

Renfrewshire Valuation Joint Board



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Serving:- East Renfrewshire, Inverclyde and Renfrewshire

Assessor and Electoral Registration Officer
The Robertson Centre, 16 Glasgow Road, Paisley PA1 3QF

Who we are and what we do

Introduction

Renfrewshire Valuation Joint Board was established by the Valuation Joint Boards (Scotland) Order 1995 to carry out the valuation functions of Renfrewshire, East Renfrewshire and Inverclyde Councils. It came into existence on 1 April 1996 and was also given the responsibility of carrying out Electoral Registration on behalf of the three constituent authorities.

The composition of the membership of the Board is determined by the above Order and consists of 8 Councillors representing Renfrewshire Council and 4 each representing East Renfrewshire and Inverclyde Councils.

In order to carry out the valuation and registration functions, the Joint Board is required by law to appoint an Assessor who is an independent statutory official and who will also be a Chartered Surveyor. The Assessor has also been appointed by the three constituent councils as Electoral Registration Officer. In pursuit of these duties the Assessor and Electoral Registration Officer is answerable to the Courts in terms of valuation or registration decisions.

The Joint Board, through the office of the Assessor and Electoral Registration Officer and his staff, carry out three main functions:

1. To produce and maintain the Valuation Roll which sets out the rateable values of all *"lands and heritages"* (except where excluded by statute) for rating purposes.
2. To prepare and maintain the Register of Electors.
3. To produce and maintain the Valuation List which sets out the banding of all dwellings for Council Tax.

The Board has a staff complement of 43.3 on a Full time Equivalent basis.

The valuation staff employed by the Assessor are Chartered Surveyors or property assistants and the clerical staff are expected to have a thorough working knowledge of electoral law and procedures and a working knowledge of valuation and council tax procedures; some staff have or are currently pursuing a formal qualification via the Association of Electoral Administrators.

Additionally, the Assessor and his senior staff are members of the Scottish Assessors' Association (SAA). The Association was instituted in 1975 at the time of local government reorganisation and is the successor body to the Association of Lands Valuation Assessors of Scotland. A voluntary organisation, the Association aims to facilitate, through a series of Committees and associated Working Parties, a consistency of approach in the administration of the valuation, council tax and electoral registration services. With volunteers in each office writing Practice Notes to cover all types of Non domestic property which will be used across Scotland to ensure a consistency of approach in our methods of valuation for each Revaluation.

The SAA also liaises, through regular harmonisation meetings, with the Valuation Office Agency (VOA) in England and Wales, the Northern Ireland Valuation and Lands Agency (NIVLA) and the Republic of Ireland's Valuation Office (RIVO). This allows, where appropriate, a unified approach to matters of common interest.

The Association has allowed all fourteen Assessors to work together efficiently towards improving service delivery; an example being the SAA Web-Portal that allows ratepayers, taxpayers and the public at large to view Non-Domestic Valuations, Council Tax Bands and background information. There is also the facility to lodge appeals or make returns of rental information to the Portal.

The Portal also has a “private” area which has restricted access but is available to central and local government plus organisations such as General Registrar for Scotland and Registers of Scotland. The information contained in this private area is proving increasingly valuable in assisting these bodies in delivery of their services.

The Valuation Roll

The Valuation Roll is a public document which contains an entry for all non-domestic properties in the Assessor’s area except those specifically excluded by law. Each entry in the Roll includes the names, as appropriate, of the proprietor, tenant and occupier, the Net Annual Value which has been set by the Assessor and the Rateable Value. The Rateable Value is derived from the Net Annual value and, as legislation currently stands, for the majority of properties, Rateable Value and Net Annual Value are the same. Rateable Value is statutorily defined and is, in broad terms, the rent that the property might reasonably achieve on the open market at a given date or “tone” date (currently, 1st April 2015) based on a full repairing and insurance letting.

Since 1st April 2010, the Assessor has the additional responsibility of being the “Designated Assessor” in terms of the valuation of fixed-line or fibre network telecommunications (other Assessors are Designated for other utilities such as Electricity and Water). This means that, for the companies named in the Order, a single entry for their Scottish operations is made in the Valuation Roll for Renfrewshire Council and this replaces the various local valuations that existed prior to that date. The companies include British Telecommunications plc, Cable & Wireless and Virgin Media etc.

In recent years Non-Domestic Rating has been subject to various reforms, many of these are now in place and others are in the process of being implemented. Values are established at a Revaluation, the next one will take effect from 1st April 2023. Revaluation results in the production of a new Valuation Roll which contains revised values for all non-domestic properties in the Assessor’s area. The coming Revaluation will be the first where the “tone” date will be one year before the Revaluation date, rather than two years. This should ensure that valuations more readily reflect market conditions at the Revaluation but will present a major challenge for Assessors to deliver.

Generally Revaluations have taken place every 5 years, however the Non-Domestic Rates (Scotland) Act 2020 has now changed this to every 3 years, therefore the next Revaluation following 2023 will be in 2026.

After a Revaluation, new values will generally remain unchanged until the next Revaluation unless the property is altered or other changes take place. New properties are added to the Roll as they become occupied and entries for demolished buildings are deleted. Such changes will be reflected in what is known as the “Running Roll” or a series of updates to the Valuation Roll in force. The Assessor is required to notify proprietors, tenants and occupiers of all changes which he makes to the Valuation Roll by issuing a Valuation Notice.

As at 1 April 2022, the number and value of properties in the Board area was as follows:

Council Area	Number of Properties	Total Rateable Value
East Renfrewshire	1,817	£41,435,189
Inverclyde	2,443	£54,854,630
Renfrewshire	10,052	£285,804,553
Board Area	14,312	£382,094,372

Appeals:

Ratepayers and others with an interest in the property can lodge appeals if they disagree with the level of value. This process is due to be significantly revised from 1st January 2023, however as at May 2022 the details of the new system are still going through the Parliamentary process and once this has been finalised members will be updated.

As at May 2022 the law allows an appeal to be lodged at any time although there are restrictions on when such appeals will be considered competent:

1. Within six months of becoming proprietor, tenant or occupier of a property.
2. If there has been a material change of circumstances that affects value.
3. If there has been an error.

A major part of the Assessor's work relates to the disposal of these appeals which are governed by statutory deadlines that must be adhered to. The largest proportion of appeals results from the revaluation cycle although "Running Roll" appeals will also be lodged against changes to Valuation Roll between each revaluation or if there is a perceived material change of circumstances.

The vast majority of these appeals are dealt with by negotiation. The remainder will be decided by the Local Valuation Appeal Panel or, in a small number of complex cases, by the Lands Tribunal for Scotland. All appeal outcomes can be further appealed - by both parties - to the Lands Valuation Appeal Court which is part of the Court of Session.

The Chartered Surveyors employed by the Assessor are required to act as expert witnesses in any appeal hearing and more senior staff may be required to lead these appeals which will involve examination of their own witnesses and cross-examination of appellant or appellant's witnesses. In the event that appeals are heard by the Lands Tribunal or Lands Valuation Appeal Court, the senior staff may be required to brief legal counsel employed to conduct the case.

The revaluation carried out in 2017 resulted in 3,542 entries in the Valuation Roll being under appeal. The vast majority of these appeals were settled without the necessity of an appeal hearing, with most of these appeals being settled without adjustment to value. The forthcoming 2023 Revaluation is likely to take place with a two stage proposal and appeal process the details of which are not known as at May 2022.

We are the authors of a number of Practice Notes for the SAA, covering such subjects as Petrol Filling Stations, Churches and Stand Alone Restaurants to name a few. As authors of these Practice Notes which are used nationally throughout Scotland we will be expected to take the lead in any appeals which may proceed against properties valued using any of these practice notes we have authored.

In addition to the revaluation appeals outlined above, there are also running roll appeals that require to be disposed of. In the normal course of events, around 2-300 Running Roll appeals are typically received in any one year and these are disposed of throughout the year by discussion and where agreement cannot be reached by proceeding to the Local Valuation Appeal Panel. However due to the Coronavirus pandemic during 2019/20 and 2020/21 we received significantly higher levels of appeals in those years than the norm and there are currently 5634 Running Roll appeals outstanding. Legislation is currently going through the Scottish Parliament which may impact on whether these appeals are competent and Board members will be updated once the legislation is finalised.

The Council Tax Valuation List

The Assessor is responsible for the preparation and maintenance of the Council Tax Valuation List, which places each domestic subject or ("dwelling") in one of eight valuation bands.

The band that the dwelling is allocated to reflects the Assessor's opinion of the property's open market value as at 1 April 1991, but taking account of its physical state and its locality as at 1 April 1993.

For any new dwellings entering the List, the date of valuation remains 1st April 1991 although account is taken of the current physical state and location of the property.

All valuations are subject to a number of important statutory assumptions such as:

- Available for sale on open market with willing buyer and seller
- In a state of reasonable repair

Dwellings

In general and provided it is used as such, any kind of house or flat will count as a dwelling including second homes that are not let on short term basis as holiday homes. Self-Catering establishments will be entered in the Valuation Roll as commercial subjects provided they are actually let and available for let for a defined minimum number of weeks per annum.

Any dwelling exempt from the Council Tax List will appear in the Valuation Roll.

Some properties may be "apportioned" between the Council Tax List and the Valuation Roll. An example might be a Boarding House where part of the building is reserved for the operator's own use. In such an example, the Boarding House portion will enter the Valuation Roll and the operator's own accommodation will be in the Council Tax List

Caravans count as dwellings if they are someone's main home.

Certain properties in multiple occupation, where facilities are shared, may count as one or more dwellings depending on the detailed occupation arrangements.

The number of dwellings in each Band is as follows (April 2022):

Band	A	B	C	D	E	F	G	H	Total
East Renfrewshire	1,334	5,258	4,110	6,789	8,458	6,604	6,883	769	40,205
Inverclyde	18,968	6,253	3,739	3,447	3,684	1,923	1,439	219	39,672
Renfrewshire	13,503	25,880	15,123	12,972	11,472	6,826	4,108	216	90,100
Total	33,805	37,391	22,972	23,208	23,614	15,353	12,430	1,204	169,977

Alterations to Bands

In the normal course of events, the band allocated to a dwelling will not change even although the sale price of the house might rise or fall. There are exceptions to this:

Material Reduction:

This may result from the demolition of any part of the dwelling, any change in the physical state of its locality or any adaptation of the dwelling to suit a person who is physically disabled.

Material Increase:

This may result from building, engineering or other works carried out on the dwelling. Any change in the Council Tax band following on a material increase in value will only take effect after the property is next sold and only if the effect of the works would have placed the house in a different band in 1991.

Appeals and Proposals:

This is currently slightly different from Valuation Roll appeals in that there is no statutory timeline in terms of their disposal. However as with Valuation Roll appeals the process will be changing in January 2023. At the moment the first stage is a "Proposal" to alter the band is made by the taxpayer or owner of the property. Once a proposal is lodged, the Assessor will contact the taxpayer in order to discuss the matter. As with Valuation Roll appeals, any appeal that cannot be settled by negotiation will be heard by the Valuation Appeal Committee and any further appeals (on points of law only) will be heard by the Court of Session.

New Houses / Demolitions:

The bulk of the work carried out in relation to Council Tax is the maintenance of the Valuation List to reflect addition of new houses and the demolition of houses.

Renovation work carried out by Housing Associations may also require changes to be made if, for example, 3 houses are made into 2.

It is important to note that any new houses being added are allocated to a band that reflects the price that the Assessor estimates that the house would have achieved on the market in 1991, taking into account the physical and geographic, etc. features of the property to be valued with those of houses which actually sold around the valuation date. In other words, the Assessor uses a comparative method of valuation.

Indices are not used in arriving at this valuation. There is a popular misconception that indices such as the “Nationwide House Price Index” provide an accurate method of backdating a current sale. This is not the case; the use of indices to backdate sale prices is fraught with difficulty. Unless the index takes account of the specific features of the local market conditions prevailing at the relevant dates, price adjustment in this way will be inaccurate.

The Register of Electors

The Register of Electors contains details of everyone who has registered to vote. It is used to determine who can vote at elections while the Register is in force. A new Register is published at least once a year, no later than 1st December. A revised version may be published at other times if, for example, major changes are made to the Register in the course of the year.

The Electoral Registration Officer

It is the duty of the Electoral Registration Officer (ERO) to prepare and maintain the Register of Electors. The ERO is appointed by each of the local authorities that comprise Renfrewshire Valuation Joint Board.

Maintenance of the Electoral Register:

The Register comes into force on 1st December in any given year and is updated monthly to reflect changes in people’s circumstances as they occur.

Since 2020 changes were introduced to how the electoral canvass can be undertaken. During the early part of the summer the ERO via the Department for Levelling Up, Housing and Communities (DLUC) undertakes a data matching exercise.

Where all members of a household are matched against DWP data these are a green match and these households, known as route 1, can either be sent a letter or email informing them who is registered. Where a letter is sent no action is required by the recipient unless the information requires to be updated. If an email is sent, then a confirmation that there are no changes is required.

Where a household does not fully match at DWP the ERO can undertake further local data matching against other records such as Council Tax to satisfy themselves if the household matches. If the ERO is satisfied that there is a match then these can be treated as route 1, if however there remains doubt about the household this is known as Route 2 and the ERO will send a letter informing them who is registered, this communication requires a response.

The final stage of the electoral canvass is for households where a response was required, and none has been received even after a reminder has been issued. In this instance the ERO is required to make a personal contact with the property this can be done either by telephone or a visit to the property.

There is a special provision for certain types of properties where a number of people may be resident such as care homes or student residences. In this situation the ERO can contact a responsible person and canvass the property in that manner.

It is important to note that where a return identifies that there are people resident that aren’t registered, the canvass return does not add them to the register a further application to be registered has to be completed.

Rolling Registration:

During the year the register is updated each month to reflect new applicants and people who have moved. This is done by undertaking reviews of registration and issuing Invitations to Register. The ERO utilises several different sources of information to identify possible changes including, House sales, Tenancy lists, Council Tax information, Schools lists and information from other EROs.

Postal Voting:

There is an increasing appetite for the use of the Postal Vote facility. Electors must apply individually and in writing and can have a Postal Vote for one election or in perpetuity. The number of electors with postal votes at the recent Local Government Election was 67,453 (24.28% of the electorate). This does impose additional overheads on the Board's business, particularly in the run-up to an election when a considerable number of applications are made. This is further complicated by the number of overseas electors who may be eligible to vote at certain elections as we have the responsibility of ensuring their applications are processed in time to allow them to participate.

The Future:

The UK Parliament legislates on electoral matters that affect the UK Parliamentary Elections. The Elections Act recently received Royal Assent and will introduce changes in the coming months on areas such as Voter ID, Overseas Electors, and changes to Postal Voting.

The Scottish Parliament legislates on electoral matters that affect the Scottish Parliament and Local Government Elections and are likely to consult later this year on possible changes to these areas.

Governance

The Valuation Joint Board is a separate authority from the constituent authorities and as such has its own Governance arrangements. Renfrewshire Council via a Service Level Agreement provide services and advice on areas such as Finance, Personnel, Internal Audit and Health and Safety. The Joint Board has its own policies and procedures and while they generally align with Renfrewshire Council it is for the Board to decide these. As well as the Valuation and Electoral Registration functions the Board is also subject to other duties such as Freedom of Information, Public Records, Data Protection and Public Sector Equalities duties and reports are regularly presented to the Board to these and other topics.

The main Officers of the Board are the Assessor & ERO, the Clerk and the Treasurer and each of these work within scope of the scheme of delegation, standing orders and financial regulations approved by the Board

Contacts/Links:

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