

## **DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD**

At a Hybrid Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held in the Civic Space, 16 Church Street, Dumbarton on Friday, 24 June 2022 at 11.03 a.m.

**Present:** Councillors Iain James MacQuire and Peter Wallace, Argyll & Bute Council; Councillors Jim Gibbons, Stewart MacDonald, Vaughan Moody, Willie Paterson and Calum Smith, East Dunbartonshire Council and Councillors Karen Conaghan, Craig Edward and Lawrence O'Neill, West Dunbartonshire Council.

**Attending:** David Thomson, Assessor & Electoral Registration Officer (ERO); Russell Hewton, Depute Assessor & Electoral Registration Officer; Laurence Slavin, Treasurer; Janine Corr, Accountant and Ashley MacIntyre and Lynn Straker, Committee Officers, West Dunbartonshire Council.

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

**Apologies:** Apologies for absence were intimated on behalf of Councillors Graham Archibald Hardie, Paul Donald Kennedy and Iain Shonny Paterson, Argyll & Bute Council and Councillors Jonathan McColl and John Millar, West Dunbartonshire Council.

### **DECLARATIONS OF INTEREST**

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

### **MEMBERSHIP OF VALUATION JOINT BOARD**

A report was submitted by the Clerk to the Valuation Joint Board providing details of the Members appointed to the Joint Board by the constituent authorities following the local government elections in May 2022.

After discussion and having heard the Assessor and Electoral Registration Officer in further explanation and in answer to Members' questions, the Joint Board agreed that the position with respect to the membership of the Valuation Joint Board be noted.

## **APPOINTMENT OF CONVENER AND DEPUTE CONVENER**

In terms of the Standing Orders of the Valuation Joint Board and having heard the Assessor and Electoral Registration Officer in further explanation, Councillor Paterson seconded by Councillor Gibbons moved that Councillor Moody be appointed Convener to the Joint Board. Councillor Conaghan moved that Councillor O'Neill be appointed as Depute Convener. The Joint Board agreed unanimously to both appointments, and Councillor Moody assumed the Chair.

### **Councillor Vaughan Moody in the Chair**

## **APPOINTMENT OF MEMBERS TO SUB-COMMITTEES, ETC.**

The Joint Board was requested to consider the appointment of Members to the Sub-Committees listed below. The Assessor and Electoral Registration Officer advised that membership of the Sub-Committees normally consisted of 3 Joint Board Members, 1 from each constituent authority, with the Convener and the Depute Convener being Members.

After discussion and having heard the Assessor and Electoral Registration Officer in further explanation and in answer to Members' questions, the Joint Board agreed the appointment of Members to the following Sub-Committees:-

- (a) Appeals Sub-Committee  
Councillor Moody, East Dunbartonshire Council and Councillor O'Neill, West Dunbartonshire Council;
- (b) Property Sub-Committee  
Councillor Moody, East Dunbartonshire Council and Councillor O'Neill, West Dunbartonshire Council;
- (c) Finance Sub-Committee  
Councillor Moody, East Dunbartonshire Council and Councillor O'Neill, West Dunbartonshire Council; and
- (d) Recruitment Panel  
Councillor Moody, East Dunbartonshire Council and Councillor O'Neill, West Dunbartonshire Council.

The Joint Board agreed that Argyll & Bute Council would confirm its appointments to the sub-committees in due course.

## **ADJOURNMENT**

Due to technical issues with sound, the Joint Board agreed to adjourn for a short period to allow officers to try to resolve the issue.

The meeting reconvened at 11.35 a.m.

Due to the technical issues not having been resolved, the Joint Board agreed to continue the meeting in-person only with all those Members present in the Civic Space.

Those Members and officers who were unable to re-join the meeting remotely were Councillor Iain James MacQuire, Argyll & Bute Council; Councillor Stewart MacDonald, East Dunbartonshire Council; Councillor Craig Edward, West Dunbartonshire Council and Christopher Gardner, Audit Scotland.

### **MINUTES OF PREVIOUS MEETING**

The Minutes of Meeting of the Valuation Joint Board held on 4 March 2022 were submitted and approved as a correct record.

### **NON-DOMESTIC RATING AND COUNCIL TAX VALUATION UPDATE**

A report was submitted by the Assessor and Electoral Registration Officer advising:-

- (a) of progress in relation to the Assessor's Non-Domestic Rating (NDR) valuation function;
- (b) of progress in relation to the disposal of 2017 Revaluation and 'running roll' appeals;
- (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 ongoing COVID-19 outbreak on NDR and Council Tax functions.

After discussion and having heard the Assessor and Electoral Registration Officer in further explanation, the Joint Board agreed:-

- (a) to note the current position in relation to disposal of Non-Domestic Rating appeals that are before the Lands Tribunal,
- (b) to note progress in relation general maintenance of the Valuation Roll and the current position in relation to 'running roll' appeals,

- (c) to note the progress and planning which was ongoing to effect the Non-Domestic Rating(Scotland) Act and the recommendations of the 'Barclay' Review,
- (d) to note the ongoing preparations for the 2023 Revaluation,
- (e) to note that the powers of the local Valuation Appeal Committees will transfer to the First Tier Tribunal of the Local Taxation Chamber of the Scottish Courts and Tribunal Service on 1 January 2023, to coincide with the introduction of a new 2-stage proposal and appeals system,
- (f) to note the progress in relation to general maintenance of the Council Tax List, including the disposal of Council Tax proposals and appeals, and
- (g) to note the ongoing consideration of the COVID situation and flexible approach to management of office working.

### **ELECTORAL REGISTRATION UPDATE**

A report was submitted by the Assessor and Electoral Registration Officer providing an update on the current position in relation to Electoral Registration.

After discussion and having heard the Assessor and Electoral Registration Officer in further explanation and in answer to Members' questions, the Joint Board agreed to note the contents of the report.

### **BEST VALUE – PERFORMANCE REPORTING AND PLANNING**

A report was submitted by the Assessor and Electoral Registration Officer:-

- (a) providing an update on progress in relation to Best Value and, in particular, advising on external performance reports for the year 2021/22;
- (b) seeking approval of the Public Performance Report for 2021/22; and
- (c) seeking approval of the Key Performance Indicator (KPI) targets for 2022/23.

After discussion and having heard the Assessor and Electoral Registration Officer in further explanation, the Joint Board agreed:-

- (a) to note the performance in relation to the Valuation Roll and Council Tax List KPIs for 2021/22.;
- (b) to approve the Public Performance Report for 2021/22; and
- (c) to approve the KPI targets for 2022/23.

## **BEST VALUE – SERVICE PLANNING**

A report was submitted by the Assessor and Electoral Registration Officer seeking approval of the April 2022 update to the approved 2021-24 Service Plan.

After discussion and having heard the Assessor and Electoral Registration Officer in further explanation, the Joint Board agreed to approve the April 2022 update to the Service Plan for the period 2021-24.

## **BEST VALUE – CUSTOMER SERVICE UPDATE**

A report was submitted by the Assessor and Electoral Registration Officer advising of:-

- (a) the results from the Customer Consultation process during 2021/22; and
- (b) the outcomes from the Complaints Procedure during 2021/22.

After discussion and having heard the Assessor and Electoral Registration Officer in further explanation, the Joint Board agreed:-

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

## **BEST VALUE – RISK MANAGEMENT UPDATE**

A report was submitted by the Assessor and Electoral Registration Officer seeking approval of the Joint Board's Risk Register for 2022/23.

After discussion and having heard the Assessor and Electoral Registration Officer in further explanation, the Joint Board agreed to approve the Board Risk Register, including the actions shown therein, for 2022/23.

## **DRAFT ANNUAL ACCOUNTS FOR YEAR ENDING 31 MARCH 2022**

A report was submitted by the Treasurer presenting the Draft Annual Accounts for the year ending 31 March 2022.

After discussion and having heard the Accountant in further explanation, the Joint Board agreed:-

- (a) to note the contents of the report and the financial position of the Board as at 31 March 2022;
- (b) to note the Draft Management Commentary and Financial Statements for the year to 31 March 2022; and

- (c) to note that the audited accounts will be reported to a future meeting for approval.

### **ASSURANCE STATEMENT FOR THE YEAR ENDED 31 MARCH 2022 FROM THE SHARED SERVICE MANAGER – AUDIT & FRAUD**

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

After discussion and having heard the Accountant in further explanation, the Joint Board agreed to note the contents of the annual Assurance Statement for the year ended 31 March 2022.

### **INFORMATION AND COMMUNICATIONS TECHNOLOGY STRATEGY**

A report was submitted by the Depute Assessor and Electoral Registration Officer seeking approval of the Valuation Joint Board's Information and Communications Technology Strategy.

After discussion and having heard the Depute Assessor and Electoral Registration Officer in further explanation, the Joint Board agreed to approve the ICT Strategy.

### **CODES OF CONDUCT FOR MEMBERS AND OFFICERS**

A report was submitted by the Assessor and Electoral Registration Officer:-

- (a) advising new members of the Joint Board on the approach to Codes of Conduct for Members; and
- (b) seeking approval of a revised Code of Conduct for Employees.

After discussion and having heard the Assessor and Electoral Registration Officer in further explanation, the Joint Board agreed:-

- (a) to note that Members should comply with the Codes of Conduct of their own authorities; and
- (b) to approve the revised Code of Conduct for Employees.

### **DATE OF NEXT MEETING AND NEW MEMBER TRAINING**

The Joint Board agreed:-

- (a) that the date, time, venue and format of its next meeting in September 2022 would be confirmed in due course; and

- (b) that the date, time, venue and format of a training session for new Members of the Joint Board would be confirmed in due course.

The meeting closed at 12.05 p.m.