



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 28th May 2021

Subject: Barclay 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) 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 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 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.

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.

Funding has been given by the Scottish Government, however, as mentioned in this report to the Board at the February meeting, "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." 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

It has now transpired that the Scottish Government has reviewed their funding and recently informed all Assessors that any underspend in the financial year 20/21 has to be returned to the Scottish Government for redistribution. In our case this amounts to circa £150,000 being returned.

This underspend has mainly come from not being able to fill vacancies, part of that due to COVID restrictions and part because the restructure had to take effect to make the vacancies more attractive. Two vacancies have now been filled both in this financial year, although there are still a number of vacancies outstanding.

2. Recruitment/Restructure

As referred to earlier I am pleased to report that the restructure has taken place and we have managed to attract two qualified chartered surveyors. There are still a number of outstanding vacancies, so until these are filled recruitment will be kept under constant review and will remain a risk on the corporate risk register.

3. Update on next Non-Domestic Revaluation

As previously reported 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. 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. However, we are bringing this particular Barclay recommendation into force earlier than was anticipated, which in turn makes the recruitment and retention of staff all the more crucial.

We are also affected by the fact 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. 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. The Scottish Assessors Association and the VOA are in dialogue about these issues, and they will be in constant communication to resolve and matters arising from these two different tone dates.

4. COVID Appeals

As reported to the February Board meeting, we have received in excess of 3,000 COVID - material change of circumstances appeals for 19/20. 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. It should be noted that we have also received a similar number for the financial year 20/21. This has placed a tremendous amount of work on our valuation and support staff. Negotiations are ongoing between the SAA, the Scottish Government and Agents for the ratepayers to try and find a way forward in dealing with such a high volume of appeals. A watching brief on developments, especially since the announcement of the changes to legislation in England, is being kept. It will be a matter for the new Scottish Government to decide if any similar or changes at all have to happen in Scotland.

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

The new powers have become live as of April 2021 and 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). Negotiations have been taking place with Renfrewshire Council's Sundry Debt Team to assist in the collection of any Civil Penalties raised through this new process for all three of the board's councils. The Management Team have prepared and delivered new "in-house" processes with the invaluable assistance of the IT department to facilitate these new powers.

These new processes will be kept under review for the coming months to ensure these processes are delivering as expected.

6. IT Valuation System

This system is due for delivery shortly and user testing will take place over the coming months. All staff involved have managed to commit time and effort to this project, which can only be successful with staff's assistance and patience, so thanks to all involved for getting us this far. When fully operational this system will deliver efficiencies across both Council Tax and Non-Domestic Valuation.

7. Internal Barclay Project Group/ 2023 Revaluation

This has started and internal training has been provided to staff on various new processes following the Barclay review and the introduction of the Non Domestic Rating (Scotland) Bill 2020. Thanks are due to the Divisional Assessors for managing to deliver this training whilst still having most staff on home working.

8. Recommendations

- i. The Board notes this report.

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