



Renfrewshire Valuation Joint Board

Minute of Meeting Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 16 September 2022	14:00	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

Present

Councillor Annette Ireland, Councillor Sandra Reynolds (substitute for Councillor Andrew Morrison), Provost Mary Montague and Councillor David Macdonald (East Renfrewshire Council); Councillor Graeme Brooks, Councillor Paul Cassidy and Councillor Innes Nelson (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 and L Hendry, Assistant Assessor & Electoral Registration Officer (both Renfrewshire Valuation Joint Board); M Conaghan, Head of Corporate Governance (Clerk), 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 K Graham, Trainee Auditor (Audit Scotland).

Apologies

Councillor Andrew Morrison (East Renfrewshire Council); Councillor James Daisley (Inverclyde Council); and Councillor John Hood and Councillor Sam Mullin (Renfrewshire Council).

Declarations of Interest

There were no declarations of interest intimated prior to the commencement of the meeting.

Her Majesty Queen Elizabeth II

A minute's silence was held as a mark of respect following the recent death of Her Majesty Queen Elizabeth II.

Additional Item

The Convener intimated that there was an additional item of business in relation to HM Queen Elizabeth II's State Funeral which had not been included in the notice calling the meeting. The Convener, being of the opinion that the item which is dealt with at item 1 below, was urgent, authorised its consideration.

1 HM Queen Elizabeth II's State Funeral

There was submitted a report by the Assessor & Electoral Registration Officer relative to the Royal Proclamation issued by HM King Charles III on 10 September 2022 announcing that following the sad passing of HM Queen Elizabeth II the date of the state funeral, Monday 19 September would be a bank holiday.

The report intimated that the declaration of a bank holiday did not give a statutory entitlement to time off, however, the Joint Board's lead authority, in common with many local authorities had decided to only provide essential services on Monday 19 September to allow their staff to pay their respects to Her Majesty and commemorate her reign, while marking the final day of the period of national mourning.

The report advised that the Assessor & Electoral Registration Officer did not consider the Joint Board's functions to be essential on that date and the report proposed that the Joint Board's offices be closed on Monday 19 September.

DECIDED: That the closure of the Joint Board's offices on Monday 19 September be approved.

2 Minute

There was submitted the Minute of the meeting of the Joint Board held on 10 June 2022.

DECIDED: That the Minute be approved.

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 19 August 2022.

The report intimated that at the end of period 5, the Joint Board was underspent by £921,000 and was projected to overspend by £6,000 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.

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.

The report intimated that the 2022 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. This stage began in August 2022 and would involve visits to 23,246 properties.

The report advised that the Elections Act 2022 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 for UK parliamentary elections, due to come into force on 1 December 2022 but due to delays in secondary legislation would likely come into force in January 2023; changes to the postal voting application process for UK parliamentary elections; and changes to the eligibility to be registered as an overseas voter.

The report further advised that Boundaries Scotland had commenced a second review of the constituencies and regions of the Scottish Parliament on 1 September 2022 and that provisional proposals for consultation were expected in spring 2023 with the final report due by 1 May 2025. If approved, the new boundaries would be effective at the next Scottish Parliament election scheduled to take place in May 2026.

The report noted that the contracts for both the electoral management system (EMS) and print and scan services were due for renewal during the first quarter of 2023 and that discussions were ongoing with Renfrewshire Council's corporate procurement unit. The outcome of these procurements would be reported to the Joint Board.

DECIDED: That the contents of the report be noted.

5 **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 three 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 98.54% and 99.58% respectively.

The report also detailed the average number of days taken to add a house in each constituent authority area and also the number of deletions from the Valuation (Council Tax) List between 1 April and 30 June 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 June 2022 by constituent authority area, which exceeded the targets of 50% to be actioned within three months and 75% within six months, by achieving 84.21% and 87.37% respectively.

The report noted that the current performance was above the targets set for this year however, this might diminish due to issues with recruitment and retention of staff in conjunction with the demands placed on the organisation as all members of the valuation team were heavily involved with the preparation of draft values for the 2023 revaluation which required to be published by 30 November 2022.

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.

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 June 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 June 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 this challenge 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.

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

DECIDED: That the contents of the report be noted.

7 **Non-domestic Rates Reform Update**

Under reference to item 12 of the Minute of the meeting of the Joint Board held on 10 June 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 during July, two valuer/trainee valuer positions had been advertised and that whilst no qualified valuers applied, two trainee valuers had been recruited. These appointments had created vacancies for two technicians/trainee technicians and the recruitment process had commenced; a recruitment process for a vacant senior surveyor post had been carried out with only one application received which had been withdrawn shortly after being submitted; a senior valuer and a trainee valuer had tendered their resignations and the recruitment process would begin soon; and that discussions were taking place with Renfrewshire Council HR advisers in an effort to identify ways in which these posts could be more attractive to assist with both retention and recruitment, 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 tone 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 came into force on 6 May 2022 which 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 came into force on 15 June 2022 and placed a new duty on the Assessor to issue draft Valuation Notices after 30 November; and that 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. 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; 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 on 7 October 2022 and would, amongst other things, provide clarity on the new two-stage proposal/appeal process due to begin on 1 January 2023; the Judicial Appointments Board for Scotland was currently recruiting and training Ordinary, Legal and Surveyor members to allow tribunals to operate from 1 January 2023; and that Ms Jacqui Taylor, Secretary of the Renfrewshire Valuation Appeal Panel had been appointed as the temporary President of the Local Taxation Chamber of the First-tier Tribunal for Scotland.

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 towards the end of 2022.

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.

Members noted with concern the ongoing issues in relation to the recruitment and retention of staff. The Assessor & Electoral Registration Officer advised members that he would be discussing these issues with Renfrewshire Council HR advisers.

DECIDED: That the report and concerns in relation to the recruitment and retention of staff be noted.

8 Progress Update Review Report - Records Management Plan

There was submitted a report by the Assistant Assessor & Electoral Registration Officer relative to the Joint Board's Progress Update Review Report, a copy of which was appended to the report.

The report intimated that in January 2022, the Public Records Scotland Act Assessment Team invited Renfrewshire Valuation Joint Board to complete their annual Progress Update Review (PUR). The completion of the PUR enabled authorities to be credited for the process in any future developments identified in the Records Management Plan (RMP) and also ensured the RMP was kept under review in line with section 5(1)(a) of The Public Records Act 2011.

It was noted that the Progress Update Review Report set out the findings of the Assessment Team and that it had been published on the Joint Board's website.

DECIDED: That the report be noted.

9 Risk Management Strategy Policy

There was submitted a report by the Assistant Assessor & Electoral Registration Officer relative to a review of the Joint Board's Risk Management Strategy, a copy of which was appended to the report.

The report intimated that risk management was an integral part of the management team's policy planning and operational management. The Risk Management Strategy had been reviewed in conjunction with the review of the Corporate Risk Register and sets out policy in respect of business risk and ensured a uniform approach to identifying, analysing, controlling and monitoring risk.

DECIDED: That the contents of the report be noted.

10 **Corporate Risk Register**

Under reference to item 10 of the Minute of the meeting of this Joint Board held on 25 February 2022, there was submitted a report by the Assistant Assessor & Electoral Registration Officer relative to the Joint Board's Corporate Risk Register, a copy of which was appended to the report.

The report intimated that the Corporate Risk Register had been reviewed in line with the Joint Board's agreed review cycle and that the risks had been evaluated in line with the Joint Board's Risk Management Strategy and in consultation with Renfrewshire Council's Risk Manager. The evaluation of each risk shown reflected the significance of each risk's impact and the likelihood of occurrence combined with the mitigations and controls identified by the management team.

DECIDED: That the contents of the report be noted.

11 **Trade Union Facility Time Reporting**

There was submitted a report by the Assistant Assessor & Electoral Registration Officer relative to trade union facility time reporting.

The report intimated that The Trade Union (Facility Time Publication Requirements) Regulations 2017 required public sector employers who had full time equivalent employee numbers of more than 49 to publish information relating to facility time taken by union representatives.

The report advised that although the Joint Board was not, at present, legally required to publish this information, as the number of full-time equivalent staff was below the required level, it had been considered appropriate to voluntarily publish the information in the interests of transparency. Data had been collated under the relevant regulations and information relating to facility time for 2021/22 and 2020/21 was appended to the report.

DECIDED: That the contents of the report be noted.

12 **Arrangements for Future Meetings**

Under reference to item 15 of the Minute of the meeting of this Joint Board held on 10 June 2022, there was submitted a report by the Clerk relative to arrangements for future meetings.

The report intimated that at the meeting held on 10 June 2022, members agreed the timetable of meetings for 2022 to 2027 and further agreed that the Clerk, in consultation with the Convener, investigate whether hybrid meetings could be facilitated in both East Renfrewshire Council and Inverclyde Council offices and requested that the Clerk submit a report to this meeting relative to arrangements for future meetings.

The report set out the outcome of the discussions that had taken place with East Renfrewshire and Inverclyde Councils and requested that members consider the proposed arrangements for meetings of the Joint Board between 2022 to 2027 as detailed in paragraphs 3.4 to 3.6 of the report.

DECIDED:

(a) That it be agreed that hybrid meetings of the Joint Board be held in the offices of (i) East Renfrewshire Council in September of each year, starting from September 2023 and (ii) Inverclyde Council in November of each year, starting November 2023; and

(b) That the Clerk be requested to finalise arrangements and look again at the Joint Board's hybrid meeting policy to establish that it met the requirements of the Joint Board, if meeting in three different locations, and report back to the next meeting of the Joint Board to be held on 18 November 2022.

13 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 18 November 2022 and that this be a hybrid meeting in the offices of Renfrewshire Council.