

Agenda Item 3

Minute

Draft

Minute of Meeting of the Central Scotland Valuation Joint Board held remotely on Friday 14 August 2020 at 10.00 a.m.

Councillors: David Balfour (Convener)

Martha Benny
Lorna Binnie
Kenneth Earle
Danny Gibson
David Grant
Jeremy McDonald
Jim Thompson

Officers: Russell Hewton, acting Divisional Assessor
Brian Pirie, Assistant to the Clerk
Darryl Rae, acting Divisional Assessor
Lindsay Sim, Treasurer
Pete Wildman, Assessor and Electoral Registration Officer

VJB1. Apologies

Apologies were intimated on behalf of Councillors Coombes, Dodds and Spears.

VJB2. Declarations of Interest

No declarations were made.

VJB3. Minute

The minute of the meeting held on 20 March 2020 was approved.

VJB4. Financial Statements as at 31 March 2020

The Board considered a report by the Treasurer presenting the draft Financial Statements as at 31 March 2020.

The Board was required by law to prepare a Statement of Accounts setting out its financial position at the end of the financial year. The draft accounts had been submitted by the deadline of 30 June to the Controller of Audit who would then will audit their accuracy and completeness. The 2019/20 draft accounts had been drawn up in accordance with the local authority Code of Practice (which reflected International Financial

Reporting Standards) and showed an underspend of £129k against a budget of £2.845m.

The Board had outturned a deficit, utilising £72k of earmarked reserves, which when added to the previous year's useable reserve balance of £471k, had resulted in a net surplus of £399k

The final audited set of accounts, and the auditor's report, would be presented to the Board at the next appropriate meeting.

Following a question, the Treasurer confirmed that an element of the budget had been allocated for the provision of video conferencing facilities in Hillside House. The Assessor confirmed that this would cost approx. £2-2.5k and could be utilised to allow blended meetings of the Board to be held. Mr Wildman also confirmed, following a question, that there had been some savings accrued as a consequence of staff working from home and that further detail would be provided in the next outturn report.

In regard to the impact of the pandemic on the budget, the Treasurer stated that it was not anticipated that the negative impact on budget would be in the same magnitude as other Local Authorities faced. An update would be provided in the June outturn report which would be submitted at the next meeting. Although reserves could be utilised, the Treasurer did not anticipate that the level of reserves would fall below its minimum level set out in the reserves strategy. Following a question, the Treasurer stated that she did not anticipate a situation where the constituent Authorities would be asked to cover any deficit.

Decision

The Board noted the 2019/20 Draft Statement of Accounts which had been submitted for Audit on the 30th June 2020.

VJB5. Valuation Appeals Progress Report

The Board considered a report by the Treasurer presenting the Valuation Team Appeals report.

The report provided detail on appeals in regard to:-

- 2017 Revaluation Appeal progress to July 2020
- 2017 running roll Appeals
- Appeals lodged against 2005 and 2010 Valuation rolls
- Council Tax proposals and appeals

Following a question Mr Hewton stated that he was not aware of any proposals by the Scottish Government to extend the deadlines in regard to the Running Rolls appeals in light of the Covid-19 pandemic. There had been 4,089 such appeals lodged since 1 April 2017, with 3,394 being as a

result of the Covid-19 pandemic and 3,266 had to be disposed of prior to 15 March 2021.

The Board then discussed running roll appeals where a material change in circumstance had been cited. Members asked whether the restrictions caused by COvid-19 had impacted on this. Mr Hewton stated that by law the ratepayer must prove a change and must provide evidence of rents. One impact of Covid-19 had been fewer transactions for rent so providing evidence could be difficult. Discretion could be applied and Mr Hunter cited the Edinburgh tram works as a case where the Government had held that a reasonable person could have believed that there would have been a drop in rents as a consequence of the works.

The Assessor added that the Government could intervene to help and that there were a number of discussions underway to look to resolve the matter.

Decision

The Board noted:-

- (1) the significant appeal workload arising from the 2017 Revaluation and the progress toward disposing of these by the statutory deadlines;**
- (2) the significant workload faced as a result of over 4,000 appeals requiring to be dealt with by 31/03/2021 following receipt of 3,266 Covid-19 MCC Appeals;**
- (3) the progress in disposal of appeals relating to the 2005 and 2010 Revaluations, and**
- (4) the progress in disposal of Council Tax proposals and appeals.**

VJB6. Best Value Report 2019/20

The Board considered a report by the Treasurer presenting service performance information for the period 1 April 2019 to 31 March 2020.

The service performances as measured by performance indicators for valuation roll work and for valuation list work were set out.

In regard to valuation roll work, which measured the period taken to change the valuation roll, of these 71% had been amended within 3 months, 87% within 6 months and 13% took longer – against targets of 75%, 90% and 10% respectively.

In regard to the valuation list work, the time taken to add houses to the valuation 97% had been added within 3 months, 99% added within 6 months and 1% took longer – as against targets of 97%, 99% and 1% respectfully.

Mr Rae gave an overview of the performance set against the backdrop of the non-domestic rates appeals process and the fact that service had two technician posts vacant. He advised, following a question that the posts had been advertised. However the job profile required a qualification which was not commonly held and this had possibly impacted on the available pool of applicants. Some colleges had dropped the course in recent years. It was likely that the job profile would be adapted to widen the pool of potential candidates.

The Board questioned the targets, some of which had been unchanged since 2000, Mr Rae acknowledged that that targets had not changed but each was reviewed annually and retained.

Decision

The Board noted the report.

VJB7. Report on Mail and Printing Contract

The Board considered a report by the Assessor advising that he had extended the Board's existing call off contract with the Royal Mail for mail printing and postage from the Scottish Government's Framework Agreement 31 January 2021.

The Board had agreed on 27 September 2019 to enter into a new call off contract with Royal Mail until 30th September 2020. This had now been extended to 31 January 2020.

Decision

The Board:-

- (1) noted that the call off contract was extended under the Emergency Scheme of Delegation until 31 January 2021, and**
- (2) approved a further extension of the call off contract until 30 June 2021.**

VJB8. Report on the Appointment of Acting Divisional Assessors

The Board considered a report by the Assessor advising that the Assistant Assessor, Jane Wandless, had retired on 31 March 2020 and that in accordance with the Scheme of Delegation he had appointed Russell Hewton and Darryl Rae as acting Divisional Assessors until 3 November

2020. A further report proposing arrangements to replace the Assistant Assessor would be submitted to the Board on 3 November 2020

The Board asked the Assessor to pass on their thanks and best wishes to Jane in her retirement.

Decision

The Board noted the temporary appointment of Darryl Rae and Russell Hewton to the post of Divisional Assessor until 3 November 2020.