

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held by video conference on Friday, 18 June 2021 at 11.06 a.m.

Present: Councillors Graham Archibald Hardie, Donald MacMillan, and Richard Trail, Argyll & Bute Council; Councillor Vaughan Moody, East Dunbartonshire Council; and Bailie Denis Agnew and Councillors Jim Brown, Karen Conaghan and Jonathan McColl, West Dunbartonshire Council.

Attending: David Thomson, Assessor and Electoral Registration Officer (ERO); Robert Nicol, Depute Assessor and Electoral Registration Officer; George Hawthorn, Manager of Democratic and Registration Services; Joanne Thomson, Accountant; and Christine McCaffary, Senior Democratic Services Officer, West Dunbartonshire Council.

Also Attending: Christopher Gardner, Senior Audit Manager, Audit Scotland.

Apologies: Apologies for absence were intimated on behalf of Councillor Alastair Redman (Argyll & Bute Council) and Councillor Jim Gibbons (East Dunbartonshire Council).

Councillor Richard Trail in the Chair

CHAIR'S REMARKS

The Chair, Councillor Trail, welcomed everyone to the meeting and introduced Christopher Gardner, Senior Audit Manager, Audit Scotland, this being his first attendance at a meeting of the Joint Board.

DECLARATIONS OF INTEREST

It was noted that there were no declarations of interest in any of the items of business on the agenda.

MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of the Valuation Joint Board held on 5 March 2021 were submitted for approval.

Councillor Trail advised that the following correction was required to the minute recorded for the item Non-Domestic Rating and Council Tax Valuation Update:-

Having heard the Assessor and ERO in further explanation of the report and in answer to a Member's question, the Joint Board agreed:-

- (1) to note that progress was being made in relation to disposal of Non-Domestic Rating appeals despite the challenges arising from the Covid-19 outbreak;
- (2) to note progress in relation to general maintenance of the Valuation Roll;
- (3) to note the progress and planning which was ongoing to implement the Non-Domestic Rating (Scotland) Act and the recommendations of the 'Barclay' Review;
- (4) to the postponement of the next Revaluation from 2022 until April 2023;
- (5) to note progress in relation to general maintenance of the Council Tax List;
- (6) to note progress in relation to the disposal of Council Tax proposals and appeals; and
- (7) to note the effect of the Covid-19 outbreak on survey and inspection activities and the alternative approaches being adopted to ensure continued service provision.

The Joint Board agreed to the correction and the minutes were thereafter approved as a correct record.

NON-DOMESTIC RATING AND COUNCIL TAX VALUATION UPDATE

A report was submitted by the Assessor and ERO advising:-

- (a) of progress in relation to the Assessor's Non-Domestic Rating (NDR) valuation function;
- (b) of the progress in relation to disposal of 2017 Revaluation and 'running roll' appeals; and
- (c) of on-going activities to implement the Non-Domestic Rating (Scotland) Act and the recommendations of the 'Barclay' Review;
- (d) of the preparations being made for the 2023 Revaluation of non-domestic property;
- (e) of progress in relation to the Assessor's Council Tax valuation function; and

- (f) on the effects of the COVID-19 outbreak and the related government restrictions on NDR and Council Tax functions.

After discussion and having heard the Assessor and ERO in further explanation of the report and in answer to a Member's question, the Joint Board agreed:-

- (1) to note the progress in relation to disposal of Non-Domestic Rating appeals;
- (2) to note the progress in relation general maintenance of the Valuation Roll;
- (3) to note the progress and planning which is ongoing to effect the Non-Domestic Rating (Scotland) Act and the recommendations of the 'Barclay' Review,
- (4) to note the progress in relation general maintenance of the Council Tax List;
- (5) to note the progress in relation to the disposal of Council Tax proposals and appeals, and
- (f) to note that the easing of COVID-related restrictions had allowed survey and Valuation Appeal Committee hearings to recommence.

ELECTORAL REGISTRATION UPDATE

A report was submitted by the Assessor and ERO providing an update on the current position in relation to Electoral Registration and the actions taken to ensure the delivery of the Scottish Parliament Election (SPE) on 6 May 2021.

Having heard the Assessor and ERO in further explanation of the report and in answer to a Member's question, the Joint Board agreed:-

- (1) to note the content of the report;
- (2) to note that the planning and implementation of contingency arrangements in preparation for the Scottish Parliament Election had been successful and that the election proceeded in line with plans and expectations; and
- (3) to note the use of government funding to cover exceptional expenditure incurred in preparing for the Scottish Parliament Election and the ring-fenced funding carried forward into 2021/22.

BEST VALUE – PERFORMANCE REPORTING AND PLANNING

A report was submitted by the Assessor and ERO:-

- (a) providing an update on progress in relation to Best Value and, in particular, advising on external performance reports for the year 2020/21; and

- (b) seeking approval of the Public Performance Report for 2020/21 and the Key Performance Indicators (KPI) targets for 2021/22.

Having heard the Assessor and ERO in further explanation of the report the Joint Board agreed:-

- (1) to note the performance in relation to the Valuation Roll and Council Tax List KPIs for 2020/21;
- (2) to approve the Public Performance Report for 2020/21; and
- (3) to approve the KPI targets for 2021/22.

BEST VALUE – SERVICE PLANNING

A report was submitted by the Assessor and ERO seeking approval of the 2021-24 Service Plan.

Having heard the Assessor and ERO in further explanation of the report, the Joint Board agreed to approve the Service Plan for the period 2021-24.

BEST VALUE – CUSTOMER SERVICE UPDATE

A report was submitted by the Assessor and ERO advising of the results from the Customer Consultation process during 2020/21 and of the outcomes from the Complaints Procedure during 2020/21.

Having heard the Assessor and ERO in further explanation of the report and in answer to a Member's question, the Joint Board agreed:-

- (1) to note the positive results from the Customer Satisfaction Survey; and
- (2) to note the results from the Complaints Procedure.

BEST VALUE – RISK MANAGEMENT UPDATE

A report was submitted by the Assessor and ERO seeking approval of a revised Risk Management Strategy and associated Risk Management Procedures and the Joint Board's Risk Register for 2021/22.

After discussion and having heard the Assessor and ERO in further explanation of the report and in answer to Members' questions, the Joint Board agreed:-

- (1) to approve the revised Risk Management Strategy and associated Risk Management Procedures;

- (2) to approve the Board Risk Register, including the actions shown therein, for 2021/22; and
- (3) to note the progress in relation to managing the Risks included in the Board Risk Register.

PUBLIC SECTOR EQUALITY DUTY

A report was submitted by the Depute Assessor and ERO seeking approval of The Public Sector Equality Duty Report and the Equality Outcomes contained within the report.

After discussion and having heard the Assessor and Depute Assessor in answer to Members' questions, the Joint Board agreed:-

- (1) to approve the revised Public Sector Equality Duty Report attached as an appendix to the report; and
- (2) to approve the Equality Outcomes contained therein.

AMENDMENTS TO STANDING ORDERS – JUNE 2021

A report was submitted by the Clerk to Valuation Joint Board seeking approval of proposed changes to the Valuation Joint Board's Standing Orders to enable remote attendance by Members at future meetings of the Board.

Having heard the Manager of Democratic and Registration Services in further explanation of the report, the Joint Board agreed to approve the revised Standing Orders, as appended to the report.

DATA PROTECTION – DATA SHARING AGREEMENT WITH WDC FOR SUPPORT SERVICES

A report was submitted by the Assessor and ERO seeking approval of a Data Sharing Agreement (DSA) between the Valuation Joint Board and West Dunbartonshire Council for the purposes of providing Support Services.

Having heard the Assessor and ERO in further explanation, the Joint Board agreed to approve the Data Sharing Agreement as appended to the report.

DRAFT ANNUAL ACCOUNTS FOR YEAR ENDING 31 MARCH 2021

A report was submitted by the Treasurer presenting the Draft Annual Accounts for the year ending 31 March 2021.

Having heard the Accountant and Assessor and ERO in further explanation of the report and in answer to a Member's question, the Joint Board agreed:-

- (1) to note the contents of the report and the financial position of the Board as at 31 March 2021;
- (2) to note the Draft Management Commentary and Financial Statements for the year to 31 March 2021; and
- (3) to note that the audited accounts would be reported to a future meeting for approval.

**ASSURANCE STATEMENT FOR THE YEAR ENDED 31 MARCH 2021 FROM THE
SHARED SERVICE MANAGER – AUDIT AND FRAUD**

A report was submitted by the Treasurer advising of the contents of the annual Assurance Statement given to Members of the Joint Board in support of the Annual Governance Statement, and outlining how audit assurances are obtained.

The Joint Board agreed to note the contents of the annual Assurance Statement for the year ended 31 March 2021 provided at Appendix A of the report.

The meeting closed at 12.06 p.m.