



# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 24<sup>th</sup> February 2023

**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 (April 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

Recruitment of qualified Valuation staff remains difficult and several recent rounds of advertising have not proven successful. As a result, I will shortly begin recruitment for a further two trainee valuers and will continue efforts to recruit a Valuer / Senior valuer on an ongoing basis.

We currently have two posts of Senior Surveyor one of which is vacant and recent recruitment efforts for this post have been unsuccessful. These posts are being redesignated to a new post of Principal Valuer with a change of grade to reflect the duties and the vacant post will be advertised shortly.

There are currently two Assistant Assessor and ERO posts one of which has been regraded to reflect amended duties and the vacant Assistant Assessor and ERO has been removed from the establishment to provide funding for the above changes and overall cost savings to produce a balanced budget.

It is hoped that these changes will help go some way towards alleviating the staffing pressure that the Valuation section has been under, however the success of this approach will be monitored on an ongoing basis.

### **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.

The Valuation Timetable Amendment Order 2022 added the requirement to publish a draft Valuation Roll on 30<sup>th</sup> November in the year preceding a Revaluation, in addition The Non-Domestic Rates (Valuation Notices) (Scotland) Regulations 2022 placed a new duty on the Assessor to issue draft Valuation Notices after 30<sup>th</sup> November and that these notices must, for certain categories of subject, include information on comparisons used to derive the basic valuation rate.

The Draft Valuation Roll was published on 30<sup>th</sup> November 2022 and Draft Valuation Notices were issued immediately thereafter. Since that time we have engaged with a number of interested parties who have made representations against the Draft Valuations and this will continue into early March when the Valuation Roll will be finalised.

Work also took place 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 1<sup>st</sup> April 2023. These were shown in the Draft Valuation Roll and draft valuation notices were issued to the Proprietor, Tenants and Occupiers.

Since publication of the Draft Valuation Roll attention turned towards the 2023 Revaluation Roll and catching up on business-as-usual maintenance of Valuation Roll which was paused for a period. While I expect the vast majority of valuations to remain unchanged between the Draft and Revaluation roll, we will need to consider any new information received, where possible, any representations against the draft values and also reflect any changes to properties that take place. The Final Revaluation Roll will be delivered to the three constituent authorities on 15<sup>th</sup> March 2023 and will be effective from 1<sup>st</sup> April with Revaluation Notices being issued to Proprietor, Tenants and Occupiers after 15<sup>th</sup> March.

### **4. Changes to the Appeals System**

The transfer of the Local Appeal Committees into the Scottish Courts and Tribunals Service (SCTS) will now take place on 1<sup>st</sup> April 2023.

The Valuation (Proposals Procedure) (Scotland) Regulations 2022, Valuation Timetable (Scotland) Order 2022 and Valuation Roll and Valuation Notice (Scotland) Order 2022 were laid in the Scottish Parliament in mid-December 2022. These orders provide detail on the new two stage proposal / appeal process that will also come into force on 1<sup>st</sup> April 2023.

Upgrades to the SAA portal to allow submission of proposals online are currently being developed to replace the existing online appeal facility and we are engaging with the SCTS to ensure the smooth transfer over of existing appeals that will become their responsibility from 1<sup>st</sup> April 2023.

## **5. Self-Catering Properties**

The legislation relating to self-catering properties changed with effect from 1<sup>st</sup> April 2022. To be classed as a non-domestic property the owner of a self-catering property will now be required to provide evidence of 70 days actual letting as well as 140 days intention to let. The letting must be on a commercial basis with a view to making a profit. The Assessor wrote to the owners of all self-catering properties within the RVJB area earlier this year to inform them of the change and will shortly be writing to request the required evidence.

## **6. 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).

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 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.

## **7. IT Valuation System**

Development of this system continues with the aim of going live at a suitable time for service delivery.

## **8. Recommendations**

- i. The Board notes this report.

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8<sup>th</sup> February 2023

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