



Renfrewshire Valuation Joint Board

Minute of Meeting Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 19 November 2021	14:00	Remotely by MS Teams,

Present

Councillor Angela Convery, Councillor Annette Ireland, Councillor Charlie Gilbert and Provost Jim Fletcher (all East Renfrewshire Council); Councillor Innes Nelson (Inverclyde Council); and Councillor Tom Begg, Councillor Jacqueline Cameron, Councillor Audrey Doig, Councillor Kenny MacLaren, Councillor Mags MacLaren, Councillor John McIntyre, Councillor Jim Sharkey and Councillor Andy Steel (all Renfrewshire Council).

Chair

Councillor Audrey Doig, Convener, presided.

In Attendance

R Nicol, Assessor & Electoral Registration Officer, L Hendry and J Murgatroyd, Assistant Assessor & Electoral Registration Officers (all Renfrewshire Valuation Joint Board); A MacArthur, Head of Finance, T McGowan, Senior Accountancy Assistant, and E Currie, Senior Committee Services Officer (all Finance & Resources, Renfrewshire Council); and A MacDonald, Senior Auditor and K Graham, Trainee Auditor (both Audit Scotland).

Recording of Meeting

Prior to the commencement of the meeting the Convener intimated that this meeting of the Joint Board would be recorded and that the recording would be available to watch on the Council's website.

Apologies

Councillor Graeme Brooks and Councillor Tommy McVey (both 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 this Joint Board held on 17 September 2021.

DECIDED: That the Minute be approved.

2 Annual Audit Report on the Annual Accounts 2020/21

Under reference to item 2 of the Minute of the meeting of this Joint Board held on 28 May 2021 there was submitted a report by the Treasurer relative to the audited annual accounts for the Joint Board 2020/21.

The report intimated that The Local Authority Accounts (Scotland) Regulations 2014 required the audited accounts to be approved for signature by the Joint Board no later than 30 September each year. This year, owing to the COVID-19 pandemic, this date had been extended to 30 November 2021.

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. The report included details of four adjustments made to the accounts during the course of the audit.

DECIDED:

(a) That the findings of the 2020/21 audit as contained in the Annual Audit Report, which formed Appendix 1, be noted; and

(b) That the 2020/21 audited annual accounts for the Joint Board, which formed Appendix 2, be approved for signature.

3 Revenue Budget Monitoring

There was submitted a revenue budget monitoring report by the Treasurer in respect of the Joint Board for the period 1 April to 15 October 2021.

The report intimated that at the end of period 7, the net expenditure of the Joint Board was underspent by £1,393,000 compared to budget. The Joint Board was projected to underspend by £66,000 by the end of the financial year and details were provided in section 4 of the report.

It was noted that funding had been received from the Scottish Government in February 2021 for the May 2021 election and £156,000 had been carried forward to the current financial year. It was expected that this would be fully spent on employee costs by 31 March 2022.

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

DECIDED: That the report be noted.

4 **Electoral Update Report**

There was submitted a report by the Assessor & Electoral Registration Officer providing an update on changes, updates and new legislation affecting electoral registration.

The report intimated that, as previously reported, the UK Government had introduced an Elections Bill to the House of Commons which was currently going through the parliamentary process. The measures being introduced were largely for UK Parliamentary Elections only and may result in different administration arrangements and ID requirements applying to UK elections from those that applied in Scottish Parliamentary and Local Government Elections. There would also be differing requirements for electors in respect of refreshing/renewing absent vote arrangements for UK and Local Government registers. It was noted that the various requirements of the Bill, if implemented, would have significant budget and workload implications for EROs.

The report advised that various Statutory Instruments had been laid in the Scottish Parliament relating to the Local Government Elections taking place in May 2022 and the implications for electoral registration were detailed in the report.

The report provided information on the 2021 Canvass; the By-election in Renfrewshire scheduled for Tuesday 14 December 2021; the Local Government Election set for 5 May 2022; and the directions issued to Returning Officers and EROs by the Electoral Management Board to ensure a consistent approach across Scotland.

DECIDED: That the report be noted.

5 **Barclay Update**

Under reference to item 6 of the Minute of the meeting of this Joint Board held on 17 September 2021, 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) Bill was now law and had been partially implemented in April 2020 with full implementation to follow at various times over the next couple of years. The report detailed the six main Barclay recommendations reflected in the Bill.

The report advised 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.

The report provided an update in relation to staffing; the next non-domestic revaluation; COVID appeals; information gathering powers; the IT Valuation System; and Scottish

Government consultations.

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 & Electoral Registration Officer 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.

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 2021. It was noted that the total amount in the adjusted rateable value column for Renfrewshire should read £205,910,229. 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 2021.

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 unexpected results of the current pandemic had resulted in staff continuing to conduct negotiations whilst adhering to guidelines with regard to social distancing.

The report congratulated staff in getting the 2017 revaluation appeals to a level where the small numbers outstanding were dependent upon national agreements being concluded and thanked them for their commitment and professionalism in rising to this challenge and successfully delivering the service.

It was noted that the Scottish Government had intimated that legislation would be enacted to prohibit COVID-19 being a material change of circumstance. The Valuation and Rating (Coronavirus) (Scotland) Order 2021 was currently going through the parliamentary process and a consultation was being undertaken. Final confirmation of the introduction of legislation in relation to Covid appeals was awaited.

DECIDED: That 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 and 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, for the period 1 April to 30 September 2021, 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 target of 95% within three months by achieving 98.59% and exceeding the target of 97% within six months by achieving 99.81%.

The report also detailed the average number of days taken to add a house in each constituent authority area between 1 April and 30 September 2021 and also the number of deletions from the Valuation (Council Tax) List between 1 April and 30 September during 2020 and 2021 by constituent authority area.

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 to 30 September 2021 by constituent authority area exceeding the target of 50% to be actioned within three months by achieving 66.89% and exceeding the target of 75% within six months by achieving 94.04%.

The report indicated that the non-domestic market was not recovering to the same extent as the domestic market. Performance targets were continuously monitored and evaluated by the management team and the performance targets for non-domestic rating might require to be reviewed to reflect the effects of the ongoing Coronavirus pandemic, the impact on working practices and how services were delivered to stakeholders.

DECIDED: That the report be noted.

8 **HM The Queen's Platinum Jubilee**

There was submitted a report by the Assessor & Electoral Registration Officer relative to the Royal Proclamation issued by HM the Queen on 11 November 2020 announcing an additional bank holiday on Friday 3 June 2022 to facilitate celebrations to mark HM the Queen's 70th anniversary as monarch, her Platinum Jubilee.

The report intimated that staff had six fixed public holidays with the remaining six public holidays being 'floating days' which could be taken at any time during the year. It was noted that there was no contractual entitlement to the public holiday for the Queen's Platinum Jubilee, it was therefore for the Joint Board to determine whether to recognise the day as a day of no work requirement, similar to the arrangements made for the Royal wedding in April 2011 and the Queen's Diamond Jubilee in 2012.

The report advised that the late Spring bank holiday was normally a floating day for staff and that the Assessor & Electoral Registration Officer intended to approve all applications from staff who wished to use a floating day on Thursday 2 June.

DECIDED:

(a) That Friday 3 June 2022 be approved as a day of no work requirement; and

(b) That it be noted that all applications from staff who wished to use a floating day on Thursday 2 June 2022 would be approved.

9 **Arrangements for Future Meetings**

There was submitted a report by the Clerk relative to arrangements for future meetings of the Joint Board.

The report intimated that to allow the business of the Joint Board to continue during the pandemic and periods of lockdown, arrangements had been made for Joint Board meetings to be facilitated remotely using the Microsoft Teams platform and all members were provided with guidance and training on the use of the platform to allow meetings to be held successfully.

The report advised that Renfrewshire Council now hosted hybrid meetings using a Public-i hybrid meeting system together with Microsoft Teams; that East Renfrewshire Council would use the Public-i hybrid meeting system together with Microsoft Teams from early 2022; and that Inverclyde Council hosted hybrid meetings using a WebEx hybrid meeting system together with Microsoft Teams.

As Renfrewshire Council provided the secretariat for Joint Board meetings, and in consultation with the Convener, the report proposed that future Joint Board meetings be hybrid meetings and that arrangements be made to hold these meetings in the Council Chamber in Renfrewshire House allowing members to either attend meetings 'in person' or join remotely using Microsoft Teams. Both East Renfrewshire and Inverclyde Councils were in agreement with this approach for future meetings.

DECIDED:

(a) That future meetings of the Joint Board be hybrid meetings and that arrangements be made to hold these meetings in the Council Chamber in Renfrewshire House allowing members to either attend meetings 'in person' or join remotely using Microsoft Teams; and

(b) That the Clerk, in consultation with the Convener and Depute Convener, be requested to develop a protocol for the conduct of hybrid meetings.

10 **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 25 February 2022.