legislative changes affecting the discharge of statutory duties.</p> <p>(2) The Scottish Government has introduced legislation to deliver a number of recommendations of the Barclay Review of Non-Domestic Rates e.g., 3 yearly rating Revaluations from 1st April 2023.</p> <p>(3) There have been changes to the Valuation Appeal Committees and Tribunal Service with effect from the 1st April 2023 and the effects on our service are currently being felt for council tax proposals and appeals with the effect on workload in relation to non-domestic proposals/appeals will become apparent in 2024.</p> <p>(4) Further changes to Electoral Registration Law including the implementation of the provisions of the UK Elections Act which introduced Voter ID on the 16th January 2023 and significantly changed the legislation around Absent Votes on the 31st October 2023. The changes to the Oversea elector eligibility came into force on the 16th January 2024.</p> <p>(5) The Scottish Government introduced a Scottish Elections (Representation and Reform) Bill to the Scottish Parliament in January 2024.</p> <p>(6) Prospect of a Council Tax Revaluation and the corresponding changes to the legislation.</p>						

Action Codes	Linked Actions	Assigned To	Due Date	Status
	Future Controls – Senior Management Team procured an alternative core valuation system and developing user acceptance testing and migration programme. Procurement of the new core valuation system with the 3 Assessors will mitigate the risk of delivering the changes to non-domestic rates and streamline our processes for Council Tax which will future proof the Board in the event of a Council Tax revaluation. Information sharing by the 4 Assessors in the collaborative core valuation system project has allowed the sharing of best practice and knowledge to ensure the new system is tailored to meet the challenges facing Assessors.	Management Team	June 2024	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Residual Risk
REF.03 Electoral Registration	Due to a number of significant changes and pressures associated with Electoral Registration, there is a real risk that we fail to deliver on our statutory processes.	Assessor	<ul style="list-style-type: none">Board is fully aware of the continuing challenges affecting electoral services through regular updates at Board meetings.Our continued membership of the SAA and active participation on the Electoral Registration Committee which includes representative of key stakeholders such as the Electoral Commission, Scottish and UK Governments and Boundaries Scotland ensure a good communication framework for cascading information.The Board's ERO has been appointed the ERO Change Agent for Scotland in relation Elections Act implementation.Separate risk register in place to deal with Absent Vote Divergence.Our continued membership of the AEA allows the sharing of best practice with limited use of resources.The EMS has mitigated the risks of resourcing and delivering unplanned elections and has streamlined and future proofed our electoral processes.Commercial requirement of the Board's EMS supplier to ensure their system is compliant with changes to legislation.The DLUHC liaised with EMS suppliers to ensure systems were amended in line with the legislation. DLUHC also funding these changes to the supplier's software.DLUHC has established a communications framework for disseminating information to ERO staff.AEA web page established for supply of information and sharing of good practice relating to the changes to Electoral Registration.DLUHC has provided funding to Electoral Registration Officers to deliver Voter ID in 22/23, 23/24 and 24/25, a JLB process is also available for some defined costs. Funding for other additional burdens arising from the Elections Act has been received. Governance meetings held regularly with EMS supplier with the changes arising from the UK Elections Act being a standing item on the agenda.Staff currently being recruited to carry out basic clerical duties. This will provide resilience to existing electoral staff and allow these staff members to continue to be trained in the many changes to electoral registration as a result of the Elections Act.EMS supplier continuously seeking ways to streamline the canvass process.The EMS has delivered several elections since 2019 for the Board with less experienced staff than previous elections.The SMT and the Senior Clerical Manager (SCM) ensure the evaluation of previous electoral events are incorporated into the electoral planning process.	5	4	20 Very High
<p><u>Context:</u></p> <p>(1) The UK Elections Act and its secondary legislation has introduced the responsibility of the ERO to accept applications for and issue Voter Authority Certificates as required and will alter the length of time that an overseas voter is eligible to register.</p> <p>(2) The biggest risk to the Board arising from the Elections Act is the divergence of the absent vote process as there will be a new requirement for electors to reapply every three years if they wish to continue to vote by post in UK Parliamentary elections with the personal identifiers refresh process for postal votes at devolved polls remaining at a 5 year refresh cycle. This will add risk to the process of having differing timescales for renewal of post vote identifiers for different elections and potentially voter confusion.</p> <p>(3) The provisions of The Elections Act have come into force at various times and much of it relied on secondary legislation. Delays in the secondary legislation meant meaningful planning was difficult and the readiness of the Board's ERO and staff have been compromised by the lack of clarity.</p> <p>(4) Unplanned electoral events are now an ever-increasing possibility and can put a significant strain of the Board's budget.</p> <p>(5) The Scottish Government introduced a Scottish Elections (Representation and Reform) Bill to the Scottish Parliament in January 2024</p>						
Action Codes	Linked Actions		Assigned To		Due Date	Status

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Residual Risk
REF.04 Professional Services	Due to a number of significant pressures associated with the Board's Professional Services, there is a real risk that the Board's statutory functions will not be delivered.	Assessor	<ul style="list-style-type: none"> Recruitment and retention of qualified valuers has been difficult in recent years. The staff structure is continuously evaluated to ensure a streamlined, sustainable workforce and re-evaluation of certain posts took place in February 2023. Changes to the structure in relation to creating the position of senior valuer did have a positive short-term impact but a number of qualified staff left in 2023 for promoted posts in other Assessor offices. Recruitment drives for valuers/senior valuers in 2023 were unsuccessful which mirrored the recruitment drive in November 2022. As a result of this, the Management Team made the decision to recruit trainee valuers which was successful although is resource intensive for existing qualified staff in terms of on the job training. Despite the lack of success in recruiting qualified staff in 2023, the Management Team will continue to advertise for valuers or senior valuers with other recruitment channels being investigated. Monthly budget meetings with the Board's accountants and future funding issues raised as early as possible. Seek effective three-year budgetary cycle to ensure financial resources are in place and known. Strategy in place to tackle priorities, strict timetabling, and staff working efficiently and effectively as a team. Monitoring of progress and collaborative working with SAA colleagues to share best practice on dealing with any challenges. The Scottish Parliament enacted the Non-Domestic Rates (Coronavirus) (Scotland) Act 2022 aimed at minimising the impact of coronavirus with the Act's principal rule being, when calculating the net annual value or rateable value of any lands and heritages for the purposes of any entry in the valuation roll, no account is to be taken of any matter occurring on or after 2nd April 2020 whether directly or indirectly attributable to coronavirus. Approximately 2,700 appeals remain outstanding as at 31st December 2023 and progress will be monitored. Systems in place to monitor and review incoming proposals/appeals and outstanding appeals. Reporting of the disposal programme is reported monthly to the Senior Management Team and quarterly to Scottish Government. As at the 31st December 2023, staff had disposed of 99.49% of the 2017 Revaluation Appeals. The small no. of outstanding 2017 Revaluation appeals have been referred to the Lands Tribunal of Scotland which were transferred to the Upper Tribunal with effect from the 1st April 2023. System in place to analyse results of First-tier Tribunal hearings to ensure lessons learned inform other appeals. Monitoring of staff's workload to minimise stress. Regular signposting to relevant resources to help staff to deal with stress. Seek methods that will allow appeals to be dealt with in a cost-effective manner. Telecoms valuation and appeal work requires careful monitoring and request for resources to deal with this workload if the resultant valuation and appeal disposal cannot be continued to be resourced from existing budget. Ongoing discussions with the VOA in England to enable the Scottish Telecoms valuations to be produced. Costs incurred for the 2023 Revaluation will inform budget planning for the 2026 Revaluation. Joint Working with SAA and VOA. 	3	4	12 High
<p><u>Context:</u></p> <p>(1) Funding from Scottish Government to prepare for the changes arising from the non-domestic reform legislation e.g., 3 yearly Revaluations is estimated to be provided up to 1st April 2025, but this funding will end with effect on that date. Requisitions will need to increase to fund future years as if gap not funded, may lead to staffing cuts and statutory duties in a 3 yearly valuation/appeal cycle not being discharged.</p> <p>(2) There have been changes to the Valuation Appeal Committees and Tribunal Service with effect from the 1st April 2023 and the effects on our service are currently being felt for council tax proposals and appeals. The effect on workload in relation to non-domestic proposals/appeals will become known during 2024.</p> <p>(3) Approx. 6,000 material change of circumstance (MCC) appeals had been lodged as a result of the global pandemic and these appeals need to be disposed of by 31st December 2024. A number of the appeals have been withdrawn but workload for the remaining appeals is unknown at the present time especially if an appellant wished to appear at a formal hearing. These appeals will be cited for hearing by the First Tier Tribunal and the Assessor has no influence over the scheduling of these.</p> <p>(4) Costs associated with defence of values at formal appeal hearings.</p> <p>(5) Impact on revenue collection for our 3 Unitary Authorities due to loss of value on appeal</p> <p>(6) Impact on Rateable Values resulting in financial uncertainty.</p> <p>(7) The risks involved with the implementation of 3 yearly Revaluation cycles with a one-year tone date for the 2023 and the disposal of the resultant appeals in a shorter time frame.</p>						

<p>(8) Funding for RVJB from Scottish Government to enable the Renfrewshire Assessor as the designated Assessor for Fixed Line Telecommunications to carry out their statutory duties. Very high values generated, and subsequent appeals could necessitate legal costs to defend, as required. The costs and the resources involved in producing and defending these values for the whole of Scotland has to be funded from existing budget. This is further complicated by the differing revaluation timetables going forward between England & Scotland. Previously the Assessor could work alongside the Valuation Office Agency (VOA) in England in preparing valuations for telecoms but this is no longer the position. This has had an effect on the costs of preparing the valuation of telecom subjects in Scotland.</p>						
Action Codes	Linked Actions		Assigned To		Due Date	Status
	<p>Future Controls - Senior Management Team procured an alternative core valuation system and developing user acceptance testing and migration programme. Procurement of the new core valuation system with the 3 Assessors will mitigate the risk of delivering the changes to non-domestic rates and streamline our processes for Council Tax which will future proof the Board in the event of a Council Tax revaluation. Information sharing by the 4 Assessors in the collaborative core valuation system project has allowed the sharing of best practice and knowledge to ensure the new system is tailored to meet the challenges facing Assessors.</p>		Management Team		June 2024	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Residual Risk
<p>REF.05 Technological Changes / Pressures/Failure of ICT</p> <p><u>Context:</u></p> <p>(1) The Progress operating system, which facilitates the Valuation functions of Council Tax and Non-Domestic Rates, is being phased out by Renfrewshire Council and a suitable replacement has been found to enable the Assessor to perform their statutory duties.</p> <p>(2) With the move to 3 yearly revaluations, the IT systems have to be able to minimise the demands placed on the valuation team and be at the forefront of the challenges brought about by the reform of non-domestic rates.</p> <p>(3) Single point of dependency/failure on/of programming capability or IT knowledge.</p> <p>(4) Non availability of systems either through system/telephony/power supply or cyber-attack.</p> <p>(5) Potential loss of key business or financial data.</p> <p>(6) Inability to work remotely.</p> <p>(7) Recruitment currently underway for a Senior IT Manager</p>	<p>Risk to the capacity to deal with the changes/development in IT, including the Board's ability to deal with changing demands as a result of IT development will impact on service delivery. It will also affect the ability to perform the statutory duties of the three core functions to the required deadlines.</p> <p>There are many events which may cause ICT failure. e.g. internal/external malicious damage, and a combination of one or more of the events happening would result in a major impact in service delivery to all stakeholders.</p>	Assessor	<ul style="list-style-type: none"> Strategy in place to establish priorities, timetable, and to maintain momentum in reaching the requirements for fast efficient service delivery – achieved through the IT Strategic and operational Working Groups Working with partners in Renfrewshire Council IT detailing our requirements over the mid to longer term. The Board adheres to IT security best practice outlined by the National Cyber Security Centre and Industry Standards. The Board's network security configurations are penetration tested each year in the form of an IT Health Check carried out by CREST and CHECK approved providers. Nightly backups are run automatically which transfer data to our offsite backup cloud provider. As a result, there is a restore point for file changes going back to the previous night and data loss would therefore be limited to the previous nights' back up. Contractual arrangements in place for maintenance and upgrading with external contractors. Virus, anti-spam software continually updated and threats monitored. Mandatory online cyber security courses are completed by staff on a regular basis. Firewall, network application controls and audit procedures all in place and continuously updated/reviewed. Server operating system configuration reviewed/renewed on a regular basis to provide maximum data protection. Syslog server configured to house all network device logs logging network traffic and access attempts. Rigorous patch management procedure in place to ensure software is up to date and patched accordingly. Device control software in place to prevent unauthorised devices being attached to the network and data theft. Investment in remote working has been undertaken and is continuously being evaluated to ensure the Board is flexible and can react quickly to changes in working practices. A Disaster Recovery Solution is in place and a full DR test is carried out every year. For all the Board's servers on the RVJB network the recovery time is 10 minutes e.g. loss would only be 10 minutes in the event of server failure. Cyber Incident Response Plan and Playbooks are in place. The Board is named as a cluster organisation on Renfrewshire Council's telephony contract which has produced cost savings as well as ensuring, should our network be compromised, the Board would still have full telephony access through the 'cloud'. Recruitment is underway to replace RVJB's Senior IT Manager and Senior Management are liaising with RVJB's ICT Business Services Manager for advice in relation to filling this position. 	2	4	8 Moderate
Action Codes	Linked Actions		Assigned To		Due Date	Status
	<p>Future Controls - Senior Management Team procured an alternative core valuation system and will develop user acceptance testing and migration programme. This will protect against single point of dependency/failure of IT programming and knowledge.</p> <p>To alleviate stress on IT staffing resources and reduce the impact risk of downtime through corruption or security incidents, an alternate solution to having an on-premise setup would be to</p>		Management Team		June 2024	
			Senior Management Team/IT Team/Budget Team		November 2024	

	<p>migrate hardware to a public cloud provider, who would manage and maintain the kit with IT still having access to administer and configure the servers. This is what is known as Infrastructure as a Service (IaaS) and as RVJB's current contract with our DR Supplier is due to end in November 2024, the senior management team are liaising with Renfrewshire Council's Procurement Department to explore costs of potentially procuring a contract for both IaaS and DR. Any procurement would be undertaken in line with VJB Standing Orders.</p>			
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Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Residual Risk
<p>REF.06 Recruitment/Retention of Professional Staff</p> <p><u>Context:</u></p> <p>(1) The inability to recruit and retain qualified staff will severely impact the Board's ability to discharge its statutory functions.</p> <p>(2) The Board needs to have the relevant knowledge base to ensure the non-domestic reform legislated for can be delivered.</p> <p>(3) Main resource issue for 3 yearly revaluations is staffing. Qualified valuers are required to cope with Revaluations occurring every 3 years, deal with the resultant proposals and appeals in a shortened time frame as well as carry out their normal daily duties. In addition the 2023 Revaluation had a one year valuation date of 1st April 2022, which shortens the timescale for Assessors to carry out their statutory duties and reinforces the need for qualified valuers who can produce net annual values effectively and efficiently. The one year valuation date will also be present in future revaluations.</p> <p>(4) Unsuccessful recruitment drives and resignations increases pressure on existing staff which may lead to increased levels of stress and could lead to long term absences.</p> <p>(5) The Management Team and associated staff are continually involved with recruitment which diverts time and resources away from normal service delivery.</p> <p>(6) The age profile of the qualified staff within RVJB is skewed to over 50. This presents a risk if these staff members retire in the near future with the loss of their experience and knowledge.</p>	<p>The Board may fail to meet its duties or to maintain service levels if unable to recruit and retain qualified staff.</p>	<p>Assessor</p>	<ul style="list-style-type: none"> Recruitment drives for valuers/senior valuers in 2023 were unsuccessful which mirrored the recruitment drive in November 2022. As a result of this, the Management Team made the decision to recruit trainee valuers which was successful although is resource intensive for existing qualified staff in terms of on the job training. As at February 2024, there are two vacancies for qualified staff. Despite the lack of success in recruiting qualified staff in 2023, the Management Team will continue to advertise for a valuer or senior valuer and will look at other recruitment channels. Attractive terms and conditions have been adopted and reviewed regularly to ensure RVJB is attractive to applicants and competitive with other Assessors. Robust training structure for trainees in place. Offer to existing personnel of further training where appropriate to empower staff. Further investment in forward thinking IT is essential to meet and support challenges the organisation will face in the future and IT solutions are continuously being evaluated e.g. IaaS. Information sharing through ongoing SAA discussion which allows the sharing of best practice with limited use of resources. Board reporting has made clear the challenges we face in the short to medium term. 	<p>04</p>	<p>04</p>	<p>16 High</p>

Action Codes	Linked Actions	Assigned To	Due Date	Status
	<p>Future Controls - Procurement of the new core valuation system in partnership with 3 Assessors will mitigate the risk of delivering the changes to non-domestic rates and streamline our processes for Council Tax which will future proof the Board in the event of a Council Tax revaluation. Information sharing by the 4 Assessors in the collaborative core valuation system project has allowed the sharing of best practice and knowledge to ensure the new system is tailored to meet the challenges facing Assessors.</p> <p>To alleviate stress on IT staffing resources and reduce the impact risk of downtime through corruption or security incidents, an alternate solution to having an on-premise setup would be to migrate hardware to a public cloud provider, who would manage and maintain the kit with IT sill having access to administer and configure the servers. This is what is known as Infrastructure as a Service (IaaS) and as RVJB's current contract with our DR Supplier is due to end in November 2024, the Senior Management Team are liaising with Renfrewshire Council's Procurement Department to explore costs of potentially procuring a contract for both IaaS and DR. Any procurement would be undertaken in line with VJB Standing Orders.</p>	<p>Budget Team, Management Team</p> <p>Senior Management Team/IT Team/Budget Team</p>	<p>June 2024</p> <p>November 2024</p>	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Residual Risk
<p>REF.07 Relocation of RVJB</p> <p>(1) The Landlord of the Robertson Centre has deemed the building surplus to requirements, therefore the Board has to look for alternative premises.</p> <p>(2) Any move of premises will bring risk to the continuation of our statutory functions</p> <p>(3) Lack of information and/or clarity from external parties could lead to the office move taking longer than it should and cost more to the service in terms of downtime of IT systems/staff and fundamental changes to our internal processes.</p> <p>(4) A move of premises and/or location may precipitate staff leaving the service.</p> <p>(5) The Board has legacy on-premise IT and if not managed correctly could lead to downtime with a direct impact on business productivity.</p> <p>(6) Threats, loss and/or compromise to data and physical equipment as during a move, there is the potential for processes not to be followed and short cuts to be taken.</p>	<p>The Board may fail to meet its duties or to maintain service levels during the move to alternative premises, especially if a snap electoral event is called.</p>	<p>Assessor</p>	<ul style="list-style-type: none"> Communication within the Board is key to a successful office move and a Liaison Group was formed with representatives from all teams to ensure staff can feed into the decision making process and be kept informed of the situation. Extension to existing lease agreed and therefore RVJB need to vacate premises until 31st March 2025. Regular communication with Renfrewshire Council is in place as well as with other potential landlords. Good communication is imperative with new landlord as internal processes may need to change with the office move. Maintenance of service provision especially in the case of a snap General Election is vital and proper planning will mitigate the impact of the office move on service delivery. Change for staff should be kept to a minimum to mitigate staff leaving due to an office move. Attractive terms and conditions have been adopted and reviewed regularly to ensure RVJB is attractive to existing staff, applicants and competitive with other Assessors. On-premise IT has been reduced over the last few years and this will continue in 2024 e.g. IaaS. All Council Tax files and valuations of all non-domestic properties are held electronically, less reliant on paper records. Staff personnel files no longer held in paper format , all held electronically with automatic retention periods built into the system. IT heavily involved with data security in relation to the office move as security needs to be implemented, managed, and monitored at this time. Manage stress associated with the move in terms of low productivity and morale if IT systems etc do not work by IT being key in the planning of the move. Professional removal company to be utilised to minimise loss, damage or destruction of equipment, especially key items and to allow staff to work on maintaining service provision. 	<p>05</p>	<p>03</p>	<p>15 High</p>

Action Codes	Linked Actions	Assigned To	Due Date	Status
	<p>Future Controls - To alleviate stress on IT staffing resources and reduce the impact risk of downtime through corruption or security incidents, an alternate solution to having an on-premise setup would be to migrate hardware to a public cloud provider, who would manage and maintain the kit with IT still having access to administer and configure the servers. This is what is known as Infrastructure as a Service (IaaS) and as RVJB's current contract with our DR Supplier is due to end in November 2024, the Senior Management Team are liaising with Renfrewshire Council's Procurement Department to explore costs of potentially procuring a contract for both IaaS and DR. Any procurement would be undertaken in line with VJB Standing Orders.</p>	Senior Management Team/IT Team/Budget Team	November 2024	



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 23rd February 2024

Subject: Property Report

Author: Assessor & Electoral Registration Officer

1. Introduction

The Board functions are delivered from its offices at the Robertson Centre, Glasgow Road, Paisley. The offices are let from Renfrewshire Council and they have deemed the building surplus to requirements and had intimated that they would not renew the Board's lease beyond March 2024, therefore the Board has to look for alternative premises.

2. Update

A report was approved by Renfrewshire Council's Chief Executive to the Infrastructure Land and Environment Policy Board (ILEPB) recommending an extension of the existing lease, on the same terms, by one year until March 2025.

Legal advisers to the Board have been working with Renfrewshire Council to finalise the Minute of Agreement to implement the extension and this is expected to be signed shortly.

3. Next Steps

Work will continue to investigate options for the long term accommodation for the Board.

The Board will be kept updated on progress via reports to future meetings.

4. Recommendations

The Board notes:

1. The content of the report

Robert Nicol
Assessor and Electoral Registration Officer
13th February 2024

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