



Renfrewshire Valuation Joint Board

Minute of Meeting Renfrewshire Valuation Joint Board

Date	Time	Venue
Friday, 20 January 2017	14:00	The Robertson Centre, 16 Glasgow Road, Paisley, PA1 3QF

PRESENT

Provost Carmichael and Councillors O’Kane, Green and Gilbert (East Renfrewshire Council); Councillors Brennan, Nelson and Shepherd (Inverclyde Council); and M Sharkey, Hood, McGee, Caldwell (substitute for Councillor Bibby), Audrey Doig and Mullin (Renfrewshire Council).

CHAIR

Councillor Mullin, Convener, presided.

APOLOGIES

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

IN ATTENDANCE

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

DECLARATIONS OF INTEREST

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

ADDITIONAL ITEM

The Convener intimated that there was an additional item in relation to the Service Plan which had not been included in the notice calling the meeting. The Convener, being of the opinion that the item which is dealt with at item 9 below, was urgent in view of the need to advise members of the position, authorised its consideration.

Prior to the start of the meeting the Convener welcomed M Ferris, Senior Audit Manager and S Afzal, Trainee Auditor, both Audit Scotland, to the meeting.

1 MINUTE

There was submitted the Minute of the meeting of the Joint Board held on 18 November 2016.

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 2016 to 20 January 2017.

The report intimated that gross expenditure was £82,000 over budget and income was currently £6,000 over recovered resulting in a net overspend of £76,000.

The projected year-end position was a deficit of £110,200 resulting in a draw on reserves of £219,700 compared to a budgeted draw on reserves of £109,500. This was as a result of low staff turnover, higher than anticipated overtime costs, increased printing and postage costs and an income reduction of £54,720 from the Cabinet Office to fund Individual Electoral Registration (IER). The Joint Board were examining ways to minimise the deficit and were awaiting a response from the Cabinet Office regarding additional funding.

DECIDED: That the report be noted.

3 REVENUE ESTIMATES 2017/18

There was submitted a report by the Treasurer relative to the revenue estimates for the Joint Board for the financial year 2017/18 and the establishment of the 2017/18 requisition.

The report intimated that it was recognised that over the medium term, local government in Scotland was likely to face a further contraction in resources relating predominantly to the provision of revenue grant from the Scottish Government. In this context the Joint Board would continue to seek operational savings where possible and also continue to assess service delivery to ensure it remained sustainable and affordable. The Scottish Government had announced the local government settlement position for 2017/18 on 15 December 2016.

The report proposed that the overall requisition levels be £2,158,000 which was a 2.5% reduction against 2016/17 requisition levels. The budget had been constructed on the basis of assumptions detailed in the report. 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 2017/18 for the Joint Board and the requisitions for constituent authorities were detailed in Appendix 2 to the report.

The Assessor and Electoral Registration Officer indicated the pressures facing electoral registration and valuation matters. He further intimated that the budget for 2017/18 was manageable although any additional costs in relation to appeals would cause considerable difficulty or would deplete the reserves to a dangerously low level leaving little for unexpected costs such as complex litigation. The Assessor and Electoral Registration Officer also advised that any reduction in funding below that indicated for 2017/18 could only be achieved by reductions in staffing levels. This would be unaffordable in terms of the level of reserves necessary to fund voluntary release and it would lead to significantly greater risk in terms of sustainability.

DECIDED:

(a) That the 2017/18 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 it be noted that the 2018/19 revenue budget and associated requisition levels would be developed once constituent council grant levels had been confirmed;

(c) That the Assessor and Electoral Registration Officer continue to review service delivery to ensure the service remained sustainable and affordable in the context of the local government financial environment and work with the Treasurer in this regard to ensure reserves remained appropriate to the financial risks facing the joint Board; and

(d) That the constituent authorities be notified of the requisitions required for 2017/18.

4 AUDIT SCOTLAND ANNUAL AUDIT PLAN 2016/17

There was submitted a report by the Treasure relative to the annual audit plan 2016/17 for the Joint Board which outlined Audit Scotland's planned activities in their audit for the 2016/17 financial year.

The report highlighted that the annual audit plan 2016/17 included a section on Audit Issues and Risks and that within this section Audit Scotland had identified a risk of 'management override of controls'. This risk had been included in the audit plans of all bodies which Audit Scotland worked with, in light of updated international standards on auditing. The inclusion of this risk was not a reflection of increased risk within the Joint Board and Audit Scotland had confirmed that they had not found any issues on this in previous years.

DECIDED: That Audit Scotland's annual audit plan 2016/17 be noted.

5 ELECTORAL REGISTRATION UPDATE

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 2016 and the Registers were published on 1 December 2016 using the existing ward boundaries. The Registers would be republished on 1 February 2017 using the revised ward boundaries. Table A of the report detailed the total electorate by council ward and Table B detailed the total electorate by revised council ward for the Joint Board area.

The report provided information in relation to a refresh of the absent voter identifiers; canvassing; absent voters and the Local Government Elections to be held on 4 May 2017.

DECIDED: That the report be noted.

6 PERFORMANCE REPORT

There was submitted a report by the Divisional Assessor & Assistant Electoral Registration Officer covering the first nine months of the rating year and providing an update on the current performance and workload issues facing the Joint Board.

The report detailed the performance in Council Tax and non-domestic valuation against set targets. In relation to Council Tax valuation, it was noted that the addition of new houses to the Valuation List and the deletion of demolished houses remained a priority with the time taken to enter new houses into the Valuation (Council Tax) List exceeding the target of 95% within three months and marginally missing the target of 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 2016 and also the number of deletions from the Valuation (Council Tax) List between 1 April and 31 December during 2015 and 2016 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 2016 by constituent authority area, which fell below the target of 80% to be actioned within three months but exceeded the target of 95% within six months.

DECIDED: That the report be noted.

7 2017 NON DOMESTIC RATING REVALUATION PROGRESS REPORT

There was submitted a report by the Divisional Assessor & Assistant Electoral Registration Officer relative to the work being undertaken in preparation for the 2017 Non-domestic Rating Revaluation which would come into effect on 1 April 2017.

The report intimated that the Lands Valuation (Scotland) Act required that the Assessor & Electoral Registration Officer value or revalue all of the lands and heritages in his valuation area. These valuations were to be totally fresh and relate to rental levels prevailing at the statutory 'tone date' of 1 April 2015. The report advised that the revaluation had been completed on schedule with a total number of subjects revalued at the present time amounting to 10,406.

The proposed values and draft practice notes in connection with the 2017 revaluation were now available on the Scottish Assessors Association portal which provided all Scotland Valuation Rolls and Council Tax lists on-line.

A detailed analysis of all non-domestic subjects within the Joint Board area grouped by statistical categories used by the Scottish Government formed the appendix to the report.

DECIDED: That the report be noted.

8 STAFFING CHANGES

Under reference to item 12 of the Minute of the meeting of this Joint Board held on 19 August 2016 there was submitted a report by the Depute Assessor & Electoral Registration Officer relative to the appointment of Yasmin Gray and James Fraser as Property Assistants on a permanent basis.

DECIDED: That the report be noted.

9 SERVICE PLAN 2015/16

There was submitted a report by the Depute Assessor and Electoral Registration Officer relative to the updated Service Plan 2015/18 for the Joint Board.

The report intimated that the plan was updated regularly to ensure it reflected the most recent changes in circumstances facing the Joint Board.

DECIDED: That the updated Service Plan 2015/18 for the Joint Board be approved.

10 DATE OF NEXT MEETING

DECIDED: That the next meeting of the Joint Board be held at 2.00 pm on Friday 30 June 2017 within the Robertson Centre, Glasgow Road, Paisley.

VALEDICTORY

Councillor Mullin thanked members of the Joint Board and the staff of the Joint Board and Renfrewshire Council for their contribution to the work of the Joint Board and for their assistance to him during his period as Convener. He thanked Alasdair for his contribution to the work of the Joint Board and for his hospitality and friendship during his period as Convener and wished him well in his forthcoming retirement.

Councillor O'Kane thanked the Convener, members of the Joint Board and staff of the Joint Board and Renfrewshire Council for their contribution to the work of the Joint Board and for their assistance to him during his period as Depute Convener.

Councillor Audrey Doig also thanked members of the Joint Board and the staff of the Joint Board and Renfrewshire Council for their contribution to the work of the Joint Board and for their assistance to her during her period as Convener.

On behalf of the Joint Board they all paid tribute to Alasdair for his contribution to the work of the Joint Board and for his hospitality and friendship and wished him well in his forthcoming retirement.

Alasdair MacTaggart thanked the Convener, Depute Convener, members of the Joint Board and the staff of the Joint Board and Renfrewshire Council for their assistance to him during his period as Assessor and Electoral Registration Officer.