



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 26th February 2021

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.

The Non-Domestic Rates (Scotland) Bill is now law and was partially implemented in April 2020, with full implementation to follow thereafter at various times over the next couple of years.

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 (April 2021)
- iii. Changes to valuation of properties within a Park (April 2022)
- 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 2022) TBC
- 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.

The Scottish Government asked Assessors 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.

To enable Assessors to deliver on these plans the Scottish Government agreed to fund the extra costs to facilitate this; and this funding has flowed through councils to the Board as intended. This funding has been shown in the financial reports /accounts to the Board over the last few years. It is worth noting that due to recruitment issues mainly, not all of this funding has been spent in the year in which it was allocated, resulting in an increasing reserve balance as has been reported. Funding has been provided based on the Assessor's plan to support the implementation of Barclay recommendations, and while necessary actions are undertaken according to nationally agreed timescales there would appear to be minimal risk to future Scottish Government funding. However in the event that implementation actions are delayed, the use of funding may come under increased scrutiny, therefore the application of this funding should be carefully considered in terms of the Board's and requisitioning council's overall financial plans.

2. Recruitment/Restructure

I am pleased to report that the restructure has taken place and we have now begun the recruitment process for qualified chartered surveyors. As reported previously, in the November Board report it is extremely important we fill these vacancies as soon as possible. There is a real risk of not being able to deliver the 2023 Revaluation if current vacancies cannot be filled by qualified staff. Therefore, until these vacancies are filled recruitment will be kept under constant review and is noted as a risk reported on the corporate risk register.

3. Update on next Non-Domestic Revaluation

The Scottish Government has received approval to delay the 2022 Revaluation to April 2023, however, the "Tone Date" for this next revaluation will be 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. In previous revaluations the current practice was to have the tone date, 2 years prior to the date of the revaluation. However, as part of the Barclay review it was expected that we would move to a one year tone date once 3 yearly revaluations became the new norm. In effect, we are therefore bringing this particular Barclay recommendation into force earlier than was anticipated. Which makes the recruitment of suitable staff all the more important.

This also raises a difficulty for us in that the Valuation Office Agency (VOA) in England & Wales is scheduled to have their next Revaluation in 2023, however, their Tone Date will be April 2021. For us, with the statutory duty of being the Designated Assessor for Fixed Line Telecoms this raises a number of issues, along with other valuation matters being affected by the difference in Tone dates. A watching brief will be kept on these issues and discussions are ongoing between the VOA and the SAA.

4. COVID Appeals

As reported to the November Board meeting we have received in excess of 3,000 COVID - material change of circumstances appeals. This is almost the same volume of appeals as we received for the 2017 Revaluation. Fortunately, the Scottish government has extended the disposal date for these to December this year. Unfortunately, this still means a tremendous amount of work for our valuation and support staff. As we will be expected to deal with almost the same volume of appeals as we had for 2017 revaluation but to dispose of them in effectively half the time. The SAA is in dialogue with both Agents / Appellants and the Government to facilitate ways for dealing with such high volumes of very complex appeals. It is hoped that progress on these can be made very soon as the timetable is extremely tight.

We are in the very fortunate position of having only a handful of outstanding 2017 Revaluation Appeals, due to the continued good work by the staff, which has continued even during this pandemic. The staff have to be congratulated on this achievement as it leaves us in the best possible shape to deal with the high level of COVID appeals.

5. Information Gathering powers

As noted in the November board report a letter was due out from the Scottish Government to all interested parties in the Valuation Roll, this letter has been sent as scheduled in late November 2020. The content of the letter explained the new information gathering powers, the reasons for introducing these and explained the introduction of Civil Penalties for non-return of information requested.

As of now, the Assessor has the power to issue Assessors Information Notices, which if not responded to can lead to the Assessor issuing a Civil Penalty on the non-responder (s). I have been in negotiation with Renfrewshire Council's Sundry Debt Team and I am very pleased to report that they will facilitate the collection of these Civil Penalties for all three councils, should they be required. I am in discussions with our Information Manager and the management team to design internal processes for dealing with these new processes.

This will be a learning curve for all involved and we will review this process in six months time to ensure it is delivering as expected.

6. IT Valuation System

This system due for delivery in the early half of this 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.

7. Internal Barclay Project Group/ 2023 Revaluation

Now that we have the date for the next revaluation this Group will commence shortly and will have the overall remit of planning for and ensuring the Barclay recommendations are met and the next revaluation is fully planned and resourced. Suitable training/guidance will be given to staff as required to ensure delivery of the new statutory requirements.

8. Recommendations

- i. The Board notes this report.

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