

## RENFREWSHIRE VALUATION JOINT BOARD

**To:** Renfrewshire Valuation Joint Board

**On:** 29 May 2020

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**Report by:** The Treasurer

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**Heading:** Distribution of Requisitions

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### 1. Summary

- 1.1. The Revenue Estimates 2020/21 were approved by the Board on 28 February 2020. At this time the Treasurer was asked to review the method used to distribute the annual requisition across the three constituent authorities.
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### 2. Recommendations

- 2.1 The Joint Board is asked to approve the recommended requisition method to be used for future Revenue Estimates.
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### 3. Background

- 3.1. As approved by the Board on 18 February 2000, the annual distribution of the requisition across the three constituent authorities is based on proportions of Grant Aided Expenditure (GAE) in relation to council tax valuation, land valuation (i.e. NDR rateable subject numbers) and electoral registration as a proxy for the workload demand on the Assessor in relation to each authority.
- 3.2. There has occurred an anomalous position with the number of rateable subjects in Renfrewshire increasing significantly due to a large self-storage facility based in Renfrewshire (the only facility of this type in Scotland), securing authority based on an English court decision to classify each individual self-storage area as a rateable subject – adding circa 3,000 additional subjects to the Renfrewshire number, which is an increase of approximately 55%.
- 3.3. This distortion is not reflective of the principle by which the original shares were agreed; therefore, it is proposed that while this position remains, the annual distribution is based on the proportion agreed in the 2019/20 Revenue Estimates. The Treasurer will review, on an annual basis, the appropriateness

of the methodology recommended in order to ensure that a fair level of requisition is provided by each authority.

3.4. The distribution proportions approved by the Board for the 2019/20 Revenue Estimates were as follows:

Local Authority	Council Tax Valuation	Land Valuation	Electoral Registration	Total	Total %
East Renfrewshire	£ 150,000	£ 133,000	£ 101,000	<b>£ 384,000</b>	20.67%
Inverclyde	£ 151,000	£ 176,000	£ 101,000	<b>£ 428,000</b>	23.04%
Renfrewshire	£ 335,000	£ 485,000	£ 226,000	<b>£ 1,046,000</b>	56.30%
<b>Total</b>	<b>£ 636,000</b>	<b>£ 794,000</b>	<b>£ 428,000</b>	<b>£ 1,858,000</b>	<b>100.00%</b>