

Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 20th November 2020

Subject: Barclay Update / Service Review

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. Furthermore, at the February Board meeting, permission was sought from the Board for a Service Review to be undertaken to address issues such as non-filling of vacancies and the new legislative changes coming into effect beginning in April of this year.

The Non-Domestic Rates (Scotland) Bill is now law and has been 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 Assessors issuing Civil Penalties to those who do not respond.

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.

2. Recruitment/Restructure

Recruitment and the restructure are both ongoing and are intrinsically linked. I am hopeful we will be able to advertise for qualified surveyors early in the new year. With the proposed ongoing work on the restructure of posts, which I am currently working on with Renfrewshire Council's Job Evaluation team and in discussion with Unison, we may attract suitable candidates this time. Given that we are losing more staff in the new year it is imperative that the staffing vacancies we have are filled as soon as possible.

The Scottish Government has extended the timetable for the disposal of the remaining 2017 Revaluation appeals, by one year, to December 2021. For RVJB we are in the very fortunate position that we will, by the end of this year only have a handful of outstanding revaluation 2017 Appeals due to the hard work and efforts of staff to continue dealing with these despite the restrictions on normal working practices.

The Government has also extended the timetable for disposal of the 3,000 plus appeals that we have received due to the Covid pandemic. These would normally have had to have been disposed of by 31st March 2021. However, the Government has also extended this deadline to December 2021.

A further change resulting from the Barclay review is the Assessor's new powers to issue Assessors Information Notices (point (vi) above). The Scottish Government has funded a letter to be sent to all interested parties which each assessor is facilitating and these letters will be delivered week commencing 23rd November 2020. The content of the letter explains these new powers, the reasons for introducing these and explains the introduction of Civil Penalties for non-return of information requested.

Furthermore, the Government announced in its Programme for Government 2020/21 on 1st September their intention to delay the 2022 Revaluation by one year to 2023, in line with the Governments of both England & Wales. However, where this policy differs from these two countries is in the fact that the Tone Year (the year on which rental values will be based) for the 2023 Revaluation will be April 2022 in Scotland as opposed to April 2021 for England and Wales. This proposed one-year tone date for Scotland is one of the Barclay recommendations, however, it was not expected to take effect until the 2025 Revaluation. It should be noted that despite this statement of intention, the change to the Revaluation date has not been passed by Parliament and, until it is enacted, we are in a state of flux. Should the Revaluation not be delayed, our ability to deliver in 2022 has been very much compromised. The final decision on these proposed changes will not be known until January 2021.

3. IT Valuation System

This system is still on target for delivery in the early part of next year. Again, this has only been achievable through the efforts of the staff involved with developing and shortly testing the system. When fully operational this new integrated system will improve the speed and efficiency in delivering both the Non Domestic and Council Tax services.

4. Internal Barclay Project Group

Once certainty on the next revaluation date is known this Group can be given the overall remit of planning for and ensuring the Barclay recommendations are met. Suitable training/guidance will be given to staff as required to ensure delivery of the new statutory requirements.

5. Recommendations

The Board notes this report.

Kate Crawford Assessor and Electoral Registration Officer 9th November 2020

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