



## **Renfrewshire Valuation Joint Board**

### **Minute of Meeting Renfrewshire Valuation Joint Board.**

| <b>Date</b>              | <b>Time</b> | <b>Venue</b>  |
|--------------------------|-------------|---|
| 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.