

## MINUTE OF MEETING OF THE RENFREWSHIRE VALUATION JOINT BOARD HELD ON 16<sup>th</sup> JANUARY, 2015

### PRESENT

Provost Carmichael and Councillors O'Kane (East Renfrewshire Council); Brennan, Nelson, Loughran and Shepherd (Inverclyde Council); and M Sharkey, Williams, Hood, McGee, Caldwell (substitute for Councillor Bibby), Audrey Doig and Mullin (Renfrewshire Council).

Councillor Mullin, Convener, presided.

### APOLOGIES

Councillors Gilbert and Green (East Renfrewshire Council); and Bibby (Renfrewshire Council).

### IN ATTENDANCE

A MacTaggart, Assessor and Electoral Registration Officer; K Crawford, Depute Assessor and Electoral Registration Officer; J Murgatroyd, Divisional Assessor and Assistant Electoral Registration Officer; L Hendry, Principal Valuer - East Renfrewshire & Inverclyde Section; S Carlton, Principal Admin Officer and J Gallacher, Senior Administrative Officer (all Renfrewshire Valuation Joint Board); D Forbes, Finance Manager; E Coventry, Democratic Services Officer, and E Gray, Graduate Intern (all Finance & Corporate Services, 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 the Joint Board held on 21<sup>st</sup> November, 2014.

**DECIDED:** That the Minute be approved.

#### 2. REVENUE BUDGET MONITORING REPORT

There was submitted a report by the Treasurer in respect of the Joint Board for the period 1<sup>st</sup> April to 5<sup>th</sup> December, 2014.

**DECIDED:** That the report be noted.

#### 3. 2015/16 REVENUE ESTIMATES

There was submitted a report by the Treasurer relative to the revenue estimates for the Joint Board for the financial year 2015/16 and the establishment of the 2015/16 requisition being built into the revenue estimates process of the constituent authorities. The report intimated that the funding settlement for 2016/17 and beyond was uncertain and beyond and it was recognised that over the medium term the funding position of local government across Scotland was likely to involve a further period of contraction of available services. The level of contraction was yet to be established and was unlikely to emerge until December 2015. However, it was currently forecast that the Joint Board would require to find recurrent savings of £0.100m to £0.200m by 2016/17, depending on local government settlement levels.

The report indicated that in order to identify the potential pressures and achieve the required degree of flexibility, a full review of current and future staffing structures was required. This would be carried out with the support and guidance of the Treasurer and Renfrewshire Council's Head of HR and Organisational Development and any identified actions would be implemented in line with Renfrewshire Council policies.

A key action that may arise from the staffing review would be the assessment of interest in Voluntary Redundancy/Voluntary Early Retirement (VR/VER), if it was seen that a reduction of the levels of staffing was appropriate. In such circumstances, expressions of interest would be sought from staff groups identified by the review with a report to a future meeting of the Joint Board on the level of interest and recommendations based on affordability, efficiency and service needs. It was anticipated that costs associated with the VR/VER up to a maximum of £0.200m could affordably be met from existing Joint Board balances.

The report proposed that requisitions be maintained at the 2014/15 level of £2,281,800.

An increase of 1.5% had been assumed in 2015/16 and 2.0% in 2016/17 across payroll costs and zero inflation had been assumed on all other expenditure lines.

The report intimated that the allocation of the requisition amongst the constituent authorities would be based on the percentage proportions of the Grant Aided Expenditure (GAE) as detailed in the report.

Appendix 1 to the report detailed the estimates of expenditure and income for the Joint Board for the year ending 31<sup>st</sup> March, 2016 and the requisitions for constituent authorities. Appendix 2 to the report detailed the approved and probable requisitions for 2014/15 and the recommended and indicative requisitions for 2015/16 and 2016/17.

#### **DECIDED:**

- (a) That the 2015/16 revenue estimates and the requisitions for constituent authorities as detailed in Appendix 1 to the report be approved;
- (b) That the utilisation of balances during 2015/16 as detailed in Appendix 1 to the report be approved;
- (c) That it be noted that the 2016/17 revenue budget and associated requisition levels would be developed in future years once constituent council grant levels had been confirmed;
- (d) That the Assessor be authorised to work with the Treasurer and Renfrewshire Council's Head of HR and Organisational Development to develop a sustainable and affordable staffing structure and report back to a future meeting of the Joint Board on the outcome of the review;
- (e) That the utilisation of up to £0.200m of balances to meet any potential costs of VR/VER associated with delivering the identified structure be approved; and
- (f) That the constituent authorities be notified of the requisitions required for 2015/16.

#### **4. PERFORMANCE REPORT**

There was submitted a report by the Divisional Assessor and Assistant Electoral Registration Officer relative to the various key measures introduced to monitor and manage the performance of the Joint Board's services. The report detailed the performance in Council Tax and non-domestic valuation against set targets. In relation to Council Tax valuation, 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 again bettering the target of 95% within three months and 99.5% within six months. The report also detailed the average number of days taken to add a house in each constituent authority area and also the number of deletions from the Valuation

(Council Tax) List between 1<sup>st</sup> April and 31<sup>st</sup> December, 2014 and the same period in 2013 by constituent authority area.

The report detailed the number of statutory amendments to the Valuation Roll, excluding appeal settlements and amendments to the prescribed entries, between 1<sup>st</sup> April and 31<sup>st</sup> December, 2014 by constituent authority area, again bettering the target of 80% within three months and 95% within six months. These amendments were value changes only and did not reflect alterations where overall value was unchanged, changes to occupancy details or other administrative changes.

**DECIDED:** That the report be noted.

## **5. ELECTORAL REGISTRATION UPDATE REPORT**

There was submitted a report by the Assessor and Electoral Registration Officer providing an update on the electoral registration annual canvass and advising of current activities and issues facing the Joint Board.

The report intimated that this canvass would be the first under the new Individual Electoral Registration (IER). Those electors who had a full match with Department of Work and Pensions data had been advised that they were registered and required to take no further action, other than changing their status in terms of opting in or out of the public register; those electors with an incomplete match had been issued with an 'Invitation to Register' which highlighted that the Joint Board had their details but lacked information such as a national insurance number; and those properties where the Joint Board had no match or no elector data had been issued with a 'household enquiry form'. The report detailed the position as at 1<sup>st</sup> November, 2014.

The report provided information on the number of first and second reminders issued where no response had been received in respect of an 'Invitation to Register' and a 'Household Enquiry Form', together with information in relation to the door-to-door canvass, local secondary checks, the publication of registers and key dates for the UK Parliament General Election to be held on 7<sup>th</sup> May, 2015.

**DECIDED:** That the report be noted.

## **6. PREPARATIONS AND TIMELINE FOR 2017 REVALUATION**

There was submitted a report by the Assessor and Electoral Registration Officer relative to the preparations and timeline for the non-domestic revaluation in 2017 which involved the production of a new Valuation Roll containing revised values for all non-domestic properties in the Joint board area.

The report intimated that this revaluation had been postponed from 2015 and the Joint Board required to carry out this project with a seven year gap between revaluations. The 'tone date' of 1<sup>st</sup> April, 2015 was the date at which all valuations were tied to across the whole of the UK. The Assessor and Electoral Registration Officer had been appointed as the designated Assessor for Scotland in relation to Telecoms in 2010 and there were some outstanding appeals in relation to the 2005 and 2010 revaluations presently listed with the Lands Tribunal which would require to be resolved.

The Scottish Government consultation paper on the non-domestic rating valuation appeals system formed the appendix to the report. The Scottish Assessors Association would be responding on behalf of all Assessors in Scotland and the Joint Board would be responding as an organisation.

**DECIDED:** That the report be noted.

## **7. DATE OF NEXT MEETING**

**DECIDED:** That the next meeting of the Joint Board be held at 2.00 pm on Friday, 5<sup>th</sup> June, 2015 within the offices of the East Renfrewshire Council.