



Renfrewshire Valuation Joint Board

Notice of Meeting and Agenda Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 22 November 2019	14:00	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

KENNETH GRAHAM
Clerk

Membership

Councillors Angela Convery, Annette Ireland, Charlie Gilbert and Paul O'Kane (East Renfrewshire Council); Councillors Graeme Brooks, Colin Jackson, Tommy McVey and Innes Nelson (Inverclyde Council); and Councillors Tom Begg, Jacqueline Cameron, Audrey Doig, Kenny MacLaren, Mags MacLaren, John McIntyre, Jim Sharkey and Andy Steel (Renfrewshire Council).

Councillor Audrey Doig (Convener): Councillor Paul O'Kane (Depute Convener)

Further Information

This is a meeting which is open to members of the public.

A copy of the agenda and reports for this meeting will be available for inspection prior to the meeting at the Customer Service Centre, Renfrewshire House, Cotton Street, Paisley and online at <http://renfrewshire.cmis.uk.com/renfrewshire/CouncilandBoards.aspx>

For further information, please either email democratic-services@renfrewshire.gov.uk or telephone 0141 618 7112.

Members of the Press and Public

Members of the press and public wishing to attend the meeting should report to the customer service centre where they will be met and directed to the meeting.

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 - 12 |
| | Minute of meeting of this Joint Board held on 16 August 2019. | |
| 2 | Revenue Budget Monitoring | 13 - 16 |
| | Report by Treasurer. | |
| 3 | Internal Audit Engagement - Budget Monitoring | 17 - 22 |
| | Arrangements | |
| | Report by Chief Auditor. | |
| 4 | Summary of Outstanding Internal Audit | 23 - 26 |
| | Recommendations | |
| | Report by Chief Auditor. | |
| 5 | Performance Report | 27 - 30 |
| | Report by Assistant Assessor and Electoral Registration Officer. | |
| 6 | Non-domestic Appeals | 31 - 38 |
| | Report by Assistant Assessor and Electoral Registration Officer. | |
| 7 | Canvass and Electoral Update | 39 - 42 |
| | Report by Assistant Assessor and Electoral Registration Officer. | |
| 8 | Barclay Review Update | 43 - 44 |
| | Report by Assessor and Electoral Registration Officer. | |
| 9 | Date of Next Meeting | |
| | Note that the next meeting of the Joint Board will be held at 2.00 pm on 28 February 2020 in the Council Chambers, Renfrewshire House, Cotton Street, Paisley. | |



Renfrewshire Valuation Joint Board

Minute of Meeting Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 16 August 2019	14:00	Inverclyde Council, Municipal Buildings, Clyde Square, GREENOCK, PA15 1LZ

Present

Councillor Paul O’Kane (East Renfrewshire Council); Councillor Graeme Brooks, Councillor Colin Jackson, Councillor Tommy McVey and Councillor Innes Nelson (all Inverclyde Council); and Councillor Tom Begg, Councillor Jacqueline Cameron, Councillor Kenny MacLaren, Councillor Mags MacLaren, Councillor John McIntyre, Councillor Bill Brown (substitute for Councillor Jim Sharkey) and Councillor Andy Steel (all Renfrewshire Council).

Chair

Councillor Paul O’Kane, Depute Convener, presided.

In Attendance

K Crawford, Assessor and Electoral Registration Officer, J Murgatroyd, Assistant Assessor and Electoral Registration Officer and L Hendry, Assistant Assessor and Electoral Registration Officer (all Renfrewshire Valuation Joint Board); A MacArthur, Head of Finance and E Currie, Senior Committee Services Officer (both Finance & Resources, Renfrewshire Council); and S Afzal and P Bonfanti (both Audit Scotland).

Additional Item

The Depute Convener intimated that there was an additional item of business in relation to membership of the Joint Board which had not been included in the notice calling the meeting. The Depute Convener, being of the opinion that the item which is dealt with at item 13 below, was urgent in view of the need to advise members of the position, authorised its consideration.

Apologies

Councillor Angela Convery (East Renfrewshire Council); and Councillor Audrey Doig and Councillor Jim Sharkey (both Renfrewshire 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 31 May 2019.

DECIDED: That the Minute be approved.

2 Revenue Budget Monitoring Report

There was submitted a revenue budget monitoring report by the Treasurer in respect of the Joint Board for the period 1 April to 19 July 2019.

The report intimated that gross expenditure was currently £17,000 under budget and income was on target. There had been no budget adjustments since the start of the financial year, however, the financial schedule reflected updated budget figures that included Barclay funding of £200,000.

It was anticipated that the Joint Board would underspend by £92,000 by the end of the financial year resulting in a temporary contribution to reserves. This underspend was expected due to delayed recruitment of key posts funded by Barclay implementation monies and was expected to be drawn down from reserves during 2020/21.

DECIDED: That the report be noted.

3 Audit Report on the Annual Accounts 2018/19

Under reference to item 3 of the Minute of the meeting of this Joint Board held on 31 May 2019 there was submitted a report by the Treasurer relative to the audited annual accounts for the Joint Board 2018/19.

The report intimated that The Local Authority Accounts (Scotland) Regulations 2014 required the Joint Board to prepare and publish annual accounts that were subject to external audit. 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, formed Appendix 1 to the annual audit report, and confirmed their opinion that the annual accounts were free from material misstatement and presented a true and fair view of the Joint Board's financial position at 31 March 2019.

The unaudited annual accounts 2018/19 were reported to the Joint Board at its meeting held on 31 May 2019 and owing to a revision in pension estimates there was an

increase in net liabilities in the balance sheet of £0.251 million in the audited annual accounts, which formed Appendix 2 to the report.

DECIDED:

(a) That the findings of the 2018/19 audit as contained in the external auditor's annual audit report, which formed Appendix 1 to the report, be noted; and

(b) That the 2018/19 audited annual accounts for the Joint Board, which formed Appendix 2 to the report, be approved for signature.

4 Barclay Review: Update

There was submitted a report by the Assessor and Electoral Registration Officer relative to developments and expenditure arising from the Barclay Review.

The report intimated that a review of staffing had been undertaken to allow the Joint Board to deliver the new requirements following the Barclay recommendations. Two spaces had been secured at Edinburgh Napier University for BSc in Construction and the Built Environment with funding from Skills Development Scotland through the Graduate Level Apprenticeship Scheme and two spaces had been secured at the City of Glasgow College for a two-year course leading to an HNC in Construction Management.

Interviews had been held for the four posts, two trainee valuers and two trainee technicians, to allow the successful candidates time to enrol in the relevant courses. All costs for the four posts would be met from the money allocated to the Barclay funding.

Work was underway with other Assessors' offices to design and procure the new IT valuation system and it was anticipated that this system would be operational in 2020.

DECIDED: That the report be noted.

5 Corporate Risk Register

There was submitted a report by the Assistant Assessor and Electoral Registration Officer relative to the Joint Board's Corporate Risk Register, a copy of which was appended to the report.

The report intimated that the Corporate Risk Register had been reviewed in line with the Joint Board's agreed review cycle.

DECIDED: That the report be noted.

6 Electoral Registration: Update

There was submitted a report by the Assessor and Electoral Registration Officer providing an update on electoral issues facing the Joint Board.

The report provided information on the European Parliamentary Election; the migration to a new Electoral Management System (EMS); the Referendums (Scotland) Bill; the Scottish Elections (Franchise and Representation) Bill; and the introduction of a new style canvass.

The report thanked staff for their continuing hard work and diligence.

DECIDED: That the report be noted.

7 Contracts and Complaints: Update

The Assessor and Electoral Registration Officer submitted a report relative to the award of contracts and complaints received.

The report intimated that there had been no new contracts awarded since the last meeting of the Joint Board and that the contract for the new Disaster Recovery System was expected to be put out to tender in early September 2019. This contract was the subject of a separate report which was considered at item 8 of this Minute.

There had been one complaint received in connection with the European Election and this had been resolved at front line resolution stage.

DECIDED: That the report be noted.

8 Disaster Recovery Service Contract: Update

There was submitted a report by the Assessor and Electoral Registration Officer providing an update on the procurement of a suitable Disaster Recovery System.

The report intimated that Renfrewshire Council's procurement team were progressing this contract and the timeline indicated that a go-live date for tenders would be mid August 219 with the award expected by mid September 2019.

It was noted that once the system was in place, the critical recommendations from Internal Audit's report would be met and the Joint Board would be in a position to allow further moves to e-copies of files and remove the need for paper based records, which had both the advantage of ensuring records were not destroyed by fire or flood and allowed electronic records management to be fully operational for all scanned paperwork and files.

DECIDED: That the report be noted.

9 Trade Union Facility Time Reporting

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

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

Although the Joint Board was not, at present, legally required to publish this information, as the number of full time equivalent staff was below the required level, it had been considered appropriate to voluntarily publish the information in the interests of transparency.

The Joint Board recognised that it was to the mutual benefit of the Joint Board and its employees that they were represented by trade unions. The Joint Board was

committed to the principle of collective bargaining at both national and local level and recognised the important role of trade unions in promoting and developing good employee relations and health and safety practices.

Data had been collated under the new regulation and information relating to facility time for 2017/18 and 2018/19 was appended to the report.

The Joint Board noted the importance of trade unions and facility time and thanked trade union officials for the work undertaken.

DECIDED: That the report be noted.

10 Performance Report

There was submitted a report by the Assistant Assessor & Assistant Electoral Registration Officer providing an update 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 June 2019, 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 and narrowly missing the target of 99.50% within six months. This slight dip in performance of less than 1% did not give cause for concern as the new functional based workforce had only been in place since December 2018. In addition, a number of the new properties added to the Valuation (Council Tax) List had not been identified to the Joint Board until the dwellings had been occupied for a period of time.

The report also detailed the average number of days taken to add a house in each constituent authority area between 1 April and 30 June 2019 which was within the target of 38 days and also the number of deletions from the Valuation (Council Tax) List between 1 April and 30 June in 2018 and 2019 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 and 30 June 2019 by constituent authority area, which exceeded the targets of 80% to be actioned within three months and 95% within six months.

It was proposed that the Depute Convener consult with the Convener regarding the Joint Board being measured on statutory adjustments that were not notified timeously to the Assessor and Electoral Registration Officer by interested parties and which were included in the performance targets submitted to the Scottish Government. This was agreed.

DECIDED:

(a) That the report be noted; and

(b) That it be noted that the Depute Convener would consult with the Convener regarding the Joint Board being measured on statutory adjustments that were not notified timeously to the Assessor and Electoral Registration Officer by interested parties and which were included in the performance targets submitted to the Scottish

Government; and

(c) That following these discussions, a report would be submitted to the next meeting of the Joint Board to be held on 22 November 2019.

11 Non-domestic Appeals

There was submitted a report by the Assistant Assessor and 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 and 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 the 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.

The report provided information in relation to negotiation of appeals; the Local Valuation Appeal Committee; revaluation appeals; the disposal of 2017 revaluation appeals; the disposal of running roll appeals; and disposal of other outstanding appeals.

The appendix to the report detailed the number of appeals received, processed, disposed of and outstanding by constituent authority and the Joint Board area as a whole as at 30 June 2019.

DECIDED: That the report be noted.

12 Changes to Dates of Meetings 2020 to 2022

Under reference to item 12 of the Minute of the meeting of this Joint Board held on 31 May 2019 there was submitted a report by the Clerk relative to meetings of the Joint Board scheduled to be held in January and August 2020, 2021 and 2022.

The report intimated that at the meeting of this Joint Board held on 30 June 2017 it was decided that meeting dates be agreed for the five-year term from 2017 to 2022 and that meetings of this Joint Board be held at 2.00 pm on 18 August and 17 November 2017; 19 January, 1 June, 17 August and 23 November 2018; 18 January, 31 May, 16 August and 22 November 2019; 17 January, 29 May, 21 August and 20 November 2020; 15 January, 28 May, 20 August and 19 November 2021; and 21 January and 10 June 2022.

At the meeting of this Joint Board held on 31 May 2019 it was decided that meetings of the Joint Board scheduled for January and August 2020, 2021 and 2022 be now held in February and September of those years and that the Clerk submit a report to the next meeting of the Joint Board detailing the dates and venues for these rescheduled meetings.

The rescheduled dates were detailed in section 1.4 of the report. To facilitate meetings

of the Joint Board being held from time to time in each constituent authority area, the report proposed that powers be granted to the Clerk, in consultation with the Convener, to arrange a meeting or meetings of the Joint Board at venues in the area covered by the Joint Board.

DECIDED:

(a) That the Joint Board approve the rescheduled dates for meetings of the Joint Board as detailed in section 1.4 of the report; and

(b) That authority be granted to the Clerk, in consultation with the Convener, to arrange a meeting or meetings of the Joint Board in venues in the area covered by the Joint Board.

13 Membership

Members were advised that East Renfrewshire Council had intimated that Councillor Danny Devlin had resigned his position on the Joint Board.

It was noted that the Clerk would contact East Renfrewshire Council regarding this vacancy.

DECIDED:

(a) That it be noted that Councillor Danny Devlin had resigned his position on the Joint Board; and

(b) That it be noted that the Clerk would contact East Renfrewshire Council regarding this vacancy.

14 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 22 November 2019 in the offices of Renfrewshire Council, Renfrewshire House, Cotton Street, Paisley.

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 22 November 2019

Report by: The Treasurer

Heading: Revenue Budget Monitoring Report to 11 October 2019

1. Summary

- 1.1** Gross expenditure at the end of Period 7 is currently £16,000 underspent compared to budget and gross income is £12,000 over-recovered. The Board is projected to contribute £121,000 to reserves by the end of the financial year. Further detail is provided in section 4.

2 Recommendations

- 2.1** It is recommended that the Board considers the report.

3 Budget Adjustments Since Last Report

- 3.1** There have been no budget adjustments since the start of the financial year. The financial schedule reflects the updated budget figures that include Barclay funding of £200,000, as presented to the Board on 31 May 2019.

4 Budget Performance

4.1 Current Position **Net Underspend £28,000**

The current underspend largely relates to Employee Costs and results from prudent vacancy management. Income is currently over-recovered because funding received from Central Government for Individual Electoral Registration (IER) is £12,000 higher than anticipated.

4.2 Projected Year-end Position Net underspend £28,000

The budget approved by the Board in May 2019 included a temporary contribution to reserves of £93,000. This is now projected to increase by £28,000 to £121,000 contribution by year-end.

The planned underspend was due to delayed recruitment of key posts funded by Barclay implementation monies; this is now supplemented by a projected underspend in Employee Costs owing to vacancy management and an over-recovery of IER income as noted in 4.1.

This is offset by a projected overspend in Transport Costs of £15,000 is due to the budget allocation being included in Employee Costs and this budget will be adjusted next period. The projected overspend in Administration Costs of £31,000 is attributable to additional postage costs mainly resulting from the upcoming General Election.

The temporary contribution to reserves is expected to be drawn down and spent during 2020/21.

RENFREWSHIRE VALUATION JOINT BOARD
REVENUE BUDGET MONITORING STATEMENT 2019/20
1st April 2019 To 11th October 2019

Description	Approved Annual Budget	Year to Date Budget	Year to Date Actual	Year to Date Variance	Projected Full Year Actual	Projected Full Year Variance
£000s	£000s	£000s	£000s	£000s	£000s	£000s
Employee Costs	1,816	793	774	19 underspend	1,763	53 underspend
Property Costs	165	67	65	2 underspend	167	(2) overspend
Supplies & Services	177	89	86	3 underspend	167	10 underspend
Contractors and Others	25	6	5	1 underspend	25	0 breakeven
Transport & Plant Costs	0	0	9	(9) overspend	15	(15) overspend
Administration Costs	292	134	135	(1) overspend	323	(31) overspend
Payments to Other Bodies	20	0	0	0 breakeven	20	0 breakeven
Gross Expenditure	2,495	1,089	1,074	15 underspend	2,479	16 underspend
Contributions from Local Authorities	(2,501)	(2,501)	(2,501)	0 breakeven	(2,501)	0 breakeven
Other Income	(88)	(84)	(97)	13 over-recovery	(100)	12 over-recovery
Gross Income	(2,589)	(2,585)	(2,598)	13 over-recovery	(2,600)	12 over-recovery
TRANSFER (TO)/FROM RESERVES	(93)	(1,496)	(1,524)	28 underspend	(121)	28 underspend

	£000s
Opening Revenue Reserve at 1 April 2019	(130)
Budgeted contribution to Reserves	(93)
Projected year-end variance	(28)
Closing Revenue Reserve at 31 March 2020	(251)

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 22 November 2019

Report by: Chief Auditor

Heading: Internal Audit Engagement – Budget Monitoring Arrangements

1. Summary

- 1.1 In line with the Public Sector Internal Audit Standards, Internal Audit must communicate the results of each engagement to the Board.
 - 1.2 The Chief Auditor will report summaries of completed audit engagements to the Joint Board on the conclusion of each engagement for formal consideration by member in line with the best practice referred to above.
 - 1.3 This report provides detail of the audit engagement completed in September 2019 with the overall assurance rating and the number of recommendations in each risk category. The detailed board summary for the report is also attached.
-

2. Recommendations

- 2.1 Members are invited to consider and note the summary for the internal audit review of budget monitoring.
-

For further information please contact Andrea McMahon on 07983852046

Or via e-mail at andrea.mcmahon@renfrewshire.gov.uk

Renfrewshire Council

Internal Audit Service

Update for Renfrewshire Valuation Joint Board on the Audit Engagement concluded in September 2019

Category	Engagement	Assurance Rating	Recommendation Ratings			
			Critical	Important	Good Practice	Service Improvement
Assurance	Budget Monitoring	Substantial	0	0	0	1

Assurance Level	
Substantial Assurance	<ul style="list-style-type: none"> There is a sound system of internal control designed to achieve the objectives of the area being reviewed. The control processes tested are being consistently applied.
Reasonable Assurance	<ul style="list-style-type: none"> The internal control processes are generally satisfactory with some areas of weakness being identified that could put some objectives of the area being reviewed at risk There is evidence that the level of non-compliance with some of the control processes may put some of the objectives of the area being reviewed at risk.
Limited Assurance	<ul style="list-style-type: none"> Weaknesses in the system of internal controls are such as to put the objectives of the area being reviewed at risk. The level of non-compliance puts the objectives of the area being reviewed at risk.
No Assurance	<ul style="list-style-type: none"> Control processes are generally weak with significant risk to the achievement of the objectives of the area being reviewed. Significant non-compliance with control processes leaves the processes/systems open to error or abuse.

Recommendation Rating	
Service Improvement	Implementation will improve the efficiency / housekeeping of the area under review.
Good Practice	Implementation will contribute to the general effectiveness of control.
Important	Implementation will raise the level of assurance provided by the control system to acceptable levels.
Critical	Addresses a significant risk, impacting on the objectives of the area under review.

Internal Audit Report

Renfrewshire Valuation Joint Board

Budget Monitoring Arrangements (A0013/2020/001)

A0013/2020/001

Date: September 2019

BOARD SUMMARY

Audit Objectives

The objectives of the review were:

- To confirm that all cost centres are being controlled by an appropriate cost centre manager, of sufficient seniority and knowledge to be able to identify and manage variances;
- To ensure that account codes are adequate to describe and reflect the types of income and expenditure within the cost centre, and procedures are in place to add or change account codes as required;
- To assess the adequacy of processes in place to provide information to cost centre managers to enable them to monitor budgets, current spend and also committed expenditure which may not be reflected in the ledger system or budget statements;
- To confirm that all significant reported variances are adequately reviewed and corrective action taken to bring these variances in to line.

Audit Scope

Interviewed the appropriate staff to ascertain the system in place for monitoring budgets.

Evaluated the controls within the system and prepared and undertook a set of compliance tests to ensure that the controls are operating satisfactorily.

Key Audit Assurances

1. There are only a small number of cost centres in the Renfrewshire Valuation Joint Board accounts structure. The auditor found these to be appropriately controlled by RVJB officers, with assistance from Renfrewshire Council's Finance and Resources staff.
2. Adequate account codes are in place for income and expenditure. There are adequate procedures in operation for addition or deletion of codes, if required.
3. Adequate processes are in place to monitor budgets, current spend and to take account of committed expenditure.
4. All significant variances are reviewed by the Board's officers and Finance and Resource staff and appropriate corrective action taken.

Internal Audit Report

Renfrewshire Valuation Joint Board

Budget Monitoring Arrangements (A0013/2020/001)

A0013/2020/001

Date: September 2019

Key Risks

No key risks were identified during the audit.

Overall Audit Opinion

The system in place for budget monitoring is operating satisfactorily. Although, there were changes to the format of budget monitoring reports as a result of using the Business World Financial system, the reports continue to provide sufficient and appropriate information to enable the budget to be satisfactorily monitored.

Management Commentary

Management will update RVJB's Revenue Budget Holders Guide for changes in staff designations and procedures as a result of the implementation of Business World. The Guide will be reviewed annually unless required due to a change in personnel and /or procedures.

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 22 November 2019

Report by: Chief Auditor

Heading: Summary of Outstanding Internal Audit Recommendations

1. Summary

- 1.1 The PSIAS places the responsibility for monitoring progress with the Chief Auditor to ensure that management actions have been effectively implemented, or, if not, that senior management have accepted the risk of not taking action.
- 1.2 This report provides the updated position of those critical recommendations that have been followed up during 2019/20 and have not yet been fully implemented by service management.
-

2. Recommendations

- 2.1 Members are invited to note the position with regard to these outstanding recommendations.

3. Background

- 3.1 Internal Audit undertake an annual exercise to ensure that recommendations arising from internal audit engagements have been implemented by management. The results of this exercise have been reported to the Assessor and Electoral Registration Officer on conclusion of the exercise and the overall summary also to this Board as part of the Chief Auditor's Annual Report. All critical recommendations which have been made and have reached their due date for implementation by the date of commencement of this exercise are included in this follow up exercise. Management are asked to provide evidence to demonstrate that each of these recommendations have been implemented.

- 3.3 Those which have not yet been implemented or are in the process of being implemented are detailed in Appendix 1, along with the latest response received from management.

For further information please contact Andrea McMahon on 07983852046

Or via e-mail at andrea.mcmahon@renfrewshire.gov.uk

Appendix 1

Renfrewshire Valuation Joint Board

Internal Audit Service

Progress of Critical Recommendations not implemented by their due date.

Engagement	Recommendation	Due By Date	Status	Management Response at Follow Up Exercise	Revised Date
RVJB - ICT Security Arrangements ICT002/2014/004	As a matter of priority, Senior Management should ensure that steps are taken to produce an appropriate IT Disaster Recovery Plan that includes all necessary information to assist in the event of an emergency situation. The plan should be fully formalised, agreed and signed off by senior management. Regular periodic reviews should follow thereafter at least on an annual basis or when important changes occur to ensure the document remains up to date and fit for purpose.	30/04/17	Partially Complete	<p>The Disaster Recovery Solution has to be commensurate to RVJB's business requirement and through discussions with Renfrewshire Council's Procurement Department a tender document was agreed. The resultant tender was published on RVJB's behalf by Renfrewshire Council's Procurement department on the 11th September 2019 with the deadline for submissions being 25th September 2019. After the tenders have been evaluated and scored, RVJB hopes to be in a position to award the contract in the near future.</p> <p><u>Further Audit Comment</u> It has now been confirmed that the contract has been awarded at the end of October and work has commenced on progressing the disaster recovery solution.</p>	30/03/20

Engagement	Recommendation	Due By Date	Status	Management Response at Follow Up Exercise	Revised Date
RVJB - ICT Security Arrangements ICT002/2014/004	On completion of an appropriate IT Disaster Recovery Plan, Senior Management should ensure responsibility that sufficient test procedures are developed. These test procedures should be realistic and tested at least once a year as best practice guidance advises.	30/04/17	Partially Complete	<p>Following on from discussions with RC and the barriers highlighted in combining RVJB's DR service with RC's provider, RVJB were advised to procure their own Disaster Recovery provider. The tender was published on the 11th September 2019 with the deadline for submissions being 25th September. Once the contract has been awarded the Business Continuity Plan and IT Disaster Recovery Plan will be completed and signed by the Management Team with reviews and testing of the procedures built in to the plans.</p> <p>With the Progress server forming part of RC's network, in the event of a Disaster and as part of testing, RVJB would connect to the backup Progress server via a VPN connection from our DR site.</p>	30/03/20



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 22nd November 2019

Subject: Performance Report

Author: Assistant Assessor & Electoral Registration Officer

1.0 Introduction

This performance report covering the first six 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.

2.0 Council Tax

The main work involved in Council Tax at the moment 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 2019 to 30th September 2019

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	521	513	98.47%	7	1.34%	99.81%	1	0.19%
East Renfrewshire	164	157	95.73%	4	2.44%	98.17%	3	1.83%
Inverclyde	62	58	93.55%	1	1.61%	95.16%	3	4.84%
RVJB totals	747	728	97.46%	12	1.61%	99.07%	7	0.93%

The performance target of 95% within three months has been exceeded but unfortunately the performance target of 99.5% within 6 months has been narrowly missed by 0.43%. This can be explained by the loss of two members of the valuation team and the remaining members of the valuation section being heavily involved with the disposal of the 2017 Revaluation appeals.

In the period from 1st April 2019 to 30th September 2019, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	521	22.29
East Renfrewshire	164	39.24
Inverclyde	62	34.90
RVJB Totals	747	27.06

This measure exceeds our internal target of 38 days.

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 30th September during 2018 and 2019

Council Area	No. Deleted 2018	No. Deleted 2019
Renfrewshire	28	9
East Renfrewshire	6	19
Inverclyde	10	61
RVJB Total	44	89

3.0 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 six months. These are new entries being added to the Roll, entries being deleted or properties that have been altered. Each of these amendments has been made after a member of staff has inspected the premises.

3.1 Time taken to make statutory amendments to the Valuation Roll (excluding appeal settlements and amendments to prescribed entries)

Period 1st April 2019 to 30th September 2019

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	154	138	89.61%	12	7.79%	97.40%	4	2.60%
East Renfrewshire	69	64	92.75%	4	5.80%	98.55%	1	1.45%
Inverclyde	63	62	98.41%	0	0.00%	98.41%	1	1.59%
RVJB totals	286	264	92.31%	16	5.59%	97.90%	6	2.10%

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 targets of 80% to be actioned within 3 months and 95% within 6 months have been exceeded.

4.0 General Conclusions

The performance levels detailed above are in line with our expectations.

5.0 Recommendations

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

Lindsey Hendry
Assistant Assessor & ERO
1st November 2019

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



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 22nd November 2019

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 subject. 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.

These appeals must be disposed of within time limits prescribed in a Timetable Order. This currently states by the end of the third year following the revaluation; in this case, 31st December 2020.

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 High Court Judge and a Lay Expert.

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. This Revaluation is no different with 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.

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.

All the Revaluation appeals MUST be cited for a local Valuation Appeal Committee hearing by 31st December 2020.

The disposal of the Revaluation appeals began with the first local Valuation Appeal Committee hearing on 10th May 2018 followed by scheduled hearings from then to present date. It is normal practice that the Valuation Appeal Committee does not sit over the summer period therefore since last reporting there has only been one non domestic hearing held on the 10th October. The statistics provided within this report relate to all appeals processed over the last quarter up to the 30st September 2019.

As at 30th September we have disposed of 70.30% of the number of subjects under appeal, which relates in most part to the bulk categories such as shop, office and industrial type premises within each of the three Local Authority areas.

The numbers currently disposed of can be seen in Appendix 1; currently the number disposed of throughout the Board area is 2,490 with 1052 still outstanding. The information is provided for each of the three local authorities together with a total for the Joint Board area.

At each hearing we deal with approximately 250-300 appeals. At present most of the standard comparative subjects have been dealt with and we will be turning our attention to public buildings and other more specialised subjects.

Three further hearings have been scheduled throughout the year from 7th November through to 19th December. The category of subjects that will be disposed of include licensed premises, car showrooms, petrol filling stations and schools.

7. The disposal of Running Roll Appeals

In addition to the Revaluation appeals, Running Roll appeals have also been programmed into hearings throughout this period. Unlike the revaluation appeals which is a known quantity, running roll appeals will be 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 will progressively reduce over this period of time, the numbers of running roll appeals outstanding will fluctuate depending on numbers received throughout the quinquennium. The disposal date for this type of appeal will be determined by the date the appeal is lodged – generally by 31st December in the following year or 12 months after receipt, whichever is later.

Since the last report in June, to date we have received an additional 67 running appeals which increases the total number received to 763. At time of writing we have disposed of 426 appeals in addition to the Revaluation appeals outlined above.

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, the bulk of which relate to mobile or complex fixed line telecommunication subjects.

Negotiations are currently on-going with the relevant agents and it is hoped that agreement will be reached over the coming months without the need for any cases proceeding to formal hearings. The number of appeals referred to the Lands Tribunal currently outstanding are as follows:

6 appeals remain outstanding from 2005 Revaluation in relation to 5 subjects

29 appeals remain outstanding from 2010 Revaluation in relation to 17 subjects

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. It is to the credit of the staff that they are able to deal with these matters with fairness, courtesy and professionalism. It is hoped this gives an insight into the background of the appeal process and progress of revaluation and running roll appeals disposal.

Recommendations

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

Jacqueline Murgatroyd
Assistant Assessor and ERO
4th November 2019

For further information please contact Jacqueline Murgatroyd at 0141-618-5951 or via email at jackie.murgatroyd@renfrewshire-vjb.gov.uk.

APPENDIX 1

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/09/2019 – **RENFREWSHIRE**)

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	528	£ 63,147,350	483	£ 40,608,100	£ 38,696,000	45	£ 22,539,250	8.52%
2 Public House	67	£ 2,482,000	2	£ 30,000	£ 26,000	65	£ 2,452,000	97.01%
3 Office including Banks	526	£ 13,448,400	465	£ 11,349,900	£ 10,767,100	61	£ 2,098,500	11.60%
4 Hotel Etc	18	£ 6,229,500	2	£ 760,000	£ 525,000	16	£ 5,469,500	88.89%
5 Industrial	443	£ 30,604,205	426	£ 23,250,205	£ 22,023,155	17	£ 7,354,000	3.84%
6 Leisure	46	£ 5,977,950	9	£ 179,600	£ 184,600	37	£ 5,798,350	80.43%
7 Garages and Petrol Stations	19	£ 1,003,500	6	£ 106,500	£ 101,500	13	£ 897,000	68.42%
8 Cultural	37	£ 1,326,150	2	£ 56,400	£ 52,900	35	£ 1,269,750	94.59%
9 Sporting Subjects	3	£ 136,000	0	£ -	£ -	3	£ 136,000	100.00%
10 Education and Training	76	£ 13,701,350	2	£ 119,000	£ 105,000	74	£ 13,582,350	97.37%
11 Public Service Subjects	89	£ 5,590,000	13	£ 237,100	£ 235,100	76	£ 5,352,900	85.39%
12 Communications (Non Formula)	5	£ 9,200	0	£ -	£ -	5	£ 9,200	100.00%
13 Quarries Mines etc	1	£ 21,500	0	£ -	£ -	1	£ 21,500	100.00%
14 Petrochemical	2	£ 239,000	2	£ 239,000	£ 229,000	0	£ -	0.00%
15 Religious	11	£ 127,600	0	£ -	£ -	11	£ 127,600	100.00%
16 Health Medical	22	£ 4,890,200	11	£ 1,146,450	£ 968,350	11	£ 3,743,750	50.00%
17 Other	185	£ 3,020,970	80	£ 2,971,170	£ 1,502,130	105	£ 49,800	56.76%
18 Care Facilities	18	£ 1,308,850	1	£ 25,000	£ 25,000	17	£ 1,283,850	94.44%
19 Advertising	38	£ 121,140	0	£ -	£ -	38	£ 121,140	100.00%
20 Undertakings / Fixed Line	16	£ 100,261,800	5	£ 92,482,000	£ 67,882,300	11	£ 7,779,800	68.75%
	2,150	£ 253,646,665	1,509	£173,560,425	£143,323,135	641	£ 80,086,240	29.81%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/09/2019 – **EAST RENFREWSHIRE**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	180	£ 11,304,000	165	£ 4,665,500	£ 4,465,050	15	£ 6,638,500	8.33%
2 Public House	12	£ 963,750	0	£ -	£ -	12	£ 963,750	100.00%
3 Office including Banks	118	£ 2,330,950	89	£ 1,514,900	£ 1,314,250	29	£ 816,050	24.58%
4 Hotel Etc	5	£ 635,000	0	£ -	£ -	5	£ 635,000	100.00%
5 Industrial	85	£ 1,175,105	84	£ 1,139,105	£ 1,118,855	1	£ 36,000	1.18%
6 Leisure	13	£ 2,248,000	1	£ 56,000	£ 56,000	12	£ 2,192,000	92.31%
7 Garages and Petrol Stations	8	£ 205,850	3	£ 44,350	£ 38,400	5	£ 161,500	62.50%
8 Cultural	14	£ 432,200	2	£ 121,750	£ 66,750	12	£ 310,450	85.71%
9 Sporting Subjects	0	£ -	0	£ -	£ -	0	£ -	0.00%
10 Education and Training	31	£ 6,885,000	0	£ -	£ -	31	£ 6,885,000	100.00%
11 Public Service Subjects	36	£ 1,319,940	5	£ 37,440	£ 37,440	31	£ 1,282,500	86.11%
12 Communications (Non Formula)	1	£ 100	0	£ -	£ -	1	£ 100	100.00%
13 Quarries Mines etc	1	£ 60,000	0	£ -	£ -	1	£ 60,000	100.00%
14 Petrochemical	0	£ -	0	£ -	£ -	0	£ -	0.00%
15 Religious	4	£ 11,700	0	£ -	£ -	4	£ 11,700	100.00%
16 Health Medical	7	£ 919,900	3	£ 50,900	£ 15,000	4	£ 869,000	57.14%
17 Other	22	£ 108,950	21	£ 106,550	£ 99,450	1	£ 2,400	4.55%
18 Care Facilities	5	£ 486,000	1	£ 15,000	£ 15,000	4	£ 471,000	80.00%
19 Advertising	13	£ 55,100	1	£ 3,300	£ 3,300	12	£ 51,800	92.31%
20 Undertakings / Fixed Line	8	£ 1,167,200	2	£ 300,000	£ 192,100	6	£ 867,200	75.00%
	563	£ 30,308,745	377	£ 8,054,795	£ 7,421,595	186	£ 22,253,950	33.04%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/09/2019 – **INVERCLYDE**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	245	£ 12,093,100	231	£ 5,688,600	£ 5,145,000	14	£ 6,404,500	5.71%
2 Public House	28	£ 1,147,500	1	£ 29,000	£ 13,000	27	£ 1,118,500	96.43%
3 Office including Banks	171	£ 5,767,375	154	£ 5,082,950	£ 4,978,750	17	£ 684,425	9.94%
4 Hotel Etc	2	£ 171,500	0	£ -		2	£ 171,500	100.00%
5 Industrial	153	£ 3,917,550	149	£ 2,762,550	£ 2,671,150	4	£ 1,155,000	2.61%
6 Leisure	25	£ 1,812,500	1	£ 15,000	£ 15,000	24	£ 1,797,500	96.00%
7 Garages and Petrol Stations	15	£ 451,300	11	£ 156,800	£ 154,800	4	£ 294,500	26.67%
8 Cultural	16	£ 519,700	3	£ 48,800	£ 48,800	13	£ 470,900	81.25%
9 Sporting Subjects	0	£ -	0	£ -	£ -	0	£ -	0.00%
10 Education and Training	34	£ 7,564,550	0	£ -	£ -	34	£ 7,564,550	100.00%
11 Public Service Subjects	61	£ 2,763,800	7	£ 94,900	£ 94,300	54	£ 2,668,900	88.52%
12 Communications (Non Formula)	0	£ -	0	£ -	£ -	0	£ -	0.00%
13 Quarries Mines etc	0	£ -	0	£ -	£ -	0	£ -	0.00%
14 Petrochemical	0	£ -	0	£ -	£ -	0	£ -	0.00%
15 Religious	2	£ 57,400	0	£ -	£ -	2	£ 57,400	100.00%
16 Health Medical	11	£ 2,886,550	4	£ 50,050	£ 50,050	7	£ 2,836,500	63.64%
17 Other	41	£ 261,000	41	£ 261,000	£ 222,250	0	£ -	0.00%
18 Care Facilities	9	£ 264,600	0	£ -	£ -	9	£ 264,600	100.00%
19 Advertising	7	£ 23,750	0	£ -	£ -	7	£ 23,750	100.00%
20 Undertakings / Fixed Line	9	£ 637,200	2	£ 226,000	£ 166,100	7	£ 411,200	77.78%
	829	£ 40,339,375	604	£ 14,415,650	£ 13,559,200	225	£ 25,923,725	27.14%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/09/2019 – **TOTALS IN JOINT BOARD AREA**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	953	£ 86,544,450	879	£ 50,962,200	£ 48,306,050	74	£ 35,582,250	7.76%
2 Public House	107	£ 4,593,250	3	£ 59,000	£ 39,000	104	£ 4,534,250	97.20%
3 Office including Banks	815	£ 21,546,725	708	£ 17,947,750	£ 17,060,100	107	£ 3,598,975	13.13%
4 Hotel Etc	25	£ 7,036,000	2	£ 760,000	£ 525,000	23	£ 6,276,000	92.00%
5 Industrial	681	£ 35,696,860	659	£ 27,151,860	£ 25,813,160	22	£ 8,545,000	3.23%
6 Leisure	84	£ 10,038,450	11	£ 250,600	£ 255,600	73	£ 9,787,850	86.90%
7 Garages and Petrol Stations	42	£ 1,660,650	20	£ 307,650	£ 294,700	22	£ 1,353,000	52.38%
8 Cultural	67	£ 2,278,050	7	£ 226,950	£ 168,450	60	£ 2,051,100	89.55%
9 Sporting Subjects	3	£ 136,000	0	£ -	£ -	3	£ 136,000	100.00%
10 Education and Training	141	£ 28,150,900	2	£ 119,000	£ 105,000	139	£ 28,031,900	98.58%
11 Public Service Subjects	186	£ 9,673,740	25	£ 369,440	£ 366,840	161	£ 9,304,300	86.56%
12 Communications (Non Formula)	6	£ 9,300	0	£ -	£ -	6	£ 9,300	100.00%
13 Quarries Mines etc	2	£ 81,500	0	£ -	£ -	2	£ 81,500	100.00%
14 Petrochemical	2	£ 239,000	2	£ 239,000	£ 229,000	0	£ -	0.00%
15 Religious	17	£ 196,700	0	£ -	£ -	17	£ 196,700	100.00%
16 Health Medical	40	£ 8,696,650	18	£ 1,247,400	£ 1,033,400	22	£ 7,449,250	55.00%
17 Other	248	£ 3,390,920	142	£ 3,338,720	£ 1,823,830	106	£ 52,200	42.74%
18 Care Facilities	32	£ 2,059,450	2	£ 40,000	£ 40,000	30	£ 2,019,450	93.75%
19 Advertising	58	£ 199,990	1	£ 3,300	£ 3,300	57	£ 196,690	98.28%
20 Undertakings / Fixed Line	33	£ 102,066,200	9	£ 93,008,000	£ 68,240,500	24	£ 9,058,200	72.73%
	3,542	£ 324,294,785	2,490	£ 196,030,870	£164,303,930	1,052	£128,263,915	29.70%



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 22nd November 2019

Subject: Canvass & Electoral Update Report

Author: Assistant Assessor & Electoral Registration Officer

1. Introduction

This report is to provide members with an update on the migration to the new Electoral Management System (EMS), an update on the Annual Canvass and the preparations for the forthcoming UK Parliamentary General Election (UKPGE).

2. Migration to new Electoral Management System (EMS)

As reported to the August Board meeting the scheduled migration began on 20th August with no major issues, the system was operational in time for the Annual Canvass to be run from it.

3. Annual Canvass

Under IER the Canvass has the following stages:

3.1 Issue of Household Enquiry Forms (HEFs):

The first stage of the Canvass was issue of HEFs to all properties in the Joint Board area. These forms invited those at each house to complete and return the form, to respond by telephone or internet and new electors to register online. This year canvass started 2nd September 2019 to allow full user testing on the new EMS. The numbers issued are shown in the table below, these show 2017 and 2018 data to allow for comparisons to be made.

Council	Household Enquiry Form 2017	Household Enquiry Form 2018	Household Enquiry Form 2019
East Renfrewshire	38,654	38,327	39,101
Inverclyde	38,793	37,964	38,939
Renfrewshire	85,561	84,163	87,300
Total	163,008	160,454	165,340

Any changes notified by post, telephone or internet resulted in the issue of an invitation to register (ITR) which could be completed on-line by using the Government Registration Portal or by personal application via post or telephone call.

3.2 Issue of Reminders:

Where no response had been made to the initial issue of HEFs, reminders were issued on 26th September 2019. The numbers issued were as follows:

Council	2017	2017	2018	2018	2019	2019
	1 st Reminder	2 nd Reminder	1 st Reminder	2 nd Reminder	1 st Reminder	2 nd Reminder
East Renfrewshire	16,485	10,657	16,918	7,964	17,253	10,635
Inverclyde	20,141	13,960	18,561	10,587	20,176	14,530
Renfrewshire	43,556	30,912	41,635	23,927	46,456	32,194
Total	80,182	55,529	77,114	42,478	83,885	57,359

The issue of Second Reminders was carried out as a Door-to-Door Canvass although due to election being announced was not fully finished.

3.3 Door-to-Door Canvass:

IER mandates that at least one visit will be made to properties with electors who have made no response. This was carried out as part of the Second Reminder exercise.

For this Canvass, as the law requires, a door-to-door visit to properties where there had been no response had to be arranged. This year 61 temporary canvassers were recruited to personally visit the 57,359 properties for which a second reminder was to be issued. These temporary canvassers have been working round these since 18th October 2019. However, due to the UK Parliamentary General Election being called, canvass activity was ceased on 3rd November 2019. All canvassers were given instruction for the last few days of their canvass activity to encourage electors to go on-line to the Government Digital Service, where possible, and to complete their registration there as this is the quickest way to register. If this was not possible canvassers were able to assist in making applications for those wishing to do so.

The visiting of outstanding HEF's and ITR's will restart in the new year when our business as usual, effectively a mini canvass, will be carried out.

3.4 Local Secondary Checks:

Under the legislation in force, local data held by Councils and other bodies including Council Tax Billing records, lists of social tenancies and lists of private tenancies cannot be used for this Canvass. This continues to add to the complexity and cost of the Canvass.

3.5 Publication of Registers:

This would normally take place on 1st December each year, however, as a UKPGE has been called the register required to be published earlier this year and this happened at the beginning of November (approximately one month earlier than normal).

3.6 Costs:

This is the fifth “business as usual” Canvass since the introduction of IER. This type of canvass and the ongoing business as usual issue of HEF’s and ITR’s throughout the year is more expensive than the previous style of canvass. The UK Government has stated in the past that they will fund the extra expense of running this new version.

However, the funding for the present style of canvass ceases in 20/21. The UK Government has introduced changes to current legislation which will allow Electoral Registration Officers (ERO’s) to carry out various data matching exercises which should result in the costs of the canvass reducing. It is the intention of the UK Government that by using this legislation next year’s canvass will be carried out under these new regulations thereby allowing the removal of the current funding from the UK Government.

4. Elections

4.1 Elections:

The forthcoming UKPGE on 12th December has the following key dates:

26 th Nov 2019	Last Date for Registration (Midnight)
26 th Nov 2019	Last Date for New Postal Vote & New Postal Proxy (5pm)
26 th Nov 2019	Last Date to change existing Postal Vote & Proxy Vote (5pm)
4 th Dec 2019	Last Date for New Proxy Vote (non-Postal) (5pm)
12 th Dec 2019	Polling Day
12 th Dec 2019	Deadline for Emergency Proxy Vote Applications (5pm)
12 th Dec 2019	Last alteration due to Clerical Error (9pm)

There are no other planned elections at present, however, should one be called we will be prepared.

General Conclusions

I would like to take this opportunity to thank all the staff in the Joint Board for their hard work and effective management of the migration to the new EMS, the Annual Canvass and the continued preparations for the forthcoming election.

Recommendations

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

Kate A Crawford - 12th November 2019

For further information please contact Kate Crawford on 0141-618-5903
Or via e-mail at kate.crawford@renfrewshire-vjb.gov.uk



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 22nd November 2019

Subject: Barclay Review - 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 Rating (Scotland) Bill, if it passes final scrutiny, will be partially implemented in April 2020, with full implementation to follow thereafter.

There are six main Barclay recommendations which are reflected in this bill, these are listed below;

- i. The change of the revaluation cycle from 5 yearly to 3 yearly
- ii. New property markers to be shown against properties in the Valuation Roll
- iii. Changes to valuation of properties within a Park
- iv. From the 2022 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
- vi. Information Gathering powers to be strengthened with the possibility of Assessors issuing Civil Penalties to those who do not respond.

The cumulative effect of all these changes results in the necessity to recruit more staff and to develop and upgrade existing IT systems into a fit for purpose future proofed alternative. These both require funding, and this has been made available by the Scottish Government with a commitment to sustain funding to 2025, at which time the bulk of the changes will be affected and in force. At this time, it is not known what arrangements past 2025 will be in place.

The Scottish Assessor's Association (SAA) has regular contact with the Scottish Government and is feeding into consultations and 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 work to enhance the SAA Portal in providing ratepayers and their agents with more information in line with the duties outlined above.

2. Recruitment

Following on from the report in August to the Board I can report we have advertised for a Property Assistant to help with the delivery of the new requirements following the Barclay recommendations. We also advertised for two qualified surveyors to replace the loss of two members of staff both of which had years of experience with our department but unfortunately received no suitable applications. This highlights an ongoing issue across Assessor's offices in Scotland regarding the ability to recruit and maintain qualified valuers.

3. IT Valuation System

Work is ongoing with other Assessors' offices in designing and procuring a new IT Valuation system. The timetable for delivery of this system is expected to be 9 months from now.

4. Internal Barclay Project Group

Given the changes to current working practices which will be required to deliver these recommendations an internal working group has been established. This group will now be able to begin meeting on a regular basis given that there is some certainty emerging on the direction the new legislation is taking. The group's first task will be to devise a project plan for the delivery of the Barclay recommendations and going forward to evaluate progress and suggest solutions to ensure timely delivery of these changes.

5. Recommendations

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

Kate Crawford
Assessor and Electoral Registration Officer
7th Nov 2019

For further information please contact Kate Crawford at 0141-618-5903
or via e-mail at kate.crawford@renfrewshire-vjb.gov.uk