

Renfrewshire Valuation Joint Board

Minute of Meeting Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 20 November 2020	14:00	Remotely by MS Teams ,

Present

Councillor Angela Convery, Councillor Annette Ireland and Councillor Charlie Gilbert (all East Renfrewshire Council); Councillor Graeme Brooks, Councillor Tommy McVey and Councillor Innes Nelson (all Inverclyde Council); and Councillor Tom Begg, Councillor Jacqueline Cameron, Councillor Audrey Doig, Councillor Kenny MacLaren, Councillor Mags MacLaren, Councillor John McIntyre, Councillor Jim Sharkey and Councillor Andy Steel (all Renfrewshire Council).

Chair

Councillor Audrey Doig, Convener, presided.

In Attendance

K Crawford, Assessor & Electoral Registration Officer and J Murgatroyd, Assistant Assessor & Electoral Registration Officer (both Renfrewshire Valuation Joint Board); and C McCourt, Finance Business Partner and E Currie, Senior Committee Services Officer (both Finance & Resources, Renfrewshire Council).

Recording of Meeting

Prior to the commencement of the meeting the Convener intimated that this meeting of the Joint Board would be recorded and that the recording would be available to watch on the Council's website.

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 this Joint Board held on 18 September 2020.

<u>DECIDED</u>: 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 16 October 2020.

The report intimated that at the end of period 7, the Joint Board had an overspend position of £739,000 compared to budget and was projected to be underspent by £91,000 by the end of the financial year.

There had been a number of reclassification budget adjustments made since the Joint Board's revenue estimates had been approved on 28 February 2020 but these did not affect the budgeted net expenditure. There had been no budget adjustments since period 5.

DECIDED: That the report be noted.

3 Barclay Update / Service Review

Under reference to item 5 of the Minute of the meeting of this Joint Board held on 18 September 2020, there was submitted a report by the Assessor & Electoral Registration Officer relative to developments and expenditure arising from the Barclay Review and the review of the current staffing structure to address recruitment issues.

The report intimated that The Non-Domestic Rates (Scotland) Bill was now law and had been partially implemented in April 2020 and detailed the six main Barclay recommendations reflected in Bill.

The report provided an update in relation to recruitment and restructure; the IT Valuation System; and the Internal Barclay Project Group.

<u>DECIDED</u>: That the report be noted.

4 Electoral Update - Canvass 2020

There was submitted a report by the Assessor & Electoral Registration Officer providing an update on electoral issues facing the Joint Board.

The report provided an update on the canvass reform; future elections; publication of registers; and ongoing projects.

It was noted that the Assessor & Electoral Registration Officer, following advice from health and safety officers, had decided that personal visits to those properties that had not responded to two previous communications would not be undertaken. Instead, these properties received a further communication inviting them to register.

In relation to the canvass, the appendix to the report detailed the total number of forms posted and door-to-door/personal visits that could have been carried out this year had the circumstances allowed by constituent council. The number of properties requiring a personal visit had dropped significantly under the new style canvass, down to 54% compared to last year's figures and 40% compared to 2018 statistics. Lessons learned from this first year of the new canvass would be incorporated into next year's canvass.

The Assessor & Electoral Registration Officer thanked all staff for once again delivering the canvass through hard work and professionalism and in continuing to deliver all electoral services during these unusual times.

DECIDED: That the report be noted.

5 Performance Report

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

The report detailed the performance in Council Tax and non-domestic valuation against set targets. In relation to Council Tax valuation, for the period 1 April to 30 September 2020, 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 missing the target of 95% within three months and meeting the target of 97% within six months, with the key performance indicators being 84.90% and 99.09% respectively.

It was noted that the three-month target had not been met as a result of the current pandemic which resulted in construction and sales of new housing being halted due to the enforced lock-down. The number of houses being added to the Council Tax list over this period had also reduced significantly compared to the same period last year.

The report also detailed the average number of days taken to add a house in each constituent authority area between 1 April and 30 September 2020 and also the number of deletions from the Valuation (Council Tax) List between 1 April and 30 September during 2019 and 2020 by constituent authority area.

The report set out the time taken to make statutory amendments to the Valuation Roll, excluding appeal settlements and amendments to the prescribed entries, between 1 April and 30 September 2020 by constituent authority area, missing the target of 80% to be actioned within three months and exceeding the target of 90% within six months, with key performance indicators being 60.78% and 98.04% respectively.

It was noted that the number of alterations carried out to the roll were substantially reduced compared to last year. The reasons were twofold, firstly, little to no activity had taken place due to many businesses being forced to close throughout April to June thereby hindering businesses from carrying out normal alterations which might have resulted in a change to their valuation, and, secondly, staff had been unable to carry out any form of physical inspections due to lockdown restrictions.

Performance targets might require to be reviewed as the effects of the ongoing pandemic became known in terms of how it impacted on the Joint Board's working practices and the way in which services were delivered to stakeholders.

The report advised that the performance levels were in line with expectations due to the lasting impact the global pandemic and the resultant restrictions had had on normal business processes.

DECIDED: That the report be noted.

6 Non-domestic Appeals

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

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

The revaluation brought with it a fresh right of appeal which had to be exercised within a six-month period starting from 1 April in the year of the revaluation or within six months of the date of issue of the Valuation Notice, whichever was later. These appeals must be disposed of within time limits prescribed in the Timetable Order which currently stated by the end of the third year following revaluation, this being 31 December 2020. However, the Scottish Government had recently confirmed that the disposal date had been extended to 31 December 2021.

The report provided an update in relation to the right of appeal; negotiation of appeals; the Local Valuation Appeal Committee; revaluation appeals; the disposal of 2017 revaluation appeals; the disposal of running roll appeals; and the disposal of other outstanding appeals.

Appendix 1 to the report detailed the number of revaluation appeals received, disposed of and outstanding by constituent authority and the Joint Board area as a whole as at 30 June 2020. Appendix 2 to the report detailed the number of running roll appeals received since 1 March 2020, outlining those dealt with in each constituent authority and the Joint Board area as a whole.

The disposal of appeals was a major component of the work undertaken by the Assessor's valuation staff and was work that could be stressful due to the strict legislative timetables and the adversarial nature of the negotiations. The unexpected results of the current pandemic had resulted in staff continuing to conduct negotiations whilst adhering to guidelines with regard to social distancing.

DECIDED: That the report be noted.

7 Date of Next Meeting

<u>**DECIDED**</u>: That it be noted that the next meeting of the Joint Board would be held at 2.00 pm on 26 February 2021.