



# Renfrewshire Valuation Joint Board

## Notice of Meeting and Agenda Renfrewshire Valuation Joint Board

Date	Time	Venue
Friday, 20 May 2016	14:00	East Renfrewshire Council (Council HQ), Council Headquarters, Eastwood Park, Rouken Glen Road, Giffnock, G45 6UG

KENNETH GRAHAM  
Clerk to the Joint Board

### Membership

Provost Carmichael, Councillors O'Kane, Gilbert and Green (East Renfrewshire Council); Brennan, Nelson, Loughran and Shepherd (Inverclyde Council); and Lawson, M Sharkey, Williams, Hood, McGee, Bibby, Audrey Doig, and Mullin (Renfrewshire Council).

Convener - Councillor Mullin.

### 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 [www.renfrewshire.cmis.uk.com/renfrewshire/CouncilandBoards.aspx](http://www.renfrewshire.cmis.uk.com/renfrewshire/CouncilandBoards.aspx)

For further information, please either email [democratic-services@renfrewshire.gov.uk](mailto:democratic-services@renfrewshire.gov.uk) or telephone 0141 618 7112.

### Members of the Press and Public

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



## Items of business

### Apologies

Apologies from members.

### Declarations of Interest

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

- |          |   |                |
|----------|---|----------------|
| <b>1</b> | <b>Minute</b>   | <b>5 - 10</b>  |
|          | Minute of meeting of the Joint Board held on 15 January 2016.   |                |
| <b>2</b> | <b>Unaudited Annual Accounts 2015/16</b>  |                |
|          | Report by Treasurer. (Not available - copy to follow).  |                |
| <b>3</b> | <b>Audit Scotland Annual Audit Plan 2015/16</b>   |                |
|          | Report by Treasurer. (Not available - copy to follow).  |                |
| <b>4</b> | <b>Internal Audit Annual Report 2015/16</b>   |                |
|          | Report by Chief Auditor. (Not available - copy to follow).  |                |
| <b>5</b> | <b>Remuneration of Elected Members Who Are Appointed<br/>Conveners and Vice-conveners of Joint Boards</b> | <b>11 - 14</b> |
|          | Report by Clerk and Treasurer.  |                |
| <b>6</b> | <b>Electoral Registration Update</b>  | <b>15 - 18</b> |
|          | Report by Assessor and Electoral Registration Officer.  |                |
| <b>7</b> | <b>2017 Non Domestic Rating Revaluation Progress Report</b>   | <b>19 - 22</b> |
|          | Report by Divisional Assessor and Assistant Electoral Registration Officer.                               |                |
| <b>8</b> | <b>Performance Report</b>   | <b>23 - 30</b> |
|          | Report by Divisional Assessor and Assistant Electoral Registration Officer.                               |                |

**9 Risk Management Strategy 31 - 36**

Report by the Assessor and Electoral Registration Officer.

**10 Update on Restructure 37 - 40**

Report by Depute Assessor and 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 Friday 19 August 2016 within the offices of Inverclyde Council, Municipal Buildings, Clyde Square, Greenock.



## Renfrewshire Valuation Joint Board

### Minute of Meeting Renfrewshire Valuation Joint Board

Date	Time	Venue
Friday, 15 January 2016	14:00	The Robertson Centre, 16 Glasgow Road, Paisley, PA1 3QF

#### PRESENT

Provost Carmichael and Councillors O'Kane, Gilbert and Green (East Renfrewshire Council); Brennan, Nelson and Shepherd (Inverclyde Council); and Lawson, M Sharkey, Hood, Bibby, A Doig and Mullin (Renfrewshire Council).

#### CHAIR

Councillor Mullin, Convener, presided.

#### IN ATTENDANCE

A MacTaggart, Assessor and Electoral Registration Officer, K Crawford, Depute Assessor and Electoral Registration Officer, L Hendry, Divisional Assessor and Assistant Electoral Registration Officer, J Murgatroyd, Divisional Assessor and Assistant Electoral Registration Officer, S Carlton, Principal Admin Officer, J Gallacher, Senior Admin Officer, Y Gray, Property Assistant and J Fraser, Property Assistant (all Renfrewshire Valuation Joint Board); and D Forbes, Finance Manager and E Currie, Senior Committee Services Officer (both Finance & Resources, Renfrewshire Council).

#### APOLOGIES

Councillors Loughran (Inverclyde Council) and Williams (Renfrewshire Council).

#### DECLARATIONS OF INTEREST

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

## 1 **MINUTE**

There was submitted the Minute of the meeting of the Joint Board held on 20 November 2015.

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

## 2 **REVENUE BUDGET MONITORING**

There was submitted a report by the Treasurer in respect of the Joint Board for the period 1 April to 11 December 2015.

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

## 3 **REVENUE ESTIMATES 2016/17**

There was submitted a report by the Treasurer relative to the revenue estimates for the Joint Board for the financial year 2016/17 and the establishment of the 2016/17 requisition.

The report intimated that local government was, once again, facing a significant contraction in the levels of available resources relating predominantly to the provision of revenue grant from the Scottish Government. In this context it was recognised that this was likely to have a consequential impact on the level of requisition funding available to the Joint Board over the medium term. The Scottish Government had announced the funding settlement for 2016/17 only and as such no indicative budget figures have been provided for 2017/18.

At the meeting of the Joint Board held on 16 January 2015 it had been decided that up to £0.200m of reserves be utilised to meet the costs associated with voluntary redundancy/voluntary early retirement arising from a review of staffing levels. It had been agreed that two members of staff would leave under the voluntary redundancy/voluntary early retirement scheme on 31 March 2016 and the costs to be met from reserves had been calculated at £0.114m with net annual savings of £0.067m from 2016/17.

The report proposed that the overall requisition levels be £2,213,300 which was a 3% reduction against 2015/16 requisition levels. The budget had been constructed on the basis of assumptions detailed in the report at paragraph 4.1. The allocation of the requisition amongst the constituent authorities would be based on the percentage proportions of the Grant Aided Expenditure (GAE) as detailed in the report.

Appendix 1 to the report detailed the revenue estimates 2016/17 to 2017/18 for the Joint Board and the requisitions for constituent authorities. Appendix 2 to the report detailed the individual constituent authority requisition levels.

The Assessor and Electoral Registration Officer advised that the Joint Board's budget had declined from £2,459,800 in 2010/2011 to £2,213,300, an overall reduction of 10% and indicated the pressures facing electoral registration and valuation matters arising from the reduced funding, advanced timetables and new burdens. He further intimated that the budget for 2016/17 was manageable although any additional costs for canvass or other unforeseen expenditure would cause considerable difficulty or would deplete the reserves to a dangerously low level leaving little for unexpected costs such as complex litigation. He added that further depletion of funding or staff resources would provide considerable risk to his ability to satisfactorily undertake statutory functions.

Moving forward into 2017/18 it had been identified that planned retirement and a modest restructuring would deliver additional savings but any reductions beyond that would provide considerable risk to the ability to satisfactorily undertake statutory functions.

**DECIDED:**

- (a) That the 2016/17 revenue estimates, as detailed in Appendix 1 to the report, and the requisitions for constituent authorities, as detailed in Appendix 2 to the report, be approved;
- (b) That the utilisation of balances during 2016/17, as detailed in Appendix 1 to the report, be approved;
- (c) That it be noted that the 2017/18 revenue budget and associated requisition levels would be developed in future years once constituent council grant levels had been confirmed;
- (d) That the Assessor and Electoral Registration Officer carry out a further service review in order to develop a sustainable and affordable staffing structure and identify further savings options to be reported to a future meeting of the Joint Board; and
- (e) That the constituent authorities be notified of the requisitions required for 2016/17.

**4 ELECTORAL REGISTRATION**

There was submitted a report by the Assessor and Electoral Registration Officer providing an update on electoral registration matters and advising of current activities and issues facing the Joint Board.

The report intimated that the Annual Canvass concluded in November 2015 with the Registers being published on 1 December 2015. The tables attached to the report detailed the total electorate by Council ward and Scottish Parliamentary Constituency.

The report provided information on the refresh of absent voter identifiers; canvassing, absent voters; and the Scottish Parliamentary Election to be held on 5 May 2016.

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

## 5 PERFORMANCE REPORT

There was submitted a report by the Divisional Assessor and Assistant Electoral Registration Officer relative to the various key measures introduced to monitor and manage the performance of the Joint Board's services.

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 again exceeding the targets of 95% within three months and 99.5% within six months. The report also detailed the average number of days taken to add a house in each constituent authority area between 1 April and 31 December 2015 and also the number of deletions from the Valuation (Council Tax) List between 1 April and 31 December during 2014 and 2015 by constituent authority area.

The report detailed the number of statutory amendments to the Valuation Roll, excluding appeal settlements and amendments to the prescribed entries, between 1 April and 31 December 2015 by constituent authority area, again ahead of the target of 80% to be actioned within three months and 95% within six months. These amendments were value changes only and did not reflect alterations where overall value was unchanged, changes to occupancy details or other administrative changes.

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

## 6 2017 NON-DOMESTIC RATING REVALUATION

There was submitted a report by the Divisional Assessor and Assistant Electoral Registration Officer relative to the 2017 Non-Domestic Rating Revaluation.

The report intimated that the main focus in January would be the analysis and valuation of the Joint Board's commercial and industrial subjects. As at 31 December 2015 there were 10,300 subjects in the Joint Board area of which 7,500 had to be valued by the end of January 2016.

After January the objective would be to complete the 2017 Revaluation by dealing with those categories of subject within the Joint Board area such as Glasgow Airport, fire stations, police stations, waste water treatment works and education and training subjects.

It was noted that the Joint Board's Assessor and Electoral Registration Officer was the designated Assessor for fixed line telecommunications subjects which had resulted in a substantial increase in the workload of Joint Board staff in preparation for the 2017 Revaluation. The proposed completion date for the 2017 Revaluation was August 2016. Whilst every endeavour would be made to meet the current performance levels in relation to running roll and council tax targets, these may be affected as a result of the time pressures to complete the 2017 Revaluation within the timescale set by the Scottish Government.

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



**7 UPDATE ON TEMPORARY POSTS - PROPERTY ASSISTANTS**

There was submitted a report by the Depute Assessor and Electoral Registration Officer relative to the appointment of two members of staff to the temporary posts of Property Assistants.

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

**8 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 Friday, 20 May 2016 within the offices of East Renfrewshire Council, Eastwood Park, Rouken Glen Road, Giffnock.

**9 VALEDICTORY**

The Convener referred to Joe Gallacher's imminent retirement and paid tribute to his service to the Joint Board. On behalf of the Joint Board he thanked Joe for his contribution to the development of Joint Board services in Renfrewshire and wished him a long and happy retirement.



**RENFREWSHIRE VALUATION JOINT BOARD**

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**To: Renfrewshire Valuation Joint Board**

**On: 20 May 2016**

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**Report by: The Clerk and The Treasurer**

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**Heading: Remuneration of Elected Members who are appointed  
Conveners and Vice-conveners of Joint Boards**

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**1. Background**

- 1.1 The Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007 (hereafter referred to as “the 2007 Regulations”) introduced a system of remuneration for elected members which created four grades of councillors for the purposes of calculating remuneration: (i) the leader of the council, (ii) the civic head, (iii) senior councillors; and (iv) councillors. The yearly remuneration for councillors who are not being paid as leader of the council, civic head or senior councillor is set at a fixed rate (that rate being £16,893 from 1 April 2016).
- 1.2 Each local authority has been banded within Band A, Band B, Band C or Band D for the purposes of payment of remuneration to councillors. East Renfrewshire and Inverclyde Councils are Band A councils and are restricted to a maximum of 9 senior councillors per authority; Renfrewshire Council is a Band B council and is restricted to a maximum of 14 senior councillors.
- 1.3 The 2007 Regulations relate specifically to Scottish local authorities, to fire and rescue joint boards, to police joint boards and to “other” joint boards as defined under prevailing statutes, of which the Renfrewshire Valuation Joint Board is one.
- 1.4 Since 2007, various amendment regulations have had the effect of amending the yearly remuneration to be paid to elected members, including those elected members who are conveners or vice-conveners of joint boards. The most recent amendment regulations were laid before the Scottish Parliament on 13 January 2016 and came into force from 1 April 2016. These amendment regulations – *The Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2016* (“the 2016 amendment regulations”) – stipulate changes to the remuneration rates payable to elected members.

- 1.5 The main change implemented by the 2016 amendment regulations is, generally, an increase of 1% in the yearly remuneration payable to councillors from 1 April 2016.
- 1.6 The 2016 amendment regulations stipulate that the **convener of a joint board** shall be paid, from **1 April 2016**, a total yearly amount of **£21,118** (equivalent to 75 per cent of the salary of the leader of a Band A council), inclusive of any amount payable to them as a local authority councillor under the 2007 Regulations.
- 1.7 The 2016 amendment regulations also stipulate that the **vice-convener of a joint board** shall be paid, from **1 April 2016**, a total yearly amount of **£20,063** (equivalent to the basic councillor salary plus 75 per cent of the difference between the basic councillor salary and the convener's salary), inclusive of any amount payable to them as a local authority councillor under the 2007 Regulations.
- 1.8 The Regulations state that "remuneration shall be paid by the local authority of which the convener or vice-convener (as the case may be) is a member to one convener and one vice-convener for each joint board", and so the remuneration costs for both the Convener and the Depute Convener of the Renfrewshire Valuation Joint Board shall be met in full by Renfrewshire Council (for Councillor Mullin) and by East Renfrewshire (for Councillor O'Kane).
- 1.9 Councillor Mullin, Convener, is a senior councillor within Renfrewshire Council. The difference between his yearly remuneration as Convener (£21,118 from 1 April 2016) and what his yearly remuneration would otherwise ordinarily be as a senior councillor (£20,774 from 1 April 2016) of £344 shall be met by his own local authority.
- 1.10 Councillor O'Kane, Depute Convener, is not classified as a senior councillor within East Renfrewshire Council. The difference between his yearly remuneration as Depute Convener (£20,063 from 1 April 2016) and what his yearly remuneration would otherwise ordinarily be as a councillor (£16,893 from 1 April 2016) of £3,170 shall be met by his own local authority.

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## 2. Recommendations

- 2.1 It is recommended that the Joint Board notes the revised remuneration levels mandated by The Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2016 for the Convener and Depute Convener of the Renfrewshire Valuation Joint Board as follows:

Position	yearly remuneration for 2015-2016	yearly remuneration from 1 April 2016
Convener	£20,909	£21,118
Depute Convener	£19,864	£20,063

- 2.2 It is recommended that the Joint Board notes that the remuneration costs for each position shall be met by the local authority at which the position holder is an elected member.





# Renfrewshire Valuation Joint Board

**Report to :** Renfrewshire Valuation Joint Board

**Meeting on :** 20<sup>th</sup> May 2016

**Subject :** Electoral Registration Update Report

**Author :** Assessor & Electoral Registration Officer

## **1.0 Introduction**

This report is to provide members with an update on the ongoing Electoral Registration Annual Canvass and other electoral issues facing the Board.

## **2.0 Annual Canvass**

This process concluded in November 2015 with publication of the Registers taking place on 1<sup>st</sup> December 2015.

The position as at 1<sup>st</sup> December is detailed in Table A which shows the Total Electorate as at 1 December 2015

## **3. The Next Year:**

### **3.1 Refresh of Absent Voter Identifiers:**

This exercise was carried out at the end of January this year. This invited electors with an Absent Voting facility to update their security details; the law dictates that this should be refreshed every 5 years. If updated security details are not supplied, the Absent Voting facility will lapse.

The numbers included in the exercise were 3,769. At the end of the exercise postal votes were removed from 802 electors who did not reapply for an Absent Vote.

### **3.2 Canvassing:**

Business-as-usual Canvassing has been in progress since March and approximately 6,000 properties were canvassed. A further 2500 will be canvassed after the EU Referendum.

### **3.3 Young Voters:**

The extension of the Franchise to include 16 and 17 year-olds has added to the workload over the past few months although we are fortunate that the development undertaken for the 2014 Referendum has limited the amount of system changes.

We have worked with the constituent authorities to assist, where required, with outreach in schools.

### **3.4 Elections:**

The Scottish Parliamentary Election (SPE) was held on 5<sup>th</sup> May 2016 and attention now turns to the Euro-Referendum on 23<sup>rd</sup> June. Work is well under way in preparation for the SPE and meetings are scheduled with the staff representing the three Returning Officers in the Joint Board area.

### **General Conclusions**

I would like to take this opportunity to thank the staff for their continuing hard work and diligence in dealing efficiently with all aspects of revaluation and, in particular, the Scottish Election on 5<sup>th</sup> May.

### **Recommendations**

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

Alasdair MacTaggart

Assessor & ERO

12<sup>th</sup> May 2016

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## Table A - Total Electorate by Council Ward

Note - this shows ALL electors, irrespective of Franchise ** Adults = 18+ Attainers will be 18 in lifetime of register				
Council Area by Ward	01-Dec-15		01-May-16	
East Renfrewshire	Adults	Attainers	Adults	Attainers
1. Neilston, Uplawmoor and Newton Mearns North	14,323	122	14,401	505
2. Barrhead	12,503	44	12,580	266
3. Giffnock and Thornliebank	10,894	62	11,038	321
4. Netherlee, Stamperland and Williamwood	10,381	72	10,459	351
5. Newton Mearns South	9,705	76	9,754	335
6. Busby, Clarkston and Eaglesham	10,841	81	10,879	364
<b>Total for East Renfrewshire</b>	<b>68,647</b>	<b>457</b>	<b>69,111</b>	<b>2,142</b>
Inverclyde	Adults	Attainers	Adults	Attainers
1. Inverclyde East	12,144	46	12,251	407
2. Inverclyde East Central	9,461	31	9,631	289
3. Inverclyde North	11,186	46	11,251	212
4. Inverclyde South	7,876	26	7,980	243
5. Inverclyde West	8,311	51	8,328	231
6. Inverclyde South West	8,607	68	8,675	380
<b>Total for Inverclyde</b>	<b>57,585</b>	<b>268</b>	<b>58,116</b>	<b>1,762</b>
Renfrewshire	Adults	Attainers	Adults	Attainers
1. Renfrew North	9,779	43	10,040	269
2. Renfrew South and Gallowhill	10,166	41	10,316	223
3. Paisley East and Ralston	12,703	55	12,953	245
4. Paisley North West	12,606	48	13,065	280
5. Paisley South	13,236	63	13,443	346
6. Paisley South West	11,195	54	11,301	321
7. Johnstone South, Elderslie and Howwood	12,430	41	12,672	336
8. Johnstone North, Kilbarchan and Lochwinnoch	9,569	33	9,659	220
9. Houston, Crosslee and Linwood	11,420	78	11,464	356
10. Bishopton, Bridge of Weir and Langbank	9,438	58	9,593	284
11. Erskine and Inchinnan	12,798	95	12,777	447
<b>Total for Renfrewshire</b>	<b>125,340</b>	<b>609</b>	<b>127,283</b>	<b>3,327</b>
Joint Board Area	Adults	Attainers	Adults	Attainers
<b>Total for Joint Board Area</b>	<b>251,572</b>	<b>1,334</b>	<b>254,510</b>	<b>7,231</b>

**Table B - Total Electorate by Scottish Parliamentary Constituency**

Note - this shows only those electors eligible to vote at Scottish Parliamentary Election				
Council Area by Ward	01-Dec-15		01-May-16	
East Renfrewshire	Adults	Attainers	Adults	Attainers
Eastwood	51,513	387	53,224	360
Greenock and Inverclyde	53,459	250	55,226	379
Renfrewshire North and West	48,887	279	50,640	253
Paisley	49,729	220	51,751	191
Renfrewshire South	47,984	198	49,490	192



## Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 20 May 2016

**Subject:** 2017 Non Domestic Rating Revaluation Progress Report

**Author:** Divisional Assessor & Assistant Electoral Registration Officer

### 1.0 Introduction

The purpose of this report is to inform members of the Board on the current work that is being undertaken in preparation of the 2017 Non Domestic Rating Revaluation which comes into effect on the 1<sup>st</sup> April 2017.

### 2.0 Background

The Assessor is required by the Lands Valuation (Scotland) Act to value or revalue all of the lands and heritages in his valuation area. These valuations are totally fresh and relate to rental levels prevailing at the statutory “tone date” of the 1<sup>st</sup> April 2015. This process involves the collection and analysis of rental, building costs and turnover data to establish the new levels of value to be applied to the various types of subject.

### 3.0 Progress

Our main focus at the first quarter of this year was the analysis and valuation of the Board’s commercial and industrial subjects. This has involved a degree of overtime for valuation staff in order to ensure that the task is done accurately within the tight timescales required. As a result of the staff’s commitment, I am pleased to report that valuations have been carried out for the majority of all retail, office and industrial subjects throughout each of the three Local Authority areas. This equates to 65% of the total valuation roll. Focus over the next coming months will be carrying out valuations on the remaining category of subjects working toward the goal of having all properties revalued by the 30 September 2016.

### 4.0 Statistical Analysis

The table at Appendix 1, shows a detailed analysis of all non domestic subjects within the Joint Board area grouped by the statistical categories used by the Scottish Executive. These 20 Categories divide subjects into easily identified groupings such as Office, Retail, Industrial, Health, Education and Hotels Etc.

The category entitled “Public Service” includes subjects such as the Airport, Bus Stations, Court Houses, Fire Stations, Military Establishments, Police Stations 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.

The percentage complete column indicates progress to date. Note there are a variety of subject types that require valuation Practice Notes approved by the Scottish Assessors Association before valuations can be undertaken. At present we are awaiting full approval for Practice Notes for a variety of subjects, for example, Public Houses and Hotels etc. That is the reason why some subject types appear to be sitting at 0% outstanding. It is anticipated that approval of the required Practice Notes will take place at the Scottish Assessors forthcoming AGM at the end of May.

## **5.0 Designation Responsibilities**

The Assessor for Renfrewshire is the “Designated Assessor” for fixed line telecommunication subjects within Scotland. As a result of this additional responsibility, the Assessor is required to carry out valuations of very large subjects involving substantial values. This involves very complex valuations and requires collaboration at a national level with the Valuation Office in England & Wales. Numerous meetings and discussions have taken place over the last few months requiring face to face meetings in London and teleconferences where appropriate. Discussions between all parties concerned are still ongoing which puts a substantial increase on resources including additional budgetary pressures. It is hoped that the discussions undertaken will assist in agreement being reached between all interested parties on the level of value applied for the 2017 Revaluation negating the need for potentially extremely lengthy and costly litigation.

## **6.0 General Conclusions**

As noted in previous performance reports whilst every endeavor will be made to meet the current performance levels in relation to running roll and council tax targets, these may be affected as a result of time pressures to complete the Revaluation within the timescales set by the Scottish Government.

## **7.0 Recommendations**

The Board notes the contents of this report.

Jacqueline Murgatroyd  
Divisional Assessor & Assistant ERO  
5 May 2016

For further information please contact Jacqueline Murgatroyd on 0141-618-5951 or via email [jackie.murgatroyd@renfrewshire-vjb.gov.uk](mailto:jackie.murgatroyd@renfrewshire-vjb.gov.uk)

## APPENDIX 1

Renfrewshire				
Cat	Description	Number of Subjects to be Revalued	Number of Subjects Revalued	% Complete
1	Retail	1,743	1,523	87%
2	Public House	119	0	0%
3	Office incl Banks	1,359	1,195	88%
4	Hotel Etc	27	0	0%
5	Industrial subjects including Factories Warehouses Stores and Workshops	1,670	1,137	68%
6	Leisure Entertainment Caravans and Holiday Sites	146	10	7%
7	Garages and Petrol Stations	70	22	31%
8	Cultural	63	3	5%
9	Sporting Subjects	12	0	0%
10	Education and Training	81	4	5%
11	Public Service Subjects	156	7	4%
12	Communications (Non Formula)	15	0	0%
13	Quarries Mines etc	1	0	0%
14	Petrochemical	3	0	0%
15	Religious	99	0	0%
16	Health Medical	77	60	78%
17	Other	387	77	20%
18	Care Facilities	57	0	0%
19	Advertising	126	0	0%
20	Undertakings	33	0	0%
	<b>TOTAL</b>	<b>6,244</b>	<b>4,038</b>	<b>65%</b>





# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 20<sup>th</sup> May 2016

**Subject:** Performance Report

**Author:** Divisional Assessor & Assistant Electoral Registration Officer

## 1.0 Introduction

This quarter's performance report provides an update to the ongoing reporting of performance and is intended to keep members informed of current performance and workload issues facing the Board. As this is the first report following the end of the financial year, the statistics for Valuation Roll and Council Tax look at the entire year.

A summarised report designed for publication on the internet is appended and the Board's approval to publish is recommended.

## 2.0 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 2015 to 31st March 2016

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	757	735	97.09%	10	1.32%	745	12	1.58%
East Renfrewshire	261	256	98.08%	5	1.92%	261	0	0.00%
Inverclyde	225	221	98.22%	4	1.78%	225	0	0.00%
<b>RVJB totals</b>	<b>1243</b>	<b>1212</b>	<b>97.51%</b>	<b>19</b>	<b>1.53%</b>	<b>1231</b>	<b>12</b>	<b>0.96%</b>

This performance exceeded our target of 95% within three months but unfortunately the target of 99.5% within 6 months was narrowly missed as our performance was 98.47%. This was due to circumstances outwith our control as well as our statutory duties regarding the 2017 Revaluation.

The number of new houses added to the Council tax list in the past 3 years were:

2013/14	1,019
2014/15	947
2015/16	1,243

This year's figure is more in line with the long term norm where around 1200 to 1300 houses per annum had been added to the Council Tax List.

In the period from 1st April 2015 to 31st March 2016, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	757	28.81
East Renfrewshire	261	23.75
Inverclyde	225	22.91
<b>RVJB Totals</b>	<b>1243</b>	<b>26.68</b>

This measure is within our target of 38 days.

## 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 and 31st March during 2014/15 and 2015/16

Council Area	No. Deleted 2014/15	No. Deleted 2015/16
Renfrewshire	135	30
East Renfrewshire	18	25
Inverclyde	242	131
<b>RVJB Total</b>	<b>395</b>	<b>186</b>



### 3.0 Non-domestic Valuation

One of the main areas of work in non-domestic valuation at the moment is the maintenance of the Valuation Roll. I include a summary below for information.

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

**Period 1st April 2015 to 31st March 2016**

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	352	316	89.77%	20	5.68%	356	16	4.54%
East Renfrewshire	110	96	87.27%	10	9.09%	106	4	3.64%
Inverclyde	109	90	82.57%	16	14.68%	106	3	2.76%
<b>RVJB totals</b>	<b>571</b>	<b>502</b>	<b>87.92%</b>	<b>46</b>	<b>8.06%</b>	<b>548</b>	<b>23</b>	<b>4.02%</b>

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.

This performance is ahead of our target of 80% to be actioned within 3 months. Unfortunately our performance within 6 months is 91.94% which means we have missed our target of 95% within 6 months. Again this was due to our statutory duties regarding completion of the 2017 Revaluation.

### 4.0 General Conclusions

The levels of performance indicated above are satisfactory, especially in light of the additional burdens imposed due to our valuation team being heavily involved with the 2017 Revaluation.

### 5.0 Recommendations

- i. The Board note the contents of this report.
- ii. The Board authorise publication of the attached summary report.

Lindsey Hendry  
Divisional Assessor & Assistant ERO  
10 May 2016

For further information please contact Lindsey Hendry at 0141-618-5927 or via email at [lindsey.hendry@enfrewshire-vjb.gov.uk](mailto:lindsey.hendry@enfrewshire-vjb.gov.uk)



# Renfrewshire Valuation Joint Board



## Summary of Performance Returns

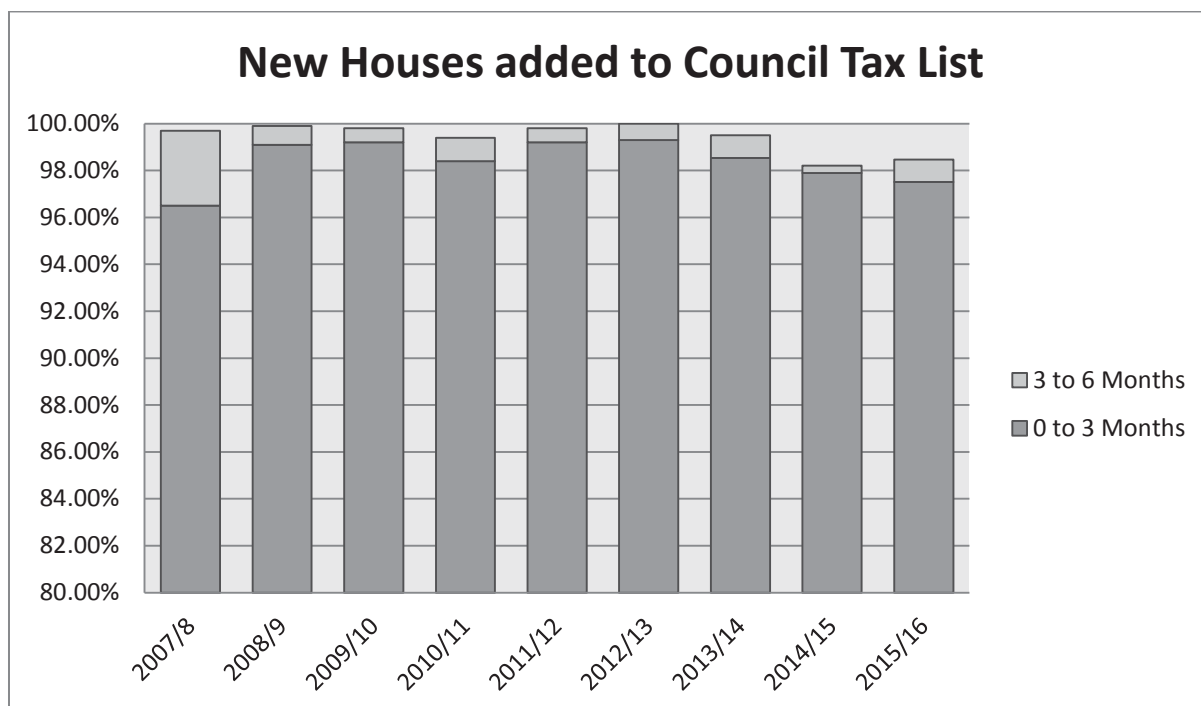
**2007/08 – 2015/16**

The Following data and charts summarise the Assessor's performance in relation to targets set over the past 9 years for alterations and amendments to the Council Tax List and the Valuation Roll.

### 1.0 Addition of New Houses to the Council Tax List

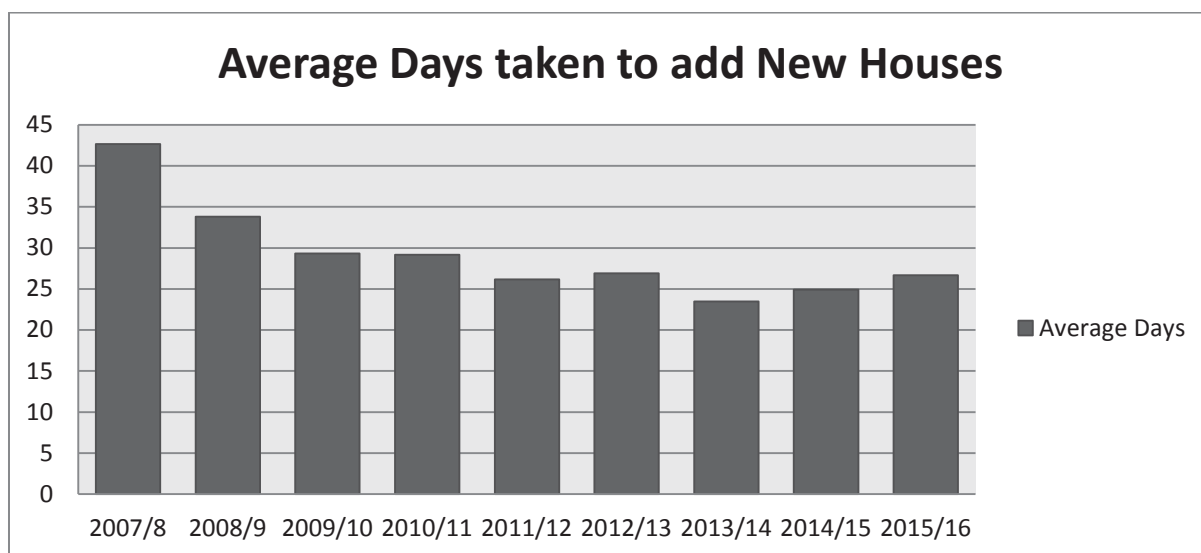
The main, ongoing work in relation to Council Tax is the addition of new houses to the Council Tax List. This year has shown an increase in the number of houses being added to the Council Tax List and despite this increased workload our performance is in line with last year with regards to our three monthly target. The six monthly target of 99.5% was only just missed with our performance being 98.47%. This was due to circumstances outwith our control and our statutory duties regarding the 2017 Revaluation.

Council Tax - New Houses Added									
	2007/8	2008/9	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Achievement									
Within 3 Months	96.50%	99.10%	99.20%	98.40%	99.20%	99.30%	98.53%	97.89%	97.51%
	3.20%	0.80%	0.60%	1.00%	0.60%	0.70%	0.98%	0.32%	0.96%
Within 6 Months	99.70%	99.90%	99.80%	99.40%	99.80%	100.00%	99.51%	98.21%	98.47%
Over 6 Months	0.30%	0.10%	0.20%	0.60%	0.20%	0.00%	0.49%	0.32%	0.96%
Target									
Within 3 Months	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%
Within 6 Months	99.00%	99.00%	99.00%	99.50%	99.50%	99.50%	99.50%	99.50%	99.50%



The Assessor also measures the average number of days taken to add a new house. The table below shows the average number of days between the effective date of change to the Council Tax List and the date of issue of a Council Tax Notice.

Council Tax - New Houses Added Average No. of Days								
2007/8	2008/9	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
42.64	33.81	29.32	29.16	26.18	26.9	23.48	24.90	26.68

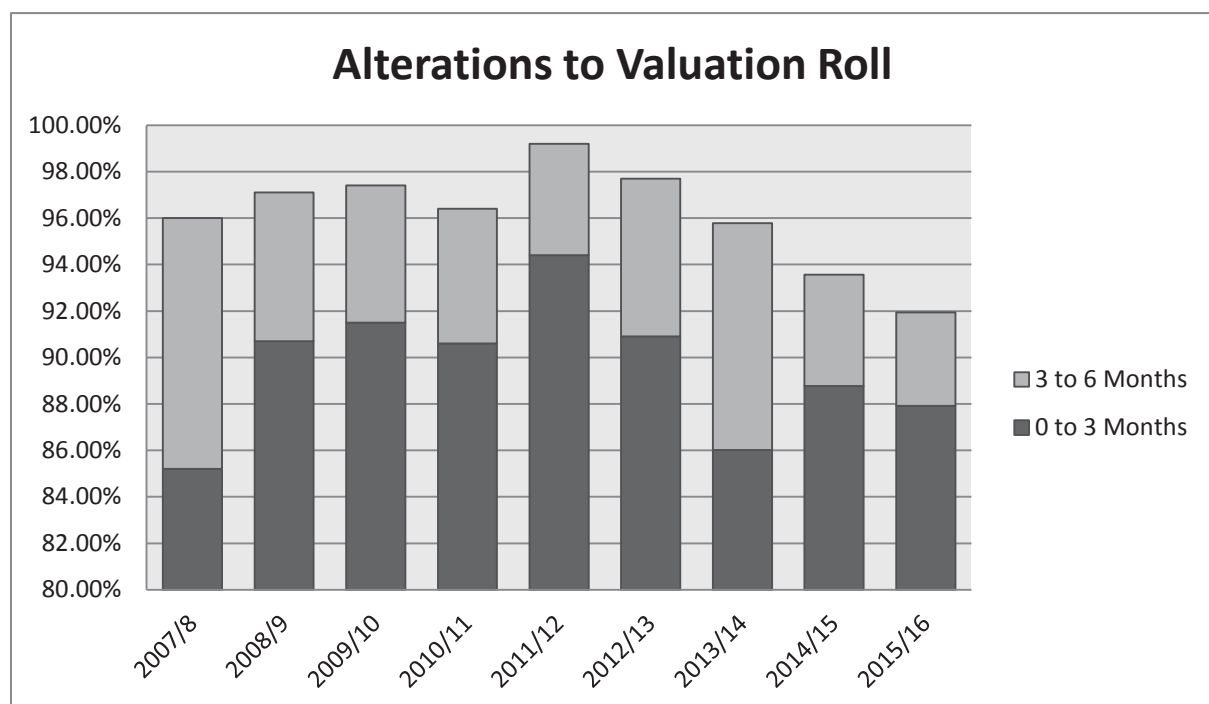


The average number of days taken to add a new house has come down considerably in the 9 years that this measure has been in place.

## 2.0 Amendments to the Valuation Roll.

The following table provides a summary of how long it has taken to amend the Valuation Roll following changes to Lands and Heritages (excluding appeal settlements and changes to prescribed entries).

Non Domestic Alterations to the Valuation Roll									
	2007/8	2008/9	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Achievement									
Within 3 Months	85.20%	90.70%	91.50%	90.60%	94.40%	90.90%	86.02%	88.77%	87.92%
	10.80%	6.40%	5.90%	5.80%	4.80%	6.80%	9.76%	4.80%	4.02%
Within 6 Months	96.00%	97.10%	97.40%	96.40%	99.20%	97.70%	95.78%	93.57%	91.94%
Over 6 Months	4.00%	2.90%	2.60%	3.60%	0.80%	2.30%	4.21%	4.79%	4.02%
Target									
Within 3 Months	77.50%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%
Within 6 Months	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%



The performance levels are ahead of our three monthly target but, unfortunately, our six monthly target has been missed. As previously mentioned the six monthly target was affected by our statutory duties relating to the 2017 Revaluation.

Lindsey Hendry

Divisional Assessor & Assistant ERO





## RISK MANAGEMENT STRATEGY

### INTRODUCTION

Risk management is the process of identifying risks, evaluating their potential consequences and determining the most effective methods of controlling them. The aim is to reduce the frequency of risk events occurring (wherever this is possible) and minimise the severity of their consequences if they do occur.

Risk management offers a number of benefits. It is not simply about insurance or health and safety risks. Rather, effective risk management will provide the Valuation Joint Board with a means of improving its strategic, operational and financial management. It can also help to minimise financial losses, service disruption, bad publicity, threats to public health or claims for compensation.

Risk management is a key task for managers in every organisation. In local government, identifying and evaluating the consequences of policies or actions is not always referred to as risk management. However, failure to pay proper attention to the likelihood and consequences of risks could cause the Joint Board serious problems. The effective management of risk is therefore a critical part of the Joint Board's approach to delivering the sound governance element of Best Value.

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

Renfrewshire Valuation Joint Board's Risk Management Strategy is the responsibility of the Governance Working Group which comprises the Principal Administrative Officer and the Divisional Assessors & Assistant Electoral Registration Officers. The Assessor & ERO is an ex-officio member. The Group also has responsibility for preparing, monitoring, maintaining and updating the Board's Risk Register. The strategy sets out policy in respect of business risk and provides a framework to structure the approach.

### POLICY CONTEXT

Renfrewshire Valuation Joint Board aims to provide high quality, effective and responsible services to all of our stakeholders.

In order to achieve this Renfrewshire Valuation Joint Board is committed to the management of risks within its control in order to safeguard its employees and service users, protect its assets, preserve and enhance service delivery and maintain effective stewardship of its funds.

### AIMS AND OBJECTIVES OF THE STRATEGY

The aims and objectives of the strategy include:-

- Identification of risks
- Quantification of risks
- Control of risks
- Financing of risks

## SCOPE OF THE STRATEGY

All risks associated with

- services
- staff
- assets
- infrastructure
- systems
- stakeholders

will be included in the risk management process. Risk management is a continuous process which will incorporate all strategic and operational risks. Categories of strategic and operational risks are defined in Appendix 1.

## PROCESS AND METHODOLOGY

To manage risk effectively, the risks associated with each policy option or service delivery method needs to be systematically identified, analysed, controlled and monitored. This process is called the risk management cycle.

In line with these requirements, a four stage approach to risk management will be adopted.

### 1. Approach

#### 1.1 Risk Identification

For each category in Appendix 1, actual losses and failures which have occurred as well as those which might threaten the Joint Board will be identified and listed in a Risk Register.

#### 1.2 Risk Analysis

Each risk identified will be systematically and accurately assessed. The process will assess

- the probability of risk event occurring, and
- the potential severity of the consequences should such an event occur.

Using managers' experience, judgements will be made about the likelihood and severity of events occurring and these will be categorised as low, medium or high risk.

The probability and severity will then be assessed together using the formula

$$\text{Risk} = \text{Likelihood of occurrence} \times \text{Severity}$$

and prioritised for control action.

#### 1.3 Risk Appetite

Risk appetite is defined as the amount of risk the Board is willing to accept, tolerate or be exposed to at any one time. Risk appetite is normally assessed on a scale ranging from high to zero. The Board's risk appetite has been assessed as moderate in most cases. Although there may be time critical events where this is unacceptable, the Board is generally willing to accept risks that may affect delivery of core services in the short term which is defined for the purpose of this plan as a period of up to fourteen days.



In certain cases, such as time critical periods associated with electoral registration, the risk appetite has been assessed as zero. This means that the Board is not willing to accept risks that may affect the delivery of a time critical electoral registration service.

#### 1.4 Risk Control

Actions will be taken or planned to minimise the likelihood of the risk occurring or the severity of the consequences should it happen. This may require the identification and implementation of projects or revisions to operating practices. The appropriate action may be to transfer risk to another body,

#### 1.5 Risk Monitoring

The effectiveness of any actions or amendments to operating practices must be monitored and reviewed and the nature of risks will be assessed for change over time.

### 2. Risk Register

- The Joint Board's Management Team will be responsible for developing and maintain a risk register.
- The risk register will be reviewed by the Governance Working Group at their regular meetings.
- The risk register will be reported to the Joint Board at least annually.
- The assessor and Electoral Registration Officer will have overall responsibility for the risk register.

## ROLES AND RESPONSIBILITIES

Parties	Role
Elected Members	Oversee the effective management of risk by officers of the Joint Board.
Assessor and Electoral Registration Officer	Ensure that the Joint Board manages risk effectively through the development, implementation and review of a risk strategy. Overall responsibility for the development and maintenance of a risk register. Report risk register to Joint Board. To consult with lead authority on insurance issues.
Management Team	Input into the development, implementation and review of risk strategy. Input into the development and maintenance of a risk register. To ensure risk is effectively managed across all areas of function.
Governance Working Group	Organise relevant training and raise awareness of the risk strategy. Monitor and Review success of risk control actions and procedures.
Line Managers	Assist in the implementation of the risk management strategy across relevant area of function.
Employees	Make every effort to be aware of situations which place themselves, others or service delivery at risk and report hazards. Provide information on any risks or hazards to Management Team for inclusion within risk register.
Renfrewshire Council – Corporate Services	Provide assistance, advice and training on budgetary planning and control. Provide assistance and advice on insurance and risk. Assist in the handling of any litigation claims. Negotiate insurance cover.
Internal Health & Safety Work Group	Advise on any health and safety implications of the chosen or preferred arrangements for service delivery.

## REVIEW

- Regular reviews of the risk management strategy will be included in Service Plans.

## **FINANCING RISK**

Risk financing is an important element of risk management. The purpose is to reduce the total cost of risk, which includes:-

- The amount of uninsured losses met by the Joint Board's funds.
- Insurance premiums for the external insurance cover obtained.
- Excesses applied to individual claims.
- Management and administration costs associated with risk and insurance.
- The cost of preventative measures taken to reduce risk.

Insurance broking and loss adjusting will be negotiated by the appropriate officers of Renfrewshire Council, who provide financial and corporate services to the Board.

In major initiatives and partnerships the cost of risk will be shared as far as is possible.

Revenue budgets will carry the costs relating to risk prevention and loss.

## **COMMITMENT**

It provides a robust framework for the continuous improvement of our risk management practices across the Joint Board's areas of function.

**STRATEGIC RISKS** are hazards and risks which need to be taken into account in judgements about the medium to long term goals and objectives of the Valuation Joint Board. These may include:-

Risk Category	Definition
Political	Those associated with failure to deliver either local/central government policy.
Economic	Those affecting the ability of the Joint Board to meet its financial commitments, including budgetary pressures, failure to purchase adequate insurance cover and changes in the economy.
Social	Those relating to the effects of changes in demographic, residential or socio-economic trends on the Joint Board's ability to deliver its service.
Technological	Those associated with the Joint Board's capacity to deal with the pace/scale of technological change, its ability to use technology to address changing demands, or the consequences of failure of technologies on the Joint Board's ability to deliver its services.
Legislative	Those associated with current or potential changes in national or European law. Those associated with failure to meet statutory duties.
Environmental	Those related to the environmental consequences of delivering the Joint Board's services.
Competitive	Those affecting the competitiveness of the service in terms of cost or quality.
Stakeholders	Those associated with failure to meet the current and changing needs, expectations and aspirations of stakeholders.

**OPERATIONAL RISKS** are hazards and risks which managers and staff will encounter in the daily course of their work. These may include:-

Risk Category	Definition
Professional	Those associated with the particular nature of each profession.
Financial	Those associated with financial planning and control and the adequacy of insurance cover.
Legal	Those related to possible breaches of legislation.
Physical	Those related to fire, security, accident prevention and health and safety.
Contractual	Those associated with the failure of contractors to deliver services or products to the agreed specification and cost and within agreed timescale.
Technological	Those related to reliance on operational equipment (eg IT systems, etc)
Environmental	Those related to pollution, noise or energy efficiency of ongoing service operation.



# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 20 May 2016

**Subject:** Update on Restructure – Part 1

**Author:** Depute Assessor & Electoral Registration Officer

## 1.0 Introduction

The Board is aware of the need for the organisation to begin a restructuring in part due to the loss of 2 posts to VER.

- 1.1 Review – the main effect on the organisation was the loss of the post of Senior Administrative Officer. The postholder's duties have now been spread to 3 other posts, which has resulted in 2 re-gradings of existing posts. The original Administrative Officer post has been re-evaluated by Renfrewshire Council's Job Evaluation Team and has resulted in this post being regraded and the title of the post being changed to Data Manager.

The second re-grading has been for the existing post of Secretary, which after being re-evaluated to take account of the new duties this post will now cover has resulted in the post being changed to Service Co-ordinator with a resultant re-grading, again after the post was re-evaluated by Renfrewshire Council's Job Evaluation Team.

The third post which has been affected is the Principal Administration Officer's Post, however, at this time the extra duties added to this post have not resulted in a re-grading.

The second post which was sacrificed under VER was an Auditor's position. The full effect of losing this post will not be evident until the newly appointed Data Manager has re-assessed working practices and protocols. It is anticipated should there be any need for review this could be accommodated within the existing structure.

- 1.2 Consultation – the 2 re-graded posts have been considered by our local Unison Representative who accepts the outcomes. However, the changes made so far are only part of the full restructure which has still to be determined. Once the second and final part of this process has been carried out the complete restructure will be submitted for Unison's consideration.

## 2.0 Recommendation

The Board notes the contents of this report.

**Note Attachment** – RVJB Structure as at April 2016

Kate Crawford  
Depute Assessor & ERO  
5<sup>th</sup> May 2016

For further information please contact Kate Crawford on 0141-618-5903 or via email at [kate.crawford@renfrewshire-vjb.gov.uk](mailto:kate.crawford@renfrewshire-vjb.gov.uk)



# Renfrewshire Valuation Joint Board Staff Structure, 2 May 2016

Assessor and ERO

Depute  
Assessor and ERO

Principal Admin Officer

DA and ERO

Principal Valuer

Senior Valuer

Senior Valuer

Valuation Team  
Valuers (3)  
Trainees (1)  
Property Assistant (1) (T)

Valuation Team  
Valuers (2)  
Trainees (1)  
Property Assistant (1) (T)

Clerical Manager

Clerical  
Senior Clerical Officers (3)  
Clerical Assistants (8)

Data Manager

Audit Team  
Admin Officers (3)  
Admin Support Admin Assistant (1)

Service Coordinator (1)

Mail Room  
Clerical Assistant (1)

IT Support  
IT Managers (2)  
IT Support Officer (1)



