



Renfrewshire Valuation Joint Board

Notice of Meeting and Agenda Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 25 February 2022	14:00	Remotely by MS Teams ,

KENNETH GRAHAM
Clerk

Membership

Councillor Angela Convery, Councillor Annette Ireland, Councillor Charlie Gilbert and Provost Jim Fletcher (East Renfrewshire Council); Councillor Graeme Brooks, Councillor Colin Jackson, Councillor Tommy McVey and 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 (Renfrewshire Council).

Councillor Audrey Doig (Convener): Councillor Annette Ireland (Depute Convener)

Recording of Meeting

This meeting will be recorded for subsequent broadcast via the Council's internet site. If you have any queries regarding this please contact Committee Services on 0141 618 7111.

To find the recording please follow the link which will be attached to this agenda once the meeting has concluded.

Recording

https://youtu.be/5l_WhV4cByU

Items of business

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.

- | | | |
|-----------|--|----------------|
| 1 | Minute | 5 - 10 |
| | Minute of meeting of this Joint Board held on 19 November 2021. | |
| 2 | Governance Arrangements | 11 - 16 |
| | Report by Clerk. | |
| 3 | Revenue Budget Monitoring | 17 - 20 |
| | Report by Treasurer. | |
| 4 | Revenue Estimates 2022/23 to 2024/25 | 21 - 26 |
| | Report by Treasurer. | |
| 5 | Audit Plan 2021/22 Update | 27 - 28 |
| | Report by Treasurer. (Audit Plan can be found in the meeting documents section below and was added after the meeting had been held). | |
| 6 | Electoral Update | 29 - 32 |
| | Report by Assessor & Electoral Registration Officer. | |
| 7 | Non-domestic Rates Reform Update | 33 - 36 |
| | Report by Assessor & Electoral Registration Officer. | |
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| 9 | Performance Report | 51 - 54 |
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| 10 | Corporate Risk Register | 55 - 80 |
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11 Date of Next Meeting

Note that the next meeting of this Joint Board will be held at 2.00pm on 10 June 2022.



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.



Renfrewshire Valuation Joint Board

To: Renfrewshire Valuation Joint Board

On: 25 February 2022

Report
by
Clerk

Governance Arrangements

1. Summary

Protocol for Hybrid Meetings

- 1.1 At the meeting of this Joint Board held on 19 November 2021 it was decided 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.
- 1.2 It was further decided that the Clerk, in consultation with the Convener and Depute Convener, be requested to develop a protocol for the conduct of hybrid meetings.
- 1.3 A copy of the protocol for hybrid meetings is appended to this report and members are requested to consider and approve the protocol.

Clerk and Treasurer

- 1.4 Ken Graham, Head of Corporate Governance, is Clerk to the Joint Board. Ken retires from Renfrewshire Council on 28 February 2022 and Mark Conaghan has been appointed as Head of Corporate Governance with effect from 1 March 2022 and will be Clerk to the Joint Board from that date.
- 1.5 Alan Russell, Treasurer to the Joint Board, was appointed to the position of Chief Executive, Renfrewshire Council, on 12 November 2021. Alastair MacArthur has been appointed as Director of Finance & Resources and will be Treasurer to the Joint Board with effect from 16 February 2022.

2. Recommendations

- 2.1 That the protocol for hybrid meetings, as appended to this report, be approved; and
- 2.2 That it be noted that Mark Conaghan will be Clerk to the Joint Board with effect from 1 March 2022 and that Alastair MacArthur will be Treasurer to the Joint Board with effect from 16 February 2022.

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Renfrewshire Valuation Joint Board- Protocol for Hybrid Meetings

A. Introduction

1. On 19 November 2021 the Joint Board approved a report setting out the arrangements for the introduction of Joint Board meetings which allowed some members to be present at a meeting in Renfrewshire Council's Chamber and others to access the same meeting remotely. These are referred to as "hybrid meetings" for the purposes of this document.
2. Further, that the Clerk, in consultation with the Convener and Depute Convener, be requested to develop a protocol for the conduct of hybrid meetings.
3. This document is the protocol for the conduct of hybrid meetings for the purposes of the Joint Board authorisation. The protocol is supplemental to the Joint Board's procedural standing orders, which will continue to apply to meetings except to the extent that they are inconsistent with the terms of this protocol.

B. Background

1. There have been no Joint Board meetings held in the offices of East Renfrewshire, Inverclyde or Renfrewshire Councils since March 2020. Instead, meetings have taken place remotely, most recently using the Microsoft Teams platform.
2. The gradual easing of Government restrictions relating to the control of the Covid-19 pandemic has now made it possible for elected members to return to their respective Chambers to attend Council and Board meetings although that return is subject to whatever Government guidance is in place at the date of each Council or Board meeting.
3. The arrangements set out in this protocol currently apply in Renfrewshire Council and are based on applying a physical distance requirement of at least 2 metres. This requirement restricts the number of people who are able to be present in Renfrewshire's Council Chamber for each meeting.
4. The maximum number of people who may be present in Renfrewshire Council's Chamber is determined by the number of available seats taking into account the physical distancing requirements.
5. The maximum number is currently 26. This comprises the following:
 - 18 seats with microphones
 - 3 seats for clerks (no microphones)
 - 5 seats in the public gallery (no microphones).

6. There are 16 elected members on the Joint Board. Therefore, all members of the Joint Board would be able to attend meetings in Renfrewshire House.
7. It may be the case that most officers attending Joint Board meetings which are being held in Renfrewshire's Council Chamber will continue to do so remotely. The Convener may wish to discuss with the Assessor & Electoral Registration Officer if he wishes to have certain officers present in the Chamber.

C. Prior to the Meeting

1. The Notice calling the meeting will specify that the meeting will be hybrid and that elected members will in some circumstances be able to attend the meeting in person in Renfrewshire's Council Chamber while others will be able to access the meeting remotely.
2. The Chair must be present in the Chamber. If the Chair is unable to attend the meeting, the Vice-Chair must be present in the Chamber.
3. Members should provide at least 24 hours' notice to the Clerk that they intend attending the meeting remotely, unless this is unavoidable for circumstances outwith their control.
4. All members with the exception of the Chair will be invited as "attendees".
5. All members attending a meeting in the Chamber should bring their own laptop with them to allow them to access emails. This will enable them to see any amendments circulated at the meeting. Members should ensure their laptop is fully charged before attending the meeting.
6. To prevent disruptive feedback noise, members will require to have their microphones and speakers on their laptops turned off.
7. The Chair's laptop will provide the Chair with access to the on-line meeting attendees list, a view of the on-line screen and the private chat function.
8. In addition to Committee Services staff operating the Public-I system, each meeting will be supported by two committee services clerks. The duties of Clerk 1 are to advise the convener, conduct any votes and be alert to any member who wishes to speak. The duties of Clerk 2 are principally to support the convener in relation to those members and officers accessing the meeting remotely. They will alert the convener to any member accessing the meeting remotely who wishes to speak. Clerk 2 will also be responsible for circulating any amendments to be considered at the meeting.
9. Members are encouraged to send any amendments they propose to make to the Committee Services officer assisting with the circulation of amendments whose email address will be communicated to the members attending the meeting.

Ideally, the amendments should be passed to Committee Services in advance of the meeting.

10. Members attending the meeting in the Chamber will be allocated one of the available seats in the Chamber and the member must sit at the seat allocated to them.
11. The Convener has the power to determine whether any meeting of the Joint Board should be conducted remotely using the Teams platform.

D. At the Start of the Meeting

1. The Chair will announce that the meeting will be recorded on Microsoft Teams and that the recording will be made available on the Renfrewshire Council's website following meetings.
2. The Clerk will establish how many members are present in the Chamber and how many members are accessing the meeting remotely.
3. The Clerk will also establish and state which officers (other than the officers operating the system) are present in the Chamber.

E. During the Meeting

1. Members must comply with any advice in place regarding Covid-19 to protect the health and safety of those attending or supporting the meeting.
2. Members present in the Chamber must activate their microphones when speaking. Failing to do so will mean that their contribution will not be picked up on the recording and those attending the meeting remotely will not be able to hear what is being said.
3. All motions and amendments intimated during the meeting should be by email although the Chair may instruct that a motion or amendment is set out in the on-line meeting chat. The Chair may also request that the proposer of any motion or amendment reads their motion or amendment out for the purpose of informing those watching remotely.
4. Hard copy motions or amendments should not be circulated in the Chamber unless all members attending the meeting are present in the Chamber.

F. Contingency

1. Where it was intended to use the Public-I system for a meeting but for any reason it is not possible to use that system, the meeting will be adjourned until such time as the Convener may decide to enable a Teams meeting to be set up. Once reconvened, the meeting shall then proceed as a remote meeting on the Teams platform and the procedures for holding a meeting using Teams shall apply.

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 25 February 2022

Report by: The Treasurer

Heading: Revenue Budget Monitoring Report to 4 February 2022

1. Summary

- 1.1 At the end of Period 11, the net expenditure of Renfrewshire Valuation Joint Board (the Board) was a net underspend of £649k compared to budget. The Board is projected to underspend by £92k by the end of the financial year; detail is provided in Section 4.
 - 1.2 Funding was received in 2020/21 from Scottish Government for the May 2021 election and £156k was carried into the current financial year. This is expected to be fully spent on Employee Costs and Supplies and Services, to fund the issuing of Household Notification Letters by 31 March 2022.
-

2 Recommendations

- 2.1 It is recommended that the Board notes 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 Current Year-to-Date Position: Net underspend £ 246k

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

4.2 Projected Year-end Position: Net underspend £92k

It is anticipated that the Board will underspend by £92k this financial year; this arises predominantly from forecast underspends of £104k in employee costs, arising from vacancy management.

This is offset by projected overspends of £11k in Premises Costs, due to higher than budgeted cleaning costs; and £16k in Supplies and Services, mainly owing to postage costs.

Transport costs are projected to underspend by £15k due to less staff business travel, as employees continue to work from home for now.

4.3 Reserves Position at 31 March 2022

The forecast year-end position is a contribution to reserves of £92k. It is proposed that £24k of reserves is earmarked for use in 2022/23 for economic modelling work related to Fixed Line Telecommunications valuation. Further detail is outlined in the Revenue Estimates 2022/23 report, also on this agenda.

RENFREWSHIRE VALUATION JOINT BOARD
REVENUE BUDGET MONITORING STATEMENT 2021/22
1 April to 04 February 2022

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	ERO Projected Full Year Actual
£000	£000	£000	£000	£000	£000	£000	£000
Employees	2,126	1,800	1,657	142	2,022	104	106
Premises Related	187	184	154	30	198	(11)	0
Supplies and Services	428	349	301	49	444	(16)	50
Support Services	97	18	19	(1)	98	(1)	0
Transfer Payments	23	9	6	3	23	0	0
Transport Related	20	17	3	14	5	15	1
Depreciation and Impairment Losses	0	0	0	0	0	0	0
Gross Expenditure	2,881	2,376	2,140	236	2,790	91	157
Contributions from Local Authorities Core	(2,319)	(2,319)	(2,319)	0	(2,319)	(0)	0
Contributions from Local Authorities Barclay	(455)	(455)	(455)	(0)	(455)	0	0
Other Income	(107)	(5)	(15)	10	(108)	1	(159)
Gross Income	(2,881)	(2,779)	(2,789)	9	(2,882)	1	(159)
TRANSFER (TO)/FROM RESERVES	0	(403)	(649)	246	(92)	92	(2)

	£000
Opening Revenue Reserve at 1 April 2021	(675)
Less Election Funding drawn down	156
Budgeted contribution from Reserves	80
Projected year-end variance	(92)
Closing Revenue Reserve at 31 March 2021	(531)

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 25 February 2022

Report by: The Treasurer

Heading: Revenue Estimates 2022/23 to 2024/25

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 2022/23 and indicative planning figures for 2023/24 and 2024/25.
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2 Recommendations

- 2.1 It is recommended that members:
- a) approve the 2022/23 Revenue Estimates as submitted at Appendix 1;
 - b) approve the recommendations with regards requisitions for constituent authorities outlined in section 6
 - c) note the indicative estimates for 2023/24 and 2024/25.
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3 Background

- 3.1 The annual Revenue Estimates process each year outlines the summary revenue budget position for the organisation. The budget estimates provided in Appendix 1 outline the proposed requisition for 2022/23 along with an indicative projected position for 2023/24 and 2024/25 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 10 December 2021 included further resources relating to specific ongoing pressures caused by the ongoing COVID-19 pandemic. The settlement announced was for a single financial year only, adding some uncertainty to financial forecasts. It is recognised that local government in Scotland is likely to face a challenging

recovery over the short to medium term and could face further contraction in available resources, relating to the provision of revenue grant from the Scottish Government. In this context, the Board will continue to seek operational savings 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 in line with the Scottish Government's proposed public pay policy for 2022/23 has been included, as well as pay increases of 2% and 2.5% assumed in 2023/24 and 2024/25 indicative figures respectively;
- The employer National Insurance budget has been increased to fund the 1.25% Social Care Levy effective from 1 April 2022;
- Employee turnover is assumed at 4%, meaning that a net 96% of the total required employee cost is budgeted;
- Savings of have been identified within Canvasser and Transport costs, some of which will fund anticipated energy cost increases; and
- In line with previous years' practice, no inflation allowance has been made for any non-pay expenditure lines.

4.2 The estimates presented for 2022/23 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:

Member Council	2022/23
East Renfrewshire Council	£0.101m
Inverclyde Council	£0.114m
Renfrewshire Council	£0.277m
Total	£0.492m

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 2022/23 is uncertain and it is recognised over the medium term that the funding position of local government across Scotland is likely to involve further contraction. 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. Almost £12,000 of savings were identified in the 2022/23 budget, within Canvasser and Transport costs. Around £1,000 is transferred to fund the anticipated rise in energy costs.

- 5.2 The Board will continue to face pressures associated with COVID-19 appeals, which must be disposed of by 31 December 2022. There are around 5,500 of these appeals. The consultation on the Non Domestic Rates (Coronavirus)(Scotland) Bill recently closed and the final Bill will help inform how these appeals should be treated.
- 5.3 A further pressure is valuation work relating to Fixed Line Telecommunications (FLT). The Assessor for Renfrewshire is the “Designated Assessor” for FLT throughout Scotland and should there be an appeal against any of the valuations for these subjects, the Board could incur substantive legal costs defending it. There will also be costs relating to the preparation of some of these valuations in 2022, arising from the tone year for Scotland moving to a later date than England and Wales. This means that economic modelling work carried out for the UK will require to be updated for Scotland.

For both of these potential cost areas, which are not expected to be regular annual costs, negotiations would be pursued with the Scottish Government regarding funding; this means that no such costs have been incorporated into the revenue estimates that affect council requisitions.

- 5.4 The projected reserves position of the Joint Board at the end of the 2021/22 financial year is estimated to amount to 18.55% of net expenditure. Part of this balance (£24k) will be earmarked in 2022/23 to fund the economic modelling work referred to in paragraph 5.3 above. This is expected to be incurred every three years.
- 5.5 The level deemed prudent by the Treasurer in terms of ensuring financial sustainability and managing the financial risks outlined above facing the Joint Board is 5% of net expenditure.

6 Requisitions payable by Member Councils

- 6.1 The Board agreed on 29 May 2020 that the allocation of the requisition across the constituent authorities in 2021/22 would be based on the percentage proportions of GAE constituents used in 2019/20. This agreement arose from the distorting effect of a large self-storage facility based in Renfrewshire, which skewed the GAE figures, and the position was to be reviewed annually. The Assessor has confirmed that the position is no longer considered to be a

temporary anomaly and therefore the requisition allocation for 2022/23 and beyond is based on the actual 2021/22 GAE figures.

- 6.2 Furthermore, it was recommended by the Board in February 2021 that the new GAE methodology, being the merger of the constituent for land valuation with collection and the merger of the constituent for council tax valuation with local tax collection, should be adopted in full from 2022/23.

GAE Allocation 2021/22	Collection of Local Tax	Collection of Non-Domestic Rates	Electoral Registration	Total	Total %
East Renfrewshire	623,566	161,955	100,709	886,230	20.47%
Inverclyde	618,097	214,957	99,826	932,880	21.55%
Renfrewshire	1,400,728	883,246	226,224	2,510,198	57.98%
Total	2,642,391	1,260,158	426,759	4,329,308	100.00%

- 6.3 The proposed overall 2022/23 requisition level for member authorities is £2,342,180, which is a 1.0% increase on 2021/22 the level. Individual council requisitions are outlined below. These figures also incorporate draft requisition increases of 1.5% for 2023/24 and 2.0% for 2024/25; 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 2022/23, including the full pass-through of Barclay funding, are proposed as follows:

Member Council	Barclay Funding	Core Requisition	Total 2022/23
East Renfrewshire	101,000	479,444	580,444
Inverclyde	114,000	504,740	618,740
Renfrewshire	277,000	1,357,996	1,634,996
Total	492,000	2,342,180	2,834,180

Appendix 1: Revenue Budget Estimates 2022/23 to 2024/25

Renfrewshire Valuation Joint Board

	Approved Budget 2021/22	Forecast Outturn 2021/22	Proposed Budget 2022/23	Indicative Budget 2023/24	Indicative Budget 2024/25
Employee costs	2,126,003.00	2,021,957.00	2,197,356.00	2,241,310.00	2,297,337.00
Premises Related	187,530.00	198,160.00	187,530.00	186,500.00	186,500.00
Supplies and Services	427,850.00	444,273.00	427,850.00	424,858.00	420,355.00
Support Services	96,880.00	97,954.00	98,810.00	100,786.00	103,306.00
Transfer Payments	22,822.00	22,822.00	22,822.00	23,278.00	23,860.00
Transport Related	20,000.00	5,000.00	17,282.00	14,281.00	12,251.00
Gross Expenditure	2,881,085.00	2,790,166.00	2,951,650.00	2,991,013.00	3,043,609.00
Sales, fees and charges	(25,500.00)	(26,500.00)	(25,500.00)	(25,500.00)	(25,500.00)
Temporary interest	(1,000.00)	(1,000.00)	(1,000.00)	(1,200.00)	(1,250.00)
Gross Income	(26,500.00)	(27,500.00)	(26,500.00)	(26,700.00)	(26,750.00)
Net Expenditure	2,854,585.00	2,762,666.00	2,925,150.00	2,964,313.00	3,016,859.00
Core Requisition	(2,318,990.00)	(2,318,990.00)	(2,342,180.00)	(2,377,313.00)	(2,424,859.00)
Barclay Requisition	(455,465.00)	(455,465.00)	(492,000.00)	(492,000.00)	(492,000.00)
Transfer to/(from) Reserves	(80,130.00)	(80,130.00)	(90,970.00)	(95,000.00)	(100,000.00)
Funding	(2,854,585.00)	(2,854,585.00)	(2,925,150.00)	(2,964,313.00)	(3,016,859.00)
Use of / (Contribution to) Reserves	0.00	(91,919.00)	0.00	0.00	0.00

Annual Movement in Core Requisition	1.80%	1.80%	1.00%	1.50%	2.00%
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	2021/22 £	2021/22 £	2022/23 £	2023/24 £	2024/25 £
Forecast Reserves Position					
Projected balance at 1 April	804,508	675,139	530,873	439,903	344,903
Less: Election Funding carried forward	(194,976)	(156,055)	0	0	0
Projected underspend at 31 March	0	91,919	0	0	0
Use of Reserves per budget	(80,130)	(80,130)	(90,970)	(95,000)	(100,000)
Balance at 31 March	529,402	530,873	439,903	344,903	244,903
% of Net Expenditure	18.55%	19.22%	15.04%	11.64%	8.12%

	Core Requisition 2022/23	Core Requisition 2021/22	Movement £	Movement %
Requisition Allocation 2022/23				
East Renfrewshire	479,444	479,275	169	0.04%
Inverclyde	504,740	534,191	(29,451)	-5.51%
Renfrewshire	1,357,996	1,305,524	52,472	4.02%
Total	2,342,180	2,318,990	23,190	1.00%

	Barclay Requisition per Settlement	Core Requisition	Total Requisition	Total Requisition 2023/24	Total Requisition 2024/25
Requisition Allocation 2022/23					
East Renfrewshire	101,000	479,444	580,444	587,636	597,369
Inverclyde	114,000	504,740	618,740	626,311	636,557
Renfrewshire	277,000	1,357,996	1,634,996	1,655,366	1,682,933
Total	492,000	2,342,180	2,834,180	2,869,313	2,916,859

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 25 February 2022

Report by: The Treasurer

Heading: Audit Plan 2021/22 Update

1. Background

- 1.1 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. Owing to delays caused by the past two years' audit timetables the Audit Plan for 2021/22 is not yet ready for publication.
-

2 Recommendations

- 2.1 It is recommended that members note the report.
-

3 Background

- 3.1 The COVID-19 pandemic has had a significant impact on the audit of public bodies over the past two years, impacting the timescale for planning subsequent year audits.
- 3.2 The Annual Audit Plan 2021/22 is not yet ready for publication by Audit Scotland and will therefore miss the Board reporting cycle. Instead, it will be circulated around members of the Renfrewshire Valuation Joint Board for noting and any comments, once available.
- 3.3 It should also be noted that, given the local government election in May this year, the Unaudited Annual Accounts 2021/22 will be presented to the June meeting of the Board.



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 25th February 2022

Subject: Electoral Update Report

Author: Assessor & Electoral Registration Officer

1. Introduction

This report is to inform board members of the current position in relation to Electoral Registration.

2. Canvass

- 2.1 The new canvass has been completed and we published our new register on 1st December 2021 and copies of the register were distributed to those entitled to receive it.
- 2.2 This is the second year of the reformed Canvass. As previously reported the main changes allow the Electoral Registration Officer (ERO) to decide on different routes for canvassing households. The route chosen for each household is based on whether the household matched when we sent a copy of our register to DWP for matching. If the household matched fully, they were allocated to a Route 1 canvass communication. If the household partly matched, we did further local data matching and if that satisfied the criteria then these properties were also added to Route 1. In effect route 1 households received a letter containing the names of people we have registered there and informing residents if all these details are correct, they need do no more. If, however, changes require to be made they are directed to the government online service for registration or they can contact our office.
- 2.3 If properties didn't match then we sent a Route 2 communication which requires a response from the household. Where there is no response this requires to be followed up including where necessary a visit to the property.
- 2.4 This leaves the last group of properties which uses the Route 3 canvass option. These are our Establishments, such as Nursing Homes, Student residencies etc. and these properties are generally dealt with by a suitable "responsible person" who fills in the information for their particular establishment. Again, the properties on this route require to be sent reminders if there is a non-return of information.
- 2.5 This year unlike 2020, when COVID restrictions meant that we could not complete this part of the canvass, we were able to undertake the door to door canvass. This was undertaken using our own staff and newly purchased tablets that carry all the information electronically. This does away with the requirement of handling paper and the information is uploaded in real time to our Electoral Management System.

3. Scottish Local Government Election - May 2022

- 3.1 Preparations are well underway for the forthcoming Local Government Election. The Electoral Management Board for Scotland (EMB) have issued a number of directions to Returning Officers and EROs to ensure consistency of approach across Scotland and our plans reflect these directions. Meetings have taken place with the Returning Officers teams for the three Local Authorities and agreements reached on the key dates and actions required to ensure the smooth transfer of Electoral Registration and Absent Vote information. A series of meetings are scheduled between now and Polling day with the Returning Officers to monitor progress with the election.
- 3.2 A joint event led by the Electoral Commission and the EMB was held on 27th January. This included all ERO's and RO's and key members of our teams. The seminar covered items such as the election timetable, accessibility, and cyber security.
- 3.3 This election and its preparations are being held within the context of COVID and with this in mind I along with most EROs within Scotland issued Household Notification Letters (HNLs) in late January / early February. These letters were issued to households throughout the area showing who was registered to vote within the household and whether they currently had a postal vote. The letter also gave guidance on the action to be taken if the information required to be updated and how to apply for a postal vote. To coincide with the letter going out all Scottish EROs contributed to a TV advertising campaign which was aired during the first two weeks of February. HNLs were successful in 2021 at encouraging Electors who wished a postal vote to apply well ahead of the deadline and while we haven't seen the same size of spike in applications that we had in 2021 as at 10th February we had received around 1,000 applications for a postal vote since the HNLs were issued. In addition we have also received just over 2,000 applications to be registered.
- 3.4 Some key dates that may be of interest are:

Poll Cards will be issued by the ROs around 15/16th March
Deadline to apply to Register To Vote is 18th April (midnight)
Deadline for Postal Vote Application is 19th April (5pm)

4. Renfrewshire Ward 6 By-Election

- 4.1 I reported at the last Board meeting that the Returning Officer in Renfrewshire had called a By-Election in Ward 6 Paisley South East to take place on 14th December 2021. I was informed by the Returning Officer on 25th November that after taking legal advice the By-Election was cancelled. I immediately took steps to establish what action was required, including consulting with the Electoral Commission. I confirmed that no registers had been distributed to candidates, stopped any further data supply to the Returning Officer for poll cards and postal votes and confirmed that no absent vote applications specific for that By-Election had been processed. Due to the timing of both, the By-Election and the decision to cancel, identifiable additional costs for the Board were relatively minimal at around £165.

5. Future Elections

- 5.1 At the time of writing there are no other elections scheduled, however, as always this will be kept under review and should circumstances require, our staff will be able to deliver.

6. New Legislation

- 6.1 The Elections Bill is currently going through the Parliamentary process. The current timetable would suggest that it will be no earlier than May before it receives Royal Ascent. As previously reported this Bill is likely to impose additional duties on the ERO and as the details and requirements begin to become clearer we will be working towards implementing the various requirements and will continue to keep the Board informed of progress.

Recommendations

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

Robert Nicol
Assessor and Electoral Registration Officer
15th February 2022

For further information please contact Robert Nicol 07483921232
Or via e-mail at robert.nicol@renfrewshire-vjb.gov.uk



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 25th February 2022

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 (Likely January 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

At the last meeting I reported that we were about to embark on a recruitment process for the valuer vacancies that had arisen. I'm pleased to report that we have recruited three valuers, two are due to join us during February and the third will join in early March.

I am currently considering options on the appropriate way to fill the role previously undertaken by the Assistant Assessor, Jackie Murgatroyd who retired at the end of 2021.

Members will be aware that we have a number of trainees and their successful progression through their training and Assessment of Professional Competence will be a key factor in our ability to successfully implement Non-Domestic Rates Reform in the coming years.

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.

Work has been undertaken to ensure that local systems are in place to assist the Valuation staff in undertaking the analysis of rental information and the revaluation of the approximately 14,000 Non-Domestic subjects within the Valuation Rolls of East Renfrewshire, Inverclyde and Renfrewshire.

As part of the preparation for the 2023 Revaluation the Scottish Government have asked for estimated values for approximately 10% of the Roll by mid March. Work is ongoing with this and it will help provide a solid basis for the actual Revaluation.

Work is currently ongoing 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 1st April 2023.

We continue to contribute to and benefit from joint working with the other Assessors throughout Scotland via the SAA as we work to establish values for properties where the valuation evidence is national rather than local. Examples of this would be Cinemas, Petrol Filling Stations, Hospitals etc.

It is anticipated that draft 2023 Revaluation Values will be available to the public via the SAA website towards the end of 2022.

4. Changes to the Appeals System

The transfer of the Local Appeal Committees into the Scottish Courts and Tribunals Service is due to take place from 1st January 2023. A Scottish Government consultation on the draft Regulations to allow this to take place closed on 28th November 2021 and the outcome of this is awaited and I will update members on this at future meetings.

In addition to the above there was also a consultation on the draft regulations to introduce a two-stage appeals system, this consultation closed on 15th December 2021 and the outcome of this is awaited and I will update members on this at future meetings.

5. 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). 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 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.

6. IT Valuation System

Development of this system continues and with the aim of going live during 22/23.

7. Recommendations

- i. The Board notes this report.

Robert Nicol
Assessor and Electoral Registration Officer
15th February 2022

For further information please contact Robert Nicol at [07483921232](tel:07483921232)
or via e-mail at robert.nicol@renfrewshire-vjb.gov.uk



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 25th February 2022

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 1st 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 the 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. 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).

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 31st December 2020. However, the Scottish government has extended the disposal date for 2017 Revaluation appeals until the 31st December 2021.

At present, our office still remains closed to the public since the 23rd March 2020. Where possible, valuation staff have continued to bring the outstanding appeals to a conclusion and have continued to enter into negotiations with relevant parties. Staff have adapted to the different working practices because of the global pandemic and are working efficiently and effectively to deal with the changes, this of course has been dependent on the communication capabilities of appellants or their agents.

Since last reporting, there has been one non-domestic hearing, held on the 16th December. The appeals cited for this hearing were disposed of without the need for either a virtual or in person hearing. The hearing conducted by the Assessor’s representative was for procedural matters. In addition, resources have also been concentrating on Council Tax Hearings which have continued to be conducted on a virtual basis.

The statistics provided within this report continue to be based on the quarterly progress made and relate to all revaluation appeals processed over the last quarter up to the 31st December 2021. As at 31st December 2021 the numbers of appeals disposed of now sits at 3,437 which equates to 97.04% of the number of subjects under appeal. There are therefore only 105 subjects within the joint board area that have Revaluation appeals outstanding.

As outlined at the last meeting, those appeals that do remain outstanding relate primarily to Automated Teller Machines which account for 92 of the 105, and due to the issues involved have been referred to the Lands Tribunal. 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. They have also been referred to the Lands Tribunal. 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. Therefore, since last reporting, there has been minimal change to the number of revaluation appeals 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 of time.

In the last report to the Board in November I highlighted that because of the Coronavirus pandemic and the situation facing many businesses, the number of running roll appeals received since March 2020 has exponentially increased. In particular, since the Prime Minister’s announcement on the 23rd March 2020 commencing the lockdown restrictions, we have continued to receive such material change appeals however this has now slowed down.

The position as of 31st December is that MCC appeals received since March 2020 total 6,036, the bulk of which, some 5585 relate to the Pandemic. We currently have a total of 5640 still outstanding. At present we have continued to deal with non-Covid MCC appeals where possible and have to date disposed of 396 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.

I reported previously that the Scottish Government have intimated legislation would be enacted, similar to England, to prohibit Coronavirus being a material change of circumstance.

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

The Non-Domestic Rates (Coronavirus)(Scotland) Bill was introduced to the Scottish Parliament in December 2021 and is currently being examined by the Local Government, Planning and Housing Committee. This Bill seeks to ensure that no account can be taken of any matter occurring on or after 2nd April 2020 whether directly or indirectly attributable to Coronavirus.

The Committee issued a call for views on the Bill which closed on 11th February 2022 and the Assessor via the SAA submitted a response. If the Bill is enacted as it stands then it will mean, we will need to dispose of a minimum of 5,585 appeals before the 31st December 2022 which will put immense pressure on staff as they will be discharging the statutory duty of delivering the 2023 Revaluation.

The disposal of appeals is a major component of the work undertaken by the Assessor's valuation staff. These appeals will not only significantly impact on staff's workload over the next 10 months but will also involve increased costs for citations and VAC hearings if they need to proceed.

This type of work can be stressful for staff due to the strict legislative timetables and the adversarial nature of the negotiations.,. The Management Team will ensure that staff will be provided with as much support as possible in order to minimise stress levels throughout this challenging time. I am confident the staff will continue to deal with these challenges with their usual commitment and professionalism.

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:

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

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

129 appeals have currently been referred in relation to the 2017 Revaluation and remain outstanding. Please note that 111 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. The unexpected results of the current pandemic have resulted in us continuing to conduct negotiations while adhering to Government guidelines with regard to social distancing and preparing for and attending virtual VAC hearings.

Staff are to be congratulated in getting the 2017 Revaluation appeals to a level where the small numbers that do remain outstanding are dependent upon national agreements being concluded. However, it will be a huge challenge over the next 10 months for staff 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 would have 10 months to dispose of just over 5,500 COVID MCC appeals. This would be a colossal task for staff to undertake. The management team will ensure all required support is available to staff to assist them in this highly unusual set of circumstances should it arise.

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 throughout the last 23 months 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
2nd February 2022

For further information please contact Lindsey Hendry at 0141-618-5927 or via email at lindsey.hendry@renfrewshire-vjb.gov.uk

APPENDIX 1

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2021 – **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	476	£ 12,903,675	£ 12,160,725	50	£ 544,725	9.51%
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	73	£ 10,602,450	£ 9,802,800	3	£ 3,098,900	3.95%
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	2,091	£ 242,668,040	£ 205,910,229	59	£ 10,978,625	2.74%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2021 – **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	92	£ 2,115,025	£ 1,905,450	26	£ 215,925	22.03%
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	537	£ 30,092,820	£ 27,618,873	26	£ 215,925	4.62%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2021 – **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	155	£ 5,522,950	£ 5,373,750	16	£ 244,425	9.36%
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	32	£ 6,881,550	£ 6,586,050	2	£ 683,000	5.88%
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	809	£ 38,549,950	£ 36,122,232	20	£ 1,789,425	2.41%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2021 – **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	723	£ 20,541,650	£ 19,439,925	92	£ 1,005,075	11.29%
4 Hotel Etc	25	£ 7,036,000	25	£ 7,036,000	£ 5,936,500	0	£ -	0.00%
5 Industrial	681	£ 35,696,860	681	£ 36,696,860	£ 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	136	£ 24,369,000	£ 22,942,350	5	£ 3,781,900	3.55%
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	3,437	£ 311,310,810	£ 269,651,334	105	£ 12,983,975	2.96%

APPENDIX 2

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

As at 31st December 2021

Category	Number Received		Disposed		Number O/S	% O/S
1 Retail	1,082		51		1,031	95.29%
2 Public House	98		3		95	96.94%
3 Office including Banks	1,144		40		1,104	96.50%
4 Hotel Etc	28		1		27	96.43%
5 Industrial	1,021		32		989	96.87%
6 Leisure	76		3		73	96.05%
7 Garages and Petrol Stations	31		4		27	87.10%
8 Cultural	4		1		3	75.00%
9 Sporting Subjects	9		0		9	100.00%
10 Education and Training	80		1		79	98.75%
11 Public Service Subjects	91		8		83	91.21%
12 Communications (Non Formula)	15		4		11	73.33%
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	8		0		8	100.00%
17 Other	85		22		63	74.12%
18 Care Facilities	41		1		40	97.56%
19 Advertising	92		0		92	100.00%
20 Undertakings	10		0		10	100.00%
	3,918		171		3,747	95.64%

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

As at 31st December 2021

Category	Number Received		Disposed		Number O/S	% O/S
1 Retail	209		23		186	89.00%
2 Public House	17		0		17	100.00%
3 Office including Banks	139		14		125	89.93%
4 Hotel Etc	7		1		6	85.71%
5 Industrial	37		1		36	97.30%
6 Leisure	18		1		17	94.44%
7 Garages and Petrol Stations	10		0		10	100.00%
8 Cultural	0		0		0	0.00%
9 Sporting Subjects	2		0		2	100.00%
10 Education and Training	36		3		33	91.67%
11 Public Service Subjects	26		0		26	100.00%
12 Communications (Non Formula)	12		4		8	66.67%
13 Quarries Mines etc	2		0		2	100.00%
14 Petrochemical	0		0		0	0.00%
15 Religious	0		0		0	0.00%
16 Health Medical	1		0		1	100.00%
17 Other	5		2		3	60.00%
18 Care Facilities	15		2		13	86.67%
19 Advertising	29		0		29	100.00%
20 Undertakings	0		0		0	0.00%
	565		51		514	90.97%

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

As at 31st December 2021

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	603	121	482	79.93%
2 Public House	39	1	38	97.44%
3 Office including Banks	391	26	365	93.35%
4 Hotel Etc	1	0	1	100.00%
5 Industrial	224	12	212	94.64%
6 Leisure	25	0	25	100.00%
7 Garages and Petrol Stations	11	0	11	100.00%
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	0	62	100.00%
12 Communications (Non Formula)	14	3	11	78.57%
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	1	13	92.86%
17 Other	57	8	49	85.96%
18 Care Facilities	36	1	35	97.22%
19 Advertising	12	0	12	100.00%
20 Undertakings	0	0	0	0.00%
	1,553	174	1,379	88.80%

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

As at 31st December 2021

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	1,894	195	1,669	89.70%
2 Public House	154	4	150	97.40%
3 Office including Banks	1,674	80	1,594	95.22%
4 Hotel Etc	36	2	34	94.44%
5 Industrial	1,282	45	1,237	96.49%
6 Leisure	119	4	115	96.64%
7 Garages and Petrol Stations	52	4	48	92.31%
8 Cultural	5	2	3	60.00%
9 Sporting Subjects	12	0	12	100.00%
10 Education and Training	176	4	172	97.73%
11 Public Service Subjects	179	8	171	95.53%
12 Communications (Non Formula)	41	11	30	73.17%
13 Quarries Mines etc	2	0	2	100.00%
14 Petrochemical	3	0	3	100.00%
15 Religious	2	0	2	100.00%
16 Health Medical	23	1	22	95.65%
17 Other	147	32	115	78.23%
18 Care Facilities	92	4	88	95.65%
19 Advertising	133	0	133	100.00%
20 Undertakings	10	0	10	100.00%
	6036	396	5,640	93.44%



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 25th February 2022

Subject: Performance Report

Author: Assistant Assessor & Electoral Registration Officer

1. Introduction

This performance report covering the first nine 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 now 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 2021 to 31st December 2021

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	778	766	98.46%	10	1.29%	99.75%	2	0.25%
East Renfrewshire	391	385	98.47%	3	0.77%	99.24%	3	0.76%
Inverclyde	422	414	98.10%	6	1.42%	99.52%	2	0.48%
RVJB totals	1591	1565	98.37%	19	1.19%	99.56%	7	0.44%

The performance target of 95% within three months and the performance target of 97.0% within 6 months have been exceeded and this is with a backdrop of the number of houses being added to the Valuation List for Council Tax at this point in December 2020 being 867 compared with the above figure of 1591, approximately an 83% uplift in 2021.

In the period from 1st April 2021 to 31st December 2021, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	778	23.29
East Renfrewshire	391	32.33
Inverclyde	422	18.58
RVJB Totals	1591	24.26

The average number of days taken to add a house to the list is well below the target of 38 days and again this is against a backdrop of the number of houses being added to the Valuation List for Council Tax at this point in December 2020 being 867 compared with the above figure of 1591, approximately an 83% uplift in 2021.

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 1st April to 31st December during 2020 and 2021

Council Area	No. Deleted 2020/21	No. Deleted 2021/22
Renfrewshire	8	11
East Renfrewshire	4	2
Inverclyde	3	58
RVJB Total	15	71

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 nine 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 2021 to 31st December 2021

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	173	71	41.04%	48	27.75%	68.79%	54	31.21%
East Renfrewshire	48	32	66.67%	8	16.67%	83.34%	8	16.66%
Inverclyde	93	47	50.54%	30	32.26%	82.80%	16	17.20%
RVJB totals	314	150	47.77%	86	27.39%	75.16%	78	24.84%

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 has been narrowly missed although the 6-month target of 75% within 6 months has been met with our key performance indicators showing 47.77% and 75.16% respectively.

As previously noted in the Performance Report presented to the Board at the November meeting, the effect of the pandemic on non-domestic properties in relation to alterations or new premises coming into existence is still below normal levels of activity. Clearly the non-domestic market is not recovering to the same extent as the housing market.

In relation to the performance targets, the Board's COVID health and safety protocols to protect staff and the general public combined with the COVID safety measures put in place by each occupier, has had an impact on service delivery. There is a limit on how many non-domestic inspections can be carried out within a day as well as the time taken to complete the actual inspection which has had an impact on workload.

The valuation of non-domestic properties also does not lend itself as readily to remote inspections and valuations as domestic properties. For example, a new house type in a housing development can be surveyed externally and valued for council tax purposes with the resultant council tax band being used for the same house type, if there are no alterations, throughout the housing development. For non-domestic subjects, each property must be inspected to ensure the correct valuation is entered into the valuation roll.

Valuation staff have also been heavily involved in preparing estimates of non-domestic values for the 2023 Revaluation as required by the Scottish Government and these estimates must be completed by the 15th March 2022. This involves collecting the relevant information, analysing the evidence, and subsequently valuing a wide range of subjects in each of the 3 constituent authorities' valuation rolls. This has been extremely resource intensive for the valuation team to ensure the Assessor supplies robust estimates by the 15th March 2022 to the Scottish Government.

4. General Conclusions

The performance levels detailed above are in line with our expectations at this point in the rating year and, in relation to the statutory amendments to the Valuation Roll, the effects the ongoing

COVID-19 pandemic has had on our working practices combined with preparing the 2023 Revaluation estimated values timeously for the Scottish Government can be seen.

5. Recommendations

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

Lindsey Hendry
Assistant Assessor and ERO
2nd February 2022

For further information please contact Lindsey Hendry at 0141-618-5927 or via email at lindsey.hendry@renfrewshire-vjb.gov.uk



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 25th February 2022
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.

2. Recommendations

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

Lindsey Hendry
Assistant Assessor & Electoral Registration Officer
15th February 2022

For further information please contact Lindsey Hendry at 0141 618 5927 or via email at lindsey.hendry@renfrewshire-vjb.gov.uk

RENFREWSHIRE VALUATION JOINT BOARD



CORPORATE RISK REGISTER IG7

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

Review History

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

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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 should be 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.

1.0 Background

1.1 Working in partnership with Renfrewshire Council, the Board's risks have been evaluated using the Council's risk matrix 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.

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:					

1.3 In scoping the proposed corporate risk register, the senior management team have identified those risks that they perceive to be significant. 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 and Business Continuity Plan.

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

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

2.1 During December 2012, RVJB had 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 Governance Working Group (GWG), 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 GWG 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
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 Senior Management Team (SMT) along with appropriate additional specialised staff, if specific expertise is required.

The SMT 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 SMT 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 and Senior 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

Twelve corporate risks have been identified and a proforma completed for each risk, with the level of risk identified, see **Appendix 1**.

The majority of the corporate risks are inter-related and, in some instances, inter-dependent. Given this inter-dependence the SMT 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 pressures on the Board from their Unitary Authorities and Scottish Government.
2. Legislative Changes	Those associated with current or potential changes in national or European 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	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.
6. Failure of Information Communication Technology (ICT)	Refer to Business Continuity Plan. The risk of loss of data sets, which would result in loss of service to all stakeholders e.g. through hacking
7. Loss of premises due to major damage and or loss of tenure	Refer to Business Continuity Plan.
8. Loss/destruction of information held in paper format	The Board has invested in the procurement of a Document Management System but a significant amount of information is still held in paper format with little or no backup.
9. Staffing demographics; the inability to recruit and retain staff; non availability of key staff or significant numbers of staff	Existing staff demographics may give cause for concern given the number of key personnel that may retire over the next 5 years and the age profile of the Board's staff.

10. Legal	Failure to comply with : Equalities Obligations, Data Protection, Freedom of Information & Health & Safety Legislation
11. Governance	Failure to have relevant and current personnel policies, failure to follow personnel policies, failure to comply with KPI targets, failure to comply with audit actions.
12. Covid - 19	The Covid – 19 pandemic affects all aspects of the Board's functions and the Scottish Government's restrictions to mitigate the transmission of Covid-19 presents significant risks to the service delivery of the Board.

Risk Areas in Order of Significance

Risk areas	Likelihood	Impact	Score	Evaluation
REF.01 Economic stability/Financial Pressures	04	05	20	Very High
REF.02 Legislative changes	04	04	16	High
REF.03 Electoral Registration	04	04	16	High
REF.04 Professional Services	04	04	16	High
REF.05 Technological Changes / Pressures	04	04	16	High
REF.06 Failure of ICT	04	04	16	High
REF.12 Covid-19	04	04	16	High
REF.08 Loss/ Destruction of information	03	04	12	High
REF.09 Staffing Demographics	03	04	12	High
REF.07 Loss of premises	02	03	6	Moderate
REF.10 Legal : Failure to comply with Legal Obligations	02	03	6	Moderate
REF.11 Governance	02	03	6	Moderate

RVJB Corporate Risk Register

Report Type: Risk Report

Report Author: Lindsey Hendry

Generated on: 1st February 2022

Objective:

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
<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) Ongoing Canvass costs – Funding from the UK Government ceased in 2020.</p> <p>(3) Funding from Scottish Government to prepare for the changes arising from the non-domestic reform legislation e.g., 3 yearly Revaluations has been provided for the financial years 20/21 & 22/23, but this funding is not committed for future financial years.</p> <p>(4) Main resource issue for 3 yearly revaluations is staffing. Qualified valuers are required to cope with Revaluations occurring every 3 years and recruitment has taken place to implement the legislation brought into reform non-domestic rates. Subsequent to this legislation being laid, the Scottish Parliament have agreed to a postponement of one year to the 2022 Revaluation which had a tone date of 1st April 2020. Therefore, the next Revaluation will take place on 1st April 2023 with a tone date of 1st April 2022 which shortens the timescale for Assessors to carry out their statutory duties and reinforces the need for qualified valuers who can</p>	<p>Due to a number of significant financial pressures associated with the service delivery for all 3 functions of the Board (see context), 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"> Medium Term financial strategy is well developed/continually updated and adapted to quickly changing circumstances. 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. Board reporting has made clear the challenges we face in the short to medium term. Maintenance of adequate reserves to meet known and unknown peaks in workloads or expensive appeal litigation (e.g., Cost of Lands Tribunal hearings). Support of the Board would be sought to release budgetary tension by requesting more requisitions. 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. 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. The staff structure is continuously evaluated to ensure a streamlined, sustainable workforce. Recruitment in 19/20 has started to help ensure delivery of 3 yearly Revaluations with trainee valuers and trainee technicians recruited and these appointments also help to address the balance of the Board's ageing workforce. Recruitment and retention of qualified valuers has been difficult in recent years. Recent changes to the structure have had a positive impact but will need to be kept under review. 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 canvass for 2021 without employing external canvassers. Information sharing through ongoing SAA discussion which allows the sharing of best practice with limited use of resources. Information sharing through ongoing AEA discussion which allows the sharing of best practice with limited use of resources. Investigate, where possible, shared services with our constituent councils. 	<p>04</p>	<p>05</p>	<p>20 Very High</p>

produce net annual values effectively and efficiently.					
(5) Requisitions may need to increase if funding is not provided in future years for the non-domestic rates reform. If gap not funded by the Board, then may lead to statutory duties in a 3-yearly valuation/appeal cycle not being discharged.					
Action Codes	Linked Actions		Assigned To		Status
	Future Controls - 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		Ongoing

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.02 Legislative Changes	Legislative changes will lead to increased budgetary pressures and reduction in the level of reserves will limit opportunity to meet unexpected financial challenges.	Assessor	<ul style="list-style-type: none"> 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. Key partnership arrangements with the Scottish Government, Electoral Commission, AEA, SAA and Department for Levelling Up, Housing and Communities. This allows participation in the consultation process. 3-year budget setting process is robust to ensure all possible financial risks through changes to legislation are highlighted. Any unexpected overspends would be highlighted to the Board's financial advisers. The Board has access to reserves for unexpected events Seek funding from other bodies where possible – including Scottish Government, UK Government etc. The Assessor & ERO will ensure Board members are advised of all possible outcomes affecting the organisation and service delivery arising from any statutory changes. Methodologies and processes are continually evaluated, developed, and adopted on an ongoing basis to manage any change. Performance standards in place and regularly monitored 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. Renfrewshire Council, the Board's lead council have undertaken to engage in shared services in relation to administering and collecting civil penalties to reduce cost and resource implications. 	4	4	16 High
Context:						
(1) Legislative changes affecting the discharge of statutory duties.						
(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 st April 2022. Subsequent to this legislation being brought in in 2020, the Scottish Parliament have agreed to a postponement of one year to the 2022 Revaluation which had a tone date of 1 st April 2020. Therefore, the next Revaluation will take place on 1 st April 2023 with a tone date of 1 st April 2022. In addition, the rating landscape is unknown in terms of the corresponding revaluation appeal timetable etc.						
(3) The Non-Domestic Rates (Scotland) Act also changes the definition of what is						

<p>exempt from the Valuation Roll e.g. properties located in public parks which may lead to all public parks requiring to be resurveyed and entries to be created in the Valuation Roll which will have direct resource implications. Another main resource implication from the legislation is the change to the non-compliance of stakeholders returning information notice requests which has changed from a Criminal Penalty to a Civil Penalty. The Assessor is responsible for administering these penalties which will have cost and resource implications.</p> <p>(4) There will also be changes to the Valuation Appeal Committees and Tribunal Service and the effects on our service are unknown at the present time.</p> <p>(5) Further changes to Electoral Registration Law e.g. UK Elections Bill</p> <p>(6) Prospect of a Council Tax Revaluation and the corresponding changes to the legislation</p>			<ul style="list-style-type: none"> ▪ 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 issuing civil penalty notices. ▪ The staff structure is continuously evaluated to ensure a streamlined, sustainable workforce. Recruitment and retention of qualified valuers has been difficult in recent years. Recent changes to the structure have had a positive impact but will need to be kept under review. ▪ 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. 			
Action Codes	Linked Actions			Assigned To	Due Date	Status
	<p>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</p>			Management Team	Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
<p>REF.03 Electoral Registration</p> <p><u>Context:</u></p> <p>(1) As a result of the increased costs surrounding the canvass process due to IER – canvass reforms were introduced for the 2020 canvass and the cost savings as a result of the reform are still being evaluated. Funding from UK Government ended in 2020.</p> <p>(2) Introduction of voting and registration rights to qualifying prisoners and extension of the franchise for certain electoral events in Scotland to non-nationals. With the Scottish Elections (Franchise and Representation) Act 2020 now in force, anyone qualifying as a resident in Scotland and a certain category of prisoners can now be added to the register.</p> <p>(3) The UK Elections Bill which if enacted will introduce a number of changes including Voter ID, alter the length of time that an overseas voter is eligible to register and a change timescale for updating personal identifiers for postal voters</p> <p>(4) Unplanned electoral events are now an ever-increasing possibility and can put a significant strain of the Board's budget.</p> <p>(5) Substantial increase in absent voting to mitigate the risk of transmission of Covid-19 at peak times of an electoral event's timetable could lead to a significant pressure on staff to process large number of applications.</p>	Due to a number of significant pressures associated with Electoral Registration (see context), there is a real risk that we struggle to deliver on our statutory processes.	Assessor	<ul style="list-style-type: none"> Board is fully aware of the continuing challenges affecting electoral services through regular updates at Board meetings. 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. The EMS has mitigated the risks of resourcing and delivering unplanned elections and has streamlined and future proofed our electoral processes. Commercial requirement of the Board's EMS supplier to ensure their system is compliant with changes to legislation. 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. The EMS delivered the Scottish Parliamentary Election on the 6th May and was delivered with less experienced staff than previous elections. The SMT and the Senior Clerical Manager ensure the evaluation of previous electoral events are incorporated into the electoral planning process. The Scottish Government funded the Board's ERO to ensure the Scottish Parliamentary Election on the 6th May 2021 was delivered despite the issues presented by the global pandemic e.g. purchase of extra scanners etc to cope with the increase in applications for postal votes. The EMS and the Board's investment in remote working also allowed the preparation for the 6th May Elections to be carried out effectively and efficiently. Household Notification Letters (HNL) were issued by the ERO in January 2022. The HNL listed who was registered to vote within the household and whether they currently had a postal vote. The HNLs were successful in 2021 at encouraging electors who wished to apply for a postal vote well ahead of the deadline. The effect of the HNL in 2022 is still being evaluated. 	4	4	16 High
Action Codes	Linked Actions		Assigned To		Due Date	Status
	Monitor		Electoral Registration Officer		Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
<p>REF.04 Professional Services</p> <p><u>Context:</u></p> <p>(1) Breaching statutory duties relating to the approx. 6,000 material change of circumstance (MCC) appeals 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 31st March 2021 to 31st December 2022. If the 6,000 appeals need to be disposed of, it will put immense pressure on staff as they will be discharging the statutory duty of delivering the 2023 Revaluation.</p> <p>(2) Retaining qualified staff. The Board needs to have the relevant knowledge base and allow staff to continually develop this knowledge to ensure appeals can be robustly defended.</p> <p>(3) Pressure on Valuation Appeal Committee up until 31st December 2022 to dispose of outstanding appeals by the statutory deadline due to the issues presented by the global pandemic.</p> <p>(4) Costs associated with defence of values at Valuation Appeal Committee.</p> <p>(5) Costs associated with proceeding to a hearing at the Lands Tribunal. This is estimated to be circa £10k/day at Tribunal - inclusive of preparatory work and employment of legal counsel.</p> <p>(6) Impact on revenue collection for our 3 Unitary Authorities due to loss of value on appeal</p> <p>(7) Impact on Rateable Values resulting in financial uncertainty</p> <p>(8) The risks involved with the implementation of 3 yearly Revaluation cycles with a one-year tone date for the 2023 and the disposal of the resultant appeals in a, possibly shorter time frame.</p> <p>(9) Funding for RVJB from Scottish Government to enable the Renfrewshire Assessor as the designated Assessor for Fixed Line</p>	<p>Due to a number of significant pressures associated with the Board's Professional Services (see context), there is a real risk that we struggle to deliver on our statutory processes.</p>	<p>Assessor</p>	<ul style="list-style-type: none"> Strategy in place to tackle priorities, timetable, preparatory work, and momentum. Monitoring of progress and working with SAA colleagues to ensure all values are defended rigorously. 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. Schedule of dates to December 2022 for all committee hearings to deal with the running roll appeals have been agreed with the Renfrewshire Valuation Appeal Panel. As at the 31st December 2021, staff had disposed of 97.04% of the 2017 Revaluation Appeals. The small no of outstanding 2017 Revaluation appeals are referred to the Lands Tribunal of Scotland. The Scottish Government are consulting on legislation aimed at minimising the impact on COVID Appeals. The Assessor via the SAA has contributed to the consultation System in place to analyse results of committee hearings to ensure lessons learned inform other appeals. Information sharing through ongoing SAA discussion. Monitoring of staff's workload to minimise stress. Seek effective three-year budgetary cycle to ensure financial resources are in place and known. Seek methods that will allow appeals to be dealt with in a cost-effective manner. e.g., partnership working to reduce cost of citation – deal with appeals pre-citation. 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. Ongoing discussions with the Valuation Office in England regarding resources/costs to enable the Scottish Telecoms valuations to be calculated. Recruitment and retention of qualified valuers has been difficult in recent years. Recent changes to the structure have had a positive impact but will need to be kept under review. 	<p>4</p>	<p>4</p>	<p>16 High</p>

<p>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 1st April 2023, which will align with the proposed date of the next Revaluation in England, however the "tone" date is different, with the English tone date being 1st 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.</p>						
Action Codes	Linked Actions		Assigned To		Due Date	Status
	<p>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</p>		Management Team		Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures		Likelihood	Impact	Evaluation
REF.05 Technological Changes / Pressures	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 will impact on service delivery. It will also affect the ability to perform the statutory duties of the three core functions to the required deadlines.	Assessor	<ul style="list-style-type: none">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 GroupsWorking with partners in Renfrewshire Council IT detailing our requirements over the mid to longer term.Engagement with Department for Levelling Up, Housing and Communities, and Renfrewshire Council. Retain sufficient reserves to off- set any additional costsThe EMS has provided savings in the short term and will provide further savings in the medium to long term.		4	4	16 High
<u>Context:</u> (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 to be found in order for the Assessor to perform their statutory duties. (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 (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. (4) The move to remote working and investing in the technology to ensure the 3 functions continue to be delivered, is resource and budget intensive							
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. This IT system will also deliver all the non-domestic reforms proposed by the Scottish Government e.g., 2 stage appeal process, information on rented comparisons used in the valuation of a property to be made available to stakeholders with valuation notice.			Management Team		Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.06 Failure of ICT	There are many events which may cause ICT failure e.g., internal/external malicious damage, failure due to virus attack. A combination of one or more of the above events happening would result in a major impact in service delivery to all stakeholders.	Assessor	<ul style="list-style-type: none">▪ 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.▪ Nightly backups are run automatically which transfer data to our offsite backup cloud provider. As a result of this 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.▪ Contractual arrangements in place for maintenance and upgrading with external contractors'. Virus, anti-spam software continually updated.▪ Mandatory online courses supplied by Renfrewshire Council have been carried out by all staff in February 2022.▪ Firewall, network application controls and audit procedures all in place and continually updated/reviewed.▪ Currently there are 3 full time and 1 part time IT personnel employed by the Board to provide an instant response during office hours to issues.▪ Server operating system configuration reviewed/renewed on a regular basis to provide maximum data protection.▪ 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.▪ Device control software in place to prevent unauthorised devices being attached to the network and data theft.▪ 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▪ The Disaster Recovery Solution has now been fully implemented by RVJB's IT Department and the Disaster Recovery Supplier (DRS) with the solution fully tested. As per the contract with our DRS, a DR test will be carried out at least once a year.▪ For all the Board's servers on the RVJB network, the recovery time is 10 minutes e.g., we would only lose a maximum of 10 minutes in the event of server failure.	4	4	16 High
<u>Context:</u>						
(1) Non availability of systems, either through system/ telephony or power supply failure or sabotage						
(2) Potential loss of key business or financial data						
(3) Inability to work remotely						
Action Codes	Linked Actions			Assigned To	Due Date	Status
	<ul style="list-style-type: none">▪ Future Controls - Further software/hardware protection is currently being investigated. The Board's IT Team are currently investigating the use of Teams Business Voice which allows full telephony functionality without the need of physical handsets. This removes the geographical restriction of having to be in the office when using a work extension but also ensures that should our network be compromised, we will still have full telephony access through the "cloud".			Assessor	Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
<p>REF.07 Loss of premises due to major damage/ loss of tenure and non-availability of key or significant numbers of staff.</p> <p>Refer to Business Continuity Plan</p>	Non-availability of key or significant staff may result in a temporary loss of service and this risk has been highlighted in 2020 due to the global pandemic.	Assessor	<ul style="list-style-type: none"> Lease in place with Renfrewshire Council until 2024. It is assumed that replacement resources, buildings, and infrastructure are all to a certain extent, and within a foreseeable time scale, available, i.e., the disaster does not affect the whole area, but is confined to the Valuation Joint Board's service provision. Should such an event occur, it is assumed that one of the constituent Councils will be in a position to provide temporary facilities. Large areas of the Board's network are virtual and therefore would enable services to be brought on stream quickly. Continuous review of Business Continuity Plan Staff are aware of the Business Continuity Plan and appropriate members hold copy of this plan at home. Annual refresh of contact details of all RVJB staff to ensure correct information is held in an emergency situation. Changes to personnel during the year are updated on to the contact details as part of the recruitment/leaving protocol. A fully functioning disaster recovery solution, proportionate to the Board's requirements, is essential and the Disaster Recovery Solution has now been fully implemented by RVJB's IT Department and the Disaster Recovery Supplier (DRS) with the solution fully tested. As per the contract with our DRS, a DR test will be carried out at least once a year. Investment in remote working has been undertaken and is continuously evaluated to ensure the Board is flexible and can react quickly to changes in working practices. Remote working has largely been in place since early 2020 and processes have been refined to reflect this. Fire and Intruder alarms in place and regularly tested and maintained 	2	3	6 Moderate
<p><u>Context:</u></p> <p>(1) The preferred option in the event of the loss of the Robertson Centre would be a new location sourced via Renfrewshire Council Civil Contingencies Service</p> <p>(2) Due to the nature of the RVJB's operations and the nature of the VJB's relationship with not only its lead authority, Renfrewshire Council, but also its other 2 constituent Councils, East Renfrewshire, and Inverclyde, it has also been assumed that it is impractical/ unnecessary to seek to identify potential accommodation in the vicinity of the VJB's offices which is retained unoccupied as a potential emergency option for organisations affected by disaster.</p> <p>(3) Non-availability of key staff or significant numbers of staff, either through outbreak/ disease, industrial action, transport disruption/ fuel shortages, severe weather etc.</p>						
Action Codes	Linked Actions		Assigned To		Due Date	Status
	No change		Assistant Assessor, IT Team		Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.08 Loss/ Destruction of information held in paper format	A significant loss of paper information will result in staff hours spent ingathering the lost information, thereby removing them from other duties such as Running Roll changes and appeals disposal. This could impact on meeting statutory deadlines; informing partners of changes to the Valuation Roll & Council Tax List within the KPIs set by Government.	Assessor	<ul style="list-style-type: none">As a result of the purchase of the Document Management System, scanning of all property files is currently being undertaken, thereby mitigating the risk for our core functions, and ensuring remote working can be undertaken.ER information held largely electronically, and the introduction of telephone, and internet registration has aided in reducing paper receipt/handling and canvass reform has further reduced the paper dealt with by staff.All Council Tax files have been scanned and are now held electronically which facilitates remote working.Non-Domestic valuations are held largely electronically, however plans and historical documents are not. The scanning of these files is a work in progress.Regular meetings held by RVJB's Health & Safety Working Group.Attendance by RVJB staff at Renfrewshire Council's Corporate Health & Safety meetings.Regular fire alarms and testing of the system.CCTV & fire extinguishers in place.The Disaster Recovery Solution has now been fully implemented by RVJB's IT Department and the Disaster Recovery Supplier (DRS) with the solution fully tested. As per the contract with our DRS, a DR test will be carried out at least once a year.	3	4	12 High
<u>Context:</u> (1) While a great deal of information is held electronically for Electoral Registration, Council Tax and Non-Domestic subjects, loss of paper files would cause some delay in dealing with enquiries or appeals.						
(2) The inability to access information held in paper format/vital records e.g., government restrictions to working practices to combat a viral outbreak could seriously affect service delivery.						
Action Codes	Linked Actions		Assigned To		Due Date	Status
	Future Controls - Data Migration of shared drives on to Document Management System		Assistant Assessor, IT Team		Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation	
REF.09 Staffing demographics	The demographic profile of the RVJB workforce combined with significant reductions in levels of available staff could result in a loss of key knowledge and skills which would impact on the service's ability to function or deliver critical processes.	Assessor	<ul style="list-style-type: none">▪ Staff demographics are monitored & reported through the Equalities framework.▪ Forward planning in place if key members of staff should exercise their option to retire.▪ Adverts for staff are placed in key areas – appropriate internet sites, newspapers etc and circulated to our constituent authorities.▪ Trainee Valuer posts: training programme in place to provide training to allow the trainee to sit the Assessment of Professional Competence and become a member of the Royal Institution of Chartered Surveyors▪ Current staff are being trained in other areas of service delivery to allow for succession planning.▪ The introduction of the Non-Domestic Rates (Scotland) Act 2020 and the wider NDR Reform agenda has resulted in recruitment of technical staff at trainee level. This will assist in addressing the age profile of staff and help with succession planning▪ Recruitment and retention of qualified valuers has been difficult in recent years. Recent changes to the structure have had a positive impact but will need to be kept under review.	3	4	12 High	
<u>Context:</u> (1) Existing staff demographics show the skill base in RVJB lies with those that are in the age range of 40-60. (2) Continuous evaluation of staff to ensure resilience in service delivery and the ability to discharge all 3 statutory functions							
Action Codes	Linked Actions			Assigned To		Due Date	Status
	Monitor			Management Team		Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.10 Legal	Due to changes in legislation and ever-increasing demands from stakeholders, failure to comply with legislation could result in reputational damage, breach of agreements and substantial fines.	Assessor	<ul style="list-style-type: none">A Data Protection Officer (DPO) has been employed by the Board due to the requirement under data protection legislation and to ensure continued compliance with the legislation which mitigates risk.Information Governance Action Plan completed and maintained by DPO to ensure all actions/reviews relating to information governance are completed timeously.Bespoke information governance training carried out quarterly by the DPOEnsure a Data Protection Impact Assessment is undertaken where appropriate under the guidance of the DPO.Data Sharing Agreements entered into with the Board's 3 constituent authorities to ensure stringent regulation in terms of information sharing.Publication Scheme adopted and published on the Board's website and reviewed as required.Analysis of FOI requests to monitor information requested and if appropriate information provided added to Publication SchemeInformation gathered from Information Commissioner newslettersMonitoring of service and staffing implemented to ensure compliance with Equalities obligations.Equalities report prepared and published on the Board's websiteDocument Management System installed to work towards completion of a future development identified in the Board's Records Management Plan (RMP)Completion of the RMP Progress Update Review when invited by Public Records Scotland Act Assessment Team ensures the RMP is reviewed timeously and identified future developments are monitored and completed.Retention Schedule is under constant review to ensure only information required is held, the introduction of the Document Management System has assisted in establishing electronic retention periods for relevant documentation.Fire Risk Assessments in force with regular reviews, fire evacuation drills undertaken with regular testing of alarms etc. Fire wardens/first aiders identified and circulated to staff. Protective clothing maintained regularly.For the Board's responsibilities under data protection, FOI(S)A etc, policies have been approved and published and staff training is provided and monitored to ensure continued compliance. They are also standing items on the Governance Working Group agenda.Adoption of the Scottish Public Sector Ombudsman (SPSO) Model Complaints Handling ProcedureThe Board also has representatives on the SAA Governance Committee to ensure shared knowledge and good practice. The Board is also represented on Renfrewshire Council's Internal Working Groups relating to Health & Safety, FOI etc	2	3	6 Moderate
<u>Context:</u> (1) Failure to comply with legislation e.g. Data Protection legislation, Freedom of Information (Scotland) Act 2002, Equalities obligations, Records Management Act 2011 and Health & Safety legislation						
Action Codes	Linked Actions		Assigned To		Due Date	Status
	Monitor		Assistant Assessor - Governance		Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.11 Governance	Poor corporate governance can lead to poor performance, demotivated staff, grievance/disciplinary actions and reputational damage	Assessor	<ul style="list-style-type: none"> • Consultation with both Internal and External Auditors. Preparation and management of Board Reports • Budget team meet to approve final accounts and audit report before publication • Audit action lists reviewed by Senior Management Team (SMT) • Audit is a standing item on agenda of Management Team (MT) meetings • Adaptation and adoption, where appropriate, of Renfrewshire Council's policies, as lead authority • Relevant policies/procedures in place relating to disciplinary actions and grievance complaints • Policies/Procedures available to view on Document Management System and adoption of new/review of existing policies/procedures are standing items on the Governance Working Group agenda • Staff training provided and reviewed on a regular basis • KPIs are monitored monthly by MT. • Performance Improvement Reports have been introduced to formalise existing procedures for valuation roll/council tax amendments processed out with the Board's performance targets. Corrective action taken where appropriate e.g., time management course for individual staff member • Management review Scottish government restrictions and guidance continuously to ensure staff and all stakeholders safety are at the forefront of decision making and processes during viral outbreaks. • Regular Liaison with Renfrewshire Council's Human Resources/ Health & Safety Departments and when required, Unison. 	2	3	6 Moderate
<u>Context:</u> (1) Failure to comply with Audit Actions (2) Failure to have and follow relevant and current personnel policies (3) Failure to achieve Key Performance Indicators (4) Failure to follow government guidelines in times of viral outbreaks						
Action Codes	Linked Actions			Assigned To	Due Date	Status
	Monitor			Assessor & Assistant Assessor	Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures		Likelihood	Impact	Evaluation
REF.12 Covid-19	The global pandemic due to the Covid-19 virus has affected all aspects of service delivery for valuation and electoral functions. The effects on the Board are wide ranging and due to this a summary of the risks are listed here on the Corporate Risk Register and a separate Covid-19 Risk Register has been produced to ensure the Board monitors the risks, identifies controls and implements actions.	Assessor	<ul style="list-style-type: none">Home working facilitated for the majority of staff and blended working model adopted where required and adopted in line with Scottish Government guidelines.Out of office notifications, telephone script and RVJB website reflect current situation and updated to reflect changes.Management review Scottish government restrictions and guidance continuously to ensure staff and all stakeholders safety are at the forefront of decision making and processes.Regular contact with staff to appraise them of the situation and regular, timeous updates of changes.Board meetings held virtually, when required, to ensure continuity of service and awareness for Board Members.Completion and monitoring of separate Covid-19 Risk register due to the fluidity of the risks facing the Board.Identify working processes which can be carried out electronically and implement the changes to ensure the processes are amended.Staff signposted to mental health and well-being resources.Policies and procedures have been amended to reflect the changes to Health and Safety procedures due to Covid-19 and the impact on working practices.		4	4	16 High
<u>Context:</u> (1) Covid-19 has affected service delivery for all 3 statutory functions of the Board. (2) Government guidelines and restrictions on working practices have seriously impacted on how the Board has carried out its functions since March 2020 e.g., remote working, restrictions regarding on-site inspections. (3) Risks to staff's health and well-being. (4) Interaction with stakeholders and service users affected by restrictions to working practices.							
Action Codes	Linked Actions			Assigned To	Due Date	Status	
	Monitor			Management Team	Ongoing		