



## **Renfrewshire Valuation Joint Board**

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

<b>Date</b>	<b>Time</b>	<b>Venue</b>
Friday, 15 September 2023	14:00	East Renfrewshire Council (Council HQ), Council Headquarters, Eastwood Park, Rouken Glen Road, Giffnock, G45 6UG

#### **Present**

Councillor Annette Ireland, Councillor Andrew Morrison and Provost Mary Montague (East Renfrewshire Council); Councillor Paul Cassidy (Inverclyde Council); Councillor Graeme Brooks and Councillor Paul Cassidy (Inverclyde Council); and Councillor Graeme Clark, Councillor Audrey Doig, Councillor Sam Mullin, Councillor Bruce MacFarlane, Councillor Kenny MacLaren, Councillor Mags MacLaren and Councillor Andy Steel (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); L Allison, Assistant Committee Services Officer (East Renfrewshire Council); and C McCourt, Head of Finance & Procurement, D Low, Democratic Services Manager, A Burns, Corporate Finance Manager, E Currie, Senior Committee Services Officer and T McGowan, Senior Accountancy Assistant (all Renfrewshire Council).

#### **Apologies**

Councillor David Macdonald (East Renfrewshire Council) and Councillor Kevin Montgomery (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 26 May 2023.

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

### **2 Annual Audit Report on the Audited Annual Accounts 2022/23**

Under reference to item 4 of the Minute of the meeting of this Joint Board held on 26 May 2023, there was submitted a report by the Treasurer relative to the Annual Audit Report on the Annual Accounts 2022/23.

The report intimated that the Local Authority Accounts (Scotland) Regulations 2014 required the audited accounts to be approved for signature no later than 30 September each year. Section 10 of the Regulations required the Joint Board to consider any report made by the appointed auditor before deciding whether to sign the audited accounts.

The findings of the appointed auditor, Azets, were presented in the Annual Audit Report, which formed Appendix 1 to the report. The report advised that there was one material adjustment relating to the disclosure of pension figures and disclosures following receipt of revised actuarial reports relating to the pension 'asset ceiling'. There were also minor adjustments and presentational changes.

The report advised that following approval, the audited accounts would be submitted to the Convener, Treasurer and the Assessor & Electoral Registration Officer for secure digital signature.

On behalf of the Joint Board, the Convener expressed concern as to the lateness of receipt of Azets audit report and advised that members required to be given an appropriate period of time to consider this matter and did not expect to be in this position in coming years.

Gary Devlin presented Azets Annual Audit Report on the Annual Accounts 2022/23 to members.

**DECIDED:**

(a) That the findings of the 2022/23 audit, as contained in the Annual Audit Report which formed Appendix 1 to the report, be noted; and

(b) That the 2022/23 Audited Annual Accounts, which formed Appendix 2 to the report, be approved for signature.

### 3 **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 18 August 2023.

The report intimated that at the end of period 5, the Joint Board had a year-to-date underspend position of £60,000 and was projected to underspend by £54,000 against budget by the end of the financial year, as detailed in section 4 of the report.

It was noted that there had been no budget adjustments since the start of the financial year.

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

### 4 **Scheme of Delegation - Amendment**

There was submitted a report by the Assessor & Electoral Registration Officer seeking approval for an addition to the Scheme of Delegation.

The report intimated that the Scottish Assessors Association (SAA) was recognised by both the Scottish and the UK Governments and liaised with the Valuation Office Agency in England and Wales, the Land and Property Services in Northern Ireland and the Tailte Eireann in the Republic of Ireland in matters of common interest. The Assessor & Electoral Registration Officer had recently been appointed to the Executive Committee of the SAA and would represent this organisation at meetings which were held twice a year with the locations rotating among the four bodies. The next meeting was due to take place in Dublin on 13 and 14 November 2023.

The report advised that the current Scheme of Delegation allowed the Assessor & Electoral Registration Officer:

(6) to approve the attendance of officers at conferences or meetings within the United Kingdom where he/she considers it to be in the interests of the Joint Board or is relevant to the statutory functions of the Assessor and Electoral Registration Officer provided that the cost does not exceed £2,000 exclusive of subsistence, travelling and other ancillary expenses; and

(9) to authorise officials to travel within and outwith the Joint Board's area (but within the United Kingdom), to authorise overnight absences in appropriate circumstances and to authorise the payment of monies for travel and subsistence in accordance with the scheme of travel/subsistence allowances accepted or approved by Renfrewshire Council.

The report sought the addition of 'and Ireland' after the reference to the United Kingdom in both the delegations above.

**DECIDED:** That the addition of 'and Ireland' after the reference to the United Kingdom in both delegations (6) and (9) be approved.

## 5 Electoral Registration Update Report

Under reference to item 5 of the Minute of the meeting of this Joint Board held on 26 May 2023, there was submitted a report by the Assessor & Electoral Registration Officer providing an update on work taken 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 14,080 additions to and 11,899 deletions from Registers.

In relation to the 2023 canvass, the report intimated that new Register would be published by 1 December 2023 and that National data matching of the register to the records of DWP took place in early June 2023 with local data matching following; that 92,254 CCA letters had been issued to households where data matched and 41,099 CCB letters had been issued to households where not all electors were data matched and that the final stage of the canvass would be household visit to those households where no response had been received, involving approximately 24,000 properties.

In relation to the Elections Act 2022, the report intimated that funding of £9,509 had been received in 2023/24 for implementing voter identification; that the divergence of the rules around absent voters for reserved and devolved elections would result in significant IT changes and it may be that separate applications may be required to be made by electors that wished postal votes for both elections; and that funding of £18,638 had been provided by the UK Government for these new burdens.

The report advised that the Scottish Government consultation on Electoral Reform closed on 15 March 2023 and that the Scottish Government had published an analysis report of the consultation responses on 31 July 2023 with an Electoral Reform Bill forming part of the recently announced programme for government.

The report further advised that the Boundary Commission for Scotland began its 2023 Review of UK Parliament Constituencies in Scotland in January 2021 and laid its final recommendations before Parliament on 28 June 2023. The final stage of the approval process was expected in October 2023 with the new boundaries taking effect from the next General Election called after the approval date.

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

## 6 Performance Report

Under reference to item 7 of the Minute of the meeting of this Joint Board held on 26 May 2023, there was submitted a report by the Assistant Assessor & Electoral Registration Officer providing an update to the reporting performance for the first three 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 96.34% and 98.86% 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 June 2023 was 35.54 days, narrowly missing the target of 38 days, and also detailed the number of deletions from the Valuation (Council Tax) List between 1 April and 30 June during 2022/23 and 2023/24.

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 June 2023 by constituent authority area, exceeding both the target of 60% to be actioned within three months and 75% within six months, by achieving 100% for both.

The report advised that current performance was above the targets set for this year, however, this might diminish due to demands placed on the organisation.

On behalf of the Joint Board, the Convener thanked staff for the work undertaken in dealing with statutory amendments to the Valuation List for Council Tax and the Valuation Roll.

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

## **7 Progress Update Review Report - Records Management Plan**

There was submitted a report by the Assistant Assessor & Electoral Registration Officer/Public Records Scotland Act Assessment Team relative to the Joint Board's Progress Update Review (PUR) Report, a copy of which was appended to the report.

The report intimated that in January 2023, the Public Records Scotland Act Assessment Team invited Renfrewshire Valuation Joint Board to complete their annual PUR. The completion of the PUR enabled authorities to be credited for the process in any future developments identified in the Records Management Plan (RMP) and also ensured the RMP was kept under review in line with section 5(1)(a) of the Public Records Act 2011. The report advised that the PUR set out the findings of the Assessment Team and that it had been published on the Joint Board's website.

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

## **8 Non-domestic Proposals and Appeals**

Under reference to item 8 of the Minute of the meeting of this Joint Board held on 26 May 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 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 £324,294,285 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 June 2023. The report noted that 3,519 Appeals had been disposed of, equating to 99.35% of the number of subjects under appeal.

The report further advised that in relation to Running Roll Proposals/Appeals, that following a Revaluation, new values would generally remain unchanged until the next Revaluation unless the property had been altered or other changes had taken place. 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 2,712 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 June 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 32 Appeals remained outstanding from the 2017 Revaluation in relation to 25 subjects. The disposal of Appeals was work that could be stressful due to the strict legislative timetables and the adversarial nature of the negotiations.

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

## 9 **Non-domestic Rates Reform Update**

Under reference to item 6 of the Minute of the meeting of this Joint Board held on 26 May 2023, 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 the Joint Board currently had vacancies for a Property Assistant and a Valuer /Senior Valuer and that very soon the post for a Trainee Valuer would be advertised.

In relation to the 2023 Non-domestic Revaluation, the report advised that on 20 July 2023, the Valuation (Proposals Procedure) (Scotland) Amendment Regulations 2023 extended the deadline date for aggrieved proprietors, tenants and occupiers to submit a proposal against the new Revaluation entry to 31 August 2023 and that just under 1,000 Proposals had been received by 5 September 2023.

In relation to changes to the Appeals System, the report intimated that the Valuation Timetable (Scotland) Amendment (No.2) Order 2023, which came into force on 15 June 2023, extended the last date for disposal by the First Tier Tribunal to 31 December 2024.

In relation to self-catering properties, the report intimated that the Assessor & Electoral Registration Officer had requested the required evidence from owners of self-catering properties in order to have their properties classes as a non-domestic property and that those who failed to respond or who did not fulfil the new criteria would have the entry in the Valuation Roll deleted and an entry made within the Council Tax list.

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.

## 10 **Property Report**

Under reference to item 15 of the Minute of the meeting of this Joint Board held on 26 May 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 at the last meeting of the Joint Board, the Assessor & Electoral Registration Officer had been authorised to rescind the then existing lease of the Robertson Centre and sign a new lease for the property covering the period October 2018 to March 2024 and also to continue investigations for alternative accommodation effective from March 2024. Since then, investigations had continued into viable options for accommodating the Joint Board in the long term with space planning consultants engaged to look at current processes and business model to provide recommendations on the size requirement.

The report advised that Renfrewshire Council had recently intimated that the current lease could be extended on similar terms for a further year until March 2025, subject to approval of the appropriate Renfrewshire Council Policy Board. In consultation with the Clerk, it had been agreed that this would be the best option for the Joint Board and service delivery in the short term as this would ensure continuity for the Joint Board beyond the period where a UK General Election could be called and removed a significant area of risk from the ability to deliver an Electoral Registration function during this key period.

The report noted 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 report be noted and that it be noted that progress reports would be submitted to future meetings of the Joint Board.

## 11 **Corporate Risk Register**

Under reference to item 9 of the Minute of the meeting of this Joint Board held on 24 February 2023, there was submitted a report by the Assistant Assessor & Electoral Registration Officer relative to the Joint Board's Corporate Risk Register, a copy of which was appended to the report.

The report intimated that the Corporate Risk Register had been reviewed in line with the Joint Board's agreed review cycle and that the risks had been evaluated in line with the Joint Board's Risk Management Strategy. The evaluation of each risk shown reflected the significance of each risk's impact and the likelihood of occurrence combined with the mitigations and controls identified by the Management Team.

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

## 12 **Communications Strategy**

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

The report intimated that the Joint Board's vision stated that 'we aim to provide high quality, transparent, effective and responsive services to all of our stakeholders' and that good communication was pivotal in meeting this vision. The Strategy had been approved by the Management Team.

**DECIDED:** That the Communications Strategy be approved.

## 13 **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 17 November 2023 and would be a hybrid meeting in the offices of Inverclyde Council.