



## Renfrewshire Valuation Joint Board

### Minute of Meeting Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 22 November 2019	14:00	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

#### Present

Councillor Innes Nelson (Inverclyde Council); and Councillor Jacqueline Cameron, Councillor Audrey Doig, Councillor Kenny MacLaren, Councillor John McIntyre, Councillor Jim Sharkey and Councillor Andy Steel (all Renfrewshire Council).

#### Chair

Councillor Audrey Doig, Convener, presided.

#### In Attendance

K Crawford, Assessor and Electoral Registration Officer, L Hendry, Assistant Assessor and Electoral Registration Officer and S Carlton, Principal Administrative Officer (all Renfrewshire Valuation Joint Board); C McCourt, Finance Business Partner, T McGowan, Finance Assistant and E Currie, Senior Committee Services Officer (all Finance & Resources, Renfrewshire Council).

#### Apologies

Councillor Graeme Brooks and Councillor Tommy McVey (both Inverclyde Council); and Councillor Tom Begg and Councillor Mags MacLaren (both 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 this Joint Board held on 16 August 2019.

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

## 2 Revenue Budget Monitoring

There was submitted a revenue budget monitoring report by the Treasurer in respect of the Joint Board for the period 1 April to 11 October 2019.

The report intimated that gross expenditure was currently £16,000 underspent compared to budget and that gross income was £12,000 over-recovered. There had been no budget adjustments since the start of the financial year, however, the financial schedule reflected updated budget figures that included Barclay funding of £200,000.

It was anticipated that the Joint Board would underspend by £121,000 by the end of the financial year resulting in a temporary contribution to reserves which was expected to be drawn down during 2020/21.

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

## 3 Internal Audit Engagement - Budget Monitoring Arrangements

There was submitted a report by the Chief Auditor, Renfrewshire Council relative to the audit of the Joint Board's budget monitoring arrangements.

The report intimated that in line with the Public Sector Internal Audit Standards, Internal Audit must communicate the results of each engagement to the Joint Board. The arrangements put in place were that the Chief Auditor would report summaries of completed audit engagements to the Joint Board on the conclusion of each engagement for formal consideration by members in line with best practice.

The summary for the internal audit review of the budget monitoring arrangements completed in September 2019 was appended to the report. The summary detailed the overall assurance rating and the number of recommendations in each risk category.

**DECIDED:** That the summary for the internal audit review of the Joint Board's budget monitoring arrangements, appended to the report, be noted.

## 4 Summary of Outstanding Internal Audit Recommendations

There was submitted a report by the Chief Auditor, Renfrewshire Council relative to a summary of outstanding internal audit recommendations.

The report intimated that Internal Audit undertook an annual exercise to ensure that recommendations arising from internal audit engagements had been implemented by management. The Public Sector Internal Audit Standards placed the responsibility for monitoring progress with the Chief Auditor to ensure that management actions had been effectively implemented, or, if not, that senior management had accepted the risk of not taking action.

The appendix to the report provided the updated position of those critical recommendations that had been followed up during 2019/20 and which had not yet been fully implemented by service management.

**DECIDED:** That the up-to-date position of the outstanding recommendations be noted.

## **5 Performance Report**

There was submitted a report by the Assistant Assessor and Assistant Electoral Registration Officer providing an update on the current performance and workload issues facing the Joint Board.

The report detailed the performance in Council Tax and non-domestic valuation against set targets. In relation to Council Tax valuation, for the period 1 April to 30 September 2019, 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 exceeding the target of 95% within three months and narrowly missing the target of 99.50% within six months. This slight dip in performance was explained by the loss of two members of the valuation team and the remaining members of the valuation team being heavily involved with the disposal of the 2017 revaluation appeals.

The report also detailed the average number of days taken to add a house in each constituent authority area between 1 April and 30 September 2019 which exceeded the internal target of 38 days and also the number of deletions from the Valuation (Council Tax) List between 1 April and 30 September in 2018 and 2019 by constituent authority area.

The report set out the time taken to make statutory amendments to the Valuation Roll, excluding appeal settlements and amendments to the prescribed entries, between 1 April and 30 September 2019 by constituent authority area, which exceeded the targets of 80% to be actioned within three months and 95% within six months.

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

## **Sederunt**

Councillor Nelson entered the meeting during consideration of the following item of business.

## **6 Non-domestic Appeals**

There was submitted a report by the Assistant Assessor and Electoral Registration Officer advising on the appeal process and progress on disposal of revaluation appeals and running roll appeals received since the 2017 revaluation.

The report intimated that a five-yearly revaluation process had been introduced by The Valuation and Rating (Scotland) Act 1956 and this required the Assessor and Electoral Registration Officer to value, or revalue, all the lands and heritages in the valuation area. These valuations were totally fresh and need bear no relation to the value applied in the preceding seven years.

The revaluation brought with it a fresh right of appeal which had to be exercised within a six-month period starting from 1 April in the year of the revaluation or within six months of the date of issue of the Valuation Notice, whichever was later. These appeals must be disposed of within time limits prescribed in the Timetable Order which currently stated by the end of the third year following revaluation, this being 31 December 2020.

The report provided information in relation to negotiation of appeals; the Local Valuation Appeal Committee; revaluation appeals; the disposal of 2017 revaluation appeals; the disposal of running roll appeals; and the disposal of other outstanding appeals.

The appendix to the report detailed the number of appeals received, processed, disposed of and outstanding by constituent authority and the Joint Board area as a whole as at 30 September 2019.

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

## **7 Canvass and Electoral Update**

There was submitted a report by the Assistant Assessor and Electoral Registration Officer providing an update on the electoral issues facing the Joint Board.

The report provided information on the migration to a new Electoral Management System (EMS); the annual canvass; and elections.

The Assessor and Electoral Registration Officer advised that, due to human error, a number of electors in the East Renfrewshire Council area had received two poll cards. The Returning Officer for East Renfrewshire Council was aware of this and it was noted that this was a contained incident. Also that a small number of overseas electors had been issued with poll cards in error to their UK address.

The report thanked staff for their continuing hard work and diligence.

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

## **8 Barclay Review Update**

Under reference to item 4 of the Minute of the meeting of this Joint Board held on 16 August 2019, there was submitted a report by the Assessor and Electoral Registration Officer relative to developments and expenditure arising from the Barclay Review.

The report intimated that following final scrutiny, The Non-Domestic Rates (Scotland) Bill would be partially implemented in April 2020. The report provided detail on the six main Barclay recommendations reflected in Bill; recruitment of a Property Assistant and two qualified Surveyors; the IT Valuation System; and the internal Barclay Project Group.

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

## **9 Date of Next Meeting**

**DECIDED:** That it be noted that the next meeting of the Joint Board would be held at 2.00 pm on 28 February 2020 in the offices of Renfrewshire Council, Renfrewshire House, Cotton Street, Paisley.