



## **Renfrewshire Valuation Joint Board**

### **Notice of Meeting and Agenda Renfrewshire Valuation Joint Board.**

<b>Date</b>	<b>Time</b>	<b>Venue</b>
Friday, 24 February 2023	14:00	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

MARK CONAGHAN  
Clerk

### **Membership**

Councillor Annette Ireland, Councillor Andrew Morrison, Provost Mary Montague and Councillor David Macdonald (East Renfrewshire Council); Councillor Graeme Brooks, Councillor Paul Cassidy, Councillor James Daisley and Councillor Innes Nelson (Inverclyde Council); and Councillor Graeme Clark, Councillor Audrey Doig, Councillor Kevin Montgomery, Councillor Sam Mullin, Councillor Bruce MacFarlane, Councillor Kenny MacLaren, Councillor Mags MacLaren and Councillor Andy Steel (Renfrewshire Council).

Councillor Audrey Doig (Convener): Councillor Paul Cassidy (Depute Convener)

### **Hybrid Meeting**

Please note that this meeting is scheduled to be held in the Council Chambers. However, it is a hybrid meeting and arrangements have been made for members to join the meeting remotely should they wish.

## **Further Information**

This is a meeting which is open to members of the public.

A copy of the agenda and reports for this meeting will be available for inspection prior to the meeting at the Customer Service Centre, Renfrewshire House, Cotton Street, Paisley and online at <http://renfrewshire.cmis.uk.com/renfrewshire/CouncilandBoards.aspx>

For further information, please email  
[democratic-services@renfrewshire.gov.uk](mailto:democratic-services@renfrewshire.gov.uk)

## **Members of the Press and Public**

Members of the press and public wishing to attend the meeting should report to the customer service centre where they will be met and directed to the meeting.

## **Apologies**

Apologies from members.

## **Declarations of Interest**

Members are asked to declare an interest in any item(s) on the agenda and to provide a brief explanation of the nature of the interest.

## Items of business

<b>1</b>	<b>Minute</b>	<b>5 - 12</b>
	Minute of meeting of this Joint Board held on 18 November 2022.	
<b>2</b>	<b>Revenue Budget Monitoring</b>	<b>13 - 16</b>
	Report by Treasurer.	
<b>3</b>	<b>Revenue Estimates 2023/24 to 2025/26</b>	<b>17 - 22</b>
	Report by Treasurer	
<b>4</b>	<b>Audit Plan 2022/23</b>	<b>23 - 24</b>
	Report by Treasurer. (Appendix not available, copy to follow)	
<b>5</b>	<b>Electoral Update Report</b>	<b>25 - 28</b>
	Report by Assessor & Electoral Registration Officer.	
<b>6</b>	<b>Non-domestic Rates Reform Update</b>	<b>29 - 32</b>
	Report by Assessor & Electoral Registration Officer.	
<b>7</b>	<b>Non-domestic Appeals</b>	<b>33 - 46</b>
	Report by Assistant Assessor & Electoral Registration Officer.	
<b>8</b>	<b>Performance Report</b>	<b>47 - 50</b>
	Report by Assistant Assessor & Electoral Registration Officer.	
<b>9</b>	<b>Corporate Risk Register</b>	<b>51 - 70</b>
	Report by Assistant Assessor & Electoral Registration Officer	
<b>10</b>	<b>Robertson Centre Office</b>	<b>71 - 72</b>
	Report by Assessor & Electoral Registration Officer	
<b>11</b>	<b>HM King Charles III Coronation – Additional Public Holiday</b>	<b>73 - 74</b>
	Report by Assessor & Electoral Registration Officer	
<b>12</b>	<b>Date of Next Meeting</b>	
	Note that the next meeting of the Joint Board will be held at 2.00 pm on 26 May 2023.	





## Renfrewshire Valuation Joint Board

### Minute of Meeting Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 18 November 2022	14:00	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

#### Present

Councillor Andrew Morrison and Councillor David Macdonald (East Renfrewshire Council); Councillor Paul Cassidy (Inverclyde Council); and Councillor Graeme Clark, Councillor Audrey Doig, 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); C McCourt, Head of Finance & Business Services, E Currie and E Gray, both Senior Committee Services Officers, K Festorazzi, Principal Accountant and T McGowan, Senior Accountancy Assistant (all Renfrewshire Council); and M Ferris, Senior Audit Manager (Audit Scotland).

#### Apologies

Councillor Annette Ireland and Provost Mary Montague (both East Renfrewshire Council) and Councillor Graeme Brooks (Inverclyde Council).

#### 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 the Joint Board held on 16 September 2022.

**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 14 October 2022.

The report intimated that at the end of period 7, the Joint Board was underspent by £155,000 and was projected to underspend by £70,000 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.

## 3 Annual Audit Report on the Annual Accounts 2021/22

Under reference to item 6 of the Minute of the meeting of this Joint Board held on 10 June 2022, there was submitted a report by the Treasurer relative to the audited annual accounts for the Joint Board for the year ended 31 March 22.

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. It was noted that for 2021/22, the Local Governance Finance Circular 6/2022: Extension to Accounts Approval and Publication Dates for 2021/22 provided flexibility and this deadline had been extended to 30 November 2022.

The report noted that 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 Joint Board's appointed auditor, Audit Scotland, were presented in the annual audit report, which formed Appendix 1 to the report, and included details of one significant adjustment made to the accounts during the course of the audit, which amounted to £80,000, relative to the disclosures of pension liability in connection with guaranteed minimum pension rules; and other minor and presentational changes made to the annual accounts. The Joint Board's 2021/22 audited annual accounts formed Appendix 2 to the report.

On behalf of the Joint Board, the Convener thanked staff for the work undertaken on the Joint Board's annual accounts.

**DECIDED:**

(a) That the findings of the 2021/22 audit as contained in the annual audit report, which formed Appendix 1, be noted; and

(b) That the 2021/22 audited annual accounts for the Joint Board, which formed Appendix 2, be approved for signature.

#### 4 **Electoral Update Report**

There was submitted a report by the Assessor & Electoral Registration Officer relative to the current position in relation to electoral registration.

In relation to the 2022 canvass, the report intimated that the canvass commenced on 4 July 2022 with the publication of the revised register due to take place by 1 December 2022; the start of the canvass national data matching of the register to DWP records took place on 6 June 2022, with local data matching following; where an email address was held, the initial contact would be by email and if no response was received, this would be followed up by letter with the final stage being household visits where no response had been received. It was noted that where all the electors in a household were data matched, a CCA letter had been issued and that this letter did not require a response unless the information was incorrect. A total of 101,639 CCA letters had been issued. In circumstances where not all the electors in a household were data matched, a CCB letter had been issued which required a response and 39,680 CCB letters had been issued. The final stage of the canvass was a visit to a property for those households where a response was required but not received. The report noted that this stage began in August 2022 and would involve visits to 23,246 properties and as at 8 November 2022, only 1,132 visits had still to be completed.

The report noted that no other elections were scheduled, however, this would be kept under review and staff would be able to deliver should circumstances require.

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 the postal voting application process for UK Parliamentary election and changes to the eligibility to be registered as an overseas voter. The secondary legislation which detailed how the new voter ID measures would work in practice had been laid before the UK Parliament on 3 November 2022, with this requirement applying in Scotland to UK Parliamentary by-elections from early May 2023 and to UK Parliamentary general elections taking place after 5 October 2023. It was noted that applications for the voter authority certificate (VAC) could be made online or by a paper application form from early January 2023 and would only be required if an elector did not have another approved form of photo ID as set out in the Act. Work was being undertaken to ensure that the online application portal, being created by the Department for Levelling Up, Housing and Communities, was fit for purpose and was compatible with the Joint Board's electoral management system to allow applications to be processed efficiently. Details of the funding for this new burden were expected in the near future.

In relation to the absent vote identifier refresh, the report noted that there would be approximately 6,300 signature refresh notices issued to electors who had a postal or proxy vote where the signature on record was more than five years old.

On behalf of the Joint Board, the Convener thanked staff for the work undertaken.

#### **DECIDED:**

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

(b) That the Assessor & Electoral Registration Officer submit a report to a future meeting of the Joint Board in relation to the funding received from the Department for Levelling Up, Housing and Communities.

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

Under reference to item 7 of the Minute of the meeting of the Joint Board held on 16 September 2022, there was submitted a report by the Assessor & Electoral Registration Officer relative to developments and expenditure arising from the Barclay Review.

The report intimated that the Non-domestic Rates (Scotland) Act 2020 and associated Regulations were the main legislative means for introducing the non-domestic rates reforms recommended by the Barclay Review and the six main Barclay recommendations reflected in the Act were detailed in the report.

The report further intimated that the Scottish Assessor's Association (SAA) had regular contact with the Scottish Government to ensure a consistent approach. Assessors would continue to work jointly to ensure delivery of all new duties and would support ongoing development of the SAA Portal which provided information to ratepayers and their agents. Assessors had submitted plans to the Scottish Government detailing the actions being taken to ensure that all Barclay recommendations would be fully implemented and delivered within legislative timelines. These plans had now been approved and covered the period up to 2025 by which time all the recommendations of the Barclay review would be in place.

In relation to staffing, the report advised that the retention and recruitment of valuation staff remained a challenge and that, since the last meeting, two property assistants had now become trainee technicians and that two new property assistants had recently been recruited; the recruitment process for a valuer/senior valuer during October did not receive any applications by the closing date, therefore the position had been readvertised; and that discussions were continuing with Renfrewshire Council's HR advisers to identify ways in which posts within the Joint Board could be more attractive, however, it was noted that this was an issue facing all Valuation Joint Boards.

The report advised that the next non-domestic revaluation was due in April 2023 with a target date of April 2022, the date to which all valuations were tied to ensure all non-domestic properties were valued at the same point in time; work was underway to ensure that local systems were in place to assist the valuation staff in undertaking the analysis of rental information and the revaluation of the 14,000 non-domestic subjects within valuation rolls of the Joint Board area; the Valuation Timetable Amendment Order 2022 added the requirement to publish a draft valuation roll on 30 November in the year preceding a revaluation; the Non-domestic Rates (Valuation Notices) (Scotland) Regulations 2022 which placed a new duty on the Assessor to issue draft valuation notices after 30 November and it was noted that as of 8 November, approximately 600 draft valuations remained to be completed with the Joint Board being on target to publish the draft valuation roll on 30 November; work was ongoing to identify lands and heritages within public parks that were exempt from entry in the valuation roll due to section 19 of the Local Government (Financial Provisions) (Scotland) Act 1963 that might no longer be exempt once section 5 of the Non-domestic Rates (Scotland) Act 2020 comes into force on 1 April 2023; following publication of the draft valuation roll, attention would turn towards the 2023 revaluation roll and maintenance of the Council Tax list and valuation roll which had paused for a period of time. Further that the Assessor continued to contribute to and benefit from working with other Assessors throughout Scotland via the Scottish Assessors Association (SAA) to establish values for properties where the valuation evidence was national rather than local.



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 was due to take place from 1 January 2023 but that due to a delay in the Regulations necessary to transfer the duties, this would now be 1 April 2023; and that the Valuation (Proposals Procedure) (Scotland) Regulations 2022, Valuation Timetable (Scotland) Order 2022 and Valuation Roll and Valuation Notice (Scotland) Order 2022 were scheduled to be laid before Parliament mid-December 2022 and would, amongst other things, provide clarity on the new two-stage proposal/appeal process.

In relation to self-catering properties, it was noted that the legislation changed with effect from 1 April 2022 and that, to be classed as a non-domestic property, owners of self-catering properties would now be required to provide evidence of 70 days actual letting as well as 140 days intention to let. The letting must be on a commercial basis with a view to making a profit. In this regard, the Assessor wrote to owners of all self-catering properties within the Joint Board area to inform them of the change and would be requesting the required evidence in the coming weeks.

In relation to information gathering powers, it was noted that the Assessor now had new powers to issue Assessor Information Notices (AINs) which, if not responded to, could lead to the Assessor issuing a Civil Penalty to the non-responder(s). The issuing of these AINs had begun and return of these would be closely monitored with Civil Penalties being issued where necessary. Renfrewshire Council's sundry debt team would assist in the collection of any Civil Penalties with the revenue raised being paid to the Scottish Government's Consolidated Fund, net of costs. These processes would be kept under review and the Scottish Government would be advised of any monies due to them.

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.

On behalf of the Joint Board, the Convener thanked staff for the work undertaken.

**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 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 extended the disposal date for 2017 revaluation appeals until 31 December 2021. It was noted that the Assessor had discharged this statutory duty with only a small number of outstanding revaluation appeals being referred to the Lands Tribunal prior to the disposal date.

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 at 30 September 2022. 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 at 30 September 2022.

The report advised that 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 report congratulated staff in disposing of the 2017 revaluation appeals within the statutory disposal date of 31 December 2021 with the small number of appeals being referred to the Lands Tribunal and thanked them for their commitment and professionalism in rising to the challenge faced since March 2020 and successfully delivering the service.

The report further advised that despite the legislation laid before the Scottish Government to ensure that no account could be taken of any matter occurring on or after 2 April 2020, whether directly or indirectly attributable to coronavirus, it would be a challenge to dispose of the outstanding Covid MCC appeals. The management team would ensure all required support was available to staff to assist them in this highly unusual set of circumstances.

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

## 7 **Performance Report**

There was submitted a report by the Assistant Assessor & Electoral Registration Officer providing an update to the reporting of performance for the first six months of the rating year to inform 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 targets of 95% within three months and 97% within six months, by achieving 98.67% and 99.33% 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 to 30 September 2022 and also the number of deletions from the valuation (council tax) list between 1 April and 30 September during 2021 and 2022.

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 2022 by constituent authority area, which exceeded the targets of 50% to be actioned within three months and 75% within six months. The Assistant Assessor & Electoral Registration Officer advised that figures detailed in the report should be 61.38% and 91.46% respectively.

The report noted that the current performance was above the targets set for this year however, this might diminish as staff were involved with discharging the statutory duty of preparing and publishing the draft valuation roll for the 2023 revaluation.

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 content of the report be noted.

## 8 **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 24 February 2023 and that this be a hybrid meeting in the offices of Renfrewshire Council.



**RENFREWSHIRE VALUATION JOINT BOARD**

**To:** Renfrewshire Valuation Joint Board

**On:** 24 February 2023

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**Report by:** The Treasurer

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**Heading:** Revenue Budget Monitoring Report to 03 February 2023

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## **1. Summary**

- 1.1 At the end of Period 11, Renfrewshire Valuation Joint Board (the Board) had an underspend position of £178,000. The Board is projected to underspend by £144,000 against budget by the end of the financial year; detail is provided in Section 4.
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## **2 Recommendations**

- 2.1 It is recommended that the Board considers the report.
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## **3 Budget Adjustments**

- 3.1 There have been no budget adjustments since the start of the financial year.
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## **4 Budget Performance**

### **4.1 Year-to-Date Variance: Net underspend of £178,000**

The current underspend largely relates to unfilled vacancies within employee costs.

### **4.2 Projected Year-end Position: Net underspend of £144,000**

It is anticipated that the Board will underspend by £144,000 this financial year; this arises predominantly from forecast underspends of £143,000 in employee costs, arising from vacancy management.

The forecast underspend in Supplies and Services arises mainly from printing and computer maintenance costs, as well as a reduction in projected legal costs; the result of less court activity than expected earlier in the year.

An underspend of £14,000 is also forecast within Transfer Payments relating to apprenticeship levy as a result of current vacancies, and within the Cost of Election budget, as no elections are expected to take place this financial year.

Within gross income, New Burdens funding of £8.8k for 2022/23 has now been received from the UK Government to help support the new obligation of issuing voter identification cards. This funding will also continue into 2023/24.

The 2022/23 budget approved in February 2022 included a planned drawdown from reserves of £91,000. Based on current projections the need for this reserves drawdown has now been removed and instead a contribution to reserves is forecast.

All projections will continue to be monitored closely through the remainder of the financial year.

**RENFREWSHIRE VALUATION JOINT BOARD**  
**REVENUE BUDGET MONITORING STATEMENT 2022/23**  
**1 April 2022 to 03 February 2023**

Description	Approved Annual Budget	Budget to Date	Actual to Date	Variance to Date (Adverse) / Favourable	Projected Full Year Actual	Projected Full Year Variance (Adverse) / Favourable
£000	£000	£000	£000	£000	£000	£000
Employees	2,197	1,848	1,691	157	2,054	143
Premises Related	188	135	132	4	181	7
Supplies and Services	428	303	300	4	368	60
Support Services	99	18	22	(4)	102	(3)
Transfer Payments	23	9	6	3	9	14
Transport Related	17	15	5	10	8	9
<b>Gross Expenditure</b>	<b>2,952</b>	<b>2,328</b>	<b>2,155</b>	<b>173</b>	<b>2,722</b>	<b>231</b>
Contributions from Local Authorities Core	(2,342)	(2,342)	(2,342)	0	(2,342)	0
Contributions from Local Authorities Barclay	(492)	(492)	(492)	0	(492)	0
Other Income	(27)	(15)	(20)	5	(32)	5
<b>Gross Income</b>	<b>(2,861)</b>	<b>(2,849)</b>	<b>(2,854)</b>	<b>5</b>	<b>(2,866)</b>	<b>5</b>
<b>TRANSFER (TO)/FROM RESERVES</b>	<b>91</b>	<b>(522)</b>	<b>(699)</b>	<b>178</b>	<b>(144)</b>	<b>234</b>

	<b>£000</b>
<b>Opening Revenue Reserve at 1 April 2022</b>	<b>(672)</b>
Budgeted contribution from Reserves	91
Projected year-end variance	(234)
<b>Projected Revenue Reserve at 31 March 2023</b>	<b>(816)</b>





**RENFREWSHIRE VALUATION JOINT BOARD**

**To:** Renfrewshire Valuation Joint Board

**On:** 24 February 2023

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**Report by:** The Treasurer

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**Heading:** Revenue Estimates 2023/24 to 2025/26

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## **1. Background**

- 1.1 The following report has been prepared by the Treasurer, in consultation with the Assessor, to present the Revenue Estimates of Renfrewshire Valuation Joint Board, including the requisition of constituent authorities for the financial year 2023/24, and indicative planning figures for 2024/25 and 2025/26.
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## **2 Recommendations**

- 2.1 It is recommended that members:
- a) approve the 2023/24 Revenue Estimates as submitted at Appendix 1;
  - b) approve the recommendations with regards requisitions for constituent authorities outlined in section 6;
  - c) approve the proposed use of reserves, including proposals in paragraphs 5.3 and 5.5; and
  - d) note the indicative estimates for 2024/25 and 2025/26.
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## **3 Background**

- 3.1 The annual Revenue Estimates process outlines the summary revenue budget position for the organisation. The budget estimates provided in Appendix 1 outline the proposed requisition for 2023/24 along with an indicative projected position for 2024/25 and 2025/26 for members' information and as an aid to constituent authorities' financial planning. The assumptions used in developing these projections are outlined in Section 4 below.
- 3.2 The Scottish Budget statement delivered on 15 December 2022 announced a local government settlement for a single financial year only, adding some

uncertainty to the medium term financial outlook. It is recognised that local government in Scotland is facing a significantly challenging financial position and could face further contraction in the provision of revenue grant from the Scottish Government. In this context, the Board will continue to seek cost reductions, as it has done this year, to ensure financial sustainability.

## 4 Budget Assumptions

4.1 The budget has been constructed on the basis of the following assumptions:

- A budget provision for pay inflation of 3% for 2023/24 has been included, as well as indicative estimates of 2.5% assumed for 2024/25 and 2025/26;
- Employee turnover is assumed at 4%, meaning that a net 96% of the total required employee cost is budgeted;
- Cost reductions of £51k have been identified, as outlined below;
- Non-pay pressures of £16k have been identified, predominantly for increased utility costs; and
- Legislative changes as outlined in paragraphs 5.2 and 5.4 below have been incorporated, resulting in a further reduction in net costs of £25k.

4.2 The estimates presented for 2023/24 and beyond assume a level of funding from the constituent authorities towards the cost of implementing recommendations from the Barclay Review. This is outlined in the local government settlement from the Scottish Government as follows, and remains unchanged from 2022/23:

<b>Member Council</b>	<b>2023/24</b>
East Renfrewshire Council	£0.101m
Inverclyde Council	£0.114m
Renfrewshire Council	£0.277m
<b>Total</b>	<b>£0.492m</b>

For clarity, this funding will be passed through by each Council to the RVJB in full, in addition to the requisition outlined in Section 6 below.

## 5 Financial Overview

5.1 The funding settlement beyond 2023/24 is uncertain and it is recognised that over the medium term, the funding position of local government across Scotland is particularly challenging. However, the Board has, in recent years, identified recurring efficiencies in order to remain sustainable and to keep

requisition increases to a minimum and it will continue to do so. As noted above, £51k of cost reductions have been identified in the 2023/24 budget, as follows:

- ICT software development reprofiling £16k
- Reduction in Property costs for Robertson Centre £14k
- Staffing adjustments, including Canvassers £12k
- Other identified efficiencies £9k

- 5.2 The Board's responsibility for funding the Renfrewshire Valuation Appeal Panel will cease with effect from the 1 April 2023, when the relevant functions of the Panel will transfer to Scottish Courts and Tribunal Service. While each council will likely face a downward redetermination in funding in line with this move, it also removes a £25k cost for the Board, previously used to fund the Appeal Panel's duties.
- 5.3 Should any one-off costs transpire from the transfer of duties, this is expected to be managed within existing budgets. If this is not possible, it is proposed to draw further from revenue reserves to cover.
- 5.4 A further pressure incorporated into the budget is a new burden on Assessors and Electoral Registration Officers to issue new voter identification cards for use in UK general elections. This will be required only where a registered voter does not have an accepted form of photo ID and is estimated to affect around 6% of the population. Funding of £8.6k has been confirmed by the UK Government to support this new obligation. This, along with matched expenditure, is included in the Revenue Estimates for 2023/24.
- 5.5 Renfrewshire Council is undertaking a strategic review of its property portfolio and the Robertson Centre has been identified as in scope for review. Should this result in expenditure associated with a move of premises then, it is anticipated that any one-off moving costs would be met either from within existing budgets, or from reserves. The Board will be kept apprised as and when further information emerges on this.
- 5.6 The projected reserves position of the Joint Board at the end of the 2022/23 financial year is estimated to amount to 27.6% of net expenditure. The level deemed prudent by the Treasurer, in terms of ensuring financial sustainability and managing the financial risks outlined above facing the Board, is 5% of net expenditure. The Revenue Estimates 2023/24 propose a managed use of reserves to support ongoing budget pressures and reduce reserves to an appropriate level.

## 6 Requisitions payable by Member Councils

- 6.1 The distribution of Requisitions payable by member councils is based on the percentage proportions of GAE constituents for the previous financial year. For 2023/24 allocations, the GAE figures for 2022/23 have been used.

<b>GAE (Green Book) Allocation 2022/23</b>	<b>Collection of Local Tax</b>	<b>Collection of Non-Domestic Rates</b>	<b>Electoral Registration</b>	<b>Total</b>	<b>Total %</b>
East Renfrewshire	625,822	160,037	101,073	886,932	20.44%
Inverclyde	618,561	214,977	99,901	933,439	21.51%
Renfrewshire	1,404,582	887,023	226,847	2,518,452	58.05%
<b>Total</b>	<b>2,648,965</b>	<b>1,262,037</b>	<b>427,821</b>	<b>4,338,823</b>	<b>100.00%</b>

- 6.3 The proposed overall 2023/24 requisition level for member authorities has been retained at the 2022/23 level of £2,342,180 in recognition of the local government funding environment. Individual council requisitions are outlined below; due to minor changes in GAE allocations for 2022/23, there is a small redistribution between constituent councils in 2023/24.

- 6.4 This budget also incorporates draft requisition increases of 2% for 2024/25 and 2025/26; these are indicative only and will be kept under review over the next two years. As increases at this level are significantly above the movement in the local government settlement, they are recognised as being challenging for councils to fund. Consequently, it is likely that increasingly flexible use of reserves and a requirement for ongoing efficiency measures will continue to feature in setting future budgets.

- 6.4 The total requisitions payable by each authority for 2023/24, including the full pass-through of Barclay funding, are proposed as follows:

<b>Member Council</b>	<b>Barclay Requisition</b>	<b>Core Requisition</b>	<b>Total 2023/24</b>
East Renfrewshire	101,000	478,742	579,742
Inverclyde	114,000	503,803	617,803
Renfrewshire	277,000	1,359,635	1,636,635
<b>Total</b>	<b>492,000</b>	<b>2,342,180</b>	<b>2,834,180</b>

## Appendix 1: Revenue Budget Estimates 2023/24 to 2025/26

### Renfrewshire Valuation Joint Board

	Approved Budget 2022/23	Forecast Outturn 2022/23	Proposed Budget 2023/24	Indicative Budget 2024/25	Indicative Budget 2025/26
Employees	2,197,356.00	2,072,081.00	2,255,603.00	2,312,000.00	2,369,794.00
Premises Related	187,530.00	192,473.00	179,465.00	178,435.00	178,435.00
Supplies and Services	427,850.00	379,834.00	379,260.00	376,268.00	371,765.00
Support Services	98,810.00	102,079.00	105,330.00	107,437.00	110,123.00
Transfer Payments	22,822.00	24,822.00	24,822.00	25,285.00	25,897.00
Transport Related	17,282.00	13,282.00	15,000.00	11,999.00	9,970.00
<b>Gross Expenditure</b>	<b>2,951,650.00</b>	<b>2,784,571.00</b>	<b>2,959,480.00</b>	<b>3,011,424.00</b>	<b>3,065,984.00</b>
Sales, fees and charges	(25,500.00)	(27,833.00)	(25,500.00)	(25,500.00)	(25,500.00)
Temporary interest	(1,000.00)	(1,000.00)	(2,000.00)	(2,000.00)	(2,000.00)
Government Funding	0.00	(8,791.00)	(8,600.00)	(8,600.00)	0.00
<b>Gross Income</b>	<b>(26,500.00)</b>	<b>(37,624.00)</b>	<b>(36,100.00)</b>	<b>(36,100.00)</b>	<b>(27,500.00)</b>
<b>Net Expenditure</b>	<b>2,925,150.00</b>	<b>2,746,947.00</b>	<b>2,923,380.00</b>	<b>2,975,324.00</b>	<b>3,038,484.00</b>
Core Requisition	(2,342,180.00)	(2,342,180.00)	(2,342,180.00)	(2,389,024.00)	(2,436,804.00)
Barclay Requisition	(492,000.00)	(492,000.00)	(492,000.00)	(492,000.00)	(492,000.00)
Transfer to/(from) Reserves	(90,970.00)	0.00	(89,200.00)	(94,300.00)	(109,680.00)
<b>Funding</b>	<b>(2,925,150.00)</b>	<b>(2,834,180.00)</b>	<b>(2,923,380.00)</b>	<b>(2,975,324.00)</b>	<b>(3,038,484.00)</b>
<b>Use of / (Contribution to) Reserves</b>	<b>0.00</b>	<b>(87,233.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Annual Movement in Core Requisition</b>	<b>1.80%</b>	<b>1.80%</b>	<b>0.00%</b>	<b>2.00%</b>	<b>2.00%</b>
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	2022/23 £	2022/23 £	2023/24 £	2024/25 £	2025/26 £
<b>Forecast Reserves Position</b>					
Projected balance at 1 April	675,140	672,057	759,290	670,090	575,790
Less: Election Funding carried forward	(156,054)	0	0	0	0
Projected underspend at 31 March	152,971	87,233	0	0	0
Use of Reserves per budget	(90,970)	0	(89,200)	(94,300)	(109,680)
<b>Balance at 31 March</b>	<b>581,087</b>	<b>759,290</b>	<b>670,090</b>	<b>575,790</b>	<b>466,110</b>
% of Net Expenditure	19.87%	27.64%	22.92%	19.35%	15.34%

	Core Requisition 2023/24	Core Requisition 2022/23	Movement £	Movement %
<b>Requisition Allocation 2023/24</b>				
East Renfrewshire	478,742	479,444	(702)	-0.15%
Inverclyde	503,803	504,740	(937)	-0.19%
Renfrewshire	1,359,635	1,357,996	1,639	0.12%
<b>Total</b>	<b>2,342,180</b>	<b>2,342,180</b>	<b>0</b>	<b>0.00%</b>

	Barclay Requisition per Settlement	Core Requisition	Total Requisition	Total Requisition 2024/25	Total Requisition 2025/26
<b>Requisition Allocation 2023/24</b>					
East Renfrewshire	101,000	478,742	579,742	589,317	599,083
Inverclyde	114,000	503,803	617,803	627,879	638,157
Renfrewshire	277,000	1,359,635	1,636,635	1,663,828	1,691,564
<b>Total</b>	<b>492,000</b>	<b>2,342,180</b>	<b>2,834,180</b>	<b>2,881,024</b>	<b>2,928,804</b>



## RENFREWSHIRE VALUATION JOINT BOARD

**To:** Renfrewshire Valuation Joint Board

**On:** 24 February 2023

**Report by:** The Treasurer

**Heading:** Audit Plan 2022/23

### 1. Background

The Annual Audit Plan is usually presented to the Board for noting in February each year and indicates the timescales and planned audit activity by Audit Scotland.

### 1 Recommendations

2.1 It is recommended that members note the report.

### 2 Background

- 3.1 The Boards newly appointed external auditor, Azets, have submitted an Audit Plan that outlines their approach to the audit of the 2022/23 annual accounts of the Board. The audit will assess whether the accounts provide a true and fair view of the Board's financial position and also whether they have been prepared in accordance with proper accounting practice, i.e. the Code of Practice on Local Authority Accounting in the UK.
- 3.2 The Audit Plan outlines the responsibilities of the Board and of Azets; its assessment of key challenges and risks and the approach and timetable for completion of the audit. The risks identified here are included in the audit plans of many bodies that Azets work with and their inclusion is not a reflection of any specific risk within Renfrewshire Valuation Joint Board.
- 3.3 The statutory deadline for the approval of the audited accounts for 2022/23 is 30 September 2023 and the annual audit report is planned to be reported to the Board on 15 September 2023.
- 3.4 From Azets, Senior Manager, Adrian Kolodziej will be in attendance at the Board to present the Audit Plan, attached here as an appendix.







# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 24<sup>th</sup> February 2023

**Subject:** Electoral Update Report

**Author:** Assessor & Electoral Registration Officer

## 1. Introduction

This report is to inform board members of any updates to Electoral Registration legislation and report to the Board on any electoral events.

## 2. 2022 Canvass

- 2.1 The 2022 canvass started on Monday 4<sup>th</sup> July 2022, and publication of the revised register took place on 1<sup>st</sup> December 2022.
- 2.2 The published revised local government register contained the following number of Electors:

Council Area	Electorate as at 1 <sup>st</sup> December 2022
East Renfrewshire	73,583
Inverclyde	60,632
Renfrewshire	141,025

## 3. Future Elections

- 3.1 At the time of writing no elections are scheduled.

## 4. Elections Act 2022

- 4.1 The Elections Act 2022 received Royal Assent on 28<sup>th</sup> April 2022. The provisions of the Act come into force at various times and elements of it are subject to further Regulations. The main provisions that will impact the Board are the requirement for Voter ID for UK Parliamentary Elections, changes to the Absent Voting application process for the UK Parliamentary Elections and changes to the eligibility to be registered as an Overseas Elector.
- 4.2 The final statutory instruments on Voter Identification were made on 22<sup>nd</sup> December 2022 and came into force on 16<sup>th</sup> January 2023. Since that date applications for the Voter Authority Certificate (VAC) have been able to be made online or by a paper application form. A VAC will only be required if an elector wishes to vote in person and does not have another approved form of photo ID. The Elections Act sets out the full list of approved forms of ID but examples of approved photo ID's include passport, driving licence and Young Scot cards.
- 4.3 A new ERO portal for processing these applications has been created by the UK Government and staff have undertaken training in its use. At the time of writing 11 applications have been received.

- 4.4 A funding allocation for implementing Voter Identification has been determined by the UK Government, for 2022/23 we have received £8,791 and are due to receive £8,603 in 2023/24.
- 4.5 The Elections Act 2022 also brings in changes to the franchise for overseas electors. It is the first legislative step towards removing the 15-year limit on overseas electors being able to vote in UK Parliamentary elections and allowing British citizens overseas who were previously registered or previously resident in the UK to apply to register to vote. The extended franchise is not yet in operation. Secondary legislation is expected to be laid in the coming months which will provide the necessary detail and it is anticipated that these changes arising from the secondary legislation will be in place over the summer of 2023.
- 4.6 The other change being introduced by the Elections Act that will have an impact on the Board is the changes to the rules around absent vote applications. It is likely that applications for an absent vote will be able to be made on line as well as by paper and will go through an identity verification process similar to that undertaken for registration and that a fresh application will be required after three years. Secondary legislation is also required for this change and it is expected that these changes will be in place during the summer of 2023. It should be noted that these changes are only applicable for electors that are applying for an absent vote for a UK Parliamentary election the current arrangements will remain in place for absent vote applications for Scottish Parliament and Local Government elections.
- 4.7 It has been intimated that a funding allocation will be provided by the UK Government for these new burdens during 2023/24, however at this time there is no indication of the amount.

## **5. Absent Vote Identifier Refresh**

- 5.1 As required by Regulations, electors who have a postal or proxy vote whose signature on the personal identifiers record is more than 5 years old will be sent a notice requesting them to supply a fresh signature during January, voters will have six weeks to return a fresh signature or they will lose their postal or proxy vote. Where necessary a reminder was issued after 3 weeks. There were approximately 6300 signature refresh notices issued and we recently issued just over 3000 reminders.

## **6. Scottish Government Consultation on Electoral Reform**

- 6.1 The Scottish Government have published a consultation on Electoral Reform. The consultation, which will close on 15<sup>th</sup> March 2023 can be viewed at <https://consult.gov.scot/constitution-and-cabinet/electoral-reform/> In line with previous consultations, as ERO I will provide comments to the Scottish Assessors' Association Electoral Registration Committee and they will submit a joint response to the Scottish Government on matters relevant to the ERO's duties.

## **7. Procurement**

- 7.1 With the assistance of Renfrewshire Council's Corporate Procurement Unit progress has been made with our Electoral Management System (EMS) and Print and Mail procurements. The EMS procurement was undertaken using Crown Commercial Services GCloud 13 Framework Agreement and at this stage the recommended supplier is Democracy Counts Ltd. The contract will be for a period of 3 years with the option to extend for a further 12 months contract with a total contract value of £96,000.
- 7.2 The Print and Mail services project is in the early stages and the procurement routes to market are currently being reviewed.

**8. Recommendations**

- 8.1 The Board notes the contents of this report and approves the EMS Procurement referenced at 7.1.

Robert Nicol  
Assessor and Electoral Registration Officer  
15<sup>th</sup> February 2023

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# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 24<sup>th</sup> February 2023

**Subject:** Non-Domestic Rates Reform Update

**Author:** Assessor & Electoral Registration Officer

## 1. Background

It was agreed that the Board should be updated at each meeting on developments and expenditure arising from the Barclay Review.

The Non-Domestic Rates (Scotland) Act 2020 and associated Regulations are the main legislative means for introducing the Non-Domestic Rates reforms recommended by the Barclay Review

There are six main Barclay recommendations which are reflected in the Act, these are listed below:-

- i. The change of the revaluation cycle from 5 yearly to 3 yearly (starting 2023)
- ii. New property markers to be shown against properties in the Valuation Roll (April 2021)
- iii. Changes to valuation of properties within a Park (April 2023)
- iv. From the 2023 Revaluation going forward access will be given to a list of comparative subjects used to value a particular entry in the Valuation Roll
- v. The existing Appeals system to be changed to a two-stage appeal system (April 2023)
- vi. Information Gathering powers to be strengthened with Assessors issuing Civil Penalties to those who do not respond (April 2021)

The Scottish Assessor's Association (SAA) has had regular contact with the Scottish Government and has replied to consultations and appeared at committees as appropriate to ensure a consistent approach. Assessors will continue working jointly to ensure delivery of all these new duties and will also support ongoing development of the SAA Portal which provides information to ratepayers and their agents.

Assessors were asked to submit plans showing what actions and preparations Assessors were planning to carry out to ensure all the Barclay recommendations were fully implemented and delivered within the legislative timelines. These plans have been submitted and approved by the Scottish Government and they cover the period up to 2025 by which time all the recommendations of the Barclay review will be in place.

## 2. Staffing

Recruitment of qualified Valuation staff remains difficult and several recent rounds of advertising have not proven successful. As a result, I will shortly begin recruitment for a further two trainee valuers and will continue efforts to recruit a Valuer / Senior valuer on an ongoing basis.

We currently have two posts of Senior Surveyor one of which is vacant and recent recruitment efforts for this post have been unsuccessful. These posts are being redesignated to a new post of Principal Valuer with a change of grade to reflect the duties and the vacant post will be advertised shortly.

There are currently two Assistant Assessor and ERO posts one of which has been regraded to reflect amended duties and the vacant Assistant Assessor and ERO has been removed from the establishment to provide funding for the above changes and overall cost savings to produce a balanced budget.

It is hoped that these changes will help go some way towards alleviating the staffing pressure that the Valuation section has been under, however the success of this approach will be monitored on an ongoing basis.

### **3. Update on next Non-Domestic Revaluation**

The next Non-Domestic Revaluation is due in April 2023, with a Tone Date of April 2022. The Tone date is the date to which all valuations are tied, to ensure all non-domestic properties are valued at the same point in time.

The Valuation Timetable Amendment Order 2022 added the requirement to publish a draft Valuation Roll on 30<sup>th</sup> November in the year preceding a Revaluation, in addition The Non-Domestic Rates (Valuation Notices) (Scotland) Regulations 2022 placed a new duty on the Assessor to issue draft Valuation Notices after 30<sup>th</sup> November and that these notices must, for certain categories of subject, include information on comparisons used to derive the basic valuation rate.

The Draft Valuation Roll was published on 30<sup>th</sup> November 2022 and Draft Valuation Notices were issued immediately thereafter. Since that time we have engaged with a number of interested parties who have made representations against the Draft Valuations and this will continue into early March when the Valuation Roll will be finalised.

Work also took place to identify Lands and Heritages within public parks that were exempt from entry in the Valuation Roll due to S19 Local Government (Financial Provisions) (Scotland) Act 1963 that may no longer be exempt once S5 of the Non-Domestic Rates (Scotland) Act 2020 comes into force on 1<sup>st</sup> April 2023. These were shown in the Draft Valuation Roll and draft valuation notices were issued to the Proprietor, Tenants and Occupiers.

Since publication of the Draft Valuation Roll attention turned towards the 2023 Revaluation Roll and catching up on business-as-usual maintenance of Valuation Roll which was paused for a period. While I expect the vast majority of valuations to remain unchanged between the Draft and Revaluation roll, we will need to consider any new information received, where possible, any representations against the draft values and also reflect any changes to properties that take place. The Final Revaluation Roll will be delivered to the three constituent authorities on 15<sup>th</sup> March 2023 and will be effective from 1<sup>st</sup> April with Revaluation Notices being issued to Proprietor, Tenants and Occupiers after 15<sup>th</sup> March.

### **4. Changes to the Appeals System**

The transfer of the Local Appeal Committees into the Scottish Courts and Tribunals Service (SCTS) will now take place on 1<sup>st</sup> April 2023.

The Valuation (Proposals Procedure) (Scotland) Regulations 2022, Valuation Timetable (Scotland) Order 2022 and Valuation Roll and Valuation Notice (Scotland) Order 2022 were laid in the Scottish Parliament in mid-December 2022. These orders provide detail on the new two stage proposal / appeal process that will also come into force on 1<sup>st</sup> April 2023.

Upgrades to the SAA portal to allow submission of proposals online are currently being developed to replace the existing online appeal facility and we are engaging with the SCTS to ensure the smooth transfer over of existing appeals that will become their responsibility from 1<sup>st</sup> April 2023.

## **5. Self-Catering Properties**

The legislation relating to self-catering properties changed with effect from 1<sup>st</sup> April 2022. To be classed as a non-domestic property the owner of a self-catering property will now be required to provide evidence of 70 days actual letting as well as 140 days intention to let. The letting must be on a commercial basis with a view to making a profit. The Assessor wrote to the owners of all self-catering properties within the RVJB area earlier this year to inform them of the change and will shortly be writing to request the required evidence.

## **6. Information Gathering powers**

The new powers allow the Assessor to issue Assessor Information Notices (AINs), which if not responded to can lead to the Assessor issuing a Civil Penalty on the non- responder(s).

With assistance from Renfrewshire Council's Sundry Debt Team, processes are now agreed to assist in the collection of any Civil Penalties raised through these powers for all three of the Board's councils.

When civil penalties are issued the revenue raised is due to be paid into the Scottish Governments Consolidated Fund (net of any costs). These processes will be kept under review and Scottish Government will be updated regularly on any monies raised which are due to them via the Consolidated Fund.

## **7. IT Valuation System**

Development of this system continues with the aim of going live at a suitable time for service delivery.

## **8. Recommendations**

- i. The Board notes this report.

Robert Nicol  
Assessor and Electoral Registration Officer  
8<sup>th</sup> February 2023

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# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 24<sup>th</sup> February 2023

**Subject:** Non-Domestic Appeals

**Author:** Assistant Assessor & Electoral Registration Officer

## Introduction

The purpose of this report is to brief members on the appeal process and report progress not only on disposal of Revaluation appeals, but the disposal of Running Roll Appeals received since the 2017 Revaluation.

### 1. Background

A 5-yearly Revaluation process was introduced by the Valuation and Rating (Scotland) Act 1956. The previous revaluation was carried out as at 1<sup>st</sup> April 2010, the Revaluation due at 2015 was postponed by two years, therefore it has been seven years since the last revaluation. The 2017 Revaluation required the Assessor to value or revalue all of the lands and heritages in his valuation area. These valuations are totally fresh, and need bear no relation to the value applied in the preceding 7 years.

The process involves the collection and analysis of rental, building cost and turnover data to establish new levels of value to be applied to the various types of subjects. These valuations are then updated, the new valuation roll is published, and all interested parties notified. This process is founded on continuous processes but the bulk of the work in relation to the Revaluation is carried out in the 2 years preceding the date of the Revaluation.

### 2. Right of Appeal

The Revaluation brings with it a fresh right of appeal. For the 2017 Revaluation, this right of appeal has to be exercised within a six-month period starting on the 1st April in the year of the Revaluation or within six months of the date of issue of the Valuation Notice, whichever is later.

Any person to whom the Assessor has issued a Revaluation Notice is entitled to appeal. In practice this means the Proprietor, the Tenant or the Occupier of the property.

### 3. Negotiation of Appeals

Following citation of an appeal, it is normal practice for a member of the Assessor's staff to enter into negotiation with the appellant or the appellant's agent. In the majority of cases, these discussions will result in a settlement of the appeal without any need to present the appeal to the Valuation Appeal Committee; this settlement will be a withdrawal of the appeal by the appellant or an adjustment to the value by the Assessor.

If, however, the parties cannot reach agreement, the appeal will be presented to the Valuation Appeal Committee. In the normal course of events, a senior member of the Assessor's staff will lead the case, however depending on the complexity and legal arguments involved, it may require that Counsel is employed to lead the case for the Assessor. In all cases one or more members of the Assessor's staff will require to give evidence as an expert witness.

#### **4. Local Valuation Appeal Committee**

The Appeal Committee is drawn from the Renfrewshire Valuation Appeal Panel. The members of the Panel are appointed by the Sheriff Principal. They are all unpaid, are completely independent of the Assessor and the local councils and have no prior knowledge of any case listed for hearing.

In the case of highly complex appeals, either party has the right to request that the appeal is referred to the Lands Tribunal for Scotland. Referral is not undertaken lightly as it involves a considerable amount of preparatory work by several members of staff and may involve several days of examination, cross-examination and submissions in front of a suitably qualified legal representative and members who have experience in the valuation of land.

In all appeals, either party may appeal the decision of the Appeal Panel or Lands Tribunal. This appeal will be heard by the Lands Valuation Appeal Court (The Court of Session).

For information, the functions of the Valuation Appeals Committees are due to transfer to the new Local Taxation Chamber in the First-tier Tribunal for Scotland and the relevant functions of the Lands Tribunal for Scotland to the Upper Tribunal for Scotland on the 1<sup>st</sup> April 2023. The suite of Regulations that are required to enable this transfer of duties were laid in the Scottish Parliament in December. The implementation of the two-stage proposal system for Non-Domestic rates will also take place on 1<sup>st</sup> April 2023. This will introduce new time limits for making a proposal and other changes detailed in the NDR Reform Update Report.

The effects of this change on our business practices and service delivery are unknown at the present time and the Board will be kept informed when more information becomes available.

#### **5. Revaluation Appeals**

As members will be aware, the Revaluation brings with it a fresh right of appeal and traditionally results in a large influx of appeals. The 2017 Revaluation was no different having an increase of 6% on the number of 2010 Revaluation appeals. The total number of Revaluation Appeals received for 2017 is 3,832, which relates to 3,542 subjects with a cumulative value of £324,294,785.

A number of statistical extracts have been compiled to show the Revaluation Appeals received in 2017 and the subsequent running roll appeals. These have been shown by category type and map the categories used by the Scottish Executive; see Appendix 1. The 20 categories divide subjects into easily understood groupings such as Retail, Offices, Industrials, Health, Education and Hotels.

Category 11, titled "Public Service" includes subjects such as the Airport, Bus Station, Court House, Fire Station, Military Establishment, Police Station and Waste Water Treatment Works.

Category 17, titled "Others" includes subjects such as Car Parks, Car Spaces, Ground, Kennels, Livestock Auction Marts, Premises Under Reconstruction, Stables, Water Rights and Weighbridges.

Following a Revaluation, new values will generally remain unchanged until the next Revaluation; unless the property is altered, or other changes take place. New properties will be added to the Roll as they become capable of occupation and entries for demolished buildings will be deleted.

However, a Running Roll appeal can be lodged by a ratepayer or their agent on the grounds that there has been a Material Change of Circumstances which has affected the value of the property or on the basis of an error in the valuation at any time.

## 6. The disposal of 2017 Revaluation Appeals

A number of statistical extracts have been compiled to show the 2017 Revaluation Appeals. These have been shown by the same category type as stated above, see Appendix 1.

As the Board is aware, the Assessor for Renfrewshire Valuation Joint Board is the “Designated Assessor” for fixed line Telecommunications subjects which are included at line 20 in the tables.

Normally, all Revaluation appeals must be cited for a local Valuation Appeal Committee hearing and disposed of by 31<sup>st</sup> December 2020. However, the Scottish Government extended the disposal date for 2017 Revaluation appeals to the 31<sup>st</sup> December 2021 and the Assessor discharged this statutory duty with only a small no of outstanding Revaluation appeals being referred to the Lands Tribunal prior to the disposal date.

The statistics provided within this report continue to be based on the quarterly progress made and relate to all revaluation appeals referred to the Lands Tribunal and processed over the last quarter up to the 31<sup>st</sup> December 2022. As at 31<sup>st</sup> December 2022 the numbers of appeals disposed of is 3,476 which equates to 98.14% of the number of subjects under appeal. There are therefore only 66 subjects within the Joint Board area that have Revaluation appeals outstanding.

The appeals that remain outstanding relate primarily to Automated Teller Machines which account for 58 of the 66. Staff are actively engaging with the relevant parties to progress these appeals.

The disposal of the additional category of subjects that remain outstanding relate to subjects for which negotiations are being led by the relevant Practice Note authors within the SAA and comprise mainly of civic/public buildings and public undertakings. As a consequence, any future progress in resolving these appeals will, in the main, be dependent upon negotiations being carried out at a national level before progress can be made locally. Since last reporting in November, there has been no change to the number of revaluation appeals relating to these subjects disposed of and that will remain the case until the national negotiations are concluded.

Appendix 1 outlines where the remaining appeals lie for each of the three unitary authorities together with a total for the Joint Board area.

## 7. The disposal of Running Roll Appeals

In addition to the Revaluation appeals, Running Roll appeals require to be programmed into hearings and disposed of in line with the prescribed statutory timetable. Unlike the revaluation appeals which is a known quantity, running roll appeals are a moving target as ratepayers and their agents can lodge this type of appeal at least once in any one financial year. Therefore, whilst the revaluation appeals have steadily and progressively reduced throughout the quinquennium, the number of running roll appeals outstanding has fluctuated depending on numbers received and disposed of throughout this period.

As previously reported to the Board, the number of running roll appeals received since March 2020 has exponentially increased due to the Coronavirus pandemic and the situation facing many businesses. The position as of 31<sup>st</sup> December is that MCC appeals received since March 2020 total 6,177, the bulk of which, some 5585 relate to the Pandemic. We currently have a total of 5,020 outstanding. At present we have continued to deal with non-Covid MCC appeals where possible and have to date disposed of 474 such appeals. I have provided additional tables similar to the Revaluation statistics in order to give the Board an indication as to the type of subjects for which appeals have been lodged and the numbers associated with each category.

Appendix 2 outlines the current number of R/R appeal within RVJB and each of the individual Council areas that now require to be dealt with.

As reported previously the Scottish Government have enacted legislation, similar to England, to prohibit Coronavirus being a material change of circumstance.

The Valuation and Rating (Coronavirus) (Scotland) Order 2021 came into force on 1<sup>st</sup> December 2021. The order sought to remove the impact of Coronavirus from being a material change of circumstances from 1<sup>st</sup> April 2021.

The Non-Domestic Rates (Coronavirus) (Scotland) Act came into force on 29<sup>th</sup> July 2022. The Act replaces The Valuation and Rating (Coronavirus) (Scotland) Order 2021, and the purpose of this Order has been superseded by Section 1 of the aforementioned Act.

The Act's principal rule is when calculating the net annual value or rateable value of any lands and heritages for the purposes of any entry in the valuation roll, no account is to be taken of any matter occurring on or after 2<sup>nd</sup> April 2020 whether directly or indirectly attributable to coronavirus.

Since reporting in November, 683 withdrawals for Coronavirus pandemic mcc appeals have been processed by our staff.

The Scottish Government had extended the statutory deadline for disposal of running roll appeals lodged between 1<sup>st</sup> January 2020 and the 31<sup>st</sup> March 2021 to 31<sup>st</sup> December 2023. The disposal progress of these appeals will be monitored and reported to the Board at future meetings.

## **8. Disposal of Other Outstanding Appeals**

As outlined previously, if a case is considered highly complex it may be necessary for it to be referred to the Lands Tribunal for Scotland. At present there are a number of subjects that have cases from both the 2005 and 2010 Revaluations that have been referred to the Lands Tribunal, these relate to either mobile or complex fixed line telecommunication subjects. There are also a number of referrals that have been made with regard to the 2017 revaluation. Details of the numbers involved are outlined below. Negotiations continue with the relevant agents where possible and it is hoped that agreements will be reached without the need for any cases proceeding to formal hearings.

The number of appeals referred to the Lands Tribunal currently outstanding are as follows:

3 appeals remain outstanding from 2005 Revaluation in relation to 3 subjects.

9 appeals remain outstanding from 2010 Revaluation in relation to 3 subjects.

110 appeals referred to the Lands Tribunal in relation to the 2017 Revaluation remain outstanding. Please note that 95 of these relate to ATM's.

## **Conclusion:**

The disposal of appeals is a major component of the work undertaken by the Assessor's valuation staff. It is work that can be stressful due to the strict legislative timetables and the adversarial nature of the negotiations.

Staff are to be congratulated in disposing of the 2017 Revaluation appeals in line with the statutory disposal date of 31<sup>st</sup> December 2021 with the small number of outstanding appeals being referred to the Lands Tribunal. Despite the legislation laid by the Scottish Government to ensure that no account can be taken of any matter occurring on or after 2<sup>nd</sup> April 2020 whether directly or indirectly attributable to coronavirus, it will be a challenge to dispose of the outstanding COVID MCC appeals. To put into context, the disposal timetable for the 3,542 revaluation appeals including the extension to the original disposal date has been four years, in comparison we have to the 31<sup>st</sup> December 2023 to dispose of just over 5,500 COVID MCC appeals whilst discharging the statutory duty of completing the 2023 Revaluation by March 2023 and carrying out amendments to the Valuation Roll and Valuation List for Council Tax.

I would like to take this opportunity again to thank all members of the team for their commitment and professionalism in rising to the challenges faced particularly since March 2020 and successfully continuing to deliver the service.

It is hoped this gives an insight into the background of the appeal process and progress of revaluation and running roll appeals disposal to date.

### **Recommendations**

- i. The Board notes the contents of this report.

Lindsey Hendry  
Assistant Assessor and ERO  
2<sup>nd</sup> February 2023

For further information please contact Lindsey Hendry at 0141-486-0635 or via email at [lindsey.hendry@renfrewshire-vjb.gov.uk](mailto:lindsey.hendry@renfrewshire-vjb.gov.uk)

## APPENDIX 1

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2022 – **RENFREWSHIRE**)

Category	Number Received	RV under Appeal	Disposed	Original RV	Adjusted RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	528	£ 63,147,350	528	£ 63,147,350	£ 58,499,250	0	£ -	0.00%
2 Public House	67	£ 2,482,000	67	£ 2,482,000	£ 2,198,900	0	£ -	0.00%
3 Office including Banks	526	£ 13,448,400	493	£ 13,153,475	£ 12,160,725	33	£ 294,925	6.27%
4 Hotel Etc	18	£ 6,229,500	18	£ 6,229,500	£ 5,212,500	0	£ -	0.00%
5 Industrial	443	£ 30,604,205	443	£ 30,604,205	£ 29,231,155	0	£ -	0.00%
6 Leisure	46	£ 5,977,950	46	£ 5,977,950	£ 5,489,450	0	£ -	0.00%
7 Garages and Petrol Stations	19	£ 1,003,500	19	£ 1,003,500	£ 912,000	0	£ -	0.00%
8 Cultural	3	£ 136,200	3	£ 136,200	£ 136,200	0	£ -	0.00%
9 Sporting Subjects	3	£ 136,000	2	£ 74,000	£ 66,500	1	£ 62,000	33.33%
10 Education and Training	76	£ 13,701,350	76	£ 13,701,350	£ 12,691,000	0	£ -	0.00%
11 Public Service Subjects	89	£ 5,590,000	88	£ 4,735,000	£ 4,450,400	1	£ 855,000	1.12%
12 Communications (Non Formula)	13	£ 1,965,000	13	£ 1,965,000	£ 1,486,629	0	£ -	0.00%
13 Quarries Mines etc	1	£ 21,500	1	£ 21,500	£ 21,500	0	£ -	0.00%
14 Petrochemical	2	£ 239,000	2	£ 239,000	£ 229,000	0	£ -	0.00%
15 Religious	11	£ 127,600	11	£ 127,600	£ 124,400	0	£ -	0.00%
16 Health Medical	22	£ 4,890,200	22	£ 4,890,200	£ 4,447,350	0	£ -	0.00%
17 Other	185	£ 3,020,970	185	£ 3,020,970	£ 1,551,930	0	£ -	0.00%
18 Care Facilities	52	£ 2,498,800	52	£ 2,498,800	£ 2,304,200	0	£ -	0.00%
19 Advertising	38	£ 121,140	38	£ 121,140	£ 102,340	0	£ -	0.00%
20 Undertakings / Fixed Line	8	£ 98,306,000	4	£ 91,888,000	£ 67,483,000	4	£ 6,418,000	50.00%
	2,150	£ 253,646,665	2,111	£ 246,016,740	£ 208,798,429	39	£ 7,629,925	1.81%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2022 – **EAST RENFREWSHIRE**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adjusted RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	180	£ 11,304,000	180	£ 11,304,000	£ 10,256,550	0	£ -	0.00%
2 Public House	12	£ 963,750	12	£ 963,750	£ 844,650	0	£ -	0.00%
3 Office including Banks	118	£ 2,330,950	101	£ 2,207,650	£ 1,905,450	17	£ 123,300	14.41%
4 Hotel Etc	5	£ 635,000	5	£ 635,000	£ 554,000	0	£ -	0.00%
5 Industrial	85	£ 1,175,105	85	£ 1,175,105	£ 1,154,855	0	£ -	0.00%
6 Leisure	13	£ 2,248,000	13	£ 2,248,000	£ 2,196,000	0	£ -	0.00%
7 Garages and Petrol Stations	8	£ 205,850	8	£ 205,850	£ 190,400	0	£ -	0.00%
8 Cultural	0	£ -	0	£ -	£ -	0	£ -	0.00%
9 Sporting Subjects	0	£ -	0	£ -	£ -	0	£ -	0.00%
10 Education and Training	31	£ 6,885,000	31	£ 6,885,000	£ 6,553,500	0	£ -	0.00%
11 Public Service Subjects	36	£ 1,319,940	36	£ 1,319,940	£ 1,225,440	0	£ -	0.00%
12 Communications (Non Formula)	7	£ 861,500	7	£ 861,500	£ 563,278	0	£ -	0.00%
13 Quarries Mines etc	1	£ 60,000	1	£ 60,000	£ 60,000	0	£ -	0.00%
14 Petrochemical	0	£ -	0	£ -	£ -	0	£ -	0.00%
15 Religious	4	£ 11,700	4	£ 11,700	£ 11,700	0	£ -	0.00%
16 Health Medical	7	£ 919,900	7	£ 919,900	£ 872,000	0	£ -	0.00%
17 Other	22	£ 108,950	22	£ 108,950	£ 101,850	0	£ -	0.00%
18 Care Facilities	19	£ 918,200	19	£ 918,200	£ 805,550	0	£ -	0.00%
19 Advertising	13	£ 55,100	13	£ 55,100	£ 43,850	0	£ -	0.00%
20 Undertakings / Fixed Line	2	£ 305,800	2	£ 305,800	£ 279,800	0	£ -	0.00%
	563	£ 30,308,745	546	£ 30,185,445	£ 27,618,873	17	£ 123,300	3.02%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2022 – **INVERCLYDE**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adjusted RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	245	£ 12,093,100	245	£ 12,093,100	£ 11,131,250	0	£ -	0.00%
2 Public House	28	£ 1,147,500	28	£ 1,147,500	£ 1,014,900	0	£ -	0.00%
3 Office including Banks	171	£ 5,767,375	163	£ 5,688,700	£ 5,373,750	8	£ 78,675	4.68%
4 Hotel Etc	2	£ 171,500	2	£ 171,500	£ 170,000	0	£ -	0.00%
5 Industrial	153	£ 3,917,550	153	£ 3,917,550	£ 3,801,150	0	£ -	0.00%
6 Leisure	25	£ 1,812,500	25	£ 1,812,500	£ 1,613,000	0	£ -	0.00%
7 Garages and Petrol Stations	15	£ 451,300	15	£ 451,300	£ 445,300	0	£ -	0.00%
8 Cultural	1	£ 80,000	1	£ 80,000	£ 80,000	0	£ -	0.00%
9 Sporting Subjects	0	£ -	0	£ -	£ -	0	£ -	0.00%
10 Education and Training	34	£ 7,564,550	34	£ 7,564,550	£ 7,221,050	0	£ -	0.00%
11 Public Service Subjects	61	£ 2,763,800	59	£ 1,901,800	£ 1,760,300	2	£ 862,000	3.28%
12 Communications (Non Formula)	9	£ 637,200	9	£ 637,200	£ 536,682	0	£ -	0.00%
13 Quarries Mines etc	0	£ -	0	£ -	£ -	0	£ -	0.00%
14 Petrochemical	0	£ -	0	£ -	£ -	0	£ -	0.00%
15 Religious	2	£ 57,400	2	£ 57,400	£ 57,400	0	£ -	0.00%
16 Health Medical	11	£ 2,886,550	11	£ 2,886,550	£ 2,668,050	0	£ -	0.00%
17 Other	41	£ 261,000	41	£ 261,000	£ 222,250	0	£ -	0.00%
18 Care Facilities	24	£ 704,300	24	£ 704,300	£ 644,200	0	£ -	0.00%
19 Advertising	7	£ 23,750	7	£ 23,750	£ 17,950	0	£ -	0.00%
20 Undertakings / Fixed Line	0	£ -	0	£ -	£ -	0	£ -	0.00%
	829	£ 40,339,375	819	£ 39,398,700	£ 36,757,232	10	£ 940,675	1.21%



RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2022 – **TOTALS IN JOINT BOARD AREA**)

Category	Number Received	RV under Appeal	Disposed	Original RV	Adjusted RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	953	£ 86,544,450	953	£ 86,544,450	£ 79,887,050	0	£ -	0.00%
2 Public House	107	£ 4,593,250	107	£ 4,593,250	£ 4,058,450	0	£ -	0.00%
3 Office including Banks	815	£ 21,546,725	757	£ 21,049,825	£ 19,439,925	58	£ 496,900	7.12%
4 Hotel Etc	25	£ 7,036,000	25	£ 7,036,000	£ 5,936,500	0	£ -	0.00%
5 Industrial	681	£ 35,696,860	681	£ 35,696,860	£ 34,187,160	0	£ -	0.00%
6 Leisure	84	£ 10,038,450	84	£ 10,038,450	£ 9,298,450	0	£ -	0.00%
7 Garages and Petrol Stations	42	£ 1,660,650	42	£ 1,660,650	£ 1,547,700	0	£ -	0.00%
8 Cultural	4	£ 216,200	4	£ 216,200	£ 216,200	0	£ -	0.00%
9 Sporting Subjects	3	£ 136,000	2	£ 74,000	£ 66,500	1	£ 62,000	33.33%
10 Education and Training	141	£ 28,150,900	141	£ 28,150,900	£ 26,465,550	0	£ -	0.00%
11 Public Service Subjects	186	£ 9,673,740	183	£ 7,956,740	£ 7,436,140	3	£ 1,717,000	1.61%
12 Communications (Non Formula)	29	£ 3,463,700	29	£ 3,463,700	£ 2,586,589	0	£ -	0.00%
13 Quarries Mines etc	2	£ 81,500	2	£ 81,500	£ 81,500	0	£ -	0.00%
14 Petrochemical	2	£ 239,000	2	£ 239,000	£ 229,000	0	£ -	0.00%
15 Religious	17	£ 196,700	17	£ 196,700	£ 193,500	0	£ -	0.00%
16 Health Medical	40	£ 8,696,650	40	£ 8,696,650	£ 7,987,400	0	£ -	0.00%
17 Other	248	£ 3,390,920	248	£ 3,390,920	£ 1,876,030	0	£ -	0.00%
18 Care Facilities	95	£ 4,121,300	95	£ 4,121,300	£ 3,753,950	0	£ -	0.00%
19 Advertising	58	£ 199,990	58	£ 199,990	£ 164,140	0	£ -	0.00%
20 Undertakings / Fixed Line	10	£ 98,611,800	6	£ 92,193,800	£ 67,762,800	4	£ 6,418,000	40.00%
	3,542	£ 324,294,785	3,476	£ 315,600,885	£ 273,174,534	66	£ 8,693,900	1.86%

## APPENDIX 2

**RENFREWSHIRE** - Running Roll Appeals (All) Received on/or  
after 01/03/20

**As at 31<sup>st</sup> December 2022**

Category	Number Received		Disposed		Number O/S	% O/S
1 Retail	1,099		335		764	69.52%
2 Public House	103		5		98	95.15%
3 Office including Banks	1,159		153		1,006	86.80%
4 Hotel Etc	29		5		24	82.76%
5 Industrial	1,042		200		842	80.81%
6 Leisure	78		7		71	91.03%
7 Garages and Petrol Stations	31		9		22	70.97%
8 Cultural	4		1		3	75.00%
9 Sporting Subjects	12		5		7	58.33%
10 Education and Training	80		3		77	96.25%
11 Public Service Subjects	94		14		80	85.11%
12 Communications (Non Formula)	21		5		16	76.19%
13 Quarries Mines etc	0		0		0	0.00%
14 Petrochemical	3		0		3	100.00%
15 Religious	0		0		0	0.00%
16 Health Medical	9		0		9	100.00%
17 Other	93		23		70	75.27%
18 Care Facilities	41		1		40	97.56%
19 Advertising	95		30		65	68.42%
20 Undertakings	10		0		10	100.00%
	4,003		796		3,207	80.11%

**EAST RENFREWSHIRE** - Running Roll Appeals (All) Received  
on/or after 01/03/20

**As at 31<sup>st</sup> December 2022**

Category	Number Received		Disposed		Number O/S	% O/S
1 Retail	218		33		185	84.86%
2 Public House	17		0		17	100.00%
3 Office including Banks	149		60		89	59.73%
4 Hotel Etc	7		3		4	57.14%
5 Industrial	37		3		34	91.89%
6 Leisure	20		3		17	85.00%
7 Garages and Petrol Stations	10		0		10	100.00%
8 Cultural	0		0		0	0.00%
9 Sporting Subjects	6		1		5	83.33%
10 Education and Training	37		3		34	91.89%
11 Public Service Subjects	26		0		26	100.00%
12 Communications (Non Formula)	15		4		11	73.33%
13 Quarries Mines etc	2		0		2	100.00%
14 Petrochemical	0		0		0	0.00%
15 Religious	1		0		1	0.00%
16 Health Medical	1		1		0	0.00%
17 Other	6		3		3	50.00%
18 Care Facilities	16		2		14	87.50%
19 Advertising	29		0		29	100.00%
20 Undertakings	0		0		0	0.00%
	597		116		481	80.57%

**INVERCLYDE** - Running Roll Appeals (All) Received on/or after 01/03/20

**As at 31<sup>st</sup> December 2022**

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	607	129	478	78.75%
2 Public House	39	1	38	97.44%
3 Office including Banks	396	66	330	83.33%
4 Hotel Etc	1	0	1	100.00%
5 Industrial	228	27	201	88.16%
6 Leisure	26	0	26	100.00%
7 Garages and Petrol Stations	13	2	11	84.62%
8 Cultural	1	1	0	0.00%
9 Sporting Subjects	1	0	1	100.00%
10 Education and Training	60	0	60	100.00%
11 Public Service Subjects	62	4	58	93.55%
12 Communications (Non Formula)	19	3	16	0.00%
13 Quarries Mines etc	0	0	0	0.00%
14 Petrochemical	0	0	0	0.00%
15 Religious	2	0	2	100.00%
16 Health Medical	14	2	12	85.71%
17 Other	58	9	49	84.48%
18 Care Facilities	36	1	35	97.22%
19 Advertising	13	0	13	100.00%
20 Undertakings	1	0	1	0.00%
	1,577	245	1,332	84.46%

**RVJB** Running Roll Appeals (All) Received on/or after  
01/03/20

**As at 31<sup>st</sup> December 2022**

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	1,924	497	1,427	74.17%
2 Public House	159	6	153	96.23%
3 Office including Banks	1,704	279	1,425	83.63%
4 Hotel Etc	37	8	29	78.38%
5 Industrial	1,307	230	1,077	82.40%
6 Leisure	124	10	114	91.94%
7 Garages and Petrol Stations	54	11	43	79.63%
8 Cultural	5	2	3	60.00%
9 Sporting Subjects	19	6	13	68.42%
10 Education and Training	177	6	171	96.61%
11 Public Service Subjects	182	18	164	90.11%
12 Communications (Non Formula)	55	12	43	78.18%
13 Quarries Mines etc	2	0	2	100.00%
14 Petrochemical	3	0	3	100.00%
15 Religious	3	0	3	100.00%
16 Health Medical	24	3	21	87.50%
17 Other	157	35	122	77.71%
18 Care Facilities	93	4	89	95.70%
19 Advertising	137	30	107	78.10%
20 Undertakings	11	0	11	100.00%
	6,177	1,157	5,020	81.27%





# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 24<sup>th</sup> February 2023

**Subject:** Performance Report

**Author:** Assistant Assessor & Electoral Registration Officer

## 1. Introduction

This performance report covering the first six months of the rating year provides an update to the ongoing reporting of performance to the members and is intended to keep members informed of current performance and workload issues facing the Board.

## 2. Council Tax

The main work involved in Council Tax at the moment remains the addition of new houses to the Valuation List and the deletion of demolished houses. I include a summary of new additions to the Council Tax List for information.

### 2.1 Time taken to enter new houses into the Valuation (Council Tax) List

#### Period 1st April 2022 to 31<sup>st</sup> December 2022

Council Area	No. Added	Within 3 months	%age of total added	Between 3 and 6 months	%age of total added	Added within 6 months	More than 6 months	%age of total added
Renfrewshire	592	578	97.64%	11	1.86%	99.50%	3	0.50%
East Renfrewshire	407	401	98.53%	5	1.23%	99.76%	1	0.24%
Inverclyde	194	189	97.42%	1	0.52%	97.94%	4	2.06%
RVJB totals	1193	1168	97.90%	17	1.42%	99.33%	8	0.67%

The performance target of 95% within three months and 97.0% within 6 months has been exceeded with our key performance indicators showing 97.90% and 99.33% respectively. I am pleased to report these levels of performance, especially as they were achieved against the backdrop of delivering the Draft Valuation Roll and the staff vacancies within the Valuation Team. It is an achievement for staff to maintain these high levels of performance and service delivery considering the other demands being put on resources.

In the period from 1<sup>st</sup> April 2022 to 31<sup>st</sup> December 2022, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	592	27.61
East Renfrewshire	407	25.88
Inverclyde	194	30.29
<b>RVJB Totals</b>	<b>1193</b>	<b>27.46</b>

This measure exceeds our normal target of 38 days with the average number of days taken to a house being 27.46.

## 2.2 Information on Deletions from the Council Tax List

The main reasons for deleting a property from the valuation list would be: where the property is demolished, where a house is now being used for Non-domestic purposes or where two or more houses are combined to form one house.

### 2.2.1 Number of Deletions from the Valuation (Council Tax) List between 1<sup>st</sup> April to 31<sup>st</sup> December during 2021 and 2022

Council Area	No. Deleted 2021	No. Deleted 2022
Renfrewshire	5	72
East Renfrewshire	1	13
Inverclyde	44	34
<b>RVJB Total</b>	<b>50</b>	<b>119</b>

## 3. Non-domestic Valuation

One of the main areas of work in non-domestic valuation is the maintenance of the Valuation Roll. The table below is a summary of the statutory amendments to the Valuation Roll over the last six months. These are new entries being added to the Roll, entries being deleted or properties that have been altered.



### 3.1 Time taken to make statutory amendments to the Valuation Roll (excluding appeal settlements and amendments to prescribed entries)

Period 1st April 2022 to 31<sup>st</sup> December 2022

Council Area	No. of Alt'ns	Within 3 months	%age of total added	Between 3 and 6 months	%age of total added	Added within 6 months	More than 6 months	%age of total added
Renfrewshire	154	101	65.58%	32	20.78%	86.37%	21	13.63%
East Renfrewshire	96	45	46.88%	47	48.96%	95.84%	4	4.16%
Inverclyde	56	25	44.64%	16	28.57%	73.21%	15	26.79%
<b>RVJB totals</b>	<b>306</b>	<b>171</b>	<b>55.88%</b>	<b>95</b>	<b>31.05%</b>	<b>86.93%</b>	<b>40</b>	<b>13.07%</b>

The above alterations to the Valuation Roll are value changes only and do not reflect alterations where overall value is unchanged, changes to occupancy details or other administrative changes.

The performance target of 50% to be actioned within 3 months and 75% within 6 months has been exceeded with our key performance indicators showing 55.88% and 86.93% respectively.

As reported at the November Board Meeting, current performance is above the targets set for this year however, this may diminish as staff had to pause maintaining the Valuation Roll due to discharging the statutory duty of preparing and publishing the Draft Valuation Roll on the 30<sup>th</sup> November 2022 for the 2023 Revaluation. This statutory duty was discharged timeously with less qualified staff than ever before but the pressure of completing this duty has impacted the maintenance of the Valuation Rolls in each constituent authority.

## 4. General Conclusions

The performance levels detailed above are in line with our expectations at this point in the rating year with the demands facing the service.

## 5. Recommendations

- i. The Board note the contents of this report.

Lindsey Hendry  
Assistant Assessor & ERO  
2<sup>nd</sup> February 2023

For further information please contact Lindsey Hendry on 0141 487 0635 or via email [lindsey.hendry@renfrewshire-vjb.gov.uk](mailto:lindsey.hendry@renfrewshire-vjb.gov.uk)





# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board  
**Meeting on:** 24<sup>th</sup> February 2023  
**Subject:** Corporate Risk Register  
**Author:** Assistant Assessor & Electoral Registration Officer

## 1. Introduction

The Corporate Risk Register has been reviewed in line with our agreed review cycle and as reported in the September 2022 Board meeting, the risks have been evaluated in line with our amended Risk Management Strategy.

Therefore, the evaluation of each risk shown on the Corporate Risk Register reflects the significance of each risk's impact and the likelihood of occurrence combined with the mitigations and controls identified by the Management Team.

## 2. Recommendations

- i. The Board note the contents of the report.

**Lindsey Hendry**  
**Assistant Assessor & Electoral Registration Officer**  
**6<sup>th</sup> February 2023**

For further information please contact Lindsey Hendry at 0141 487 0635 or via email at [lindsey.hendry@renfrewshire-vjb.gov.uk](mailto:lindsey.hendry@renfrewshire-vjb.gov.uk)

# RENFREWSHIRE VALUATION JOINT BOARD



## CORPORATE RISK REGISTER IG7

<b>Title</b>	Corporate Risk Register
<b>Author</b>	Depute Assessor & ERO
<b>Approved By</b>	Senior Management Team
<b>Date of Approval</b>	August 2013
<b>Reviewer</b>	Assistant Assessor & ERO - Governance
<b>Review Date</b>	Biannual

### Review History

<b>Review No.</b>	<b>Details</b>	<b>Release Date</b>
1	First full review	1 <sup>st</sup> February 2014
2	Second full review	1 <sup>st</sup> February 2015
3	Third full review: Name changed to Risk Register	1 <sup>st</sup> August 2016
4	Fourth full review – Name changed to Corporate Risk Register	1 <sup>st</sup> August 2018
5	Six monthly review	1 <sup>st</sup> February 2019
6	Six monthly review	1 <sup>st</sup> August 2019
7	Six monthly review	11 <sup>th</sup> February 2020
8	Six monthly review	1 <sup>st</sup> September 2020
9	Six monthly review	1 <sup>st</sup> February 2021
10	Six monthly review	1 <sup>st</sup> August 2021
11	Six monthly review	1 <sup>st</sup> February 2022
12	Six monthly review	1 <sup>st</sup> August 2022
13	Six monthly review	1 <sup>st</sup> February 2023

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## **Preamble**

The business and social environment that the Board operates and provides services within continues to be a challenging and changing environment. Change is ever present, and we need to evolve in order to keep pace with our financial challenges, our key priorities and effective service delivery.

Effective Risk management is the process of identifying risks, evaluating their potential consequences and determining the most effective methods of controlling them. The purpose is to reduce the frequency of risk events occurring where possible and minimising their effect if they do occur. In effect it's about ensuring the right things happen and that, 'risk-aware' not 'risk-averse' decisions are taken in all areas of service delivery.

Risk management offers a number of benefits; it is not simply about health and safety risks; its purpose is to bring sharp focus on the significant risks facing the Board and identifying risk has the equal and opposite benefit of improved service delivery. For example, making major changes in Information Technology can enable an improved experience for service users, although there may be financial implications to reach the required goal.

Risk management is an integral part of policy planning and operational management. Identifying, analysing, controlling and monitoring risk will aid elected members and senior managers make informed decisions about the appropriateness of adopting policy or service delivery options.

In addition Renfrewshire Valuation Joint Board is committed to a culture where employees are encouraged to develop new initiatives, improve performance and achieve their goals, safely, effectively and efficiently by appropriate application of good risk management practice.

## 1.0 Background

1.1 Working in partnership with Renfrewshire Council, the Board's risks have been analysed and evaluated using the same risk matrix as adopted by the Council (Appendix 1) and involves multiplying the likelihood of occurrence of a risk by its potential impact. This produces an evaluation of risk as either 'low', 'moderate', 'high' or 'very high'. High/very high risks are viewed as significant and will therefore be subject to closer scrutiny by the Management Team.

1.2 The profile of corporate risk going forward is shown in the table below:

Evaluation	Low	Moderate	High	Very High	Total
No. of Risks:	0	2	4	0	6

1.3 In scoping the proposed corporate risk register, the management team have identified the main corporate risks to the Board. They have then taken steps to manage the risks within their control in order to safeguard their employees, service users and assets. This will in turn preserve and enhance service delivery and maintain effective stewardship of the Boards funds.

1.4 The corporate risk register will align with Renfrewshire Valuation Joint Board's Service Plan, Business Continuity Plan and relevant operational risk registers. Reference should also be made to the Board's Risk Management Strategy.

1.5 It should be noted that the cost of controlling the corporate risks and undertaking further action is at present being met within the Board's current budget.

## 2.0 Risk Management - Identification of arrangements within RVJB including Roles and Responsibilities

2.1 RVJB have implemented a range of standard procedures in keeping with the organisation's risk management strategy. This included adoption of the risk management process and as mentioned above, the adoption of a standardised risk matrix for analysis and evaluation of risk.

2.2 Within RVJB the Management Team (MT), is responsible for identifying risks and maintaining the Corporate Risk Register. To ensure the risks are identified a number of methods have been employed and information gathered from various sources. These are outlined below: -

Consultation	1. The MT have met to discuss generic themes which impact on the 3 core functions of the Board, to identify service priorities and identify key challenges that may impact on service delivery, financial and other resources.
Benchmarking	2. Discussion has taken place with the Scottish Assessors Association on the risks Assessors and ERO's face throughout Scotland.
Review of key reports specific to Joint Boards	3. Service Plan 4. Business Continuity Plan 5. Electoral Commission – Performance Standards 6. Relevant Operational Risk Registers
Review of new/emerging legislation – working in partnership	6. Review of new/emerging legislation which has or will impact on the statutory 3 core functions. 7. Other examples include the Equalities Act, Data Protection legislation etc

- 2.3 The Assessor or Assistant Assessor, will co-ordinate the RVJB's response to any risk event. They will ensure activation of the Management Team along with appropriate additional specialised staff, if specific expertise is required.

The MT will act in accordance with the Corporate Risk Register and the Business Continuity Plan ensuring, so far as is reasonably practicable, the health, safety and welfare of those affected.

The MT shall ensure effective communication between all relevant internal and external persons and agencies, keep accurate records of all decisions or actions taken and, if the Emergency Services are present, act on the advice of the senior, or Incident Officer.

Due to the relatively small and compact operation carried out by the Valuation Joint Board, the required structure can be compressed, with the same group fulfilling various roles. The expected base of operations will be The Robertson Centre or a Renfrewshire Council Property.

### **3.0 Corporate Risk Management Objectives**

The organisation's corporate risk management objectives will be met by ensuring: -

1. Leadership and management: Ensuring the Assessor, Management Team and Line Managers fully support and promote risk management.
2. Policy and strategy: Ensuring that the risk management policy and strategy remains fit for purpose, providing a consistent approach to risk management and increasing its effectiveness.
3. People: Ensuring that the organisation's people are equipped and supported to manage risk well.
4. Partnerships and resources: Ensuring that the organisation has effective arrangements in place for managing risks in partnerships.
5. Processes: Ensuring that the risk management processes are effective in supporting the business activities of the Board.
6. Risk handling and assurance: Ensuring that risks are handled well and that the organisation has assurance that risk management is delivering successful outcomes and supporting innovation.
7. Outcomes and delivery: Ensuring that risk management does contribute to achieving positive outcomes for the organisation.



## 4.0 Corporate Risks

Seven corporate risks have been identified and a proforma completed for each risk, with the level of risk identified, see **Appendix 2**.

The majority of the corporate risks are inter-related and, in some instances, inter-dependent. Given this inter-dependence the MT will have an over-view and monitor any changes/developments which may impact on the Board's current risks.

1. Economic Sustainability / Financial Pressures	Those affecting the ability of the Board to meet its financial commitments, due to budgetary pressures as a result of increased financial strain on the Board from their Unitary Authorities and Scottish Government.
2. Legislative Changes	Risks associated with current or potential changes in law. This will, potentially, create unexpected budgetary pressures.
3. Electoral Registration	Preparation for any election called out with the normal electoral timetable, ability to deliver the election in a shortened time frame. Preparation for the Canvass.
4. Professional Services	Ability to deliver the statutory functions of the Joint Board e.g. non-domestic revaluations and the move to 3 yearly revaluations. Responsibility for Utilities valuations – Designated Assessor for Fixed Line Telecommunications.
5. Technological Changes/Pressures/Failure of Information Communication Technology (ICT)	Capacity to deal with the changes/development in IT, including the Board's ability to deal with changing demands as a result of IT development or lack of, which will impact on service delivery. The risk of loss of data sets e.g. through a cyber-attack.
6. Recruitment/Retention of Professional Staff	The inability to recruit and retain professional staff, combined with the demographics of existing personnel would severely affect the ability to deliver the statutory functions of the Board .

## RISK MATRIX FOR ADVERSE IMPACT

Risk should be analysed consistently across the Board in terms of significance of its impact and the likelihood of occurrence. The Risk Matrix is therefore the tool that is to be used for this purpose. The impact element of the same matrix may be used for the grading of adverse events, complaints or claims.

### Likelihood

When considering the likelihood of occurrence of a potential risk, the risk assessor's judgement must be based on the prevalence of the event/circumstance and outcome, backed up by experience and data such as relevant incidents/events, complaints and/or claims.

### Impact

When considering the consequences of a potential risk, all scenarios must be considered. It may even be appropriate to consider the worst case scenario, however those undertaking the risk analysis must be able to provide a robust rationale and have evidence to support their selection.

### Evaluation

As shown in the matrix below, Impact x Likelihood procedures an evaluation of the significance of risk, described as 'Low', 'Moderate', 'High' or 'Very High'.

How a risk is evaluated will determine how the risk is then treated.

Likelihood	Consequent Impact				
	1 Insignificant	2 Minor	3 Moderate	4 Major	5 Extreme
5 Almost Certain	5	10	15	20	25
4 Likely	4	8	12	16	20
3 Possible	3	6	9	12	15
2 Unlikely	2	4	6	8	10
1 Remote	1	2	3	4	5

Low (1-3), Moderate (4-9), High (10-16), or Very High (17-25)

## Risk Areas in Order of Significance

Risk areas	Likelihood	Impact	Score	Evaluation
REF.07 Recruitment/Retention of Professional Staff	04	04	16	High
REF.01 Economic stability/Financial Pressures	03	04	12	High
REF.02 Legislative changes	03	04	12	High
REF.04 Professional Services	03	04	12	High
REF.03 Electoral Registration	03	03	9	Moderate
REF.05 Technological Changes / Pressures/Failure of ICT	02	04	8	Moderate

# RVJB Corporate Risk Register

Report Type: Risk Report

Report Author: Lindsey Hendry

Generated on: 1<sup>st</sup> February 2023

Objective:						
Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Residual Risk
<p>REF.01 Economic Stability / Financial Pressures</p> <p><u>Context:</u></p> <p>(1) The Joint Board is operating in an environment of reduced resources, increased workloads and ever greater demands placed on the service.</p> <p>(2) Funding from Scottish Government to prepare for the changes arising from the non-domestic reform legislation, e.g., 3 yearly Revaluations, is estimated to be provided up to 1<sup>st</sup> April 2025, but this funding will end with effect on that date. Requisitions will need to increase to fund future years as, if gap not funded, this may lead to staffing cuts and statutory duties in a 3 yearly valuation/appeal cycle not being discharged.</p> <p>(3) Further changes to Electoral Registration Law e.g. UK Elections Act with the full impact on service delivery of the changes not known at present.</p> <p>(4) After a lengthy period of wage and cost stability inflationary pressures are being experienced across many budget lines</p> <p>(5) Renfrewshire Council are undertaking a strategic review of its property portfolio and the Robertson Centre has been identified as in scope for review as our lease is due to end on the 31<sup>st</sup> March 2024. Any move of premises will bring risk to the continuation of our statutory functions and may precipitate staff leaving the service.</p>	<p>Due to a number of significant financial pressures associated with the service delivery for all 3 functions of the Board, may result in budget/ staffing set to a level too low to allow an adequate service to be provided and ultimately the inability to discharge statutory duties.</p>	<p>Assessor</p>	<ul style="list-style-type: none"> <li>Medium Term financial strategy is well developed/continually updated and adapted to quickly changing circumstances.</li> <li>Well-developed budget planning, budget setting and budget monitoring arrangements at both officer and member level; clear decision-making processes in place with regards budget management; financial position reported to the Board by the Treasurer.</li> <li>Board reporting has made clear the challenges we face in the short to medium term.</li> <li>Maintenance of adequate reserves to meet known and unknown peaks in workloads or expensive appeal litigation.</li> <li>Support of the Board would be sought to release budgetary tension by requesting more requisitions.</li> <li>As part of the medium-term financial planning there is continuous development of saving workstreams to ensure the maintenance of adequate reserves to meet known and unknown peaks in workload or expensive legal litigation.</li> <li>Systems in place to monitor and review financial resources – Budget monitoring undertaken monthly with reports provided to the management team. This assists with budget projections when combined with future service requirements.</li> <li>The staff structure is continuously evaluated to ensure a streamlined, sustainable workforce.</li> <li>Changes to the structure did have a positive short-term impact but a number of qualified staff left in 2022. Re-evaluation of certain posts within the structure has recently taken place.</li> <li>Organisational specific risk registers in place to deal with risks to each function.</li> <li>Canvass costs have been reduced due to canvass reform, but the Board is seeking further cost savings by utilising IT to streamline the canvass process. Tablets to be used for canvass were procured in 2021 from our existing Electoral Management System Supplier which allowed the Board's existing electoral staff to deliver the annual canvass for 2021 and 2022 without employing external canvassers.</li> <li>Information sharing through ongoing Scottish Assessors Association (SAA) discussion which allows the sharing of best practice with limited use of resources.</li> <li>Information sharing through ongoing Association of Electoral Administrators (AEA) discussion which allows the sharing of best practice with limited use of resources.</li> <li>Investigate, where possible, shared services with our constituent councils.</li> <li>Potential move from the Robertson Centre may bring cost savings – options will be considered by the Management Team when known.</li> <li>In relation to a move of premises. Maintenance of service provision especially in case of a snap General Election is vital and change for staff should be kept to a minimum and a Liaison Group will be formed to ensure staff can feed into decision making process.</li> </ul>	<p>03</p>	<p>04</p>	<p>12 Moderate</p>

Action Codes	Linked Actions	Assigned To	Due Date	Status
	<p><b>Future Controls</b> - Procurement of the new core valuation system in partnership with 3 Assessors will mitigate the risk of delivering the changes to non-domestic rates and streamline our processes for Council Tax which will future proof the Board in the event of a Council Tax revaluation. Information sharing by the 4 Assessors in the collaborative core valuation system project has allowed the sharing of best practice and knowledge to ensure the new system is tailored to meet the challenges facing Assessors.</p> <p>Existing print and mail contract due to end in May 2023. Procurement for new contract should bring cost/resource savings.</p>	<p>Budget Team, Management Team</p> <p>Management Team</p>	<p>July 2023</p> <p>May 2023</p>	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Residual Risk
<p>REF.02 Legislative Changes</p> <p><u>Context:</u></p> <p>(1) Legislative changes affecting the discharge of statutory duties.</p> <p>(2) The Scottish Government has introduced legislation to deliver a number of recommendations of the Barclay Review of Non-Domestic Rates e.g., 3 yearly rating Revaluations from 1<sup>st</sup> April 2023.</p> <p>(3) There will also be changes to the Valuation Appeal Committees and Tribunal Service with effect from the 1<sup>st</sup> April 2023 and the effects on our service are unknown at the present time.</p> <p>(4) Further changes to Electoral Registration Law including the implementation of the provisions of the UK Elections Act which introduced Voter ID on the 16<sup>th</sup> January 2023 and will significantly change the legislation around Absent Votes and Oversea elector eligibility. Secondary legislation is expected to be laid in the coming months which will provide the necessary detail on the changes.</p> <p>(5) The Scottish Government has launched a consultation on changes to Electoral Registration that are within its powers.</p> <p>(6) Prospect of a Council Tax Revaluation and the corresponding changes to the legislation</p>	<p>Legislative changes <b>will lead to</b> increased budgetary pressures which will limit the opportunity to meet unexpected financial challenges.</p>	Assessor	<ul style="list-style-type: none"> <li>▪ The SAA Executive has formal, regular meetings with the Scottish Government and through this body we will be empowered to contribute to the decision-making process.</li> <li>▪ Key partnership arrangements with the Scottish Government, Electoral Commission, AEA, SAA and Department for Levelling Up, Housing and Communities (DLUHC). This allows participation in the consultation process.</li> <li>▪ 3-year budget setting process is robust to ensure all possible financial risks through changes to legislation are highlighted.</li> <li>▪ Any unexpected overspends would be highlighted to the Board's financial advisers.</li> <li>▪ The Board has access to reserves for unexpected events.</li> <li>▪ Seek funding from other bodies where possible – including Scottish Government, UK Government etc.</li> <li>▪ DLUHC has provided funding to EROs to deliver Voter ID for elections and a similar amount of funding is expected in 23/24. Additional funding for other enactments arising from the Elections Act is also anticipated in 23/24.</li> <li>▪ DLUHC has established a communications framework for disseminating information to ERO staff.</li> <li>▪ AEA web page established for supply of information and sharing of good practice relating to the changes to Electoral Registration law.</li> <li>▪ The Assessor &amp; Electoral Registration Officer (ERO) will ensure Board members are advised of all possible outcomes affecting the organisation and service delivery arising from any statutory changes.</li> <li>▪ Methodologies and processes are continually evaluated, developed, and adopted on an ongoing basis to manage any change.</li> <li>▪ Performance standards in place and regularly monitored.</li> <li>▪ Further investment in forward thinking IT is essential to meet and support challenges the organisation will face in the future and IT solutions are continuously being evaluated.</li> <li>▪ Renfrewshire Council, the Board's lead council have undertaken to engage in shared services for certain elements of our workstreams.</li> <li>▪ All information sharing avenues will be explored to ensure all relevant information is up to date, in particular proprietor, tenant and occupier details which is imperative for maintaining an accurate Valuation Roll.</li> <li>▪ The staff structure is continuously evaluated to ensure a streamlined, sustainable workforce. Changes to the structure did have a positive short-term impact but a number of qualified staff left in 2022. Re-evaluation of certain posts has recently taken place.</li> <li>▪ The Scottish Government have published a consultation on Electoral Reform which will close on 15<sup>th</sup> March 2023. The SAA will submit a joint response to the Scottish Government on matters relevant to the ERO's duties and the Board's ERO will feed into the SAA's response.</li> <li>▪ The SAA will continue to monitor the situation regarding Council Tax and provide advice and guidance to government as and when required and contribute to Consultations.</li> </ul>	3	4	12 High

Action Codes	Linked Actions	Assigned To	Due Date	Status
	<b>Future Controls</b> - Senior Management Team procured an alternative core valuation system and developing user acceptance testing and migration programme. Procurement of the new core valuation system with the 3 Assessors will mitigate the risk of delivering the changes to non-domestic rates and streamline our processes for Council Tax which will future proof the Board in the event of a Council Tax revaluation. Information sharing by the 4 Assessors in the collaborative core valuation system project has allowed the sharing of best practice and knowledge to ensure the new system is tailored to meet the challenges facing Assessors.	Management Team	July 2023	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Residual Risk
REF.03 Electoral Registration	Due to a number of significant pressures associated with Electoral Registration, there is a real risk that we struggle to deliver on our statutory processes.	Assessor	<ul style="list-style-type: none"> <li>Board is fully aware of the continuing challenges affecting electoral services through regular updates at Board meetings.</li> <li>Our continued membership of the SAA and active participation on the Electoral Registration Committee which includes representative of key stakeholders such as the Electoral Commission, Scottish and UK Governments and Boundaries Scotland ensure a good communication framework for cascading information.</li> <li>Our continued membership of the AEA allows the sharing of best practice with limited use of resources.</li> <li>The EMS has mitigated the risks of resourcing and delivering unplanned elections and has streamlined and future proofed our electoral processes.</li> <li>Commercial requirement of the Board's EMS supplier to ensure their system is compliant with changes to legislation.</li> <li>The DLUHC is liaising with EMS suppliers to ensure systems are amended in line with the emerging legislation. DLUHC is also funding these changes to the supplier's software.</li> <li>DLUHC has established a communications framework for disseminating information to ERO staff.</li> <li>AEA web page established for supply of information and sharing of good practice relating to the changes to Electoral Registration la .</li> <li>DLUHC has provided funding to EROs to deliver Voter ID for elections and a similar amount of funding is expected in 23/24. Additional funding for other enactments arising from the Elections Act is also anticipated in 23/24.</li> <li>Governance meetings held regularly with EMS supplier with the changes arising from the UK Elections Bill being a standing item on the agenda.</li> <li>Changes to the EMS system due to canvass reform and extension to the franchise in Scotland was delivered effectively and efficiently by our EMS supplier which has ensured the Board has delivered the electoral changes. EMS supplier continuously seeking ways to streamline the canvass process.</li> <li>The EMS has delivered several elections since 2019 with less experienced staff than previous elections.</li> <li>The SMT and the Senior Clerical Manager (SCM) ensure the evaluation of previous electoral events are incorporated into the electoral planning process.</li> </ul>	3	3	9 Moderate
<p><u>Context:</u></p> <p>(1) The UK Elections Act and its secondary legislation has introduced the responsibility of the ERO to accept applications for and issue Voter Authority Certificates as required and will alter the length of time that an overseas voter is eligible to register, change the timescale for updating personal identifiers for postal voters in UK Parliamentary registers. This will add risk to the process of having differing timescales for renewal of post vote identifiers for different elections.</p> <p>(2) The provisions of The Elections Act come into force at various times but much of it relies on secondary legislation. The final statutory instruments on Voter Identification were made in December 2022 and further secondary legislation is expected to be laid in the coming months which will provide the necessary detail on e.g., overseas electors and absent votes.</p> <p>(3) Delays in the secondary legislation has meant that meaningful planning has been difficult.</p> <p>(4) Unplanned electoral events are now an ever-increasing possibility and can put a significant strain of the Board's budget.</p>						
Action Codes	Linked Actions	Assigned To	Due Date	Status		



Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Residual Risk
REF.04 Professional Services	Due to a number of significant pressures associated with the Board's Professional Services, there is a real risk that the Board's statutory functions will not be delivered.	Assessor	<ul style="list-style-type: none"> <li>Recruitment and retention of qualified valuers has been difficult in recent years. The staff structure is continuously evaluated to ensure a streamlined, sustainable workforce.</li> <li>Changes to the structure did have a positive short-term impact but a number of qualified staff left in 2022. Re-evaluation of certain posts to ensure a streamlined, sustainable workforce within the structure has recently taken place and a recruitment drive is currently taking place to recruit a Principal Valuer.</li> <li>Recruitment drive for valuers/senior valuers in 2023 was unsuccessful which mirrored the recruitment drive in November 2022. As a result of this, the Management Team made the decision to recruit trainee valuers which is currently being advertised.</li> <li>Monthly budget meetings with the Board's accountants and future funding issues raised as early as possible. Seek effective three-year budgetary cycle to ensure financial resources are in place and known.</li> <li>Strategy in place to tackle priorities, strict timetabling, and staff working efficiently and effectively as a team.</li> <li>Monitoring of progress and collaborate working with SAA colleagues to share best practice on dealing with any challenges.</li> <li>The Scottish Parliament enacted the Non-Domestic Rates (Scotland) Act 2022 aimed at minimising the impact of coronavirus with the Act's principal rule being, when calculating the net annual value or rateable value of any lands and heritages for the purposes of any entry in the valuation roll, no account is to be taken of any matter occurring on or after 2<sup>nd</sup> April 2020 whether directly or indirectly attributable to coronavirus. Approximately 680 withdrawals have been received as at February 2023 and progress will be monitored.</li> <li>Systems in place to monitor and review incoming appeals and outstanding appeals. Reporting of the disposal programme is reported monthly to the Senior Management Team and quarterly to Scottish Government.</li> <li>As at the 31<sup>st</sup> December 2022, staff had disposed of 98.14% of the 2017 Revaluation Appeals. The small no. of outstanding 2017 Revaluation appeals are referred to the Lands Tribunal of Scotland.</li> <li>System in place to analyse results of committee hearings to ensure lessons learned inform other appeals.</li> <li>Monitoring of staff's workload to minimise stress. Regular signposting to relevant resources to help staff to deal with stress.</li> <li>Seek methods that will allow appeals to be dealt with in a cost-effective manner.</li> <li>Telecoms valuation and appeal work requires careful monitoring and request for resources to deal with this workload if the resultant valuation and appeal disposal cannot be continued to be resourced from existing budget.</li> <li>Ongoing discussions with the VOA in England to enable the Scottish Telecoms valuations to be produced. Costs have been provided by the VOA which will inform budget planning for the 2026 Revaluation.</li> <li>Overtime where appropriate and budget allows.</li> <li>Joint Working with SAA and VOA</li> </ul>	3	4	12 High
<p><u>Context:</u></p> <p>(1) Funding from Scottish Government to prepare for the changes arising from the non-domestic reform legislation e.g., 3 yearly Revaluations is estimated to be provided up to 1<sup>st</sup> April 2025, but this funding will end with effect on that date. Requisitions will need to increase to fund future years as if gap not funded, may lead to staffing cuts and statutory duties in a 3 yearly valuation/appeal cycle not being discharged.</p> <p>(2) Approx. 6,000 material change of circumstance (MCC) appeals have been lodged as a result of the global pandemic. The Scottish Government had extended the statutory deadline for disposal of MCC appeals lodged between 1 January 2020 and 31<sup>st</sup> March 2021 to 31<sup>st</sup> December 2023. In addition the Non-Domestic Rates (Coronavirus) (Scotland) Act received Royal Assent on 28<sup>th</sup> July 2022 and came into force on 29 July 2022. The workload associated with the disposal of these appeals is unknown but as the legislation has now been laid, discussions will recommence with stakeholder's agents regarding disposal of the large amount of MCC appeals.</p> <p>(3) There will also be changes to the Valuation Appeal Committees and Tribunal Service with effect from the 1<sup>st</sup> April 2023 and the effects on our service are unknown at the present time.</p> <p>(4) Costs associated with defence of values at formal appeal hearings.</p> <p>(5) Impact on revenue collection for our 3 Unitary Authorities due to loss of value on appeal</p> <p>(6) Impact on Rateable Values resulting in financial uncertainty.</p> <p>(7) The risks involved with the implementation of 3 yearly Revaluation cycles with a one-year</p>						

tone date for the 2023 and the disposal of the resultant appeals in a shorter time frame.							
(8) Funding for RVJB from Scottish Government to enable the Renfrewshire Assessor as the designated Assessor for Fixed Line Telecommunications to carry out their statutory duties. Very high values generated, and subsequent appeals could necessitate legal costs to defend, as required. The cost of time and the resources involved in producing and defending these values for the whole of Scotland has to be funded from existing budget. This is further complicated by the differing revaluation timetables going forward between England & Scotland. The present system has allowed the Assessor to work alongside the Valuation Office Agency (VOA) in England in preparing valuations for telecoms. This is no longer the position as despite the Scottish Parliament enacting a delay to the 2022 Revaluation to 1 <sup>st</sup> April 2023, which will align with the proposed date of the next Revaluation in England, however the “tone” date is different, with the English and Welsh tone date being 1 <sup>st</sup> April 2021. This will have an effect on the costs of the valuation of telecom subjects in Scotland e.g., costs have already been identified by the VOA for the Renfrewshire Assessor to deal with the differing tone date.							
Action Codes	Linked Actions			Assigned To		Due Date	Status
	Future Controls - Senior Management Team procured an alternative core valuation system and developing user acceptance testing and migration programme. Procurement of the new core valuation system with the 3 Assessors will mitigate the risk of delivering the changes to non-domestic rates and streamline our processes for Council Tax which will future proof the Board in the event of a Council Tax revaluation. Information sharing by the 4 Assessors in the collaborative core valuation system project has allowed the sharing of best practice and knowledge to ensure the new system is tailored to meet the challenges facing Assessors.			Management Team		July 2023	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Residual Risk
<p>REF.05 Technological Changes / Pressures/Failure of ICT</p> <p><u>Context:</u></p> <p>(1) The Progress operating system, which facilitates the Valuation functions of Council Tax and Non-Domestic Rates, is being phased out by Renfrewshire Council and a suitable replacement has been found to enable the Assessor to perform their statutory duties.</p> <p>(2) With the move to 3 yearly revaluations, the IT systems have to be able to minimise the demands placed on the valuation team and be at the forefront of the challenges brought about by the reform of non-domestic rates.</p> <p>(3) Investment in technology is required to ensure the Board's workforce is agile during restrictions on working practices out with our control e.g., global pandemic and this is resource/budget intensive.</p> <p>(4) Single point of dependency/failure on/of programming capability or IT knowledge.</p> <p>(5) Non availability of systems either through system/telephony/power supply or cyber-attack.</p> <p>(6) Potential loss of key business or financial data.</p> <p>(7) Inability to work remotely.</p>	<p>Risk to the capacity to deal with the changes/development in IT, including the Board's ability to deal with changing demands as a result of IT development <b>will impact on</b> service delivery. It will also affect the ability to perform the statutory duties of the three core functions to the required deadlines.</p> <p>There are many events which may cause ICT failure. e.g. internal/external malicious damage, and a combination of one or more of the events happening would result in a major impact in service delivery to all stakeholders.</p>	Assessor	<ul style="list-style-type: none"> <li>Strategy in place to establish priorities, timetable, and to maintain momentum in reaching the requirements for fast efficient service delivery – achieved through the IT Strategic and operational Working Groups</li> <li>Working with partners in Renfrewshire Council IT detailing our requirements over the mid to longer term.</li> <li>The Board adheres to IT security best practice outlined by the National Cyber Security Centre and Industry Standards. The Board's network security configurations are penetration tested each year in the form of an IT Health Check carried out by CREST and CHECK approved providers.</li> <li>Nightly back ups are run automatically which transfer data to our offsite backup cloud provider. As a result of there is a restore point for file changes going back to the previous night, loss would therefore be limited to the previous nights' back up.</li> <li>Contractual arrangements in place for maintenance and upgrading with external contractors. Virus, anti-spam software continually updated and threats monitored.</li> <li>Mandatory online cyber security courses are completed by staff each year.</li> <li>Firewall, network application controls and audit procedures all in place and continuously updated/reviewed.</li> <li>Server operating system configuration reviewed/renewed on a regular basis to provide maximum data protection.</li> <li>Syslog server configured to house all network device logs logging network traffic and access attempts. Rigorous patch management procedure in place to ensure software is up to date and patched accordingly.</li> <li>Device control software in place to prevent unauthorised devices being attached to the network and data theft.</li> <li>Investment in remote working has been undertaken and is continuously being evaluated to ensure the Board is flexible and can react quickly to changes in working practices.</li> <li>A Disaster Recovery Solution is in place and a full DR test is carried out every year. For all the Board's servers on the RVJB network the recovery time is 10 minutes e.g. loss would only be 10 minutes in the event of server failure.</li> <li>Cyber Incident Response Plan and Playbooks have been agreed by the Senior Management Team and the Senior IT Manager.</li> <li>The Board is named as a cluster organisation on Renfrewshire Council's Telephony contract which has produced cost savings as well as ensuring, should our network be compromised, the Board would still have full telephony access through the 'cloud'.</li> </ul>	2	4	8 Moderate
Action Codes	Linked Actions		Assigned To		Due Date	Status
	<p><b>Future Controls</b> - Senior Management Team procured an alternative core valuation system and is currently developing user acceptance testing and migration programme. This will protect against single point of dependency/failure of IT programming and knowledge.</p>		Management Team		July 2023	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Residual Risk
<p>REF.06 Recruitment/Retention of Professional Staff</p> <p><u>Context:</u></p> <p>(1) The inability to recruit and retain qualified staff will severely impact the Board's ability to discharge its statutory functions.</p> <p>(2) The Board needs to have the relevant knowledge base to ensure the non-domestic reform legislated for can be delivered.</p> <p>(3) Main resource issue for 3 yearly revaluations is staffing. Qualified valuers are required to cope with Revaluations occurring every 3 years, deal with the resultant appeals in a shortened time frame and carry out their normal daily duties. In addition the 2023 Revaluation has a one year valuation date of 1<sup>st</sup> April 2022, which shortens the timescale for Assessors to carry out their statutory duties and reinforces the need for qualified valuers who can produce net annual values effectively and efficiently. The one year valuation date will also be present in future revaluations.</p> <p>(4) Unsuccessful recruitment drives and resignations increases pressure on existing staff which may lead to high levels of stress and could lead to long term absences.</p> <p>(5) The Management Team and associated staff are continually involved with recruitment which diverts time and resources away from normal service delivery.</p> <p>(6) The age profile of the qualified staff within RVJB is skewed to over 50. This presents a risk if these staff members retire in the near future with the loss of their experience and knowledge.</p>	<p>The Board may fail to meet its duties or to maintain service levels if unable to recruit and retain qualified staff.</p>	<p>Assessor</p>	<ul style="list-style-type: none"> <li>▪ The staff structure is continuously evaluated and changes to the structure did have a positive short-term impact but a number of qualified staff left in 2022. Re-evaluation of relevant posts to ensure a streamlined, sustainable workforce within the structure has recently taken place and a recruitment drive is currently live to recruit a Principal Valuer.</li> <li>▪ Recruitment drive for valuers/senior valuers in 2023 was unsuccessful which mirrored the recruitment drive in November 2022. As a result of this, the Management Team made the decision to recruit trainee valuers which is currently being advertised. Robust training structure for trainees in place.</li> <li>▪ Despite the lack of success in recruiting qualified staff, the Management Team will continue to advertise for valuers/senior valuers.</li> <li>▪ Attractive terms and conditions have been adopted and reviewed regularly to ensure RVJB is attractive to applicants and competitive with other Assessors.</li> <li>▪ Offer to existing personnel of further training where appropriate to empower staff.</li> <li>▪ Further investment in forward thinking IT is essential to meet and support challenges the organisation will face in the future and IT solutions are continuously being evaluated.</li> <li>▪ Information sharing through ongoing SAA discussion which allows the sharing of best practice with limited use of resources.</li> <li>▪ Board reporting has made clear the challenges we face in the short to medium term.</li> </ul>	<p>04</p>	<p>04</p>	<p>16 High</p>

Action Codes	Linked Actions	Assigned To	Due Date	Status
	<b>Future Controls</b> - Procurement of the new core valuation system in partnership with 3 Assessors will mitigate the risk of delivering the changes to non-domestic rates and streamline our processes for Council Tax which will future proof the Board in the event of a Council Tax revaluation. Information sharing by the 4 Assessors in the collaborative core valuation system project has allowed the sharing of best practice and knowledge to ensure the new system is tailored to meet the challenges facing Assessors.	Budget Team, Management Team	July 2023	





# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 24<sup>th</sup> February 2023

**Subject:** Robertson Centre Office

**Author:** Assessor & Electoral Registration Officer

## 1. Introduction

The Board functions are delivered from its offices at the Robertson Centre, Glasgow Road, Paisley. The offices are let from Renfrewshire Council and the lease is due to end in March 2024.

## 2. Renfrewshire Council Property Review

Renfrewshire Council have informed us that it is undertaking a review of its property portfolio and that the Robertson Centre is part of this review. They have intimated that due to this they would prefer not to extend the lease beyond its currently agreed period.

## 3. Next Steps

The management team are exploring options for a future office base for RVJB's functions, key considerations within this will include continuity of service provision, cost and the suitability of the premises. There are currently no planned electoral events over the next 13 months, however, any change of office location will need to take account of the potential for a short notice electoral event.

A working group, made up of members of staff from across the organisation, will be set up to ensure that the team are kept informed of progress and can have a suitable level of input into the process.

It is recognised that some additional expenditure may fall within the current financial year to facilitate a move and it is intended that where this occurs this will be funded via use of reserves. This is detailed in the Treasurers Revenue Estimates Report 2023-24.

The Board will be kept updated on progress via reports to future Board meetings.

## 4. Recommendations

The Board notes the contents of this report.

Robert Nicol  
Assessor and Electoral Registration Officer  
15<sup>th</sup> February 2023

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# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 24<sup>th</sup> February 2023

**Subject:** HM King Charles III Coronation – Additional Public Holiday

**Author:** Assessor & Electoral Registration Officer

## 1. Introduction

The Prime Minister has proclaimed an additional bank holiday to mark the Coronation of His Majesty King Charles III. The bank holiday will take place on Monday, 8<sup>th</sup> May 2023 following the Coronation on Saturday, 6<sup>th</sup> May 2023 and will be for this year only.

## 2. Further Information

The declaration of a Bank Holiday does not give a Statutory entitlement to time off, however the VJB's lead authority in common with many other Local Authorities have decided to approve the additional public holiday for 2023.

## 3. Recommendations

- i. The Board are requested to approve the additional public holiday of Monday 8<sup>th</sup> May and closure of the Board's Offices on that day.

Robert Nicol  
Assessor and Electoral Registration Officer  
13<sup>th</sup> February 2023

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