

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 45, on a Full time Equivalent this becomes 43.3. A Service Review is about to commence following the retirement of the previous Assessor.

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, in this case for the 2017 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.

Values are established every five years at Revaluation which (since 1990) takes place at the same time throughout Scotland, England and Wales. Revaluation results in the production of a new Valuation Roll which contains revised values for all non-domestic properties in the Assessor’s area. However, following a government decision the 2015 Revaluation was postponed to 2017 in Scotland, England & Wales.

Following 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.

Revaluations allow the rateable value of property to closely follow changes to the general levels of rental value and ensures that rises or falls in rental value are properly reflected. The revaluation process is a constant cycle of events which has resulted in the 2017 Revaluation being completed and now in effect from 1st April 2017.

As at 1 June 2017, the number and value of properties in the Board area was as follows:

Council Area	Number of Properties	Total Rateable Value
East Renfrewshire	1,752	£43,257,466
Inverclyde	2,342	£57,297,842
Renfrewshire	6,498	£316,774,378
Board Area	10,592	£417,329,686

Following the 2017 Revaluation the subjects covered by our designation as the Assessor for Fixed Line Telecommunications sees us involved in discussions with the industry, their representatives and our colleagues in the Valuation Office Agency in England. Discussions on the 2017 valuations will take place over the coming months and if agreement cannot be reached cases will need to be prepared and run, most probably in England, with input from ourselves. If these appeals do proceed they will require significant resources in both time and money.

Appeals:

Ratepayers and others with an interest in the property can lodge appeals if they disagree with the level of value. An appeal can be lodged at any time although there are restrictions on when such appeals will be considered competent:

1. In the six months following a revaluation, in this case by 30th September 2017.
2. Within six months of becoming proprietor, tenant or occupier of a property.
3. If there has been a material change of circumstances that affects value.
4. 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 previous revaluation carried out in 2010 resulted in 3,401 entries in the Valuation Roll being under appeal. The vast majority of these appeals were settled without the necessity of an appeal hearing, with almost 85% of these appeals being settled without adjustment to value. The 2017 Revaluation is expected to produce a similar number of appeals, although this cannot be confirmed until the last date for lodging appeals (30/09/17) has passed. This requires logging and acknowledging of these appeals and then the process of asking the

Valuation Appeal Panel to begin citing them. It is anticipated that disposal of the 2017 Revaluation appeals will most probably start in the Spring of 2018, however, this is a matter for the local VAC.

We have been the authors of a number of Practice Notes for the SAA, covering such subjects as Retail Warehouses, Stand Alone Restaurants and Petrol Filling Stations 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 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, the total of 334 Running Roll appeals for last year 2016/17 is typical of the number that might be 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.

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 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 (May 2017):

Band	A	B	C	D	E	F	G	H	Total
East Renfrewshire	1,343	5,232	4,013	6,518	8,267	6,146	6,376	723	38,618
Inverclyde	18,976	5,894	3,512	3,349	3,529	1,913	1,428	214	38,815
Renfrewshire	13,690	25,625	14,542	11,904	10,628	6,006	3,571	218	86,184
Total	34,009	36,751	22,067	21,771	22,424	14,065	11,375	1,155	163,617

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 slightly different from Valuation Roll appeals in that there is no statutory timeline in terms of their disposal. 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 on a monthly basis (except during the months of September, October and November) to reflect changes in people's circumstances as they occur.

The maintenance of the Register, following the introduction of Individual Electoral Registration in September 2014, is becoming an increasingly complex, expensive and time-consuming operation. One of the principal reasons behind this is the fact we can no longer use local data as a source to match electors to a household. However, the Cabinet Office are at present organising pilot projects to look at ways to reduce the overall canvass cost and assist ERO's to deliver as full a register as possible.

Rolling Registration:

There are always sufficient changes to ensure that revised versions of the Register are published in the months between the Annual Canvass periods. For example, in any month, an average of 400 houses are bought and sold in the Board area. This will result in, at the very least, 400 changes per month. Add to this other major changes and it can be seen that there will always be a considerable number of changes to process, publish and notify. In the current year, 21,735 changes (additions and deletions) were made between January and May resulting in a net increase of 6,649 electors. This is typical of the volume of changes made each year.

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 53,783 (20.35% 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.

Detailed Statistics are available in the Electoral Registration Annual Report .

Contacts/Links:

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