

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

At a Hybrid Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held in the Tom Johnston Chamber, East Dunbartonshire Council Offices, 12 Strathkelvin Place, Kirkintilloch, Glasgow on Friday, 3 March 2023 at 11.00 a.m.

**Present:** Councillors Graham Archibald Hardie and Peter Wallace (Argyll & Bute Council); Councillors Vaughan Moody, Calum Smith and Jim Gibbons (East Dunbartonshire Council); and Councillors Karen Conaghan\*, Jonathan McColl\* and Gurpreet Singh Johal (West Dunbartonshire Council).

\*Arrived later in the meeting.

**Attending:** Russell Hewton, Assessor & Electoral Registration Officer (ERO); Laurence Slavin, Treasurer; Janine Corr, Accountant; Rosemary Nelson, Principal Administration Officer – VJB; Michael McDougall, Principal Solicitor and Lynn Straker, Committee Officer, West Dunbartonshire Council.

**Also Attending:** Tom Reid, Audit Director – Mazars.

**Apologies:** Apologies for absence were intimated on behalf of Councillor Willie Patterson (East Dunbartonshire Council), Councillor Paul Donald Kennedy (Argyll & Bute Council) and Alan Douglas, Clerk to the Valuation Joint Board.

**Councillor Vaughan Moody in the Chair**

### **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 30 September 2022 were submitted and approved as a correct record.

## **MINUTES OF MEETINGS OF THE VALUATION JOINT BOARD RECRUITMENT PANEL**

The Minutes of Meetings of the Valuation Joint Board Recruitment Panel held on 4 October 2022 and 10 November 2022 were submitted and approved as correct records.

### **CLERK TO THE VALUATION JOINT BOARD**

A report was submitted by the Assessor & Electoral Registration Officer providing an update with respect to the position of Clerk to the Valuation Joint Board.

Having heard the Assessor & ERO in further explanation of the report, the Joint Board approved the appointment of Mr Alan Douglas, West Dunbartonshire Council's new Chief Officer – Regulatory and Regeneration, as Clerk to the Joint Board.

### **REVENUE & CAPITAL BUDGETARY CONTROL REPORT TO 31 JANUARY 2023 (PERIOD 10)**

A report was submitted by the Treasurer advising on the progress of the revenue budget and the capital programme for 2022/23.

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

- (1) to note that it is anticipated that £0.077m of revenue reserves will be required to be used in-year to balance the projected outturn on core activities;
- (2) to note that it is anticipated that an underspend of £0.025m of Barclay Funding will be earmarked and carried forward for use within 2023/24;
- (3) to note the virement as explained in paragraph 3.10 of the report; and
- (4) to note the projected capital re-profiling of spend and earmarked resource of £0.051m, to be carried forward into 2023/24 to fund the completion of the existing capital projects.

Note: Councillors McColl and Conaghan entered the meeting during consideration of this item.

## **UPDATED LONG TERM FINANCIAL STRATEGY AND REVENUE AND CAPITAL ESTIMATES 2023/24**

A report was submitted by the Treasurer:-

- (a) seeking approval of the updated Long Term Financial Strategy, the 2023/24 revenue estimates and the level of constituent authority requisitions in 2023/24;
- (b) seeking approval of the draft 2023/24 capital estimates; and
- (c) providing the indicative budget positions for 2024/25 and 2025/26 for both capital and revenue.

Having heard the Treasurer and Accountant in further explanation of the report, the Joint Board agreed:-

- (1) the updated Long Term Financial Strategy as detailed in Appendix 1 to the report;
- (2) the draft 2023/24 revenue budget;
- (3) that free reserves will continue to be held to help manage future budgets and the level of constituent authority contributions;
- (4) to note the indicative revenue budgets for 2024/25 and 2025/26;
- (5) the 2023/24 revenue requisition is based on each Council's 2022/23 GAE figures with the apportionment as identified in paragraph 3.10 of the report;
- (6) the 2023/24 Barclay Review funding based on the Scottish Government's allocation as identified at paragraph 3.11 of the report;
- (7) the proposed 2023/24 capital spend (as detailed in Appendix 5 and Appendix 6 of the report) of £8,500 to be progressed and funded as detailed at paragraph 3.13 of the report;
- (8) to note the indicative capital bids for 2024/25 and 2025/26 (as detailed in Appendix 5 and Appendix 6 of the report);
- (9) to note the likely capital re-profiling of spend and earmarked resources to be carried forward from 2022/23 into 2023/24 to fund the completion of the existing capital projects; and
- (10) to note the indicative capital programmes for 2024/25 to 2025/26 and indicative constituent contributions, based upon current GAE allocations, and that requests for final approval will be requested year on year going forward.

## **REVIEW OF SUPPORT SERVICES AGREEMENT**

A report was submitted by the Assessor & Electoral Registration Officer presenting a revised version of the Support Services Agreement between the Joint Board and West Dunbartonshire Council.

Having heard the Assessor & ERO in further explanation of the report, the Joint Board approved the signing of the revised Support Service Agreement.

## **SCHEME OF DELEGATED POWERS**

A report was submitted by the Clerk to the Joint Board seeking approval of a revised Scheme of Delegated Powers.

Having heard the Assessor & ERO in further explanation of the report, the Joint Board approved the revised Scheme of Delegated Powers which formed Appendix 1 to the report.

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

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

- (a) of the preparations being made for the 2023 general Revaluation of all non-domestic property;
- (b) of on-going activities to implement the Non-Domestic Rating (Scotland) Act 2020 and the recommendations of the 'Barclay' Review;
- (c) of progress in relation to maintenance of the Non-Domestic Rating (NDR) valuation roll;
- (d) of progress in relation to the disposal of Revaluation and 'running roll' appeals; and
- (e) of progress in relation to the Assessor's Council Tax valuation function.

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

- (1) to note the ongoing preparations for the 2023 Revaluation;
- (2) to note the progress and planning which is ongoing to effect the Non-Domestic Rating (Scotland) Act and the recommendations of the 'Barclay' Review including the transfer of the powers of the local Valuation Appeal Committees to the First Tier Tribunal of the Local Taxation Chamber of the Scottish Courts and Tribunals Service;

- (3) to note the progress in relation to the general maintenance of the Valuation Roll and the disposal of both 'running roll' appeals and appeals that are before the Lands Tribunal; and
- (4) to note the progress in relation to the general maintenance of the Council Tax List, including the disposal of Council Tax proposals and appeals.

### **ELECTORAL REGISTRATION PROGRESS**

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

Having heard the Assessor & ERO in further explanation of the report, the Joint Board agreed to note the content of the report.

### **CODE OF GOOD GOVERNANCE – ANNUAL SELF-ASSESSMENT**

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

- (a) providing information on the completion of the Joint Board's annual Local Code of Good Governance self-assessment for 2022;
- (b) seeking approval of the Action Plan arising from the self-assessment; and
- (c) advising of the progress made in completing or progressing a number of actions contained in the Plan.

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

- (1) to note the completion of the 2022 self-assessment of the Joint Board's compliance with best practice in Good Governance;
- (2) to approve the 2022/23 Good Governance Action Plan; and
- (3) to note that a number of the actions contained within the Plan have now been completed.

### **WORKFORCE PLANNING**

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

- (a) advising of progress in relation to Workforce Planning within the Joint Board; and
- (b) seeking approval of a Workforce Plan for 2023/24.

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

- (1) to note the progress in relation to implementing the 2022/23 Workforce Plan;
- (2) to note the high level of employee turnover experienced during the last number of years;
- (3) to approve the 2023/24 Workforce Plan; and
- (4) to note that progress will be monitored and evaluated and further actions would be taken as circumstances require.

### **PRINT AND MAIL SERVICES CONTRACT**

A report was submitted by the Assessor & Electoral Registration Officer seeking approval to authorise the Assessor & ERO, in consultation with the Clerk and/or Treasurer of the Joint Board, to conclude the award of the contract for Dunbartonshire and Argyll & Bute Valuation Joint Board's Print and Mail Services.

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

- (1) to authorise the Assessor & ERO in consultation with the Clerk and/or Treasurer to conclude the award of the contract for Dunbartonshire and Argyll & Bute Valuation Joint Board - Print and Mail Services to the preferred bidder following completion of the tender evaluation process; and
- (2) to note that the contract shall be for a period of two years, with the option to extend a further 12 months, and that the estimated commencement date of the contract was 1 June 2023.

### **PERSONNEL – HM THE KING'S CORONATION**

A report was submitted by the Assessor & Electoral Registration Officer seeking approval of an additional day of paid leave for employees of the Joint Board on Monday, 8 May 2023 to facilitate celebrations to mark the Coronation of HM King Charles III.

Having heard the Assessor & ERO in further explanation of the report, the Joint Board agreed to approve Monday, 8 May 2023 as a day of paid leave.

The meeting closed at 11.22 a.m.