

DUNBARTONSHIRE AND ARGYLL AND BUTE VALUATION JOINT BOARD

At a Hybrid Meeting of the Dunbartonshire and Argyll and Bute Valuation Joint Board held in Tom Johnston Chamber, East Dunbartonshire Council Offices, 12 Strathkelvin Place, Kirkintilloch, Glasgow on Friday, 28 March 2025 at 11.00 a.m.

Present: Councillors Vaughan Moody and Calum Smith (East Dunbartonshire Council); Councillors Mark Irvine, Ian MacQuire, Dougie McFadzean and Peter Wallace (Argyll and Bute Council); and Provost Karen Murray Conaghan and Councillors Gurpreet Johal Singh, Jonathan McColl and Lawrence O'Neill (West Dunbartonshire Council).

Attending: Russell Hewton, Assessor and Electoral Registration Officer (ERO); Kevin Kelly, Depute Assessor and Electoral Registration Officer; Laurence Slavin, Treasurer; Janine Corr, Accountant; Rosemary Nelson, Principal Administration Officer – VJB; Caleb Ogouche and Louis Deamer, External Auditors – Forvis Mazars; and Lynn Straker, Committee Officer.

Apologies: Apologies for absence were intimated on behalf of Councillors Jim Gibbons, Stewart MacDonald and Willie Paterson (East Dunbartonshire Council); Councillor Gordon Blair (Argyll & Bute Council) and Councillor John Millar (West Dunbartonshire Council)

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 4 October 2024 were submitted and approved as a correct record.

REVENUE & CAPITAL BUDGETARY CONTROL REPORT TO 31 JANUARY 2025 (PERIOD 10)

A report was submitted by the Treasurer advising on the progress of the revenue budget and the capital programme for 2024/25.

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

- (1) to note that it was anticipated that £0.222m of revenue reserves would be required to be used in-year to balance the revenue account; and
- (2) to note the projected capital re-profiling of spend and earmarked resource of £0.049m, to be carried forward into 2025/26 to fund the completion of the existing capital projects

UPDATED LONG TERM FINANCIAL STRATEGY AND REVENUE AND CAPITAL ESTIMATES 2025/2026

A report was submitted by the Treasurer providing the updated Long Term Financial Strategy, the 2025/2026 revenue estimates and the level of constituent authority requisitions in 2025/26, the draft 2025/2026 Capital Estimates, the indicative revenue and capital budget forecasts for 2026/27 and 2027/28 and an update on the current position regarding the 2025/26 requisitions from each of the constituent authorities.

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

- (1) to approve the updated Long Term Financial Strategy as detailed at Appendix 1 to the report;
- (2) to approve the draft 2025/26 revenue estimates as detailed at Appendix 3 to the report;
- (3) to note the indicative revenue estimates for 2026/27 and 2027/28;
- (4) to approve that the 2025/26 revenue requisition is based on each council's GAE figures with the apportionment as identified at paragraph 3.11 of the report;
- (5) to approve that the Assessor & ERO, in conjunction with the Treasurer, will write to East and West Dunbartonshire Council to request a reconsideration of their budget decisions not to increase their Valuation Joint Board requisition;
- (6) to approve the 2025/26 Barclay Review funding based on the Scottish Governments allocation as identified in paragraph 3.13 of the report;

- (7) to approve the proposed 2025/26 capital spend (as detailed in Appendices 6 and 7 to the report) of £12,822 to be progressed and funded as detailed in paragraph 3.18 of the report;
- (8) to note the indicative capital bids for 2026/27 and 2027/28 (as detailed in Appendices 6 and 7 of the report);
- (9) to note the likely capital re-profiling of spend and earmarked resources to be carried forward from 2024/25 into 2025/26 to fund the completion of the existing capital projects; and
- (10) to note the indicative capital programmes for 2026/27 to 2027/28 and indicative constituent contributions, based upon current GAE allocations, and that requests for final approval would be requested year on year.

S.24 NDR(S) ACT REPORT FOR SCOTTISH PARLIAMENT

A report was submitted by the Assessor & Electoral Registration Officer and Treasurer advising of a new requirement to report to the Scottish Parliament and seeking approval of the draft report.

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 note the new requirement on the Joint Board to report to the Scottish Parliament by 31 May 2025, and every three years thereafter; and
- (2) to approve the draft report which formed Appendix 1 to the report; and
- (3) that a foreword be included in the report from the Chair, Councillor Moody.

WORKFORCE PLANNING

A report was submitted by the Assessor & Electoral Registration Officer advising of the progress in relation to Workforce Planning within the Joint Board and seeking approval of the 2025 update to the Workforce Plan.

After discussion and having heard the Assessor & Electoral Registration Officer 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 Workforce Plan;
- (2) to approve the latest 2025 Update to the Workforce Plan; and
- (3) to note that progress would be monitored and evaluated and further actions taken as circumstances require.

RECORDS MANAGEMENT PLAN

A report was submitted by the Depute Assessor & Electoral Registration Officer providing an update on progress towards complying with The Public Records (Scotland) Act 2011 and informing of the Keepers Assessment Team's Progress Update Review Report.

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

- (1) to note the 2024 Progress Update Review Final Report by the PRSA Assessment Team and the conclusions included therein; and
- (2) to recognise the steps taken to bring the Board's records further towards compliance with the Act.

PERSONNEL POLICY - FURTHER AND HIGHER EDUCATION POLICY

A report was submitted by the Depute Assessor & Electoral Registration Officer seeking approval of a Further and Higher Education Policy for application within the Joint Board.

After discussion and having heard the Depute Assessor & Electoral Registration Officer in further explanation of the report and in answer to Members' questions, the Joint Board agreed to approve the Further and Higher Education Policy, including the Learning Contract, for implementation within the Joint Board.

ASSESSOR SERVICE UPDATE

A report was submitted by the Depute Assessor & Electoral Registration Officer providing an update on the Assessors Service.

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

- (1) the progress in relation to the general maintenance of the Valuation Roll and the disposal of both 2017 appeals and 2023 proposals/appeals;
- (2) the progress in relation to the new SCU annual audit and its impact on staff and service delivery;
- (3) the progress in relation to the general maintenance of the Council Tax List, including the disposal of Council Tax proposals and appeals;
- (4) the progress in relation to Sold House Band Reviews;

- (5) the progress of our Council Tax record digitisation project; and
- (6) the progress being made in relation to forthcoming priorities and next steps.

ELECTORAL REGISTRATION SERVICE UPDATE

A report was submitted by the Principal Admin Officer providing an update on the current position in relation to the Valuation Joint Board's Electoral Registration service.

After discussion and having heard the Principal Administration Officer in further explanation of the report and in answer to Members' questions, the Joint Board agreed to note the content of the report and additionally passed action for Returning Officers in each constituency to encourage MSYP and Youth engagement with the Democratic and Registration processes in their area going forward.

CORPORATE DEBT POLICY

A report was submitted by the Assessor & Electoral Registration Officer seeking approval of a new Corporate Debt Policy for the Joint Board.

After discussion and having heard the Assessor & Electoral Registration Officer in further explanation of the report and in answer to Members' questions, the Joint Board agreed to approve the Valuation Joint Board's new Corporate Debt Policy.

RAAC – 235 DUMBARTON ROAD

A report was submitted by the Assessor & Electoral Registration Officer advising Members of a recent survey of the Joint Board's office which identified RAAC planks in the building, providing information on the RAAC Management Plan that has been put in place, and seeking authorisation for a project to appraise options for the ongoing accommodation needs of the Joint Board, in consultation with the Joint Board's property sub-committee.

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

- (1) to approve the Board's RAAC Management Plan;
- (2) to authorise officers to proceed with an options appraisal for the Joint Board's accommodation needs; and
- (3) that the Joint Board's Property sub-committee should meet to review options, and make a final recommendation to the Joint Board.

AUDIT PROGRESS REPORT – EXTERNAL AUDITORS

A report was submitted by External Auditors - Forvis Mazars providing an Audit Progress update on Audited Accounts for 2023/2024.

After discussion and having heard Mr Ogouche, External Auditor in further explanation of the report and in answer to Members' questions, the Joint Board agreed to note the progress on the Audited Accounts.

DATE OF NEXT MEETING

Members noted that the next meeting of the Valuation Joint Board was scheduled for Friday, 20 June 2025 at 11.00 a.m. and would be a fully remote meeting using MS Teams.

The meeting closed at 12.09 p.m.