



## Renfrewshire Valuation Joint Board

### Minute of Meeting Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 18 September 2020	14:00	Remotely by MS Teams ,

#### Present

Councillor Annette Ireland and Councillor Charlie Gilbert (both East Renfrewshire Council); Councillor Graeme Brooks, Councillor Tommy McVey and Councillor Innes Nelson (all Inverclyde Council); and Councillor Tom Begg, Councillor Audrey Doig, Councillor Kenny MacLaren, Councillor Mags MacLaren, Councillor Jim Sharkey and Councillor Jennifer Adam-McGregor (substitute for 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 J Murgatroyd, Assistant Assessor and Electoral Registration Officer (all Renfrewshire Valuation Joint Board); C McCourt, Finance Business Partner and E Currie, Senior Committee Services Officer (both Finance & Resources, Renfrewshire Council); and M Ferris, Senior Manager (Audit Scotland).

#### Recording of Meeting

Prior to the commencement of the meeting the Convener intimated that this meeting of the Joint Board would be recorded and that the recording would be available to watch on the Council's website.

## **Apologies**

Councillor Paul O’Kane (East Renfrewshire Council); and Councillor Jacqueline Cameron, Councillor John McIntyre and Councillor Andy Steel (all 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 29 May 2020.

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

### **Sederunt**

Councillor Jennifer Adam-McGregor joined the meeting during consideration of the following item of business.

### **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 21 August 2020.

The report intimated that at the end of period 5, the net expenditure of the Joint Board was underspent by £955,000 compared to budget and was projected to be underspent by £26,000 by the end of the financial year.

There had been a number of reclassification budget adjustments made since the Joint Board’s revenue estimates had been approved on 28 February 2020 but these did not affect the budgeted net expenditure.

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

### **3 Annual Audit Report on the Annual Accounts 2019/20**

Under reference to item 4 of the Minute of the meeting of this Joint Board held on 29 May 2020 there was submitted a report by the Treasurer relative to the audited annual accounts for the Joint Board 2019/20.

The report intimated that The Local Authority Accounts (Scotland) Regulations 2014 required the audited accounts to be approved for signature by the Joint Board no later than 30 September each year. Section 10 of the Regulations required the Joint Board to consider any report made by the appointed auditor before deciding whether to sign the audited accounts.

This year, owing to the COVID-19 pandemic, this date had been extended to 30 November 2020, however, this extension was not required as the unaudited accounts had been delivered and audit work completed to original planned timescales.

The findings of the Joint Board's appointed auditor, Audit Scotland, formed Appendix 1 to the annual audit report.

**DECIDED:**

(a) That the findings of the 2019/20 audit as contained in the external auditor's annual audit report, which formed Appendix 1 to the report, be noted; and

(b) That the 2019/20 audited annual accounts for the Joint Board, which formed Appendix 2 to the report, be approved for signature.

#### **4 COVID-19 - Guide for Audit and Risk Committees**

There was submitted a report by the Treasurer relative to a guide produced by Audit Scotland entitled 'Guide for audit and risk committees', a copy of which was appended to the report.

The report intimated that the guide focused on the short-term challenges facing public bodies in the response phase of the pandemic. It had been prepared for auditors and public bodies and provided audit and risk committee members with suggested questions to help them effectively scrutinise and challenge in key areas.

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

#### **5 Barclay Update / Service Review**

Under reference to item 7 of the Minute of the meeting of this Joint Board held on 29 May 2020, there was submitted a report by the Assessor and Electoral Registration Officer relative to developments and expenditure arising from the Barclay Review and the review of the current staffing structure to address recruitment issues.

The report intimated that The Non-Domestic Rates (Scotland) Bill was now law and had been partially implemented in April 2020 and detailed the six main Barclay recommendations reflected in Bill.

The report provided detail on recruitment and restructure; the IT Valuation System; and the Internal Barclay Project Group.

It was noted that the Scottish Government had extended the timetable for the disposal of the remaining 2017 revaluation appeals to December 2021 and had also extended the timetable for disposal of the recently lodged 3,000 plus appeals due to the COVID-19 pandemic from 31 March 2021 to December 2021.

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

#### **6 COVID-19 Risk Register**

There was submitted a report by the Assessor and Electoral Registration Officer relative to the production of a COVID-19 Risk Register for the Joint Board, a copy of which was appended to the report.

The report intimated that the global pandemic had affected all aspects of service delivery for the Joint Board's three functions and as a result, a separate COVID-19 risk register had been produced which identified risks, evaluated their potential consequences, and determined the most effective methods of controlling them.

It was noted that two staff surveys had been undertaken, one in relation to health and well-being and one concentrating on staff attitudes to returning to the office and concerns around that. The results of the second survey were that an overwhelming majority of staff would be happy to return to the office with all suitable health and safety measures in place, although, there remained a real concern over dealing with members of the public directly.

The management team were currently evaluating options to ensure the Joint Board had a presence in the office and at the same time ensuring that if there were to be an outbreak of COVID there would be enough staff working remotely to guarantee continued service delivery.

The management team and Joint Board members thanked all members of staff for their resilience and flexibility in working with the new norm and ensuring that all services were being delivered.

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

## **7 Corporate Risk Register**

There was submitted a report by the Assistant Assessor and Electoral Registration Officer relative to the Corporate Risk Register, a copy of which was appended to the report.

The report intimated that the register had been reviewed in line with the agreed review cycle.

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

## **8 Electoral Update - Canvass 2020**

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

The report provided an update on the Scottish Elections (Franchise and Representation) Act; the Scottish Elections (Reform) Bill; canvass reform; future elections; and publication of registers.

In relation to the canvass, Appendix 1 to the report detailed the total number of forms posted in the last five years and the total number of households where it was anticipated that a door-to-door canvassing would be required; Appendix 2 to the report detailed the number of forms posted and door-to-door canvassing for each constituent council; and Appendix 3 to the report detailed the results of the e-communication issued for each constituent council.

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

## 9 Performance Report

There was submitted a report by the Assistant Assessor & 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 June 2020, 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 missing the target of 95% within three months and exceeding the target of 97% within 6 months, with the key performance indicators being 92.55% and 98.93% respectively.

It was noted that the actual number of houses being added to the Council Tax list over this period had reduced quite significantly due to construction and sales of new housing being halted. As development sites returned to business, it was anticipated that the number of housing being sold would increase.

The report also detailed the average number of days taken to add a house in each constituent authority area between 1 April and 30 June 2020 and also the number of deletions from the Valuation (Council Tax) List between 1 April and 30 June during 2019/20 and 2020/21 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 June 2020 by constituent authority area, which exceeded both the target of 80% to be actioned within three months and the target of 90% within six months, with key performance indicators being 92.31% and 96.16% respectively.

It was noted that the number of alterations carried out to the roll were substantially reduced compared to last year. The reasons were twofold, firstly, little to no activity had taken place due to many businesses being forced to close throughout April to June thereby hindering businesses from carrying out normal alterations which might have resulted in a change to their valuation, and, secondly, staff had been unable to carry out any form of physical inspections due to lockdown restrictions.

Performance targets might require to be reviewed as the effects of the ongoing pandemic became known in terms of how it impacted on the Joint Board's working practices and the way in which services were delivered to stakeholders.

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

## 10 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. However, the Scottish Government had recently confirmed that the disposal date had been extended to 31 December 2021.

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.

Appendix 1 to the report detailed the number of revaluation appeals received, disposed of and outstanding by constituent authority and the Joint Board area as a whole as at 30 June 2020. Appendix 2 to the report detailed the number of running roll appeals received since 1 March 2020, outlining those dealt with in each constituent authority and the Joint Board area as a whole.

The disposal of appeals was a major component of the work undertaken by the Assessor's valuation staff and was work that could be stressful due to the strict legislative timetables and the adversarial nature of the negotiations. The unexpected results of the current pandemic had resulted in Valuation Appeals Committee hearings scheduled during the Spring diet being cancelled and, to date, staff were conducting negotiations and hearings whilst adhering to guidelines with regard to social distancing.

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

## **11 Progress Update Review Report - Records Management Plan**

There was submitted a report by the Assistant Assessor and Electoral Registration Officer relative to the Joint Board's completed annual Progress Update Review (PUR).

The report intimated that in January 2020, the Public Records (Scotland) Act Assessment Team invited the Joint Board to complete an annual PUR. The completion of the PUR enabled authorities to be credited for the progress in any future developments identified in the Records Management Plan (RMP) and also ensured the RMP was kept under review in line with Section 5(1)(a) of The Public Records (Scotland) Act 2011.

The PUR report set out the findings of the Assessment Team and a copy was appended to the report.

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

## **12 Information Handling Policy**

There was submitted a report by the Assistant Assessor and Electoral Registration Officer relative to the Joint Board's Information Handling Policy which had been produced as a result of the move to remote working due to the COVID-19 global pandemic.

A copy of the Information Handling Policy was appended to the report.

**DECIDED:** That the Information Handling Policy for the Joint Board be approved.

### **13 Trade Union Facility Time Reporting**

There was submitted a report by the Assistant Assessor and Electoral Registration Officer relative to trade union facility time reporting.

The report intimated that The Trade Union (Facility Time Publication Requirements) Regulations 2017 required public sector employers who had full time equivalent employee numbers of more than 49 to publish information relating to facility time taken by union representatives.

Although the Joint Board was not, at present, legally required to publish this information, as the number of full-time equivalent staff was below the required level, it had been considered appropriate to voluntarily publish the information in the interests of transparency.

The Joint Board recognised that it was to the mutual benefit of the Joint Board and its employees that they were represented by trade unions. The Joint Board was committed to the principle of collective bargaining at both national and local level and recognised the important role of trade unions in promoting and developing good employee relations and health and safety practices.

Data had been collated under the new regulation and information relating to facility time for 2018/19 and 2019/20 was appended to the report.

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

### **14 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 20 November 2020.