



*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

Council Offices  
16 Church Street  
Dumbarton  
G82 1QL

27 September 2024

Dear Sir/Madam

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

You are requested to attend a hybrid meeting of the Valuation Joint Board to be held at **11.00 a.m. on Friday, 4 October 2024.**

You can attend in person at Council Offices, Denny Meeting Room, 16 Church Street, Dumbarton G82 1QL or remotely using MS Teams.

The business is as shown on the enclosed agenda.

Please advise [committee.admin@west-dunbarton.gov.uk](mailto:committee.admin@west-dunbarton.gov.uk) if you are unable to attend the meeting.

Yours faithfully

**ALAN DOUGLAS**

Clerk to the Valuation Joint Board

Distribution:-

Councillor Mark Irvine, Argyll & Bute Council  
Councillor Ian MacQuire, Argyll & Bute Council  
Councillor Dougie McFadzean, Argyll & Bute Council  
Councillor Gordon Blair, Argyll & Bute Council  
Councillor Peter Wallace, Argyll & Bute Council

Councillor Jim Gibbons, East Dunbartonshire Council  
Councillor Stewart MacDonald, East Dunbartonshire Council  
Councillor Vaughan Moody, East Dunbartonshire Council  
Councillor Willie Paterson, East Dunbartonshire Council  
Councillor Andrew Polson, East Dunbartonshire Council  
Councillor Calum Smith, East Dunbartonshire Council

Councillor Karen Murray Conaghan, West Dunbartonshire Council  
Councillor Gurpreet Singh Johal, West Dunbartonshire Council  
Councillor Jonathan McColl, West Dunbartonshire Council  
Councillor John Millar, West Dunbartonshire Council  
Councillor Lawrence O'Neill, West Dunbartonshire Council

All Substitute Members for information.

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

**FRIDAY, 4 OCTOBER 2024**

**AGENDA**

**1 APOLOGIES**

**2 DECLARATIONS OF INTEREST**

Members are invited to declare if they have an interest in any of the items of business on this agenda and the reasons for such declarations.

**3 MINUTES OF PREVIOUS MEETING**

**x - x**

Submit, for approval as a correct record, the Minutes of Meeting of the Valuation Joint Board held on 21 June 2024.

**4 REVENUE & CAPITAL BUDGETARY CONTROL  
REPORT TO 31 AUGUST 2024 (PERIOD 5)**

**x - x**

Submit report by the Treasurer advising Members on the progress of the revenue budget and the capital programme for 2024/25.

**5 BEST VALUE – RISK MANAGEMENT UPDATE**

**x - x**

Submit report by the Assessor & Electoral Registration Officer seeking Board approval of the Joint Board's Risk Register for 2024/25.

**6 WORKFORCE PLANNING UPDATE**

**x - x**

Submit report by the Assessor & Electoral Registration Officer advising of an update to the 2024 Workforce Plan which was approved at a meeting of the Joint Board on 22 March 2024.

**7 ASSESSORS SERVICE UPDATE x - x**

Submit report by the Assessor & Electoral Registration Officer advising Members of:-

- General Background of Non-Domestic Rating (NDR) and Council Tax;
- Progress in relation to the Assessor's NDR valuation functions;
- Progress in relation to disposal of 2017 NDR Revaluation and 'running roll' appeals;
- Progress in relation to disposal of 2023 NDR proposals;
- Progress in relation to preparation and delivery of the 2026 Revaluation;
- Progress in relation to the annual review of Self-Catering subjects;
- Progress in relation to the Assessor's Council Tax valuation function;
- Progress in relation to disposal of Council Tax proposals and appeals; and
- Forthcoming priorities and next steps.

**8 ELECTORAL REGISTRATION SERVICE UPDATE x - x**

Submit report by the Electoral Registration Officer providing an update on the current position in relation to Electoral Registration.

**9 REPLACEMENT ASSESSORS SYSTEM x - x**

Submit report by the Assessor & Electoral Registration Officer providing an update on the project to replace the decades old Assessors 'Progress' System.

**10 VALUATION JOINT BOARD RECRUITMENT PANEL x - x**

Submit report by the Assessor & Electoral Registration Officer providing an update on the recruitment of Depute Assessor and Electoral Registration Officer post.

**11 REVIEW OF STANDING ORDERS x - x**

Submit report by the Assessor & Electoral Registration Officer providing an update on the above.

**12 DATE OF NEXT MEETING**

Members are asked to note the next meeting of the Valuation Joint Board is scheduled for Friday, 28 March 2025 at 11.00 a.m. and will be a Hybrid meeting where Members can join remotely using Webex or in person at East Dunbartonshire Council, Strathkelvin Place, Kirkintilloch G66 1TJ.

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For information on the above Agenda please contact Lynn Straker, Committee Officer, Regulatory, Municipal Buildings, College Street, Dumbarton G82 1NR. Tel: (01389) 737327. Email: [lynn.straker@west-dunbarton.gov.uk](mailto:lynn.straker@west-dunbarton.gov.uk)



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

At a Hybrid Meeting of the Dunbartonshire and Argyll and Bute Valuation Joint Board held via MS Teams on Friday, 21 June 2024 at 11.00 a.m.

**Present:** Councillors Calum Smith and Vaughan Moody, (East Dunbartonshire Council); Councillors Gordon Blair, Mark Irvine, Ian MacQuire, Dougie McFadzean and Peter Wallace (Argyll and Bute Council); and Councillors Karen Murray Conaghan and Jonathan McColl (West Dunbartonshire Council).

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

**Also Attending:** Caleb Oguche and Tom Reid – External Auditors - Mazars.

**Apologies:** Apologies for absence were intimated on behalf of Councillors Gurpreet Singh Johal and Lawrence O'Neill and Darryl Rae, Depute Assessor and Electoral Registration Officer.

**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 22 March 2024 were submitted and approved as a correct record.

**BEST VALUE – SERVICE PLANNING**

A report was submitted by the Assessor & Electoral Registration Officer seeking approval of the 2024-27 Service Plan.

Having heard the Assessor & Electoral Registration Officer in further explanation and in answer to Members' questions, the Board agreed to approve the Service Plan for the period 2024-27.

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

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

- (a) providing an update on progress in relation to Best Value and, in particular, to advise on external performance reports for the year 2023/24;
- (b) seeking approval of the Public Performance Report for 2023/24; and
- (c) seeking approval of the Key Performance Indicator (KPI) targets for 2024/25.

Having heard the Depute Assessor & Electoral Registration Officer in further explanation and in answer to Members' questions, the Board agreed:-

- (1) to note the performance in relation to the Valuation Roll and Council Tax List KPIs for 2023/24;
- (2) to approve the Public Performance Report for 2023/24; and
- (3) to approve the KPI targets for 2024/25.

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

A report was submitted by the Assessor & Electoral Registration Officer providing information on the above.

Having heard the Assessor & Electoral Registration Officer in further explanation the Board agreed to note the contents of the report.

### **AUDITED ANNUAL ACCOUNTS FOR YEAR ENDING MARCH 2023**

A report was submitted by the Treasurer providing information on the above.

Having heard the Treasurer and the External Auditors in further explanation and in answer to Members' questions, the Board agreed to note the contents of the report.

### **DRAFT ANNUAL ACCOUNTS FOR YEAR ENDING 31 MARCH 2024**

A report was submitted by the Treasurer providing information on the above.

Having heard the Treasurer in further explanation and in answer to Members' questions, the Board agreed to note the content of the report.



## **ASSURANCE STATEMENT FOR THE YEAR ENDED 31 MARCH 2024 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.

Having heard the Shared Service Manager – Audit & Fraud in further explanation and in answer to Members' questions, the Board agreed to note the contents of the annual Assurance Statement for the year ended 31 March 2024 provided at Appendix 1.

## **FORVIS MAZAR'S ANNUAL AUDIT PLAN 2023/24**

A report was submitted by Treasurer providing information on the above.

Having heard the Treasurer and the External Auditors in further explanation and in answer to Members' questions, the Board agreed to note the content of the report.

## **ELECTORAL REGISTRATION SERVICE UPDATE**

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

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

## **ASSESSORS SERVICE UPDATE**

A report was submitted by the Depute Assessor and Electoral Registration Officer advising of the general background of Non-Domestic Rating and Council Tax and progress in relation to maintenance of the Non-Domestic Rating (NDR) valuation roll; disposal of 2017 NDR Revaluation and 'running roll' appeals; disposal of 2023 NDR proposals; annual review of Self Catering subjects; the Assessor's Council Tax valuation function; the disposal of Council Tax proposals and appeals and the forthcoming priorities and next steps.

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

## **POST OF DEPUTE ASSESSOR & ELECTORAL REGISTRATION OFFICER – RECRUITMENT TO FILL VACANCY**

A report was submitted by the Assessor and Electoral Registration Officer seeking approval to proceed with a recruitment process to fill the soon to be vacant post of Depute Assessor & Electoral Registration Officer.

Having heard the Assessor and Electoral Registration Officer in further explanation and in answer to Members' questions, the Board agreed:-

- (1) to the process of recruiting a new Depute Assessor & ERO proceeds as above (or as soon as can be practically achieved);
- (2) that the Joint Board's Recruitment Panel completes the Short Listing, Interview and Selection processes with appropriate support from the Assessor & ERO and West Dunbartonshire Council's HR&OD team; and
- (3) that the successful appointment would be reported to the Joint Board at its first full meeting following the appointment.

## **REPLACEMENT ASSESSORS SYSTEM – UPDATE**

A report was submitted by Assessor and Electoral Registration Officer providing information on the above.

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

## **PERSONNEL POLICY – STAFF ID CARD POLICY AND PROCEDURE**

A report was submitted by the Assessor and Electoral Registration Officer seeking approval of a Staff ID Card Policy and Procedure for application within the Joint Board.

Having heard the Assessor and Electoral Registration Officer in further explanation and in answer to Members' questions, the Board agreed to approve the Staff ID Card Policy, and note the subsequent Procedures, for implementation within the Joint Board.

## **PERSONNEL – REFERENCE POLICY**

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

Having heard the Depute Assessor and Electoral Registration Officer in further explanation and in answer to Members' questions, the Board agreed to approve the Reference Policy for implementation within the Joint Board.

## **GOVERNANCE – RECORDS MANAGEMENT POLICY UPDATE**

A report was submitted by the Depute Assessor and Electoral Registration Officer seeking approval of a new version of the Board's Record's Management Policy.

Having heard the Depute Assessor and Electoral Registration Officer in further explanation and in answer to Members' questions, the Board agreed to approve the Records Management Policy.

The meeting closed at 11.39 a.m.

DRAFT



## DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

### Report by Treasurer

#### Valuation Joint Board – 4 October 2024

#### Subject: Revenue & Capital Budgetary Control Report to 31 August 2024 (Period 5)

### 1. Purpose

- 1.1 The purpose of this report is to advise Members on the progress of the revenue budget and the capital programme for 2024/25.

### 2. Background

#### 2.1 Revenue

At the meeting of the Joint Board on 22 March 2024, Members agreed the revenue estimates for 2024/25 and a total net budget of £3.400m, funded from constituent contributions of £2.798m (including £0.186m for costs associated with the implementation of actions from the Barclay Review), £0.126m funding from the Department of Levelling Up Housing & Communities (DLUHC) and reserves (including earmarked reserves) of £0.477m.

- 2.2 Since the budget was agreed, the Board has received additional DLUHC new burdens funding, revising the 2024/25 budget to £3.460m as follows:

	<b>£000</b>
Agreed budget 2024/25 (Board – March 2024)	3.400
<b>New funding:</b>	
DLUHC – Voter ID (24/25)	0.060
<b>Revised budget 2024/25 as at Period 5</b>	<b>3.460</b>

#### 2.3 Capital

At the meeting of the Joint Board on 22 March 2024, Members also agreed the capital estimates for 2024/25 of £0.084m, funded from a carry forward of resources from 2023/24 (£0.044m) and additional funding from constituent contributions of £0.040m to fund new 2024/25 capital projects.

- 2.4 Since then, further 2023/24 capital re-profiling has been identified (£0.002m), revising the 2024/25 budget to £0.086m.

### 3. Main Issues

#### 3.1 Revenue

The summary report at Appendix 1 highlights that the total net expenditure is expected to be £0.238m lower than budget and is attributed mainly to new vacancies arising in year and an underspend in printing & postages. This means that the Board will require less use of general reserves in order to breakeven for the year; using £0.239m of reserves, rather than the £0.477m budgeted.

- 3.2** Appendix 2 provides information on the main variances +/-5%.
- 3.3** Although the report indicates a favourable variance, the projected variance should be viewed in the knowledge that there are a number of variable factors which could arise between now and 31 March 2025 and could affect the year end results, namely the 2024/2025 payaward which has yet to be agreed.

**3.4** Capital

Appendix 3 highlights a projected in-year variance of £0.011m which relates to project re-profiling. Appendix 4 provides further details on this overall variance.

**4. Conclusion and Recommendation**

**4.1** Members are asked to:

- i) Note that it is anticipated that £0.239m of revenue reserves will be required to be used in-year to balance the revenue account;
- ii) Note the projected capital re-profiling of spend and earmarked resource of £0.011m, to be carried forward into 2024/25 to fund the completion of the existing capital projects

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**Laurence Slavin**  
**Treasurer**  
**Date: 19 September 2024**

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**Person to Contact:** Janine Corr, Accountant  
West Dunbartonshire Council  
janine.corr@west-dunbarton.gov.uk

**Appendix 1** Revenue BCR Period 5  
**Appendix 2** Revenue analysis for variances +/-5%  
**Appendix 3** Capital BCR Period 5  
**Appendix 4** Capital variance analysis

MONTH END DATE

31 August 2024

PERIOD

5

DESCRIPTION	AGREED BUDGET 2024/25 - MARCH 2024	DLUHC EXPENDITURE & INCOME 2024/25 (NEW FUNDING)	REVISED BUDGET 2024/25	SPEND TO DATE 2024/25	TOTAL PROJECTED SPEND 2024/25	VARIANCE 2024/25	VARIANCE %	STATUS
EMPLOYEE COSTS	£ 2,622,271	£ 15,000	£ 2,637,271	£ 924,828	£ 2,426,681	£ (210,591)	-8%	Favourable
PROPERTY COSTS	133,495	4,274	137,768	34,689	137,455	(314)	0%	Favourable
SUPPLIES & SERVICES	191,030	40,491	231,521	35,937	231,476	(45)	0%	Favourable
PAYMENT TO OTHER BODIES	9,779	0	9,779	0	9,779	0	0%	Nil Variance
ADMINISTRATION COSTS	445,431	117	445,548	108,256	416,446	(29,102)	-7%	Favourable
OTHER EXPENDITURE	9,081	0	9,081	7,827	11,584	2,503	28%	Adverse
<b>GROSS EXPENDITURE</b>	<b>3,411,088</b>	<b>59,881</b>	<b>3,470,969</b>	<b>1,111,536</b>	<b>3,233,421</b>	<b>(237,548)</b>	<b>-7%</b>	<b>Favourable</b>
MISC INCOME	(11,250)	0	(11,250) 0	(2,030)	(11,250)	0	0%	Nil Variance
<b>NET EXPENDITURE</b>	<b>3,399,838</b>	<b>59,881</b>	<b>3,459,719</b>	<b>1,109,506</b>	<b>3,222,171</b>	<b>(237,548)</b>	<b>-7%</b>	<b>Favourable</b>
<b>FINANCED BY:</b>								
CONSTITUENT CONTRIBUTIONS	(2,611,171)	0	(2,611,171)	(1,305,586)	(2,611,171)	0	0%	Nil Variance
2024/25 SG BARCLAY FUNDING	(186,430)	0	(186,430)	(93,215)	(186,430)	0	0%	Nil Variance
2024/25 DLUHC FUNDING	(125,515)	(59,881)	(185,396)	(185,396)	(185,396)	0	0%	Nil Variance
<b>TOTAL FUNDING</b>	<b>(2,923,116)</b>	<b>(59,881)</b>	<b>(2,982,997)</b>	<b>(1,584,197)</b>	<b>(2,982,997)</b>	<b>0</b>	<b>0%</b>	<b>Nil Variance</b>
<b>TRANSFER TO/ (FROM) RESERVES</b>	<b>(476,722)</b>	<b>0</b>	<b>(476,722)</b>	<b>474,690</b>	<b>(239,174)</b>	<b>237,548</b>	<b>-50%</b>	<b>Favourable</b>

DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD  
 REVENUE BUDGETARY CONTROL 2024/25  
 REVENUE ANALYSIS FOR VARIANCES +/-5%

APPENDIX 2

MONTH END DATE

31 August 2024

PERIOD

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Budget Details							
Budget Area	Budget	Spend to Date	% Spend to Date of Total Budget	Forecast Spend	Forecast Variance	Status	
	£	£	%	£	£	%	
<b>EMPLOYEE COSTS</b>	2,637,271	924,828	35%	2,426,681	(210,591)	-8%	↑
<b>Main Issues</b>	The favourable variance is mainly due to new vacancies arising in year and makes an assumption as to when these posts will be filled. This may change as we progress through the year. It also reflects an underspend against Qualified posts, with Trainees occupying posts until qualified.						
<b>Mitigating Action</b>	None required at this time						
<b>Anticipated Outcome</b>	It is likely this budget will underspend by the year end.						
<b>ADMINISTRATION COSTS</b>	445,548	108,256	24%	416,446	(29,102)	-7%	↓
<b>Main Issues</b>	The favourable variance is due to an underspend on Printing & Postages with increased efforts to channel shift where possible.						
<b>Mitigating Action</b>	None required at this time						
<b>Anticipated Outcome</b>	It is likely this budget will underspend by the year end.						
<b>OTHER EXPENDITURE</b>	9,081	7,827	86%	11,584	2,503	28%	↑
<b>Main Issues</b>	The reported overspend is due to an increased cost of Actuary Fees, as a result of requiring additional and revised pension reports for 22/23.						
<b>Mitigating Action</b>	None available at this time						
<b>Anticipated Outcome</b>	It is likely this budget will overspend by the year end, however, will be offset by underspends within the rest of the budget.						





CAPITAL BUDGETARY CONTROL 2024/25

VARIANCE ANALYSIS

MONTH END DATE

31 August 2024

PERIOD

5

Budget Details						
Budget Area	Budget	Spend to Date	% Spend to Date of Total Budget	Forecast Spend	Forecast Variance	Status
	£	£	%	£	£	%
<b>NDR Reform Costs</b>	17,131	5,780	34%	5,780	(11,351)	-66% ↑
<b>Project Description</b>	Development / Purchase of Remote Survey System					
<b>Main Issues/Progress update</b>	This budget represents the remainder of the NDR Reform budget which is required to roll out the remote survey tools for the valuation team. This has been delayed with the change of the core Assessors system with which it will need to interface. The new system must be place before we can implement the remote tools.					

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD****Report by Assessor & Electoral Registration Officer****Valuation Joint Board – 4 October 2024**

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**Subject: Best Value – Risk Management Update****1.0 Purpose of Report**

1.1 To seek Board approval of the Joint Board's Risk Register for 2024/25.

**2.0 Background**

2.1 Risk Management and Planning form vital parts of both the Best Value and Performance Management process and the Joint Board's Governance framework.

2.2 The Joint Board's Risk Management Strategy requires that the Risk Registers and Action Plans are revised annually.

**3.0 Progress**

3.1 The Management Team reviewed all current risks in March 2024, carrying out a full annual review. As a 'living' document, there have been updates since. The current Board Risk Register is presented (See Appendix 1) for approval today.

3.2 Members should note that officers also utilise a more extensive and detailed Operational Risk Register and Risk Action Plan for the management of day-to-day, operational, matters along with a number of process or project specific Risk Registers.

3.3 The Operational Risk Register and Risk Action Plan can be made available to members on request.

**4.0 Next Steps**

4.1 The Management Team will continue to review changes to the risks and risk levels contained in the Risk Registers and will monitor progress against any outstanding actions on an ongoing basis.

**5.0 Recommendations**

5.1 Members are asked to approve the Board Risk Register, including the actions shown therein, for 2024/25.

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Person to contact:

Russell Hewton (Assessor and ERO)

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E-mail: [russell.hewton@dab-vjb.gov.uk](mailto:russell.hewton@dab-vjb.gov.uk)

Appendices

Appendix 1 – Board Risk Register



*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

**BOARD RISK REGISTER 2024**

## Version Control

Version	Originator	Summary of Changes	Date
2024 v0.1	Russell Hewton	MT Review and update	04/06/2024
2024 v0.2	Russell Hewton	MT Review and update	27/08/2024
2024 v1.0	Russell Hewton	Reviewed and updated for VJB Meeting	20/09/2024

## Introduction

At its meeting in June 2014 the Valuation Joint Board commented that their preferred approach to Risk would be for the Board to see, and approve, a Strategic Risk Register which highlighted the main areas of risk to the Board. At that same meeting the auditors present confirmed that a change towards a more strategic Risk Register would also be their recommendation for reporting to the Joint Board.

Thus the approach taken by the Management Team at annual reviews since has been to identify and include all the main strategic risks in a 'Board Risk Register'. Other risks are contained in an Operational Risk Register. Further, a number of additional registers continue to be maintained for specific functional areas such as those listed below.

<b>Specific Risk Registers</b>
Annual Electoral Canvass
Rolling Registration
Electoral Integrity
Electoral Awareness
Eros Electoral Management System
NDR Reform
Election Specific for large scale electoral events
Assessors System Replacement project

This document constitutes the Board Risk Register for 2024/25 but, for consideration of the Board's full Risk Management Regime, reference should also be made to the Risk Management Strategy, the Operational Risk Register and these other documents referred to above.

An Internal Audit of the Joint Board's risk management arrangements completed in 2019/20 concluded that the systems were working effectively.

## Methodology

The Assessor's Management Team is responsible for the annual review of the Board's Risk Registers and Action Plans, with the Board's approval being sought for the 'Board Risk Register' on an annual basis. The Management Team takes collective ownership of the risks identified. Ownership of, and responsibility for, mitigating actions are identified in Action Plans.

At or before annual review workshops, managers, using their business experience and knowledge, identify the internal and external factors affecting, or likely to affect the service provision of DABVJB.

Once risks have been identified they are systematically and accurately assessed. This process requires managers to judge:

- The probability of an event occurring
- The potential severity of the consequences should such an event occur

These can be evaluated using the definitions in the table below:-

<p><b>Likelihood</b> - “Probability of a risk event occurring”</p> <p>1. Unlikely but could happen (Low)  2. Likely to happen (Medium)  3. Very likely or already happening (High)</p>	<p><b>Impact</b> - “Severity of the consequences should such an event occur”</p> <p>1.This will cause some problems but could be managed (Low)  2.This will cause significant delay or interruption to our services (Medium)  3. This could cause our services to fail (High)</p>
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The likelihood and severity/impact scores will then be used to identify overall risk using the following Risk Matrix:-

I M P A C T	3	4	7	9
	2	2	5	8
	1	1	3	6
		1	2	3
<b>LIKELIHOOD</b>				

‘Risk Score’ in the tables below represents the extent of the risk (taken from the above table) to the Valuation Joint Board that would arise in an uncontrolled world i.e. if no actions were/had been taken to mitigate the risk.

‘Residual Risk’ in the tables below represents the extent of the real risk (also taken from the above table) to the Valuation Joint Board having taken the steps and/or mitigating actions included in the ‘Controls’ column.

It should be noted that, in the tables below, it is the ‘Residual Risk’ which represents the real current risk to the Joint Board. To emphasise this, the Residual Risk will be coloured coded as follows:-

Residual Risk Score	Traffic Light indicator of risk	Nature of Residual Risk
1, 2 or 3	Green	Low Risk
4, 5 or 6	Amber	Medium Risk
7, 8 or 9	Red	High Risk

The removal or closure of certain risks is also part of the review process.

Once the Risk Registers are completed, Action Plans, which contain the person responsible for carrying out the action and the target date for completion, are completed. Progress against Action Plans is reviewed regularly at Management Team Meetings and formally recorded in revised versions of the Action Plan and any actions taken during any year being included as ‘Controls’ in subsequent registers.

## Board Risk Register

Risk 1	Operational Area	All Functions			
<p><b><u>Risk Title/Description</u></b>  <b>Failure to comply with Legislation, including:-</b></p> <ul style="list-style-type: none"> <li>(a) Council Tax</li> <li>(b) Electoral Registration</li> <li>(c) Non-Domestic Rating Valuation</li> <li>(d) Best Value, Health &amp; Safety, Freedom of Information, Equalities, Records Management, Data Protection etc</li> </ul> <p>Significant change has and will continue to be required to the service as a consequence of the NDR (Scotland) Act, including the move to 3-yearly Revaluations, the annual checking of evidence that self-catering properties continue to be eligible for entry in the Valuation Roll, and other 'Barclay' reforms.</p> <p>The uncertainties that such changes brings, when combined with the ongoing restrictions on local government funding, must increase the risk of failure to deliver statutory functions.</p> <p>Further, the implications of the Scottish Government's commitment to review local government funding, and in particular to reform Council Tax, are unknown at this time.</p> <p>Implementation of a new 2-stage appeals process which came in to effect on 1 April 2023, introduces further uncertainties.</p> <p>The effects of the Elections Act 2022 increase the risk of failure to meet new duties/requirements. Training and development of valuation staff remains difficult, with an unusually large number of trainees in the organisation, requiring much time and effort from the ever reducing number of qualified staff in the organisation.</p>					
<b>Likelihood</b>	<b>3</b>	<b>Impact</b>	<b>3</b>	<b>Risk Score</b>	<b>9</b>
<p><b><u>Controls</u></b></p> <p>(a) <u>Council Tax</u>  Professional staff, checking procedures, authorising 'signatories'. Performance targets, monitoring and reporting. Regular supply of planning and development information from councils and sales info from RoS. Audit and control systems. Staff training and shadowing. Tailor made IT system. Review of Council Tax Proposal processes, including prioritising those stakeholders who have engaged timeously. Retain copies of existing legislation and monitor all new legislation. Membership of SAA Domestic Subjects Committee. Awareness of relevant cases. Council Tax Staff Guide in place, which is being reviewed with more granular step by step instruction. Introduction of monitoring procedures and Key Performance Indicators for Sold House Processes.</p> <p>(b) <u>Electoral Registration</u>  Appropriate staff, checking procedures, authorising 'signatories'. Performance targets, monitoring and reporting. Audit and control systems. Staff training and shadowing. Tailor made IT system with input restrictions. Review of procedures such as canvass method by Electoral/Admin working group. Retain copies of existing legislation and monitor all new legislation. Membership and active involvement in SAA Electoral Registration Committee and Association of Electoral Administrators. Additional staff during canvass as required. Input to new legislation. Liaison with Electoral Commission. Compliance with ER legislation and good practice confirmed by internal audits. Changes from Elections Act implemented. Regular contact with Business Change Network to ensure that policy developments are communicated to administrators. UK Government liaison with EMS suppliers re systems development.</p> <p>(c) <u>Rating Valuation</u>  See CT legislation above. Collection of necessary rentals, costs etc. Involvement in variety of SAA Committees and application of SAA Practice Notes. Provide sufficient training. Monitor progress of running roll monthly. Processes in place to handle pre 01/04/2023 appeals, and guidance and processes continually evolving for new Proposals. Liaison with partners in SAA to achieve consistency of practice, in particular where new legislation is encountered. Progress made re back-office developments for NDR Reform. 2023 Revaluation delivered, and debriefs complete. Plans have begun toward the 2026 Revaluation. 5 Trainees registered on APC Program.</p>					



(d) Best Value, Health & Safety, Freedom of Information, Equalities, Records Management, Data Protection etc

Relevant Policies and processes are in place. Training and induction have been provided as appropriate and regular reports are provided to the Management Team and Joint Board as appropriate.

Customer Service appropriately monitored. Operational targets and monitoring in place.

Compliance with Local Government Model Publication Scheme and Guide to Information.

In line with above, much more information is now published on a pro-active basis.

Fire Risk Assessments in force (and reviewed regularly). Fire and smoke detectors, intruder alarm system installed, routinely maintained and tested. Fire/evacuation drills completed. H&S Risk Assessments reviewed annually. Induction procedures in place. Lone Working arrangements in place with alert/tracker phones in use by staff on survey and canvassers. Training provided in First Aid, Asbestos Awareness and Violence in the Workplace policies. Annual PAT tests completed. H&S Task register in place. Core Training Plan created for all staff.

Awareness and training in relation to Data Protection Act 2018. Data Protection Policy in place along with Data Audit, Data Breach procedures, Subject Access Request procedure and Privacy Impact Assessment process. DPO appointed. DSAs in place. Internal Audit of Data Protection and Freedom of Information structures and procedures concluded that the Board were generally compliant

Records Management Plan in place and Progress Update Review completed in 2024.

<b>Likelihood</b>	<b>2</b>	<b>Impact</b>	<b>3</b>	<b>Residual Risk</b>	<b>7</b>
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<b>Action</b>	<b>Resp Person</b>	<b>Target Date</b>	<b>Progress</b>
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**(a) Council Tax**

Ensure survey records are current	DAs	Ongoing	Progress varies across the sections
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Pro-actively seek to dispose of proposal and appeals	DAs	Ongoing	A number of appeals have been cited for hearing by LTC. Reconciliation is needed of withdrawn/abandoned cases.
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**(b) Electoral Registration**

Maintain links to SAA, Scottish Government, AEA, Scotland Office, Electoral Commission, EMB and UK Government re changes in legislation. Respond to consultations etc.	ERO/PAO	Ongoing	
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Continue to review budgetary provision, and availability of government grants.	ERO	Annually	UK Government committed to funding Elections Act increased burdens for 24/25. Barclay funding (reduced level) committed for 24/25, but not beyond at present.
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**(c) Rating Valuation**

Continue to dispose of Running Roll appeals.	DAs	Ongoing	Deadline for 2017 Roll appeals is now December 2024. Now
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			a little over 600 left to dispose of.
Lobby government/respond to consultation on draft legislation.	Assessor (via SAA)	Ongoing	Consultation responses: SCU changes Scottish Electoral Reform Changes to Proposal Deadlines  Representation on New Deal for Business Non-Domestic Rates Sub Group
<b>(d) Best Value, Health &amp; Safety, Freedom of Information, Equalities etc</b>			
All policies and procedures, including Core Training, to be subject to regular reviews	Assessor/ Man Team	As required	
Effect the Records Management Improvement Action Plan	Depute Assessor	Ongoing	4th Progress Update Review invited for May 2024. PUR submitted May 2024.
Complete Annual Core Training	All Staff	Annually	
Continue to ensure compliance with the Data Protection Act (2018), including implementation and review of Data Sharing (DSA) and Data Processing Agreements (DPA).	Assessor/ Depute Assessor	Ongoing	Former Depute Assessor has gained Data Protection Certificate.  New Depute to be booked on a course.
Update Personal Data Audit, and Review Data Retention Schedule in line with Internal Audit requirements.	Depute Assessor	Ongoing	Retained as annual reminder

Risk 2	Operational Area	All Functions			
<b><u>Risk Title/Description</u></b>					
<p><b>Current and expected future local government settlements, potentially with static or reduced funding, bring a number of related financial risks and/or risk of failure to meet statutory duties or maintain service/performance levels</b>, particularly in light of the changes to NDR, Electoral Registration Reform and the likely long terms effects on public sector funding caused by COVID.</p> <p>Scottish Government indicated the provision of funding to assist with implementation of NDR Reform between 2019/20 and 2024/25. Notification was received in 2022 that future agreed funding was to be capped, creating a funding gap of around £180k. This will come to an end in the medium term, however, creating a 'cliff-edge' funding issue where the requirements of providing the new rating system remain.</p> <p>An unprecedented rises in costs due to economic and/or political climate unforeseen at time of budget setting. In the short term, at least, increasing inflation is a risk to sound financial management.</p> <p>An annual budget gap remains in estimates projected for 2024/25 and beyond, which is highlighted in the Boards Long Term Financial Strategy and Workforce Plans.</p>					
<b>Likelihood</b>	3	<b>Impact</b>	3	<b>Risk Score</b>	9
<b><u>Controls</u></b>					
<p>Financial Regulations and Standing Orders in place and updated.  Liaison with Treasurer and constituent councils, statutory requirement to fund Assessor and ERO.  Budget monitoring reports to MTM in line with audit recommendations.  Procurement processes aligned with WDCs.  Scottish Government commitment to provide NDR Reform funding to Assessors in 2024/25 (via constituent councils).  Joint procurement of IS systems and services through WDC. Using 'We-Buy' procurement system and other approved procurement frameworks.  Inflation considered in parts of the budget process. Planned delays in recruitment where appropriate etc.  Various money saving changes made including outsourcing the majority of our print and mail requirements. Advance planning of processes and resources.  Board approval of use of reserves. Voluntary Early Retirement/Severance (VER/S) scheme in place with criteria which require the VJB to consider financial viability and service provision. Staff have been released in previous years under this scheme with significant year-on-year savings.  Complete review of budgetary need undertaken in preparation for 2024/25 budget.  Canvass reform reduced the extent of the door-to-door canvass requirement from 2020.  Reserves are available, although may be exhausted after this year.  Several underspends in recent years have reduced or delayed the pressure on use of reserves.  Review ongoing of VJB Contracts with a view to realising any efficiencies or savings that can be made.</p>					
<b>Likelihood</b>	3	<b>Impact</b>	2	<b>Residual Risk</b>	8
<b>Action</b>	<b>Resp Person</b>		<b>Target Date</b>	<b>Progress</b>	
Legal advice if necessary.	Assessor		As required		
Continue to closely monitor budget spend and cost of various processes.	Assessor/ Man Team		Ongoing		
Continue to consider each budget line for cut in budgetary planning. Continue to	Assessor		Annually, prior to February	Full consideration given to operational requirements in	

include inflationary uplift in budget process where appropriate.			<p>producing the 2024/25 draft budget along with indicative budgets for following years.</p> <p>Accrued reserves to be used to offset expenditure in forthcoming year.</p> <p>Long Term Financial Strategy highlights funding gap from 2024/25</p> <p>UK Government funding for Elections Act changes (only committed for 1 year)</p> <p>Barclay funding committed for one year</p>
Continue to review and plan processes in advance. In particular, review where duplication exists across the Joint Board's 2 locations	Man Team	Ongoing	<p>New telephone system provides resilience and savings over two separate systems.</p> <p>Single 'return address' for outgoing mail reduces print and stock holding costs.</p>
Meet with Finance Officers of constituent Councils	Assessor / Treasurer	As required	
Seek new tenants for vacant part of 235 Dumbarton Road, Clydebank	Assessor	Ongoing	
Continue to monitor effect on service provision/performance arising from staff losses.	Assessor/ERO/ Man Team	Ongoing	
Continue to lobby UK and Scottish Governments, as appropriate, for funding to deliver NDR and Electoral Reform as detailed elsewhere.	Assessor/ERO	Ongoing	Lobbying to be done through SAA. SAA Exec meeting soon with SG and will raise request again for funding.
Seek mechanism to 'cement' Scottish Government grant funding for Barclay/NDR Reform into core budget	Assessor/ERO	On/before cessation of direct grant funding	Reference included in 2024/25 Long Term Financial Strategy document. See above
Review property requirement/profile	Assessor/ERO/ Treasurer	2024/25	
Joint Board to seek increased requisitions	Joint Board	As required	Preferably this would be done with the agreement of council finance officers. LTFS highlights funding gap for future years.

<b>Risk 3</b>	<b>Operational Area</b>	<b>Non-Domestic Rating</b>		
<b><u>Risk Title/Description</u></b>				
<p><b>Failure to deliver a successful and accurate Revaluation in 2026 and/or implement the changes introduced by the Non-Domestic Rating (NDR) Act. The challenges include:-</b></p> <ul style="list-style-type: none"> <li>(a) the move to a 3 yearly Revaluation cycle, with a valuation date 1 year in advance,</li> <li>(b) significant change to the proposals/appeals system,</li> <li>(c) The current back-log in disposal of NDR/running roll appeals</li> <li>(d) The loss of experienced qualified surveyors staff over recent years, and the associated additional work of training and mentoring unqualified staff who replace them.</li> <li>(e) Transfer of appeals processes from Valuation Appeal Committees to First Tier Tribunal of Local Taxation Chamber of the SCTS.</li> <li>(f) Deficiencies of a decades old IT system make processes inefficient, and development difficult.</li> </ul> <p>Separate risks specific to NDR Reform and the implementation of 3-yearly Revaluations are included in the Operational Risk Register. Board Members should remain aware of the far-reaching implications, including financial implications, of the change to 3-yearly Revaluations. Any major change to the role of the Assessor is likely to have knock-on implications for the post of ERO.</p> <p>Loss of experience in SAA may increase this risk.</p> <p>The late laying of Regulations (4 months prior to launch) to implement the new Barclay 2-stage Appeals process may result in delays in delivering systems and processes to handle new NDR Proposals.</p>				
<b>Likelihood</b>	<b>3</b>	<b>Impact</b>	<b>3</b>	<b>Risk Score</b> <b>9</b>
<b><u>Controls</u></b>				
<p>Revaluation processes are known and understood, although are now carried out in a much shorter timescale than before.</p> <p>Statutory functions met continually in line with statutory requirements and established methodologies.</p> <p>Expected Performance Standards may require to be relaxed in order to ensure statutory functions are delivered.</p> <p>Customer satisfaction remains at a reasonable level.</p> <p>SAA meetings with Government officials in respect of development of policy and legislation.</p> <p>Additional funding received in years 2019/20 – 2024/25 to fund the additional burdens of the Barclay Reforms.</p> <p>Assessors' new information gathering powers and deterrent of Civil Penalties are designed to increase information available to inform Revaluation, although this comes with an added overhead in administering the Civil Penalty Process.</p> <p>Initiation of a project to replace the aged Assessors Computer System with a new purpose built application.</p> <p>Valuation Working Group formed to promote consistency, share practice, and introduce more efficient methods, along with staff guidance and training. Developments and instructions for new NDR Proposals in place.</p>				
<b>Likelihood</b>	<b>2</b>	<b>Impact</b>	<b>3</b>	<b>Residual Risk</b> <b>7</b>
<b>Action</b>		<b>Resp Person</b>	<b>Target Date</b>	<b>Progress</b>
Focus on statutory requirements as priority over other non-statutory reform proposals		Assessor	Ongoing	Prioritising of additional portal valuations based on needs of ratepayers.
Continue to develop ICT systems to provide enhanced analysis and valuation capability		Assessor	Various	

Investigate off the shelf software which may assist staff in the delivery of 3 yearly revaluations.	Assessor / Depute	June 2023	Contract in place.
React to any legislation and government policy requirements	Assessor/ Joint Board	As req'd	
Continue to promote professionalism, performance levels (including KPI areas of function) and customer satisfaction.	All Staff	Ongoing	KPI Targets reviewed for the year 2024/25.
Dispose of running roll appeals, including COVID material change of circumstance appeals promptly	All valuation staff	Ongoing	Disposal date further delayed to 31/12/2024. Covid appeals being withdrawn.
Ensure that funding is made available for the additional requirements of NDR Reform	Joint Board/ Assessor/ Constituent Councils	Ongoing	Funding received for 2022/23. Budget for 2023/24 now agreed.
Continue to provide resources, including personnel and ICT, required to deliver reform.	MT	Ongoing	Overtime used to deliver Revaluation, with significant amounts required ahead of Draft Roll and Final Roll publication. Budget agreed for valuation restructure and new ICT system.
Ensure local 2026 Revaluation/NDR Reform Project Plan is created, maintained and adhered to.	Valuation WG	Ongoing	Various delivery dates
Actively participate in development of Practice Notes including input at Committee and Working Group meetings	Relevant valuation staff	Ongoing	Committee and Working Group Memberships reviewed September 2024
Ensure ongoing ingather of relevant rental, cost, throughput and other information required to complete Revaluation	Divisional Assessors	August 2024	New guidance note written for issue and process for a rolling cycle of issue of all AINs. Business Support Team now taking responsibility for this action as at August 2024.

<b>Risk 4</b>	<b>Operational Area</b>	<b>All Functions</b>		
<b><u>Risk Title/Description</u></b>				
<p><b>VJB is very dependant for delivery of its statutory functions and its day-to-day operations on various uses of ICT. Failure of these systems presents a significant risk to the operations of the Assessor and ERO, especially at key dates. The risk also extends to loss of data from systems.</b></p> <p>The following contribute, or could potentially contribute, to this risk:-            Failure of WDC to comply with the terms of the existing Service Level Agreement; Potential loss of connectivity to the internet and/or WDC Data Centre; Potential loss of skill sets for legacy ICT systems;            Single point of dependency/failure on/of programming capability.            NDR Reforms increase the need for ICT development and system change.</p>				
<b>Likelihood</b>	<b>3</b>	<b>Impact</b>	<b>3</b>	<b>Risk Score</b> <b>9</b>
<b><u>Controls</u></b>				
<p>Systems are tested and robust.            SLA with WDC to provide support, in particular for e-mail, internet access, security etc.            Systems and data are backed-up in line with industry best practice.            Electoral Management System replicated over two servers in two locations several times per hour.            Risk Registers and action plans exist and are regularly reviewed.            Staff trained and user manuals available.            Security controls, requirement for passwords and protocols are all in place, including encryption of all laptops.            Contract in place covering supply and maintenance of EMS software – updates being provided and implemented as required.            Maintenance and support arrangements and a rolling programme of hardware replacement are in place.            Paper/alternate procedures could be implemented for several functions.            Current versions of software in use.            Business Continuity Procedure in place and regularly reviewed. Contingency arrangements with Government Digital Service tested.            Regular liaison meetings with WDC.            Task Manager used to log issues and keep track of progress towards resolution. Knowledge base created as a resource to help resolve issues.            Regular IT Team meetings, which are minuted and reported to the Management Team.            Board approved IT Strategy covers security issues.            IT team members and WDC support staff are made aware of critical timetables etc.            Communication lines to both offices upgraded in 2020/21.            Disaster Recovery procedures for Electoral Management System have been tested and work as expected.</p>				
<b>Likelihood</b>	<b>2</b>	<b>Impact</b>	<b>3</b>	<b>Residual Risk</b> <b>7</b>
<b>Action</b>		<b>Resp Person</b>	<b>Target Date</b>	<b>Progress</b>
Maintain and keep current all of the above		Assessor/ Depute Assessor	Ongoing	
Continue development of NDR systems to facilitate NDR Reform and Barclay requirements		Assessor	Ongoing	See above/elsewhere re various reforms delivered
Continue to replace and decommission PCs		Assessor	Ongoing	Capital funding available to continue refresh in 2024/25.
Review options to replace Assessors Data server		Assessor / Depute Assessor	June 2023	New contract in place.
Install web based telephony system		Assessor	2024	New system in place.

Crash-test and recover 'Progress' Valuation System	Assessor	TBC	There is a dependency on WDC ICT relating to network and security issues. System due to be decommissioned in April 2025.
Install second internet connection to Clydebank office	Assessor	Ongoing	Need to be established following review of SWAN network redundancy and requirements of new telephone system.

<b>Risk 5</b>	<b>Operational Area</b>	<b>Non-Domestic Rating/Council Tax</b>			
<b><u>Risk Title/Description</u></b>					
<p>The combined effect of the pandemic and tranches of material change of circumstance appeals submitted in March 2020 and March 2021, which must be disposed of by 31 December 2024, have resulted in a build-up of both NDR and Council Tax appeal workload. <b>The risks arising are:-</b></p> <ul style="list-style-type: none"> <li>(a) <b>Failure to dispose of appeals by their statutory disposal dates,</b></li> <li>(b) <b>Failure to robustly defend existing rateable values on appeal, and</b></li> <li>(c) <b>An increased number of complaints and contacts from ND Rates and Council Tax payers due to lack of progress with appeals.</b></li> </ul>					
<b>Likelihood</b>	<b>3</b>	<b>Impact</b>	<b>3</b>	<b>Risk Score</b>	<b>9</b>
<b><u>Controls</u></b>					
<p>Revaluation appeals disposed of by statutory date.  Government action to 'rule out' Covid appeals, although short period exists which has not been 'ruled out' by legislation.  Pro-active engagement in relation to Council Tax proposals and appeals has commenced.  Recent consultation with the Scottish Government led to the extension of deadline for Covid related appeals to 31 December 2024</p>					
<b>Likelihood</b>	<b>2</b>	<b>Impact</b>	<b>3</b>	<b>Residual Risk</b>	<b>7</b>
<b>Action</b>		<b>Resp Person</b>	<b>Target Date</b>	<b>Progress</b>	
Increase pro-activity in seeking to dispose of Council Tax appeals		Divisional Assessors	September 2024	Around 30 proposals left to deal with. Focus shifted to proactively address these prior to citation by LTC	
Write new office wide guidance for staff to follow, to allow consistent and most efficient progress to be made.		Depute	June 2024	Council Tax Guide launched. Other instructions to be worked on by VWG for all processes.	
Provide a schedule of training sessions to valuation staff to develop them, and increase knowledge.		Valuation WG	2024	Schedule of training sessions implemented – sessions every 3 weeks.	



<b>Risk 6</b>	<b>Operational Area</b>	<b>All Functions</b>		
<b><u>Risk Title/Description</u></b>				
<p><b>The Valuation Joint Board may fail to meet its duties or to maintain service levels in light of the loss and absence of staff, along with the associated recruitment difficulties in attracting qualified chartered surveyors.</b></p> <p>This risk is multiple in nature, arising from:-</p> <ul style="list-style-type: none"> <li>(a) the loss of staff (i.e. numbers/complement)</li> <li>(b) the loss of experience and knowledge</li> <li>(c) the loss of Management Team experience</li> <li>(d) difficulties in attracting suitably qualified and/or experienced staff</li> <li>(e) the above is amplified by the salary levels in private sector for qualified valuers, and equivalent positions in other local authority departments</li> <li>(f) levels of turnover in clerical and administrative staff</li> <li>(g) the inability to bring on trainees as had been scheduled, during the covid-related restrictions on attending the workplace, and with a lack of people now able to provide training</li> <li>(h) More restricted applicant pools than was the previous experience</li> </ul> <p>Associated with this risk is that, being a small organisation, the Valuation Joint Board has a number of posts/functions where there is a single point of potential failure.</p> <p>Failure to appoint a Divisional Valuer in the Campbeltown office leaves this location extremely short of qualified staff.</p>				
<b>Likelihood</b>	<b>3</b>	<b>Impact</b>	<b>3</b>	<b>Risk Score</b>
<b>9</b>				
<b><u>Controls</u></b>				
<p>Wide range of attractive Terms &amp; Conditions including attractive pension scheme and flexible working and 'family friendly' policies. These are now highlighted in recruitment adverts.</p> <p>Strong commitment to all strands of Equality in the workplace and the recruitment process.</p> <p>Several recent rounds of prompt recruitment (albeit still unable to attract qualified valuers).</p> <p>Career progression opportunities.</p> <p>Barclay funding provided for additional posts, although this funding has not been committed for future years.</p> <p>Workforce Plan in place and budgetary provision made for 2024/25.</p> <p>Restructure of Valuation Teams took place in 2023, to better balance the teams and provide better development and support structure for staff.</p> <p>Closer working between two locations now implemented to allow for roles and tasks to be performed organisation-wide, providing more learning experiences, and increasing efficiency of tasks.</p> <p>Linked Training Rooms created in both office locations to allow whole organisation training to take place.</p>				
<b>Likelihood</b>	<b>3</b>	<b>Impact</b>	<b>2</b>	<b>Residual Risk</b>
<b>8</b>				
<b>Action</b>	<b>Resp Person</b>	<b>Target Date</b>	<b>Progress</b>	
Consider re-evaluation of Valuation staff grades to reflect market pressures	Assessor	As required	Will be subject to HR&OD approval and resource availability	
Implement Workforce Plan	Management Team	As required	Several recruitment processes have been completed and are ongoing.	
React to any ongoing retirements and resignations with prompt recruitment				
Consider other means of securing resources such as use of short-term contracts or employing contractors	Assessor	As required	Subject to HR&OD advice	



**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD****Report by Assessor & Electoral Registration Officer****Valuation Joint Board – 4 October 2024**

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**Subject: Workforce Planning - Update****1.0 Purpose**

- 1.1 To advise Members of an update to the 2024 Workforce Plan which was approved at a meeting of the Joint Board on 22 March 2024.
- 1.2 To seek Members' approval of the updated Workforce Plan.

**2.0 Background**

- 2.1 The Board were advised at its meeting in June 2023 of an Internal Audit Report which had a remit of reviewing the adequacy and effectiveness of the governance, risk management and controls surrounding the Joint Board's Workforce planning arrangements.
- 2.2 Finding 2 of the audit report addressed matters of the adequacy of monitoring and reporting of workforce plan actions.
- 2.3 The agreed actions in relation to this finding were that the current workforce plan should be updated to include timescales appropriate for each action. The updated plan was to be presented to the Board at its Autumn meeting.

**3.0 Progress**

- 3.1 Recruitment processes have been undertaken to fill vacancies that arose since the plan was agreed. There remains one role to be back filled due to an internal promotion. Interviews are scheduled to take place shortly. A clerical position was changed to an administration position, with responsibility for work relating to Civil Penalties. This was an agreed action in the current plan.
- 3.2 Trainee valuers continue to be the only available options during recruitment exercised for valuers. Nine out of ten of our valuer posts are now occupied by trainees. This continues to be a large burden on our ever dwindling number of qualified staff in terms of training and development.
- 3.3 In line with the recommendation of the audit, target dates have been added to each action. Some have been marked as review dates rather than dates for completion, as they will be recurring actions, based for example around budget setting each year.

## **4.0 Recommendations**

### **4.1 Members are asked to:-**

- (a) Note the progress in relation to implementing the Boards Workforce Plan,

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#### Person to contact:

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#### **Appendices:**

Appendix 1: DABVJB Workforce Plan 2024 – Update September 2024

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

**WORKFORCE PLAN 2024**

**Update – September 2024**

**1.0 Introduction**

The Valuation Joint Board approved its first formal Workforce Plan in March 2020, reflecting the critical point at which the Board was in terms of balancing new and planned statutory duties with the ongoing requirement to close an existing ‘core’ budget gap.

Workforce planning is a proactive approach which seeks to enable delivery of strategic objectives by identifying and implementing strategies to ensure the provision of:

- The right number of employees;
- With the right skill sets;
- In the right location;
- At the right time; and,
- At the right cost.

Effective workforce planning is informed by:

- Consideration of the Joint Board’s current and future objectives;
- Statutory obligations of the Assessor, Electoral Registration Officer, and of the Joint Board;
- The needs of its service users;
- The amount of funding available; and,
- The wider policy and legislative environment in which the organisation operates.

Workforce Planning is considered in parallel with Service and Financial Planning. A significant amount of the Board’s revenue budget is devoted to workforce costs. This plan is therefore important in informing the Board’s Long Term Financial Strategy.

This annual review will:-

- (a) Provide an update on changes and events which have impacted the plan in the last year,
- (b) Advise on the progress of actions contained in the plan,
- (c) Advise of issues and changes affecting future plans
- (d) Propose the actions required to meet the Joint Board’s ongoing workforce requirements.

For the Methodology adopted to Workforce Planning and for the Assessor & ERO’s principal service requirements, see the 2020 Workforce Plan and the current Service Plan.

An internal audit review carried out in 2023 identified that “*Where target delivery dates for action plans are not specific it is more challenging to measure overall progress on the*

*Workforce Plan actions. In addition, where completed actions from prior year are included, it may not be clear on the new actions identified for the current plan which require approval.*

*Also, where interim reporting is not in place the Board will not have the ability to monitor and review action plan progress to ensure any issues arising with progress are highlighted and discussed.*

An update report was presented to the Board in November 2023. The schedule of Board papers has been updated to include an annual interim update each year. **This update is prepared for the Board meeting in October 2024.**

## **2.0 Workforce Planning – Context**

2023/24 has been the first year returning to the new normal following the COVID-19 pandemic. Having implemented the Board's new Agile Working policy on 1 February 2023, a large number of employees have taken the opportunity to work in a more agile fashion.

This new policy has allowed the Board to attract workers from further afield than may have been practical before. For the first time in many years, the Board had a period where every post in the establishment was filled.

The continued shortage of chartered rating surveyors continues to impact the organisation, with **8** out of 10 valuer posts currently occupied by a trainee. This has a huge training and development overhead on the organisation. Additionally, many trainees are still attending courses of study, with time away from the office needed to attend university courses. The shortage of qualified valuers to guide and mentor trainees continues to hamper development.

The latest item of NDR Reform in the form of an annual audit of self-catering properties has introduced another significant new annual burden from 01/04/2023. This has required a large amount of staffing resource to complete and will do so each year going forward.

Many COVID-related appeals submitted at various points remain outstanding, and continue to be a risk as the deadline for disposal of these looms. Although the government legislated to reduce the effect of these, the legislation passed to date does not 'rule out' such appeals entirely, as had been the stated intention. Over ~~2000~~ **600** such appeals remain on the books and require to be dealt with by the end of 2024. These will be listed for hearing by the new Local Taxation Chamber (LTC) during this year. Much of the work involved in preparing cases for LTC requires to be completed by qualified valuers.

The Elections Act 2022 has brought about a number of changes in relation to reserved polls. Many of these new burdens are forecast to significantly increase the expected workload on the run up to the next UKPGE, which must take place before 25 January 2025. **The UKPGE took place in July 2024. Significant funding was received from the UK Government to fund the additional burdens from the elections Act. This allowed resources**

to be deployed when required to ensure a successful delivery of registration services for the election. It should be noted that 4 temporary staff were employed to assist with registration duties, and a significant amount of overtime required to deal with the increased workloads. Funding of a similar nature would be required to successfully deliver large scale electoral events in future.

### **3.0 Workforce Plan - Progress**

Notwithstanding the above, a number of the actions contained in the 2023 update to the Workforce Plan, including planned recruitments and provision of formal training, were completed. Further detail is provided at Appendix 1.

Various rounds of recruitment took place to fill vacancies arising from resignations and retirements. This included recruitment processes for the posts of:

2 x Divisional Valuers  
Divisional Assessor  
Technician  
Trainee Technician  
Trainee Valuer  
Clerical Assistant  
4 x temporary Clerical Assistants

September 2024 update:  
Trainee Technician  
Trainee Valuer  
Administration Assistant  
Clerical Assistant  
Depute Assessor & ERO  
Divisional Assessor

The extent of recruitment and induction had a significant effect on the workloads of recruiting and line managers.

In addition to the above, temporary electoral registration canvassers are employed for a period during the autumn canvass, and a small number for the spring canvass.

### **4.0 Updates to the Workforce Plan**

Many of the issues which drove the requirements of the last update to the Workforce Plan and their impacts on the Joint Board, remain valid, including:-

- (a) The move to 3-yearly NDR Revaluations with one year between valuation date and the Revaluation with effect from 2023. Draft values are to be prepared for 30 November in the year before each Revaluation year. A project plan is already in place for the 2026 Revaluation, with work streams having started.

- (b) The commencement of a new 2-stage, proposal and appeals system in relation to NDR, and the transfer of functions of local Valuation Appeal Committees to the Scottish Courts and Tribunal Service. A significant amount of work has been carried out in transferring existing appeals and documentation to the new LTC. Additionally, a rewrite of systems and processes has been undertaken to comply with the new legislation in force from 01/04/2023.
- (c) The introduction of new criteria for defining properties as self-catering accommodation with effect from April 2022 which requires the reviews of over 2,000 valuation roll entries annually. This involves writing out to each property on an annual basis requesting evidence of lettings, and subsequently reviewing that evidence, and altering the Valuation Roll/Valuation List as necessary where a property no longer meets the criteria. Further changes to this legislation come in to force on 01/04/2024.
- (d) The continuing constraints on local government funding, exacerbated by a reduction in Barclay related funding which had been expected until March 2025. There has been no further commitment beyond March 2025 from the Scottish Government to fund these ongoing new burdens.

It is to be noted that much of the recruitment planned to implement NDR Reform has already taken place, although posts in general have been filled with trainees instead of qualified persons. This creates an overhead on our qualified staff and managers who are involved in the training and development of our trainees.

During the last year, the need for a replacement Assessors case management and valuation system arose. In order to fund this, a restructure of the valuation teams took place. This involved creating three equal sized teams (from two previously). An additional Divisional Assessor post was created. In order to fund the new system and the additional Divisional Assessor, five other (vacant) posts were permanently deleted from the establishment. It is expected that a new system will create efficiencies, allowing services to be delivered by the much reduced workforce. The Board approved this approach in June 2023.

Delays in the procurement process of the new system enabled some of the set aside funds to employ 4 temporary clerical assistants. This allowed a project of records digitisation to begin.

The Elections Act 2022 delivered further changes effecting the Electoral Registration service.

- (a) The requirement to provide Voter Identification (ID) to vote at reserved elections. This will require the production and distribution of Voter Authority Certificates by the ERO where electors do not hold relevant approved documents.
- (b) Absent Voters on the UK Parliamentary Register will be required to reapply for an absent vote every three years, and will apply online for their absent vote.
- (c) The extension of the overseas voting franchise by removal of the existing 15 year limit on overseas electors' right to vote in UK Parliamentary elections.



The UK Government recognised the additional administrative burdens that these changes have brought. Additional funding for the years 2022/23 and 2023/24 has been received, with further expected funding in 2024/25. The funding for 2024/25 is to allow the ERO to have suitable resource in place to deal with the expected additional work on the run up to the UKPGE. The funding has allowed 4 temporary clerical assistants to be employed until 31/03/2025.

More detail of effects of the above, and the proposed actions to address these during 2024/25 are included in the analyses at Appendices 2A and 2B (below).

Two vacancies exist at present in the organisation. A technician vacancy which arose due to a retiral, is likely to be filled by a trainee technician in the short term. A vacant clerical assistant post (due to resignation) is being reviewed, with the possibility of utilising it to increase resilience and capacity in the organisations secretariat.

The technician vacancy has been filled with a trainee technician. An administration assistant has been employed to work with the secretariat, and have responsibility for civil penalty processes.

A trainee valuer has been employed to replace a valuer who retired. A Depute Assessor & ERO was employed to replace the previous Depute who resigned. Back filling of two vacancies caused as a result of internal successes in recruitment are ongoing, with a new Clerical Assistant due to start shortly, and a new Divisional Assessor currently being recruited.

## **5.0 Future Workforce Requirements**

Future requirements are very dependent on any changes to legislation across the three service areas.

### **5.1 Non Domestic Rating**

No further changes are expected at present. The current requirements for staffing look to remain constant in future years.

Qualified staff are working at (or even over) capacity at present. This is not sustainable in the long run, however at present we have been unable to attract sufficient numbers of qualified staff required to deliver services. This will improve over time as trainees become qualified

### **5.2 Council Tax Valuation**

Assessors have been asked in the last year to provide indicative costs to the Scottish Government of carrying out a Council Tax Revaluation. This would be a significant additional work stream for the organisation. It is more than 30 years since the last domestic revaluation was carried out. If this was to be legislated for by the Scottish Government, around 9 new posts, at varying levels, would be required to deliver the

Revaluation of over 143,000 properties. This will also require surveys to be undertaken of properties which have been altered.

### 5.3 Electoral Registration

The UK Government have committed funding for 2024/25 to cover the additional burdens from the Elections Act 2022 on the run up to the UKPGE. A close watch will be kept throughout the year to gauge how much of the expected additional workload is due to the General Election, and how much is now business as usual. No commitment has been given by the UK Government to fund the additional resource after 31/03/2025.

The Scottish Government have consulted on planned changes to Electoral legislation in Scotland. As any new burdens arising from the planned bill become clear, this plan will be further updated.

The Assessor will need to stay alert to the demands of ongoing change and react accordingly. Where vacancies arise, consideration will be given to the most suitable use of the resources, funding and structure we have available.

## APPENDIX 1: WORKFORCE PLAN - PROGRESS

External Drivers	Agreed Actions	Responsibility	Target Date	Progress
<u>Budget pressure</u>	<p>Voluntary Early Retirement and Voluntary Severance scheme to remain open to staff.</p> <p>Utilise the opportunities offered by natural churn.</p> <p>Consider retention (rather than loss) of technical posts through Barclay Funding</p>	<p>Assessor &amp; ERO</p> <p>Assessor &amp; ERO</p> <p>Assessor &amp; ERO / Treasurer</p>	<p>Review 01/04/2025</p> <p>Review 01/04/2025</p> <p>Review as part of budget setting 01/01/2025</p>	<p>An underspend was delivered in 2022/23 and is projected for 2023/24 thereby relieving some of the pressure on reserves in the short term. Current forecasts are that reserves will be insufficient to plug the funding gap from 2025/26 onwards. The Long Term Financial Strategy notes the funding gap and the need for increased council requisitions.</p> <p>Unplanned churn has dropped significantly from previous years, limiting the ability for savings to be made during recruitment processes. Pressures on the existing workforce are such that delays to recruitment processes negatively impact team morale and performance.</p> <p>Heavy reliance on overtime to deliver the 2023 Revaluation highlights that we are running close to the line, and that cutting staffing numbers would have a negative impact on service delivery. Appetite for overtime is low, resulting in overtime not always being a viable option for service delivery.</p>
<u>NDR Reform</u>	<p>Continue to provide / accelerate formal training to Undergraduate Trainee Valuers and APC training to Graduate Trainee Valuers</p>	<p>Depute Assessor/ Divisional Assessors</p>	<p>Review 01/04/2025</p>	<p>Formal education has continued and several trainees made progress in that regard.</p> <p>4 5 trainees are now registered with the RICS to begin working towards chartered status.</p> <p>Regular training sessions are being delivered by the VWG to increase knowledge and confidence.</p>
<u>NDR Reform</u>	<p>Provide flexible and overtime working for peak times and project pinch points – disposal of Proposals likely to be the next need for this, followed by carrying out of 2026 Revaluation</p>	<p>Depute Assessor</p>	<p>Review 01/01/2025</p>	<p>Overtime was utilized on two occasions; in the lead up to publication of the Draft Revaluation Roll, and on the lead up to publication of the Final Revaluation Roll. Monies were vired from normal salaries budget which saw underspends due to vacancies. Appetite in general for overtime is low,</p>

External Drivers	Agreed Actions	Responsibility	Target Date	Progress
				so this cannot always be relied on to be a reliable fall back position.
<u>Civil Penalties Process</u>	Review ongoing resource requirements of CP process	Assessor	01/11/2024	<p>Further Agresso training delivered to increase number of trained users in January 2023.</p> <p>Following an initial bedding-in period where reminders were issued as a matter of course, this is now only done where time permits, meaning more instances of non-compliance will proceed to Civil Penalty stage sooner. This has proven to be resource intensive, however is yielding results in increasing the return rate of AINs. AIN issue and follow up will become a regular, ongoing tasks to spread this workload, rather than it being focused on certain points of the revaluation cycle.</p> <p>Consideration being given to use vacant clerical assistant post to provide assistance and resilience to Secretary who carries out this process at present. <b>Administration Assistant now in post to assist in this process.</b></p>
<u>Canvass Reform</u>	<p>Complete an analysis of the annual canvass and review procedures for future</p> <p>Staff and Canvasser training to be reviewed for any changes arising from above review.</p> <p>Consider clerical/admin staffing levels and/or specific posts for change or removal.</p>	<p>PAO</p> <p>PAO</p> <p>ERO/PAO/Treasurer</p>	<p>01/04/2025</p> <p>01/07/2024</p> <p>Review as part of budget setting 01/01/2024</p>	<p>Annual Canvass feedback has been collated and the report is being written. <b>Report for Canvass 2023 has been completed. Learning included in plans for 2024 Canvass.</b></p> <p>Canvasser training was reviewed/revise in line with lessons learned from 2022 Canvass, and will be considered again on completion of the 2023 review. <b>Reviewed from 2023 and altered for 2024.</b></p> <p>Considered at budget setting, and in light of additional funding from UK Government for large expected increase in workload, 4 temporary clerical assistants have been employed until 31/03/2025.</p>

Internal Drivers	Agreed Actions	Responsibility	Target Date	Progress
<p>Depleted experience in the technical/valuation teams.</p> <p>At March 2024: 8 Trainee Valuers : 2 Valuers</p> <p>4 Trainee Technicians: 2 Technicians</p> <p>At September 2024: 9 Trainee Valuers : 1 Valuers</p> <p>5 Trainee Technicians: 2 Technicians</p>	<p>Continue to provide formal training to Undergraduate Trainee Valuers and APC training to Graduate Trainee Valuers</p> <p>Continue to provide qualified staff with CPD and other learning opportunities, including attendance at LTC Hearings, Upper Tribunal Hearings and Lands Valuation Appeal Court.</p> <p>Valuation Working Group compiling detailed suite of instructions, which will aid staff training and development</p>	<p>Depute Assessor</p> <p>Depute Assessor</p> <p>Depute Assessor</p>	<p>Review 01/04/2025</p> <p>Review 01/04/2025</p> <p>01/04/2025</p>	<p>4 5 trainees are registered for RICS APC process.</p> <p>Various training courses provided. In house training being delivered every three weeks.</p> <p>Work ongoing on process instructions.</p>

**APPENDIX 2A: 2023/24 - ENVIRONMENTAL ANALYSIS, WORKFORCE MODELLING AND ACTION PLANNING (EXTERNAL FACTORS)**

Main Drivers	Implications/Scenarios	Other factors including Demand and Supply	Conclusions and Actions	Responsibility	Target Date	Monitoring and Evaluation
<p>Budget pressure Static or reduced council contributions. Existing budget gap increasing in future years Inflationary and other pay rises Future exhaustion of existing 'reserves'</p>	<p>Unable to:- * fund existing staffing levels * provide current service levels and/or * deliver on future duties.</p>	<p>Efforts to achieve operational efficiencies and improve productivity will be ongoing continually</p> <p>New and better use of IT systems will be considered to assist with the above.</p> <p>Direct funding specifically for NDR/Barclay Reforms and, Elections Act</p> <p>Joint Board Working Group established to consider closing the funding gap</p>	<p>Voluntary Early Retirement and Voluntary Severance scheme to remain open to staff.</p> <p>Utilise the opportunities offered by natural churn.</p> <p>Consider retention (rather than loss) of technical posts through Barclay Funding</p>	<p>Assessor &amp; ERO</p>	<p>Review 01/12/2024</p>	<p>Budget reports will measure whether relevant savings are being made.</p> <p>KPI and other performance reports will measure any effect on service delivery</p>
<p><u>NDR Reform</u> 3-yearly Revaluation cycle with 1-yr 'Tone' date.</p> <p>New proposals and appeals process.</p> <p>Addition of some (parts of) public parks to the valuation roll increases maintenance.</p> <p>Provision of comparison information to ratepayers.</p> <p>Increased transparency.</p> <p>New Self-Catering subjects criteria.</p>	<p>Valuation cycle compressed – processes which are currently 'end-on-end' will need to be carried out simultaneously/in parallel.</p> <p>Capture of new subjects and valuation information will have a 'front-end'/start-up resource implication</p> <p>Increased maintenance activity</p> <p>Increased workload from new and sometimes unplanned legislation, which take time to</p>	<p>Direct funding specifically for NDR/Barclay Reforms, although this has been cut back for the next two financial years, and then stops completely.</p> <p>Market dearth of appropriately qualified surveyors</p> <p>Inflationary market for qualified surveyors</p> <p>Delaying effect on training, especially of Graduate Trainees, caused by the COVID pandemic and home working.</p>	<p>The appointments made in the last few years have reduced the need to further bolster the valuation teams – but see comments (appendix 2B) re replacement of posts which will become vacant during the year</p> <p>Continue to provide/accelerate formal training to Undergraduate Trainee Valuers and APC training the Graduate Trainee Valuers</p>	<p>Depute Assessor/ Divisional Assessors</p>	<p>Review 01/12/2024</p>	<p>NDR Reform/'Barclay' funding has been committed to the retention of technical staff.</p> <p>KPI and other performance reports will measure any effect on service delivery</p> <p>Management Team will monitor progress with respect to delivery of R2026 and, proposal disposal.</p>

Main Drivers	Implications/Scenarios	Other factors including Demand and Supply	Conclusions and Actions	Responsibility	Target Date	Monitoring and Evaluation
Changes to ratability of certain items of plant and machinery associated with renewable energy production, effective from 1/4/23.	implement procedures and train staff, and the ongoing resource of complying with the new legislation.					
<u>Elections Act</u> Various changes including:- * Voter Authority Certs * AV renewals at 3 yrs * Online absent votes (UK only) – divergence issues * Extension to overseas elector franchise	Increased numbers of applications/checks etc  Increased electorate requires more maintenance  Production of Voter Authority Certificates  Divergence of process with devolved registration duties	EMS changes required.  Some new grant funding made available from DLUHC for 2022/23, 2023/24, and 2024/25.  Recruitment to clerical posts have attracted far fewer applications in recent years than was the case in the past	Maintain an awareness of the emerging requirements and recruit/train as required.  Staff training to be reviewed for all new duties  Utilisation of DLUHC funding to Improve training facilities in both offices  Utilisation of DLUHC funding for 2024/25 to increase resource available for processing on the run up to UKPGE.	PAO  PAO  ERO  PAO	01/01/2024  01/11/2023  01/12/2023  01/03/2024	Training completed. Processes updated.  Management Team reports (See Reporting Framework) will monitor service delivery  Training facilities available and in regular use.  4 temporary clerical assistants employed.
<u>COVID</u> Working from home during the pandemic has increased the	Demand for home working  Display Screen Safety Assessments will be	ICT equipment  Potential requirement for office equipment	Phased renewal of laptops	Assessor	01/04/2025	Capital bids to be made for equipment each financial year. Capital bid with Board for approval

Main Drivers	Implications/Scenarios	Other factors including Demand and Supply	Conclusions and Actions	Responsibility	Target Date	Monitoring and Evaluation
demand for home/blended working	<p>required for each home worker</p> <p>Several tasks/functions require an office presence</p>	ICT systems need improvement to allow blended/remote working to be more efficient	<p>Implementation of suitable workstations</p> <p>Seek new core Assessors system</p>	<p>Assessor</p> <p>Assessor</p>	<p>01/12/2024</p> <p>01/04/2024</p>	<p>Requirements from DSSAs awaited.</p> <p>Budget approved for replacement Assessors System. Procurement underway.</p> <p>Procurement complete, and contract in place. Data migration commenced.</p>







**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD****Report by Depute Assessor & Electoral Registration Officer****Valuation Joint Board – 4 October 2024**

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**Subject: Assessors Service Update****1.0 Purpose****1.1** The purpose of the report is to advise Members of:

- General Background of Non-Domestic Rating and Council Tax.
- Progress in relation to the Assessor's Non-Domestic Rating (NDR) valuation functions.
- Progress in relation to disposal of 2017 NDR Revaluation and 'running roll' appeals.
- Progress in relation to disposal of 2023 NDR proposals.
- Progress in relation to preparation and delivery of the 2026 Revaluation.
- Progress in relation to the annual review of Self-Catering subjects.
- Progress in relation to the Assessor's Council Tax valuation function.
- Progress in relation to disposal of Council Tax proposals and appeals.
- Forthcoming priorities and next steps.

**2.0 General Background on Non-Domestic Rating**

**2.1** The Assessor is required to carry out a general Revaluation of all Non-Domestic properties. Historically this was generally carried out every 5 years but, from 1 April 2023, Revaluations now take place every 3 years. The latest general Non-Domestic Revaluation took effect from 1 April 2023 with a valuation date of 1 April 2022. This was the first Revaluation since 2017. Work has now begun on the planning for the 2026 Revaluation, which will be effective from 1 April 2026, with a valuation date of 1 April 2025.

**2.2** Once a Revaluation Roll is made up, the Assessor is required to maintain the Roll for his area by amending it to reflect a number of circumstances, including physical changes to properties. Any such change to the Valuation Roll may be challenged by relevant parties. From 1 April 2023 this process consists of two stages – an initial proposal stage to the Assessor, with the option to appeal an Assessor's decision to the Local Taxation Chamber (LTC).

**2.3** Complex appeals proceeded to the Lands Tribunal for Scotland rather than the local Valuation Appeal Committee and in these cases, no statutory disposal dates apply. A number of appeals from the 2005, 2010 and 2017 Valuation Rolls remain outstanding and have now transferred from the Lands Tribunal to the Upper Tribunal of the LTC.

**2.4** The Non-Domestic Rating system has been subject to significant reform in recent years. The Non-Domestic Rating (Scotland) Act was passed in March

2020 and subsequent Regulations since have specified a range of dates, from November 2020 to April 2023, on which various sections of the Act came into force. Grant funding of £236,000 was available, (comprising of carried forward funds of £55k and new funding of £181k), for the 2022/23 financial year to assist with the implementation of the reforms. Funding for 2023/24 & 2024/25 has been capped at £181k and £186k despite funding bids of £261k and £300k respectively being made to the Scottish Government. Funding for these ongoing new burdens after 2025/26 remain uncertain. We continue to seek to embed NDR reform into “business as usual” practices going forward.

- 2.5** The existing powers and duties of the independent local Valuation Appeal Panels/Committees passed to the First Tier Tribunal (FtT) of the newly formed LTC of the Scottish Courts and Tribunals Service (SCTS) on 1 April 2023. The LTC now deal with both Non-Domestic and Council Tax appeals against decision notices issued by the Assessor.

### **3.0 General Background on Council Tax**

- 3.1** The Assessor is required to maintain the Council Tax Valuation List for his area by amending it to reflect new, altered and demolished properties. Additionally he must make a decision on proposals which are made against any entry in the Council Tax Valuation Lists, and deal with any subsequent appeals against those decisions which are scheduled for hearing at the LTC.

### **4.0 Current Position as at 31 August 2024**

#### **4.1 Maintenance of the Non-Domestic Rating Valuation Roll**

- 4.1.1** The final 2023 Revaluation Roll was made up on 15 March 2023 and came in to force on 1 April 2023. New valuations for 15,180 properties were published online at the Assessors Portal.
- 4.1.2** During the financial year ending 31 March 2024, 938 alterations were made to the Valuation Roll. At the year end, there were 15,097 properties on the Roll.
- 4.1.3** Since 1 April 2024, 755 alterations have been made to the Valuation Roll. The majority of those were SCU deletions (More detail at 4.4).

#### **4.2 Disposal of 2017 Revaluation and ‘running roll’ appeals**

- 4.2.1** Of the 9211 appeals received between 1 April 2017 and 31 March 2023, 8,568 have been disposed of leaving 643 outstanding.
- 4.2.2** The vast majority of the outstanding appeals are material change of circumstance appeals lodged on the basis of the Covid outbreak. These require to be disposed of by the end of 2024. There have been a large number of these withdrawn by appellants, with more expected.
- 4.2.3** All outstanding Non-Domestic appeals transferred from local Valuation Appeal Panels/Committees passed to the FtT of the newly formed LTC Chamber of the

SCTS on 1 April 2023. As part of the transfer process the SCTS have written to appellants to seek clarification on whether they still wish to pursue outstanding appeals. We still await a full reconciliation file from the LTC to establish which appeals are still live.

**4.2.4** The LTC continue to schedule hearings to deal with outstanding NDR appeals. Most hearing dates have over 100 cases listed. It is encouraging to note that many Covid-19 appeals throughout the country are being withdrawn. Nevertheless the frequency of hearings and volume of cases listed is a challenging work stream, particularly as key dates overlap with our 2023 Revaluation proposal disposal programme, and work towards delivering the 2026 Revaluation.

**4.2.5** To date, we have presented one substantive NDR case to the LTC under the new procedures and arrangements. The Tribunal refused the appeal, accepting the Assessors position.

### **4.3** Non-Domestic Revaluation 2023 proposals

**4.3.1** 1258 Non-Domestic Revaluation proposals were received in the permitted 5-month window to 31 August 2023. The Scottish Government extended the normal 4-month window through amended Regulations. Proposals continue to be received from new occupiers, and on the basis of material change or error.

**4.3.2** A disposal strategy has been created which aligns with the national strategy of the Scottish Assessors' Association. The current target is to consider all proposals by early 2025. The new 2 tier system requires Assessors to submit Written Statement in response to proposal as well as a Proposal Decision Notice (PDN). The PDN forms the basis of any future appeal to the LTC and requires to be a substantive document fully setting out the Assessors position with reference to supporting evidence. Feedback from our teams mirrors that of Assessors nationally in that the preparation is onerous and required resources are significant.

**4.3.3** As at 31 August 2024, 406 Proposals have been disposed of, leaving 927 Outstanding. Of those disposed of, Valuation Roll entries were amended for 224 proposals.

### **4.4** Annual Review of Self-Catering subjects

**4.4.1** The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2021 introduced significant changes to the requirements for Self-Catering classification in the Valuation Roll. The largest change impacting Assessors is the annual provision of evidence of 70 nights letting in a financial year. Existing Self-Catering subjects in the Valuation Roll which no longer meet the criteria are deleted from the Roll and entered into the Council Tax Valuation List.

**4.4.2** The 2022/23 Audit exercise has been completed. Annual declaration forms were issued to 2253 Self-Catering Unit operators advising of the changes in legislation and the new qualifying requirements. Supporting evidence was also



#### **4.7 Council Tax Proposals and Appeals**

- 4.7.1** There are 116 Council Tax Proposals and Appeals outstanding. This has been a significant work stream with many appeals proceeding to hearing before the LTC.
- 4.7.2** All outstanding Council Tax proposals and appeals were transferred to the LTC in April 2023. 75 Appeals have since been listed for hearing / disposal by the LTC. Hearing have been scheduled routinely throughout the period.
- 4.7.3** Appellants now have to lodge Council Tax appeals directly with the LTC, where they disagree with the Assessors decision notice issued in respect of their Proposal.

#### **4.8 Digitisation of Council Tax files**

- 4.8.1** We continue work on our project to scan our paper file records for Council Tax. The project commenced in November 2023. The digitisation of records offers a number of benefits in terms of space saving, improved accessibility for hybrid workers and reduced risk of loss or damage. Temporary clerical assistants have been employed in Clydebank and Campbeltown offices to undertake the project with support from existing staff. As at 16 September 2024 progress was noted as:

<b>Council Area</b>	<b>Total Number scanned</b>
Argyll & Bute	19,544
East Dunbartonshire	27,058
West Dunbartonshire	28,232
Total	74,844

This is a 14,812 increase since numbers were last reported to the Board in June.

#### **5.0 Forthcoming Priorities and Next Steps**

- 5.1** For the remainder of the calendar year, we will continue to focus on Non-Domestic 2017 and 2023 proposal and appeal disposal programmes. Under the new legislation Proposal Determination Dates are required to be set for the 1258 proposals received. Scheduling remains fairly typical to previous revaluation cycles with bulk category subjects such as shops, offices and industrials grouped together.
- 5.2** Returns in respect of the Annual Self Catering audit for 2023/24 financial year will be reviewed and considered. Where Self Catering entries no longer meet the criteria they will be deleted from the Valuation Roll and added the Council Tax list as dwellings.
- 5.3** Work continues on planning to deliver the project to revalue all Non Domestic Properties on the Valuation Rolls for the 2026 Revaluation.

**5.4** The Council Tax scanning project will continue until March 2025 where current funding will run out.

## **6.0 Recommendations**

**6.1** Members are asked to note:-

- (a) Progress in relation to the general maintenance of the Valuation Roll and the disposal of both 2017 appeals and 2023 proposals.
- (b) Progress in relation to the new SCU annual audit for the years 2022/23 and 2023/24.
- (c) Progress in relation to the general maintenance of the Council Tax List, including the disposal of Council Tax proposals and appeals,
- (d) Progress in relation to Sold House Band Increases, and the implementation of new Key Performance Indicators.
- (e) The progress of our Council Tax record digitisation project.
- (f) Progress being made in relation to forthcoming priorities and next steps.

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**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD****Report by the Electoral Registration Officer****Valuation Joint Board – 4 October 2024**

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**Subject: Electoral Registration Service update****1.0 Purpose**

To provide the members of the Joint Board with an update on the current position in relation to Electoral Registration.

**2.0 Background**

The report provided to the Joint Board at the last meeting on 21 June 2024 referred to the UK Parliamentary General Election, the ITR canvass and preparations for the 2024 Canvass.

**3.0 Current Position - General****3.1 Electoral Registration Processes**

All registration applications, including postal and proxy voter applications, whether made on-line or paper format, continue to be processed in line with statutory timetables.

**4.0 2024 Canvass**

**4.1** The scheduled start date of 5 August was delayed by one week to 12 August 2024 due to the demand for National Data Matching dates from DWP. This is the first required step of the Canvass process.

**4.2** As normal, where all electors in a property matched against another database, the property was added to Route 1 (expected 'no change' households). Where one or more electors did not match, the property was added to Route 2 (expected change households) canvass workflows. Larger establishments such as Care Homes, residential schools and Faslane Naval Base were allocated to Route 3.

**4.3** Where any electors have an email address, they were sent encouragement emails on 7 August, via the Government's Notify site, asking them to look out for our official communication and act accordingly.

**4.4** Route 1 households were then contacted by email (where we hold an email address), using Notify and by post if no email address available.

**4.5** A different approach was decided upon for Route 2 properties this year dividing them into "hard to reach" and "easy to reach" areas. Those hard to reach are areas where it is difficult to either employ canvassers or where canvassers cannot reach (small islands).

**4.6** The Canvass Communication B was issued to hard-to-reach areas, and the normal Canvass Form was sent to the other properties, on Monday 12 August 2024.

4.7 Route 3 properties were contacted by email or telephone on the same date.

4.8 The statistics below show the number of properties contacted at the initial stage, and by which method.

	<b>Paper</b>	<b>Email</b>	<b>Total</b>
Route 1	48,511	70,633	119,144
Route 2	25,314	Nil	25,314
Route 3	Nil	97	97
<b>Total Households</b>			<b>144,555</b>

4.9 Reminders were issued on Monday 2 September.

	<b>Forms Issued</b>
Route 1	47,991
Route 2	18,046
	<b>66,037</b>

4.10 Canvassers will be deployed to properties where no response has been received from either the paper or e-communication contacts.

4.11 For the properties in the “hard to reach” areas, the change in process described above allows these to be followed up by telephone instead of a visit to the property.

4.12 The door-to-door canvass was due to begin on 16 September 2024. However, our Electoral Management System supplier does not have an updated version of the tablet canvassing application ready, which includes absent vote divergence in Scotland. Although they have suggested that the update will be supplied by 20 September this has not been confirmed.

4.13 The decision has been taken to delay the “door knock” phase of the canvass until Monday 7 October. It will run for 6 weeks, as is normal, until Friday 15 November.

4.14 This will allow for time, once the application update is received, for training of canvassers and distribution of their tablets.

## 5.0 UK Parliamentary General Election (UKPGE)

5.1 Statistics of applications received up to 12 June 2024 were included in the Board report on 21 June. Below table shows the final figures of applications received and processed with comparative figures to 2019 UKPGE.

<b><u>Application Type</u></b>	<b><u>2019</u></b>	<b><u>2024</u></b>
<b>POSTAL/POSTAL PROXY</b>	2,832	10,308
<b>PROXY</b>	124	816
<b>OVERSEAS REGISTRATION</b>	391	568
<b>VOTER AUTHORITY CERTIFICATE (VAC)</b>	-	398
<b>TEMPORARY VAC</b>	-	1
<b>REGISTER TO VOTE</b> (includes rejections, duplicates and electors not eligible for this election)	16,164	13,152
<b>DUPLICATES</b> (from above figure)	6,487 (40.1%)	7,324 (55.68%)

- 5.2 The above shows a significant increase in postal, proxy and overseas applications. Although fewer applications to register were received for this election, there were 15% more duplicate applications to be checked and processed.
- 5.3 There were 22 clerical errors identified during the election process.

**18 were Match Errors** – this is where it was thought that an elector had made a duplicate registration and were already registered. However, they were in fact family members with the same name and were matched to the incorrect person. They should have been treated as a new application.

**2 were Duplicate Registrations** – whilst checking if an elector was registered, they were found to not only be registered at the correct address, but also at another address. These two clerical errors were clerical deletions.

**2 were Evidence related** – these were where we could not prove we had requested evidence from the elector. In the interest of the electors, we accepted these as clerical errors after the relevant documentary evidence supplied on the day of poll.

- 5.4 The table below shows the number of, and reasons for, emergency proxies received. Seven emergency proxies were received and rejected as not being complete or valid.

The number of proxies for voter ID was much lower than expected at just seven.

	<u>2024 TOTAL</u>	<u>EMPLOYMENT</u>	<u>DISABILITY</u>	<u>VOTER ID</u>	<u>REJECTED</u>
<b>ABC</b>	8	3	3	2	0
<b>EDC</b>	11	3	6	2	7
<b>WDC</b>	8	4	1	3	0
<b>NLC</b>	2	2	0	0	0
	<b>29</b>	<b>12</b>	<b>10</b>	<b>7</b>	<b>7</b>

- 5.5 Returning Officers provide data where a ballot paper was rejected and the ERO communicates that to the elector. The relevant letters were issued 2 September 2024.

	<u>Invalid Signature and/or date of birth</u>	<u>Missing signature and/or date of birth</u>	<u>Postal votes handed in with no accompanying form</u>
<b>ABC</b>	89	68	0
<b>EDC</b>	83	31	2
<b>WDC</b>	34	30	3
<b>NLC</b>	2	15	0
<b>TOTAL</b>	208	144	5

- 5.6 Reminders for those with invalid signatures and/or dates of birth, which have not been responded to, will be issued on 23 September 2024.
- 5.7 A post-election report is available, which includes comparisons in observations and considerations for future elections, between the 2019 and 2024 UKPGE.

## **6.0 Recommendations**

**6.1** Members are asked to note the content of this report.

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**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD****Report by Assessor & Electoral Registration Officer****Valuation Joint Board – 4 October 2024**

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**Subject: Replacement Assessors System****1. Purpose**

- 1.1 The purpose of this report is to provide an update to the Joint Board on the project to replace the decades old Assessors 'Progress' System.

**2. Background**

- 2.1 The Joint Board, at its meeting on 23 June 2023, approved the movement of funds within existing budgets, to fund a replacement of the obsolete Assessors 'Progress' System, which dates back to the days of Strathclyde Regional Council.
- 2.2 Extensive work has been carried out to identify the needs of the organisation, now and in to the future, which has been captured in a detailed specification of requirements for a Core Valuation, Case Management, Document Storage and Mail Management System to support the Assessors statutory functions.
- 2.3 Supported by the Corporate Procurement Unit at West Dunbartonshire Council, and with advice from West Dunbartonshire Councils ICT team, the requirement was published on the Public Contracts Scotland website, and tenders invited.
- 2.4 At its meeting in June 2024, the Board authorised the Assessor & ERO, in conjunction with the Treasurer and Clerk, to progress with the procurement process, and conclude the award of the contract for a Replacement Assessors System, where this is possible within the existing agreed revenue budget.

**3. Tender Process**

- 3.1 Following consultation with West Dunbartonshire Council's Legal Services and Corporate Procurement Unit, it was agreed that as a full Market Research PIN had been carried out, and a Contract Notice issued for 30 days with no suitable bids having been received, that Procurement can now enter into a Negotiated Procedure without Prior Publication.
- 3.2 During the market research phase, a supplier was identified as having a solution that would meet the Joint Board's specification and requirements. The provider has a mature solution, which has been in use by other Assessors for

around 20 years, including other Joint Board areas of a similar size, and with dual locations. There are only 14 Assessors offices in Scotland, and as such this is a niche product, with a limited market place. Through contacts in the Scottish Assessors Association, this solution is known to be fully in use and fit for purpose, and has continued to evolve with the numerous changes to legislation that have occurred over the lifetime of the system.

- 3.3 The supplier made a bid, which was within the agreed revenue budget for the project.
- 3.4 An agreement was concluded, with contract commencing on 1 August 2024, for a period of two years, with the option to extend for a further two periods of 12 months. The annual contract cost is £85,000.

#### **4. Next steps**

- 4.1 Work is ongoing with the supplier to migrate data from existing systems, with a project aim for the new system to be fully operational for 1 April 2025.

#### **5. Recommendations**

- 5.1 Members are asked to:
  - a) Note the award of the contract for a period of two years, with the option to extend for a further two periods of 12 months, with the contract having commenced on 1st August 2024.
  - b) Note the annual cost of the contract is £85,000.

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#### **Person to Contact:**

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**DUNBARTONSHIRE AND ARGYLL AND BUTE  
VALUATION JOINT BOARD RECRUITMENT PANEL**

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board Recruitment Panel held in the Dunbartonshire and Argyll & Bute Valuation Joint Board Offices, 235 Dumbarton Road, Clydebank on 30 July 2024 at 10.30am.

**Present:** Councillor Vaughan Moody, East Dunbartonshire Council and Councillor Peter Wallace, Argyll & Bute Council.

**Apologies:** Councillor Lawrence O'Neill, West Dunbartonshire Council

**Attending:** Russell Hewton, Assessor and Electoral Registration Officer.

**Councillor Vaughan Moody in the Chair**

**EXCLUSION OF PRESS AND PUBLIC**

The Recruitment Panel approved the following resolution:-

“That under Section 50A(4) of the Local Government (Scotland) Act 1973, the press and public be excluded from the meeting for the following item of business on the grounds that it may involve the likely disclosure of exempt information as defined in Paragraph 1 of Part I of Schedule 7A to the Act”.

**POST OF DEPUTE ASSESSOR & ELECTORAL REGISTRATION OFFICER**

Having considered the contents of an interview pack, the Recruitment Panel interviewed one candidate.

It was agreed that Kevin Kelly be offered the post of Depute Assessor & Electoral Registration Officer.