



Renfrewshire Valuation Joint Board

Minute of Meeting Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 26 May 2023	14:00	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

Present

Councillor Annette Ireland, Provost Mary Montague and Councillor David Macdonald (East Renfrewshire Council); Councillor Paul Cassidy (Inverclyde Council); and Councillor Graeme Clark, Councillor Audrey Doig, Councillor Jim Paterson (substitute for 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 J Dell, Divisional Assessor (all Renfrewshire Valuation Joint Board); C McCourt, Head of Finance & Procurement, A McMahon, Chief Auditor, E Currie and E Gray, both Senior Committee Services Officers, T McGowan, Senior Accountancy Assistant and D Pole, End User Technician (all Renfrewshire Council).

Apologies

Councillor Andrew Morrison (East Renfrewshire Council); Councillor Graeme Brooks and Councillor James Daisley (Inverclyde Council) and Councillor Bruce MacFarlane and Councillor Mullin (Renfrewshire Council).

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 of business in relation to the Robertson Centre Office 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 15 below, was urgent, authorised its consideration.

1 Minute

There was submitted the Minute of the meeting of this Joint Board held on 24 February 2023.

DECIDED: That the Minute be approved.

2 Internal Audit Engagement - Risk Management

There was submitted a report by the Chief Auditor relative to the audit of the Joint Board's risk management 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 summary for the internal audit review of risk management arrangements, completed in February 2023, was appended to the report and detailed the overall assurance rating and the number of recommendations in each risk category.

DECIDED: That the summary for the internal audit review of the Joint Board's risk management arrangements, appended to the report, be noted.

3 Internal Audit Annual Report 2022/23

There was submitted a report by the Chief Auditor relative to the Internal Audit Annual Report on the Renfrewshire Valuation Joint Board 2022/23.

The report intimated that the Public Sector Internal Audit Standards required that the Chief Auditor prepare an annual report on the internal audit activity's purpose, authority and responsibility, as well as performance relative to its plan. The report required to also provide an audit opinion on the overall adequacy and effectiveness of the internal control system of the audited body.

The Annual Report for the Joint Board was attached as an appendix to the report and outlined the role of internal audit, the performance of the internal audit team and the main findings from the internal audit work undertaken in 2022/23 and contained an audit assurance statement.

DECIDED: That the Internal Audit Annual Report for 2022/23 be noted.

4 **Unaudited Annual Accounts 2022/23**

There was submitted a report by the Treasurer relative to the unaudited Annual Accounts for the Joint Board 2022/23, a copy of which were appended to the report. The report intimated that the accounts for the year ended 31 March 2023 would be submitted to Azets in advance of the statutory deadline of 30 June 2023. It was noted that the Joint Board had ended the 2022/23 financial year with a surplus of income over expenditure of £175,000.

The report advised that the management commentary within the accounts provided an overview of the Joint Board's financial performance during 2022/23, together with a summary of risks and the outlook for the future.

The report further advised that The Local Authority Accounts (Scotland) Regulations 2014 required the Joint Board to prepare and publish a set of accounts, including an Annual Governance Statement, by 30 June each year. The unaudited accounts were required to be formally considered by the Joint Board with the Annual Governance Statement being formally approved at this time. Once considered, the accounts would be subject to external audit by Azets by 30 September 2023 and the report advised that the 2022/23 audited Annual Accounts would be submitted to the meeting of the Joint Board scheduled to be held on 15 September 2023 for approval and signing by the Convener, the Assessor & Electoral Registration Officer and the Treasurer, in accordance with the regulations.

On behalf of the Joint Board, the Convener thanked staff for the work undertaken in preparation of the unaudited Annual Accounts.

DECIDED:

- (a) That the unaudited Annual Accounts for 2022/23 be noted;
- (b) That the Annual Governance Statement be approved; and
- (c) That the final budget monitoring and reserves position for 2022/23 be noted.

5 **Electoral Registration Update Report**

Under reference to item 5 of the Minute of the meeting of this Joint Board held on 24 February 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. Since publication of the Register on 1 December 2022, monthly updates had been published, resulting in 5,222 additions to and 3,495 deletions from registers.

In relation to the 2023 canvass, the report intimated that the canvass would commence on 3 July 2023 and that the revised register would be published on 1 December 2023 and that National data matching of the register to the records of DWP would take place in early June 2023 with local data matching following. The report advised that where a response was required, there would be a range of options for the elector to utilise, including internet, phone and mail. The final stage of the canvass would be a household visit to those households where no response had been received. A Voter ID leaflet had been prepared in conjunction with other Scottish EROs and the Electoral Commission and this would be issued with canvass communications.

In relation to the Elections Act 2022, the report advised that the Act received Royal Assent on 28 April 2022 with the provisions of the Act coming in force at various times. It was noted that the main provisions that would impact the Joint Board would be the requirement for voter ID and changes to the absent voting application process for UK Parliamentary elections, and changes to the eligibility to be registered as an overseas elector. The final statutory instruments on voter identification were made on 22 December 2022 and came into force on 16 January 2023 and that online and paper applications could now be made for a Voter Authority Certificate (VAC) which was required if an elector wished to vote in person and did not have an approved form of photo ID; that a new ERO portal for processing these applications had been created by the UK Government and staff had undertaken training in its use; that to date, over 100 applications had been received for VACs; that funding of £8,791 had been received in 2022/23 for implementing voter identification and that funding of £9,509 had been received in 2023/24; that secondary legislation in relation to the changes to the franchise for overseas electors had been delayed and it was now expected to be laid before Parliament late 2023/early 2024 with changes taking effect in the early part of 2024; that secondary legislation in relation to changes to absent vote applications had been delayed and the likely implementation date was now October 2023; and that it had been intimated that funding would be provided by the UK Government for these new burdens during 2023/24, however no indication of the level of funding had been received.

The report advised that the Scottish Government consultation on Electoral Reform closed on 15 March 2023 and that the Scottish Assessors' Association had submitted a response on behalf of all Scottish EROs. It was expected that the Scottish Government would publish the responses and an analysis report over the summer months.

In relation to procurement, the report intimated that the procurement process for the Print and Mail Contract had been undertaken with the assistance of Renfrewshire Council's Corporate Procurement Unit, by conducting a direct award (call-off contract) under the Scottish Government Postal framework agreement Lot 2. Critiqom Limited was the sole supplier and the call-off contract would be for a period of three years with the option to extend for a further 12 months and an anticipated total contract value not exceeding £650,000.

DECIDED:

- (a) That the contents of the report be noted; and

(b) That the Print and Mail Contract procurement, referenced at paragraph 7.1 of the report, be approved.

6 Non-domestic Rates Reform Update

Under reference to item 6 of the Minute of the meeting of this Joint Board held on 24 February 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 a Principal Valuer and three Trainee Valuers had been recruited since the last meeting of the Joint Board. A vacancy for a Valuer/Senior Valuer remained and this would be advertised on an ongoing basis

In relation to the 2023 Non-domestic Revaluation, the report advised that staff continued to address any representations received to the Draft Valuation Roll and finalised Revaluation Roll and that in line with statutory requirements, the 2023 Revaluation Roll had been delivered to local authorities on 15 March 2023 with Revaluation Notices issued to all proprietors, tenants and occupiers on 29 March 2023; that a substantial update on the Assessors portal was made on 1 April 2023 to publish the Revaluation Roll with just under 90% of the published values across East Renfrewshire, Inverclyde and Renfrewshire showing the make up of the valuation online; that the Assessors Portal had published over 100 Practice Notices detailing how properties should be valued and that staff had authored a number of these Practices Notices and contributed to many others; and that aggrieved proprietors, tenants and occupiers could now submit a proposal against the new Revaluation entry on the Assessors portal.

In relation to changes to the appeals system, the report advised that the transfer of the Local Appeal Committees into the Scottish Courts and Tribunals Service took place on 1 April 2023; that The Valuation (Proposals Procedure) (Scotland) Regulations 2022, The Valuation Timetable (Scotland) Order 2022, The Valuation Roll and Valuation Notice (Scotland) Order 2022, The First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022 and The Upper Tribunal for Scotland (Local Taxation Rules of Procedure 2022 had been laid in the Scottish Parliament in mid-December 2022 and that The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 were made on 21 February 2023, these Orders and Regulations provided details on the new two stage proposal/appeals process that came into force on 1 April; 2023; that upgrades to the SAA portal to allow submission of proposals online had been made and that staff were engaging with the SCTS to ensure the smooth transfer of existing appeals from 1 April 2023; and that the Scottish Government had recently opened a consultation on whether the statutory disposal deadline of 31 December 2023 for Non-domestic appeals be extended.

In relation to self-catering properties, it was noted that the legislation changed with effect from 1 April 2022 and that the Assessor had requested the required evidence from each operator 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, it was noted that the processes would be kept under review and the Scottish Government would be advised of any monies 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.

7 **Performance Report**

Under reference to item 8 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 providing an update on the current performance and workload issues facing the Joint Board together with the Valuation Roll and Council Tax performance statistics for April 2022 to March 2023.

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 narrowly missing the target of 95% within three months and meeting the target 97% within six months, by achieving 92.93% and 97.03% respectively.

The report also detailed the average number of days taken to add a house in each constituent authority area in the period 1 April 2022 to 31 March 2023 and also the number of deletions from the Valuation (Council Tax) List between 1 April and 31 March during 2021/22 and 2022/23.

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 2022 and 31 March 2023 by constituent authority area, which did not meet the targets of 50% to be actioned within three months and 75% within six months, by achieving 43.54% and 70.20% respectively. The report advised that not meeting these targets did not give the Senior Management Team any cause for concern as the valuation staff had been heavily involved in carrying out the statutory duty of valuing all non-domestic properties with the Joint Board's constituent areas for the 2023 Revaluation which had been extremely resource intensive in meeting the deadline to provide the Revaluation Rolls to the relevant billing authorities of 15 March 2023.

In relation to performance targets for 2023/24, the management team had reviewed the targets for Council Tax and Non-domestic Valuation in light of the demands placed on staff, core vacancies and resources and the report proposed that (i) the 2023/24 performance target for Council Tax be retained, and (ii) that the 2023/24 performance target for Non-domestic Valuation be increased to 60 % - within zero to three months, 15% - between three and six months, and 25% - more than three months.

The summary of performance returns for 2013/14 to 2022/23 was appended to the report.

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:

- (a) That the contents of the report be noted;
- (b) That the performance targets for the financial year 2023/24 be approved; and
- (c) That the publication of the summary report, appended to the report, be approved.

8 Non-domestic Proposals and Appeals

Under reference to item 7 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 advising on the new proposal and 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. The Non-domestic Rates (Scotland) Act 2020 changed the revaluation cycle from five years to three years with the 2023 Revaluation being the first which would be in force for three years from 1 April 2023.

The report noted that the revaluation brought with it a fresh right to challenge a net annual value and in previous Revaluations these were classed as appeals. The Valuation (Proposals Procedure) (Scotland) Regulations 2022, The Valuation Timetable (Scotland) Order 2022 and The Valuation Roll and Valuation Notice (Scotland) Order 2022 brought in the new two stage proposal/appeal process which would be effective for the 2023 Revaluation. The right to lodge a proposal against the Revaluation had to be exercised by 31 July in the year of the Revaluation or within four months of the date of issue of the Valuation Notice, whichever was the later.

The report advised that proposals against Net Annual Values issued at the 2023 Revaluation could be lodged from 1 April 2023 to 31 July 2023 and as at 1 May 2023, the Assessor had received 35 revaluation proposals. The report provided detail on the proposal regime and advised that the effect of this change on business practices and service delivery was unknown at this time. The Joint Board would be kept informed of the 2023 proposals and appeals.

In relation to the Scottish Courts and Tribunal Service, the report noted that with effect from 1 April 2023, the function of the Valuation Appeals Committees transferred to the Scottish Courts and Tribunal Services new Local Taxation Chamber in the First-tier Tribunal for Scotland. In addition, the relevant functions of the Lands Tribunal for Scotland transferred to the Upper Tribunal for Scotland. The Joint Board would be kept informed when information was received.

The report noted 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 of Revaluation appeals received, disposed of and outstanding by constituent authority and the Joint Board area as of 31 March 2023.

In relation to Running Roll proposals/appeals, the report advised 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. Any Running Roll proposals lodged after 1 April 2023 required to be dealt with under the new two stage proposal/appeal process and the report advised that as of 1 May 2023, one Running Roll proposal had been lodged against the 2017 entry in the Valuation Roll. Appendix 2 to the report detailed the number of Running Roll appeals received on or after 1 March 2020, outlining those dealt with in each constituent authority and the Joint Board area as of 31 March 2023.

The report advised that the disposal of former appeals and proposals/appeals lodged under the new legislative regime would be 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.

DECIDED: That the contents of the report be noted.

9 **Public Sector Equalities Duty**

There was submitted a report by the Assistant Assessor & Electoral Registration Officer relative to the two-yearly progress report on how the organisation was meeting the equality duty, a copy of the Public Sector Equality Duty 2023 was appended to the report.

DECIDED:

(a) That the report be noted; and

(b) That the Equality Outcomes be approved for the next four years with a review of progress being reported to the Joint Board in 2025.

10 **Strategic Service Plan 2021/24 - Annual Update**

There was submitted a report by the Assessor & Electoral Registration Officer relative to the annual update of the three-yearly Strategic Service Plan 2021/24, a copy of which was appended to the report.

DECIDED: That the report be noted.

11 **Domestic Abuse Policy**

There was submitted a report by the Assistant Assessor & Electoral Registration Officer relative to the adoption of a Domestic Abuse Policy which would support employees experiencing domestic abuse, a copy of which was appended to the report.

The report intimated that domestic abuse had a devastating impact on individuals and their families and that the Joint Board was committed to supporting both employees and service users who were impacted by this. The Domestic Abuse Policy had been adopted by Renfrewshire Council and minor amendments had been made to ensure it was appropriate for the Joint Board.

The report advised that the policy demonstrated the Joint Board's commitment to the health, safety and welfare of employees, creating a workforce culture that was supportive and provided a safe place for employees to disclose their experience of abuse and access appropriate support if they wished, irrespective of gender, gender identity or sexuality.

Appendix 2 to the policy detailed information on domestic abuse support organisations and the Assistant Assessor & Electoral Registration Officer advised that details of the outreach services in East Renfrewshire and others identified in both East Renfrewshire and Inverclyde Council areas would be added.

DECIDED:

(a) That the Domestic Abuse Policy be approved; and

(b) That details of the outreach services in East Renfrewshire and others identified in both East Renfrewshire and Inverclyde Council areas be added to Appendix 2 to the policy.

12 **Supporting Menopause Policy**

There was submitted a report by the Assistant Assessor & Electoral Registration Officer relative to the adoption of a Supporting Menopause Policy, a copy of which was appended to the report.

The report intimated that the Joint Board wanted to support colleagues' wellbeing at every stage of life and recognised that many colleagues would be working through the perimenopause and menopause transition and managing symptoms at work. The purpose of the policy was to provide support, raise awareness of what menopause was and help discuss this openly and confidentially should colleagues wish to do so. The Supporting Menopause Policy had been adopted by Renfrewshire Council and minor amendments had been made to ensure it was appropriate for the Joint Board.

The report noted that managers had undertaken online training which included the stages, symptoms and impact of menopause, flexible workplace support available, adjustments and paid menopause related leave.

DECIDED: That the Supporting Menopause Policy, as appended to the report, be approved.

13 **Whistleblowing Policy**

There was submitted a report by the Assistant Assessor & Electoral Registration Officer relative to the adoption of a Whistleblowing Policy, a copy of which was appended to the report.

The report intimated that the Joint Board was committed to conducting its business with honesty and integrity and expected all employees to maintain high standards in accordance with the Joint Board's Code of Conduct for Employees. The Whistleblowing Policy had been reviewed and adopted by Renfrewshire Council and minor amendments had been made to ensure it was appropriate for the Joint Board. The

report noted that this replaced the Joint Board's Expressing Concerns outwith Line Management Policy.

The report advised that the policy would provide a mechanism for a concern about any wrongdoing or malpractice within the Joint Board to be reported and investigated.

DECIDED: That the Whistleblowing Policy, as appended to the report, be approved.

14 **Arrangements for Future Hybrid Meetings**

Under reference to item 12 of the Minute of the meeting of this Joint Board held on 16 September 2022, there was submitted a report by the Clerk relative to arrangements for future hybrid meetings of the Joint Board.

The report intimated that at the meeting of this Joint Board held on 16 September 2022, the Joint Board decided that hybrid meetings of the Joint Board be held in the offices of (i) East Renfrewshire Council in September of each year, starting from September 2023 and (ii) Inverclyde Council in November of each year, starting November 2023. Further, that the Clerk finalise arrangements and look again at the Joint Board's hybrid meeting protocol to establish if it met the requirements of the Joint Board if meeting in three different venues and report back to a future meeting.

The report advised that all three Council's did not use the same platform for hybrid meetings and had different protocols in place for hybrid meetings of their council boards in their respective Council venues. The Joint Board protocol for hybrid meetings had been reviewed and the amended protocol for future Joint Board meetings was appended to the report and covered arrangements for hybrid meetings in all three Council venues.

On behalf of the Joint Board, the Depute Convener thanked staff for the work undertaken in enabling the Joint Board to meet in the three constituent authority offices.

DECIDED: That the amended protocol for future hybrid meetings of the Joint Board, as appended to the report, be approved.

15 **Robertson Centre Office**

Under reference to item 10 of the Minute of the meeting of this Joint Board held on 24 February 2023, there was submitted a report by the Assessor & Electoral Registration Officer relative to the Joint Board's offices in the Robertson Centre, Glasgow Road, Paisley which are let from Renfrewshire Council.

The report intimated that during 2017/18 the Joint Board decided that staff would only occupy the ground floor of the premises, handing back control of the upper floor of the premises to Renfrewshire Council. At the meeting of the Joint Board held on 17 August 2018, the Joint Board decided that the Assessor be authorised to rescind the existing lease and continue discussions on the terms of a new lease. The broad terms of the new lease were agreed shortly thereafter, however, the finalised offer of lease had now been put forward for signing. The report sought consent for the Assessor to sign this lease which covered the period from October 2018 to March 2024.

The report noted that Renfrewshire Council had advised that it was undertaking a review of its property portfolio with the Robertson Centre forming part of this review. Renfrewshire Council had intimated that due to this they would prefer not to extend the lease beyond its currently agreed period.

The report advised that the management team were continuing to explore options for a future office base for the Joint Board's functions. The report noted that some additional expenditure might fall within the current financial year to facilitate a move and it was intended that where this occurred it would be funded by the use of reserves.

DECIDED: That the Joint Board authorise the Assessor to rescind the existing lease, sign the new lease on terms as detailed in section 2 of the report and continue investigations for alternative accommodation and report to the next meeting or the Joint Board.

16 **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 15 September 2023 and would be a hybrid meeting in the offices of East Renfrewshire Council.