



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 17th September 2021

Subject: Barclay 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) Bill is now law and was partially implemented in April 2020, with full implementation to follow thereafter at various times over the next couple of years.

There are six main Barclay recommendations which are reflected in this bill, 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 2022)
- 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 (Date to be confirmed)
- 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.

Apart from the return of the underspend from Barclay funding (reported at the May Board) there have been no further changes to this funding.

2. Recruitment/Restructure

Since I last reported on this I am delighted to say that the Board have appointed the next Assessor & ERO, Robert Nicol, who has previously worked for RVJB. I am sure this appointment will be a success and both the Board and the staff of RVJB will have a seamless transition to the new Assessor & ERO.

We also undertook one further recruitment drive for a qualified chartered surveyor however we were unable to appoint. Recruitment and staff retention have to be kept under constant review and will remain a risk on the corporate risk register.

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.

As previously reported, the move to a one-year tone date has come earlier than was previously anticipated. This further emphasises that recruitment and retention of staff is critical to ensure the Assessor meets their statutory duty of delivering the 2023 Revaluation timeously.

Discussions have further progressed with the Valuation Office Agency (VOA) for England & Wales as their scheduled Revaluation is in 2023, however their tone date was April 2021 and this has implications for the Assessor due to being the designated Assessor for Fixed Line Telecoms. Agreement have been reached in principle to meet costs of employing the VOA's economists to assist in the valuation of certain fixed line telecoms operators. This is necessary due to the fact that the two revaluations have two different tone dates.

4. COVID Appeals

As previously reported, there are now just shy of 6,000 "Covid" related appeals from the last two years. The Scottish Government is still considering how these appeals have to be dealt with and we await an update from them.

We are in the very fortunate position of having only a handful of outstanding 2017 Revaluation Appeals, due to the excellent ongoing work by the staff, which has continued even during this pandemic. The staff have to be congratulated on this achievement as it leaves us in the best possible shape to deal with these COVID appeals. However, if there is no update from the Scottish Government disposing of these appeals will put tremendous pressure both on staff and resources, whilst we are preparing for the 2023 Revaluation. These outstanding appeals and any Scottish Government announcement will be carefully monitored.

5. Information Gathering powers

The new powers, as previously reported became live in April of this year, these give the Assessor the power 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). The issuing of these AINs have begun, return of these will be closely monitored and where necessary Civil Penalties will be issued.

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 new 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 Government's 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.

6. IT Valuation System

The delivery date for this system has been delayed since I last reported at the May Board. Discussions are in progress on the new timetable for delivery, however, with preparatory work now underway for the 2023 Non Domestic Revaluation resources for testing this system will be limited. Thanks are due to all the staff that have given their time so far. The long-term goals of the system when fully operational are to deliver efficiencies across both Council Tax and Non-Domestic Valuation.

7. Internal Barclay Project Group/ 2023 Revaluation

Preparations are underway for the 2023 Revaluation and the further implementation of the remaining recommendations from the Barclay report.

8. Recommendations

- i. The Board notes this report.

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3rd September 2021

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