

MINUTE of MEETING of CENTRAL SCOTLAND VALUATION JOINT BOARD held within HILLSIDE HOUSE, STIRLING on FRIDAY 9 SEPTEMBER 2011 at 10.00 a.m.

PRESENT: Councillors Balsillie, Hughes, McLaren, McNeill, Nimmo, Ritchie and Simpson.

CONVENER: Councillor Simpson.

APOLOGIES: Councillors Blackwood, Goss, C MacDonald, Paterson and Patrick.

ATTENDING: Assessor; Treasurer; Assistant Assessor (P Wildman); Assistant to Treasurer (L Shaw) and Assistant to Clerk (S Barton).

DECLARATIONS OF INTEREST: None.

VJB8. MINUTE

There was submitted (circulated) and **APPROVED** Minute of Meeting of Central Scotland Valuation Joint Board held on 17 June 2011.

VJB9. DEPUTE ASSESSOR

There was submitted Report (circulated) by the Assessor/Electoral Registration Officer (a) advising that Mr Ian Ballance, Depute Assessor has intimated that he wishes to retire from post in October 2011, and (b) seeking authority to initiate a recruitment and selection process to fill the vacant post as soon as practicable.

Discussion took place on the following:-

- the requirement to fill the post
- the recruitment process

NOTED the retirement of Mr Ian Ballance from the position of Depute Assessor in October 2011.

AGREED:-

- (1) to approve the recruitment of a new Depute Assessor;
- (2) to establish an Appointments Committee in the terms as detailed within Section 3 of the Report;
- (3) to approve the remit of the Appointments Committee as outlined in the Appendix to the Report;
- (4) to appoint the Convener and Vice-Convener to the Appointments Committee representing Stirling and Clackmannanshire Councils respectively, and

- (5) that the Assistant to the Clerk contact Members of the Valuation Joint Board and seek nominations for the remaining positions.

VJB10. REVENUE BUDGET 2011/12 – REVIEW AS AT 31/07/11

There was submitted Report (circulated) by the Treasurer advising of the forecast outturn for the financial year ending 31 March 2012.

Discussion took place on the following:-

- the amount of reserves held by the Joint Board
- canvasser payments and how these are distributed throughout the year
- the costs for the Valuation Appeals Panel

NOTED the contents of the Report.

AGENDA ITEM 3

VALUATION JOINT BOARD FOR CENTRAL SCOTLAND

Subject: Interim Valuation Performance Report
Meeting: Central Scotland Valuation Joint Board
Date: 18th November, 2011
Author: Peter Wildman, Assistant Assessor

1.0 Introduction

The Assessor submits a full annual Public Performance Report to the Board and publishes this on the Scottish Assessors' website (saa.gov.uk). This Report covers the first six months of the financial year. It is intended to show how these elements of the Assessor's workload are progressing. You should note that the progress is monitored more frequently by the Management Team – at approximately six week intervals.

2.0 Performance Indicators for Valuation Roll work

These indicators measure how quickly we make changes to the Valuation Roll. This is important for ratepayers who will be keen to avoid a large backdated rates bill. It also assists local authorities who avoid having to issue backdated bills and helps with cash flow management.

Total No. of Entries 11,168

Amended Entries 463

Period	Target 2011/12	Achieved April-September
Within 3 months	81%	88%
Within 6 months	93%	99%
Over 6 months	7%	1%

3.0 Performance Indicators for Valuation List work

These indicators measure how quickly we add new houses. Taxpayers do not wish to have to pay backdated bills and local authorities are keen to collect Council Tax quickly as this is their main source of income outside grant income. It is also important that the Council Tax List is as up to date as possible as this ensures that the Electoral Register is also up to date.

Total No. of Entries 134,775

New Entries 412

Period	Target 2011/12	Achieved April-September
Within 3 months	96%	98%
Within 6 months	99%	100%
Over 6 months	1%	0%

4.0 Comments on Performance April-September

At this stage in the financial year we are exceeding our targets. It is expected though that performance figures at the start of the financial year will be in excess of our target figures and this is the case here. Were the current figures not as good as the targets set we would be concerned. The figures for the Valuation Roll reflect a significantly increased appeal workload. Whilst the targets have been met to date, it is looking that the final figures for non domestic will be very close indeed to the target figures. The Council Tax figures are more than satisfactory and as a Management Team we are confident that we will reach and perhaps exceed the target figures. The final figures will be presented to the Board in summer 2012. I would like to thank our staff for the efforts they have made to achieve the figures to date.

5.0 Recommendation

I ask that the Board note the performance achieved at this part year stage.

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Peter Wildman

AGENDA ITEM 4

VALUATION JOINT BOARD FOR CENTRAL SCOTLAND

Subject: Appeal Disposal
Meeting: Central Scotland Valuation Joint Board
Date: 18th November, 2011
Author: Peter Wildman, Assistant Assessor

1.0 Introduction

The 2010 Revaluation came into effect on 1st April, 2010. It will remain in effect until the next Revaluation which is scheduled for 2015.

2.0 Revaluation Cycle

Since 1985 Revaluations have been prepared and implemented every five years. This fits in well with a cycle which involves gathering and analysing information (two years) and dealing with appeals (three years) then gathering and analysing information again. This cycle also gives us sufficient flexibility to deal with our other statutory functions.

3.0 Appeals

Once the Revaluation Roll comes into force there is a fixed period within which appeals against the Revaluation figures must be lodged. For the current Revaluation the appeal period ran from 1st April, 2010 to 30th September, 2010. These appeals must be dealt with by 31st December, 2013.

In addition to the Revaluation appeals there are also appeals against changes that the Assessor has made to the Valuation Roll e.g. new entries, amended values to reflect alterations to a property. There are also appeals that have been lodged on the grounds that a Material Change of Circumstance has occurred. Any such appeals that have been lodged to date also have to be disposed of by 31st December 2013.

As advised to the Board previously there have been more Revaluation appeals lodged than in the past. In 2005 2,700 appeals were lodged whereas at this Revaluation the figure was 3,800.

In addition we have received some 2400 non Revaluation appeals, this compares to 200 non Revaluation appeals received during the same time period for the 2005 Revaluation. This increase reflects the current state of the economy with the majority of appeals being lodged during March 2011 on the basis of falling rental levels.

We therefore have 6200 appeals to dispose of by 31st December 2013 compared to 2900 appeals for the same period in 2005. This represents an increase of 113%. We have dealt with approximately 1000 appeals to date. It is important to deal with Revaluation appeals first.

4.0 Timetable

The vast majority of appellants employ agents to deal with appeals. Although appeals can be discussed at any time experience shows that agents are much more likely to react to the impetus of an appeal being listed for hearing by Central Scotland Valuation Appeal Panel. In order to start the process thirteen appeal committee hearings were arranged for 2011 and a further fifteen hearings have been arranged for 2012. We liaise with the Secretary of the Valuation Appeal Panel over which appeals will be allocated to each hearing. As appellants must receive a minimum of seventy days notice of any appeal hearing (we in fact attempt to give eighty four days notice) the planning needs to be completed at least three months before each hearing.

5.0 Future Arrangements

Valuation Appeal Committee Hearings will have to be set up for 2013 and it may well be necessary to have more hearings during 2012 in addition to those already fixed. Under the current regulations all appeals must have been listed for a Valuation Appeal Committee Hearing by the end of June 2013. There may also be appeals to be prepared for hearing by the Lands Tribunal for Scotland and the Lands Valuation Appeal Court.

6.0 Conclusions

The fact that appeal numbers have increased by 113% will cause us to revise our work plans for the next year although much of our deadlines are statutory ones. However these deadlines have been met in the past and there is no reason to consider they will not continue to be met. It is likely though that such an increase in workload will impact on other areas of work and may result in KPI figures not being met.

7.0 Recommendations

The Valuation Joint Board is asked to note this Report.

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Peter Wildman

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: DATES FOR FUTURE MEETINGS 2012
Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD
Date: 18 NOVEMBER 2011
Author: CLERK TO THE BOARD

1. INTRODUCTION

- 1.1 The purpose of this Report is to propose dates and venues for meetings of the Valuation Joint Board for 2012.

2. BACKGROUND

- 2.1 The Board's current meetings timetable runs from January to December 2011. Members will be aware that Local Government Elections will be held on 3 May 2012, for this reason it is proposed to only schedule meetings until March 2012. It is proposed to have an ordinary meeting of the Board on the following date:-

Friday 24th February 2012 at 10am in Hillside House, Stirling

- 2.2 In line with the arrangements for the other Joint Boards, it is proposed to have a Special Meeting of the Board on Friday 27 January 2012, for the purpose of considering the budget. This meeting will be held in the Municipal Buildings, Falkirk with a time to be confirmed in due course.
- 2.3 Members are asked to note that Special Meetings of the Board may be convened outwith the proposed timetable.

3. RECOMMENDATIONS

3.1 The Valuation Joint Board is invited to

- (i) **approve the date of Friday 24 February 2012 for an ordinary meeting of the Board;**

- (ii) agree that a Special Meeting of the Board be held on Friday 27 January 2012, and
- (ii) note that Special Meetings of the Board may be convened as necessary outwith the planned timetable.

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Clerk to the Board

Date: 7 November 2011

Contact Officer: Shona Barton (01324) 506116

LIST OF BACKGROUND PAPERS

NIL