

**MINUTE of MEETING of CENTRAL SCOTLAND VALUATION JOINT BOARD held within HILLSIDE HOUSE, STIRLING on FRIDAY 16 NOVEMBER 2012 at 10.00 a.m.**

**PRESENT:** Depute Provost Balsillie; Councillors Holden, MacDonald, Dr C R Martin (substituting for Councillor Mahoney), Murray, Nimmo, Simpson (substituting for Councillor McChord) and Turner.

**CONVENER:** Councillor MacDonald.

**ATTENDING:** Assessor and Electoral Registration Officer; Depute Assessor; Assistant Assessor; Assistant to Treasurer (L Shaw); Revenues and Payments Manager (S Mackay), and Assistant to Clerk (S Barton).

**VJB22. APOLOGIES**

Apologies for absence were submitted on behalf of Depute Provost Hamilton and Councillors Brisley, Hughes, Mahoney, McChord, Meiklejohn and Paterson.

**VJB23. DECLARATIONS OF INTEREST**

No declarations were made.

**VJB24. MINUTE**

There was submitted (circulated) and **APPROVED** Minute of Meeting of Central Scotland Valuation Joint Board held on 7 September 2012.

**VJB25. REVENUE BUDGET 2012/13 – REVIEW AS AT 30.09.12**

There was submitted (circulated) a Report by the Treasurer advising of the forecast outturn for the financial year ending 31 March 2013.

Discussion took place on the following:-

- the budget allocated to the review of IT services
- the current level of reserves and the anticipated future budget allocation for the additional reserves
- the arrangements in place for the current canvas and the proposed Spring canvas



**NOTED** the contents of the Report.

**VJB26. CENTRAL SCOTLAND VALUATION JOINT BOARD – ANNUAL AUDIT AND FRAUD PLAN 2012-13**

There was submitted (circulated) a Report by the Treasurer presenting the Annual Audit and Fraud Plan for 2012-13 on the Valuation Joint Board's internal control environment.

Discussion took place on the following:-

- the possible risks to the Joint Board in relation to fraud
- the measures currently in place to minimise fraud
- the general increase in fraud across the country since the economic downturn
- the low numbers of prosecutions relating to valuation and electoral fraud

**AGREED** to approve the Annual Audit and Fraud Plan for 2012-13.

Councillor Holden entered the meeting during discussion of the foregoing item of business.

**VJB27. NON-DOMESTIC APPEAL DISPOSAL**

There was submitted (circulated) a Report by the Assistant Assessor (a) providing an update on the progress being made with Revaluation Appeals; (b) advising that there had been a significant increase in the numbers of Appeals being submitted and that this represented an increase of 194% on the previous Revaluation, and (c) outlining the process for dealing with the remaining Appeals before the statutory deadline of 31 December 2013.

Discussion took place on the following:-

- the implications if the outstanding Appeals were not dealt with before the statutory deadline
- the possible impact of the extra workload on KPI targets
- the outcomes of significant legal challenges which may have influence on some outstanding Appeals
- the additional resource and staffing implications of the increased numbers of Appeals
- the Revaluation process and the examples of shared working by Assessors' offices in Scotland



Having heard from Depute Provost Balsillie, the Joint Board **AGREED** that a Report should be prepared by the Assessor to provide further information on the Appeals process and the possible resource implications and that this be submitted to the meeting of the Joint Board to be held in January 2013.

**NOTED** the contents of the Report.

#### **VJB28. INTERIM VALUATION PERFORMANCE REPORT**

There was submitted (circulated) a Report by the Depute Assessor providing information on the Key Performance Indicators for the period from April to September 2012.

**NOTED** the performance achieved at this part year.

#### **VJB29. DATES FOR FUTURE MEETINGS 2013**

There was submitted (circulated) a Report by the Clerk to the Board proposing dates for meetings of the Valuation Joint Board for 2013.

##### **AGREED:-**

- (1) to approve the dates of Friday 5 April, Friday 21 June, Friday 20 September and Friday 8 November 2013 for ordinary meetings of the Joint Board;
- (2) that a Special Meeting of the Joint Board be held on Friday 25 January 2013, and
- (3) to note that Special Meetings of the Board may be convened as necessary outwith the planned timetable.





## **AGENDA ITEM 4**

### **VALUATION JOINT BOARD FOR CENTRAL SCOTLAND**

**Subject:** Draft Revenue Budget 2013/2014 to 2015/2016  
**Meeting:** Central Scotland Valuation Joint Board  
**Date:** 25th January, 2013  
**Author:** Joint Report by Treasurer and Assessor

#### **1. Introduction**

- 1.1 This report presents the Draft Revenue Budget for Central Scotland Valuation Joint Board for the financial year 2013/2014.
- 1.2 The report details the budget estimates for consideration and makes recommendations on the allocation of the net costs to Falkirk, Stirling and Clackmannanshire Councils.
- 1.3 The Assessor is responsible for three functions and services to the constituent authorities. These are the compilation and maintenance of the Electoral Register, the maintenance of the Council Tax Valuation List, and the maintenance and annual publication of the Valuation Roll. These are key services for the authorities, being important for local democracy and elections, and providing income from domestic and non-domestic taxation.

#### **2. Draft Revenue Budget 2013/2014**

- 2.1 The summary of the Draft Revenue Budget for the Valuation Joint Board is attached as Appendix A.
- 2.2 The Draft Budget has been prepared on the basis of a carry forward of the current year's budget with adjustments for known variations.
- 2.3 Adjustments have been made to the base figures for 12/13 to produce the final estimates for 13/14. Salary inflation is estimated to be 1% for all financial years. A percentage of 0.25% has been assumed for management of vacancies. The provision for superannuation has been calculated at 20% for the 13/14 financial year. No inflation has been added to any other areas except where there is deemed to be a specific requirement for an inflation provision.



- 2.4 Adjustments have then been made to the base figure for 13/14 to produce estimates for financial years 14/15 and 15/16. Again no inflation has been added except where there is deemed to be a specific requirement.
- 2.5 It is proposed that a review of IT services will be carried out during 2013/14 which is estimated to reduce costs in the following year by £27K. As a result of the current property review it is anticipated that property costs will also reduce by £25K in the following year.
- 2.6 Additional costs will be incurred in future years as a result of the introduction of Individual Electoral Registration. However, based on the information currently available it is anticipated that the Government will fund the associated additional costs.
- 2.7 The proposed three year budget has been set within the constraints of "flat cash" and any increases in costs have been off-set by efficiency savings. Therefore the proposed budget sets an increase on the 2012/13 budget of only £1,290 or 0.05%. This is due to the ongoing scrutiny of the budget and future efficiency savings that have been identified by the Treasurer and Assessor. A full summary of the budget is attached as Appendix B.

### **3. Requisitions**

- 3.1 The net cost for financial year 2013/14 that requires to be allocated amongst the constituent authorities is £2,549,230.
- 3.2 On the basis of the draft budget the requisition is as follows:-

Falkirk	£ 1,256,260
Stirling	£ 898,880
Clackmannanshire	£ 394,090

### **4. Recommendations**

**The recommendations arising from this report are that the Valuation Joint Board :-**

- (i) Formally approves the Valuation Joint Board's Revenue Budget for 2013/2014 of £2,549,230, as detailed in Appendix A.**
- (ii) Agrees to requisition the constituent authorities for their share of the net expenditure as outlined in 3.2. above.**

.....  
**Assessor/Electoral Registration Officer**

.....  
**Treasurer**

**Date : 15<sup>th</sup> January, 2013**

### **LIST OF BACKGROUND PAPERS**



1. Budget working papers (these are available from the Treasurer Tel 01259 452072)



## CENTRAL SCOTLAND VALUATION JOINT BOARD

## Budget 2013/2014

	Base Budget 2012/2013 £	Amendments to Base Budget £	Base Budget 2012/2013 £	Variation £	Inflation Base Budget Provision £	2013/14 £
<b><u>Employee Costs</u></b>						
Gross Salaries	1,388,980	0	1,388,980	(4,880)	14,070	1,398,170
Employer's Superannuation	255,490	0	255,490	(7,880)	9,180	256,790
Employer's National Insurance	117,430	0	117,430	(8,860)	1,090	109,660
Management of vacancies	0	0	0	(4,410)	0	(4,410)
Overtime	5,000	0	5,000	(4,000)	0	1,000
Canvassers	10,000	0	10,000	0	0	10,000
Superannuation Annual Charges	32,140	0	32,140	0	0	32,140
Staff Advertising	500	0	500	0	0	500
Employee Training	8,000	0	8,000	10,000	0	18,000
Conf. Exp.& Subsistence	2,000	0	2,000	0	0	2,000
Other Employee Costs	2,000	0	2,000	0	0	2,000
	<b>1,821,540</b>	<b>0</b>	<b>1,821,540</b>	<b>(20,030)</b>	<b>24,340</b>	<b>1,825,850</b>
<b><u>Property Costs</u></b>						
Repairs & Maintenance	14,000	0	14,000	0	0	14,000
Heat & Light - Gas	3,870	0	3,870	(270)	270	3,870
Heat & Light - Electricity	15,250	0	15,250	(5,650)	1,020	10,620
Property Rental	136,080	0	136,080	(11,080)		125,000
Service Charge	12,030	0	12,030	80	420	12,530
Rates	63,190	0	63,190	930	2,240	66,360
Water Charges	6,830	0	6,830	220	390	7,440
Furnishings	500	(500)	0	0	0	0
Cleaning Materials	1,500	0	1,500	0	0	1,500
Cleaning Services	14,300	0	14,300	0	140	14,440
Insurance	2,600	0	2,600	0	80	2,680
	<b>270,150</b>	<b>(500)</b>	<b>269,650</b>	<b>(15,770)</b>	<b>4,560</b>	<b>258,440</b>
<b><u>Transport Costs</u></b>						
Staff Travelling Expenses	23,850		23,850			23,850
Car Allowances	5,550	0	5,550	(1,850)		3,700
	<b>29,400</b>	<b>0</b>	<b>29,400</b>	<b>(1,850)</b>	<b>0</b>	<b>27,550</b>



	Base Budget 2012/2013 £	Amendments to Base Budget £	Base Budget 2012/2013 £	Variation £	Inflation Base Budget Provision £	2013/14 £
<b><u>Supplies and Services</u></b>						
Maintenance						
Furniture	0	500	500	0	0	500
Removal Charges	0	0	0	0	0	0
Equipment Maintenance	0	0	0	1,000	0	1,000
Equipment Insurance	0	0	0	500	0	500
Clothing	300	0	300	0	0	300
Bottled Water	1,200	0	1,200	0	0	1,200
Hospitality	2,000	0	2,000	0	0	2,000
	<b>3,500</b>	<b>500</b>	<b>4,000</b>	<b>1,500</b>	<b>0</b>	<b>5,500</b>
<b><u>Administration</u></b>						
Office Equipment Rental	0	0	0	5,000	0	5,000
Office Equipment Maintenance	3,000	0	3,000	4,000	0	7,000
Printing	11,000	0	11,000	0	0	11,000
Photocopying	6,000	0	6,000	(2,500)	0	3,500
Stationery	11,000	0	11,000	0	0	11,000
Publications	5,000	0	5,000	0	0	5,000
Advertising	5,000	0	5,000	0	0	5,000
Insurance	13,600	0	13,600	0	0	13,600
Postages	112,110	(13,000)	99,110	0	0	99,110
Telecommunications	12,000	0	12,000	(3,000)	0	9,000
Legal Fees	12,000	0	12,000	0	0	12,000
Miscellaneous Supplies	500	0	500	0	0	500
	<b>191,210</b>	<b>(13,000)</b>	<b>178,210</b>	<b>3,500</b>	<b>0</b>	<b>181,710</b>
<b><u>Computer</u></b>						
Computer Hardware Purchase	12,000	0	12,000	10,000	0	22,000
Disaster recovery	25,440	0	25,440	(2,300)	0	23,140
Computer Hardware Maintenance	9,040	0	9,040	(2,220)	0	6,820
Computer Software Purchase	1,000	0	1,000	500	0	1,500
Computer Software Maintenance	70,990	(6,700)	64,290	(2,270)	0	62,020
Computer Peripherals/Consumables	1,000	0	1,000	0	0	1,000
Computer Consumables	1,000	0	1,000	(1,000)	0	0
Computer Services	29,380	19,700	49,080	130	0	49,210
	<b>149,850</b>	<b>13,000</b>	<b>162,850</b>	<b>2,840</b>	<b>0</b>	<b>165,690</b>







# APPENDIX A

## CENTRAL SCOTLAND VALUATION JOINT BOARD - REVENUE BUDGET 2013/2014

	£	£
<b>2012/2013 REVENUE BUDGET</b>		<b>2,547,940</b>
<b>AMENDMENTS TO BASE BUDGET</b>		
<b>Employee Costs</b>		
Restructuring (final stages)	(21,620)	
Overtime	(4,000)	
Management of Vacancies	(4,410)	
Additional training (New staff)	10,000	
Other conference and employee costs	0	
Increase to Superannuation annual charges following VS exercis	0	(20,030)
<b>Property costs</b>		
Utility charges adjustment in line with outturn	(4,690)	
Property Review	(11,080)	(15,770)
<b>Transport</b>		
Reduction in car allowances per single status review	(1,850)	(1,850)
<b>Supplies and Services &amp; Administration</b>		
Equipment Maintenance	1,000	
Equipment Insurance	500	
Office Equipment Rental	5,000	
Office Equipment Maintenance	4,000	
Photocopying	(2,500)	
Telecommunciations	(3,000)	5,000
<b>IT Costs</b>		
Renewal of Servers	10000	
Review of IT provision	-7160	2,840
<b>Third Party Payments</b>		
Audit Fees	680	680
<b>Support Services</b>		
Updated reallocation of Central Support Recharges	5,220	
Clerking of the Board	(3,700)	1,520
<b>Total Base Budget Amendments</b>		<b>(27,610)</b>
<b>2013/2014 BASE BUDGET</b>		<b>2,520,330</b>
 Inflation Provision	 28,896	 28,900
<b>2013/2014 OUTTURN BUDGET</b>		<b>2,549,230</b>
<b>BUDGET ANALYSIS</b>		
2013/2014 Budget Increase over 2012/2013	Value	1,290
	Percentage	0.05%



## INDICATIVE REVENUE BUDGET 2013/14 AND 2014/15

	Draft Budget 2013/14 Adjustment £		Indicative Budget 2014/15 Adjustment £		Indicative Budget 2015/16 £
<b>Employee Costs</b>					
Gross Salaries	1,398,170	20,040	1,418,210	12,990	1,431,200
Employer's Superannuation	258,790	10,030	268,820	8,990	275,810
Employer's National Insurance	109,660	4,670	114,330	2,130	116,460
management of vacancies	(4,410)	(90)	(4,500)	(60)	(4,560)
Overtime	1,000	4,000	5,000	0	5,000
Canvassers	10,000	0	10,000	0	10,000
Superannuation Annual Charges	32,140	1,610	33,750	1,690	35,440
Staff Advertising	500	0	500	0	500
Employee Training	18,000	(2,000)	16,000	(2,000)	14,000
Conf. Exp.& Subsistence	2,000	500	2,500	500	3,000
Other Employee Costs	2,000	0	2,000	0	2,000
<b>Employee Costs</b>	<b>1,825,850</b>	<b>38,760</b>	<b>1,864,610</b>	<b>24,240</b>	<b>1,888,850</b>
<b>Property Costs</b>					
Repairs & Maintenance	14,000	0	14,000	0	14,000
Heat & Light - Gas	3,870	290	4,160	320	4,480
Heat & Light - Electricity	10,620	1,130	11,750	1,250	13,000
Property Rental	125,000	(25,000)	100,000	0	100,000
Service Charge	12,530	500	13,030	500	13,530
Rates	66,360	2,320	68,680	2,400	71,080
Water Charges	7,440	420	7,860	440	8,300
Furnishings	0	0	0	0	0
Cleaning Materials	1,500	0	1,500	0	1,500
Cleaning Services	14,440	140	14,580	150	14,730
Insurance	2,680	0	2,680	0	2,680
<b>Property Costs</b>	<b>268,440</b>	<b>(20,200)</b>	<b>238,240</b>	<b>5,060</b>	<b>243,300</b>
<b>Transport Costs</b>					
Staff Travelling Expenses	23,850	0	23,850	0	23,850
Car Allowances	3,700	(3,700)	0	0	0
<b>Transport Costs</b>	<b>27,550</b>	<b>(3,700)</b>	<b>23,850</b>	<b>0</b>	<b>23,850</b>
<b>Supplies and Services</b>					
Maintenance	0	0	0	0	0
Furniture	500	0	500	0	500
Removal Charges	0	0	0	0	0
Equipment Maintenance	1,000	0	1,000	0	1,000
Equipment Insurance	500	0	500	0	500
Clothing	300	0	300	0	300
Bottled Water	1,200	0	1,200	0	1,200
Hospitality	2,000	0	2,000	0	2,000
<b>Supplies and Services</b>	<b>6,500</b>	<b>0</b>	<b>6,500</b>	<b>0</b>	<b>6,500</b>
<b>Administration</b>					
Office Equipment Rental	5,000	0	5,000	0	5,000
Office Equipment Maintenance	7,000	0	7,000	0	7,000
Printing	11,000	0	11,000	0	11,000
Photocopying	3,500	0	3,500	0	3,500
Stationery	11,000	0	11,000	0	11,000
Publications	5,000	0	5,000	0	5,000
Insurance	13,600	0	13,600	0	13,600
Advertising	5,000	0	5,000	0	5,000
Postages	99,110	0	99,110	0	99,110
Telecommunications	9,000	0	9,000	0	9,000
Legal Fees	12,000	0	12,000	0	12,000
Miscellaneous Supplies	500	0	500	0	500
<b>Administration</b>	<b>181,710</b>	<b>0</b>	<b>181,710</b>	<b>0</b>	<b>181,710</b>
<b>Computer</b>					
Computer Hardware Purchase	22,000	0	22,000	(10,000)	12,000
Disaster recovery	23,140	0	23,140	580	23,720
Computer Hardware Maintenance	6820	(2,300)	4,520	110	4,630
Computer Software Purchase	1,500	0	1,500	0	1,500
Computer Software Maintenance	62,020	(26,910)	35,110	680	35,990
Computer Peripherals	1000	0	1,000	0	1,000
Computer Consumables	0	0	0	0	0
Computer Services	49,210	0	49,210	1,230	50,440
<b>Computer Charges</b>	<b>165,690</b>	<b>(29,210)</b>	<b>136,480</b>	<b>(7,200)</b>	<b>129,280</b>
<b>Third Party Payments</b>					
Accounts Commission - Audit Fees	8,250	0	8,250	0	8,250
Payments to contractors	1,000	0	1,000	0	1,000
Other Local Authorities	8,000	0	8,000	0	8,000
<b>Third Party Payments</b>	<b>17,250</b>	<b>0</b>	<b>17,250</b>	<b>0</b>	<b>17,250</b>
<b>Support Services</b>					
Financial Services	29,480	290	29,770	300	30,070
Personnel Services	21,500	220	21,720	220	21,940
Legal Services	14,340	140	14,480	140	14,620
Clerking of the Board	5,920	0	5,920	0	5,920
<b>Support Services</b>	<b>71,240</b>	<b>650</b>	<b>71,890</b>	<b>660</b>	<b>72,550</b>
<b>TOTAL EXPENDITURE</b>	<b>2,653,230</b>	<b>(13,700)</b>	<b>2,639,530</b>	<b>22,760</b>	<b>2,662,290</b>
<b>Income</b>					
Sales	(1,000)	0	(1,000)	0	(1,000)
Other Income	(3,000)	0	(3,000)	0	(3,000)
<b>Income</b>	<b>(4,000)</b>	<b>0</b>	<b>(4,000)</b>	<b>0</b>	<b>(4,000)</b>
<b>NET EXPENDITURE</b>	<b>2,649,230</b>	<b>(13,700)</b>	<b>2,635,530</b>	<b>22,760</b>	<b>2,658,290</b>

## INDICATIVE REQUISITION TO CONSTITUENT LOCAL AUTHORITIES

Authority		%		%
Clackmannanshire	394,090		391,980	
Falkirk	1,256,260		1,249,510	
Stirling	899,880		894,030	
	<u>2,549,230</u>	<u>-0.54</u>	<u>2,535,530</u>	<u>0.90</u>



## **AGENDA ITEM 5**

### **CENTRAL SCOTLAND VALUATION JOINT BOARD**

**Subject: Non-Domestic Appeal Disposal**  
**Meeting: Central Scotland Valuation Joint Board**  
**Date: 25<sup>th</sup> January, 2013**  
**Author: Jane Wandless, Assistant Assessor**

#### **1.0 Non-Domestic Appeals Received**

Following the 2010 Revaluation we received some 3800 Revaluation Appeals, representing an increase of approximately 40% on the number of Revaluation Appeals received following the 2005 Revaluation. In addition, to date, we have received some 5000 non Revaluation appeals, representing an increase of approximately 194% on the number of non Revaluation Appeals received during the same period following the 2005 Revaluation. All appeals received up to 31<sup>st</sup> December 2012 must be dealt with by the Valuation Appeal Committee by the 31<sup>st</sup> December, 2013.

#### **2.0 Appeal disposal to date**

Whilst significant progress has been made to date in the disposal of both Revaluation and non Revaluation Appeals, we currently have 685 Revaluation Appeals and 3948 non Revaluation Appeals still to be dealt with by the disposal date of 31<sup>st</sup> December, 2013.

You will note from Appendix A attached that approximately 3500 of the 3948 non Revaluation Appeals are 2010 Material Change Appeals. Following the recent Lands Valuation Appeal Court decisions in respect of retail subjects in Dundee, Kirkcaldy and Glasgow, spreadsheets identifying outstanding Material Change Appeals were sent to the main Rating Agents inviting them, in the light of these decisions, to identify appeals which could be withdrawn prior to citation. To date a number of agents have responded with significant numbers of Material Change Appeals withdrawn without discussion. It is hoped that this process will continue.

#### **3.0 Appeal categories**

I have also attached at Appendix A a breakdown of the appeals by Scottish Government Property Classification. You will note that whilst the largest number of appeals outstanding relate to Shop appeals, appeals have been received for all categories of subjects.



## **4.0 Future Arrangements**

Valuation Appeal Committee Hearings dates have now been set for 2013, with an additional Hearing arranged for the 8<sup>th</sup> February 2013 to deal with appeals continued from the Hearing on 14<sup>th</sup> December, 2012.

Citations have been issued to date for 1551 of the 4633 Appeals outstanding, for Hearing dates up to 22<sup>nd</sup> March 2013. Of the remaining 3082 Appeals, 3035 are 2010 Appeals which must be listed, by the end of June 2013, for a Valuation Appeal Committee Hearing, and must be heard by the Valuation Appeal Committee by 31<sup>st</sup> December 2013. The 47 outstanding 2005 Appeals are subject to Lands Tribunal Referrals. There may also be further appeals to be prepared for hearing by the Lands Tribunal for Scotland and the Lands Valuation Appeal Court. Lands Tribunal and Lands Valuation Appeal Court appeals are not restricted to the disposal date which applies to the Valuation Appeal Committee.

As there are a further 7 Valuation Appeal Committee Hearings between April and December 2013 it will be necessary to cite an average of 440 Appeals on each Hearing date. Depending on the progress of these appeals, it may well be necessary to have more hearings during 2013 in addition to those already fixed.

## **5.0 Conclusions**

2013 will prove a busy year for the Valuation Team with a large number of appeals to be dealt with by the 31<sup>st</sup> December 2013, however following the recent postponement of the 2015 Revaluation we anticipate that these appeals can be dealt with within current resources. Most of our deadlines are statutory and there is no reason to consider that they will not continue to be met.

## **6.0 Recommendations**

The Valuation Joint Board is asked to note this Report.

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**Jane Wandless**

**Appendix A – Appeal Statistics**



**OUTSTANDING APPEALS AS AT JANUARY 2013**

Appendix A

**APPEAL CATEGORIES**

<b>Appeal Type</b>	<b>Appeals Outstanding</b>
2010 Revaluation	685
2010 Material Change	3561
2010 Interest	106
2010 Running Roll	187
2010 Other	47
2005 Revaluation (LT)	19
2005 Material Change (LT)	9
2005 Running Roll (LT)	19
<b>Total</b>	<b>4633</b>

**APPEALS OUTSTANDING BY SCOTTISH GOVERNMENT PROPERTY CATEGORY**

<b>Scottish Government Property Category</b>	<b>Appeals outstanding by Appeal Type</b>					
	<b>2010 Revaluation</b>	<b>2010 Material Change</b>	<b>2010 Interest</b>	<b>2010 Running Roll</b>	<b>2010 Other</b>	<b>2005 All</b>
Advertising	0	56	0	0	0	0
Care Facilities	41	93	0	0	0	0
Cultural	10	21	0	1	0	0
Education & Training	110	200	0	8	0	0
Garages & Petrol Stations	5	48	2	0	0	0
Health Medical	41	153	1	13	0	0
Hotel etc	10	60	6	1	1	0
Industrial Subjects including Workshops	106	168	11	53	1	0
Leisure, Entertainment, Caravan and Holiday Sites	102	74	3	6	0	0
Office including Banks	16	680	10	27	0	0
Other	3	122	2	5	1	0
Petrochemical	15	29	0	0	0	0
Public House	5	85	3	0	1	0
Public Service Subjects	108	265	0	10	1	0
Quarries, Mines etc.	9	16	1	0	0	0
Religious	7	2	0	0	0	0
Shop	58	1415	67	50	42	0
Sporting Subjects	6	12	0	1	0	0
Sui Generis	2	6	0	0	0	0
Undertakings	31	56	0	12	0	47
<b>Totals</b>	<b>685</b>	<b>3561</b>	<b>106</b>	<b>187</b>	<b>47</b>	<b>47</b>



## **AGENDA ITEM 6**

### **CENTRAL SCOTLAND VALUATION JOINT BOARD**

**Subject:** Scottish Government Consultation “Supporting  
Business – Promoting Growth”  
**Meeting:** Central Scotland Valuation Joint Board  
**Date:** 25<sup>th</sup> January, 2013  
**Author:** Brian Byrne, Assessor

#### **1.0 Introduction**

This report is to advise the Board of the current consultation by the Scottish Government on non domestic rates “to inform future Scottish business rates policy”. This was issued on 27 November 2012

The paper seeks views on how the business rates system can better support sustainable economic growth, whilst still delivering the same level of income needed to provide the local services on which businesses and communities rely.

The three objectives of the review are to

- Help stimulate sustainable economic growth
- Improve the transparency of the rating system, and
- Streamline the operation of the rating system.

The consultation includes questions on the effectiveness of current reliefs; the valuation appeals system; transparency and openness; and tax avoidance.

Formal consultees include local authorities, ratepayer representative bodies, and the Scottish Assessors’ Association. Responses should be submitted by 22 Feb 2013.



## **2.0 Scottish Assessors' Association (SAA)**

In view of the relatively short timescale allowed for this consultation Scottish Assessors have agreed to make a joint response to the technical valuation aspects of this consultation via the SAA and have already met to discuss a joint approach. It would be for local Councils to respond, if they wish to, on any aspects of economic growth and rates collection. A copy of the SAA response will be provided to members at the next meeting.

## **3.0 Recommendations**

The Valuation Joint Board is asked to note this Report and that a joint response will be made on behalf of all Scottish Assessors.

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**Brian Byrne**  
**17 January 2013**

### **Background Paper**

**The consultation documents can be found at**  
<http://www.scotland.gov.uk/Publications/2012/11/6551/0>