

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held by video conference on Wednesday, 15 September 2021 at 12.30 p.m.

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

*Arrived later in the meeting.

Attending: David Thomson, Assessor & Electoral Registration Officer (ERO); Robert Nicol, Depute Assessor & Electoral Registration Officer; Stephen West, Treasurer; Janine Corr and Joanne Thomson, Accountants; and Scott Kelly, Committee Officer, West Dunbartonshire Council.

Also Attending: Christopher Gardner, Senior Audit Manager, and Kirsteen Sharp, Professional Trainee, Audit Scotland.

Apologies: Apologies for absence were intimated on behalf Councillors Jim Gibbons and John Jamieson, East Dunbartonshire Council. An apology was also given for Gillian McNeilly, Finance Manager, West Dunbartonshire Council.

Councillor Richard Trail 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.

Note: Bailie Agnew entered the meeting at this point.

MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of the Valuation Joint Board held on 18 June 2021 were submitted and approved as a correct record.

AUDIT SCOTLAND'S DRAFT ANNUAL AUDIT REPORT TO MEMBERS AND THE CONTROLLER OF AUDIT

A report was submitted by the Treasurer advising of Audit Scotland's Draft Annual Audit Report to Members and the Controller of Audit for 2020/21.

Having heard Ms Thomson, Accountant, the Treasurer and the Senior Audit Manager in further explanation, the Joint Board agreed to note the issues raised in the report and also the report from the Board's external auditors which formed an appendix.

Note: Councillor MacDonald entered the meeting at this point.

ANNUAL ACCOUNTS FOR YEAR ENDING 31 MARCH 2021

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

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

- (1) to note that the finances of the Board had been closely managed during 2020/21 allowing a better financial position to be achieved than had been planned, and that this would assist, along with ongoing consideration of further efficiencies, to allow a planned approach to any future funding restrictions on the Board; and
- (2) to approve the post-audit Annual Accounts for the year ending 31 March 2021.

REVENUE & CAPITAL BUDGETARY CONTROL REPORT TO 31 AUGUST 2021 (PERIOD 5)

A report was submitted by the Treasurer advising on the progress of the revenue budget and the capital programme for 2021/22.

Having heard Ms Thomson, Accountant, in further explanation, the Joint Board agreed:-

- (1) to note the projected favourable revenue variance of £0.130m (4% of the total budget); and
- (2) to note the updated 2021/22 Capital Budget and projected favourable variance of £0.028m (44% of the total budget) and agree a further £0.003m contribution from revenue to fund the shortfall in capital income, if required.

NON-DOMESTIC RATING AND COUNCIL TAX VALUATION UPDATE

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

- (a) of progress in relation to the Assessor's Non-Domestic Rating (NDR) valuation function;
- (b) of the progress in relation to disposal of 2017 Revaluation appeals and 'running roll' appeals;
- (c) of on-going activities to implement the Non-Domestic Rating (Scotland) Act and the recommendations of the 'Barclay' Review;
- (d) of the preparations being made for the 2023 Revaluation of non-domestic property;
- (e) of progress in relation to the Assessor's Council Tax valuation function; and
- (f) on the effects of the COVID-19 outbreak and the related government restrictions on NDR and Council Tax functions.

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

- (1) the progress in relation to disposal of Non-Domestic Rating appeals;
- (2) the progress in relation to the general maintenance of the Valuation Roll;
- (3) the progress and planning which were ongoing to effect the Non-Domestic Rating (Scotland) Act and the recommendations of the 'Barclay' Review;
- (4) the progress in relation to the general maintenance of the Council Tax List;
- (5) the progress in relation to the disposal of Council Tax proposals and appeals;
- (6) that the easing of COVID-related restrictions had allowed survey and VAC hearings to recommence; and
- (7) the difficulties in recruiting to the vacant Valuer posts and that alternatives were under consideration.

ELECTORAL REGISTRATION PROGRESS

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

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

- (1) to note the terms of the discussion which had taken place in relation to the introduction of the Elections Bill to the House of Commons, which, if passed, would result in different administration requirements for UK Parliamentary elections than for Scottish Parliamentary and Local Government elections, notably in relation to the proposed requirement for voters to show photo ID at polling stations; and
- (2) otherwise to note the contents of the report.

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

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

On behalf of the Joint Board, Councillor Trail, Chair, thanked Mr Nicol for his contribution as Depute Assessor & ERO over eight and a half years and wished him well in his new position as Assessor & ERO in Renfrewshire. In response, Mr Nicol thanked Councillor Trail for his kind words.

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

- (1) that the process of recruiting a new Depute Assessor & ERO should commence in accordance with the recruitment timetable contained in the report (or as soon as could be practically achieved);
- (2) that the Joint Board's Recruitment Panel should complete the Short Listing, Interview and Selection processes with appropriate support from the Assessor & ERO and West Dunbartonshire Council's HR&OD team;
- (3) to note that Councillors Trail, Moody and Brown would continue to be the representatives on the Joint Board's Recruitment Panel for, respectively, Argyll & Bute Council, East Dunbartonshire Council and West Dunbartonshire Council;
- (4) to note that, if required, Councillor Archibald Hardie would act as a substitute member for Argyll & Bute Council and Councillor McColl for West Dunbartonshire Council, and that East Dunbartonshire Council would nominate a substitute member in due course should this be necessary; and
- (5) to note that the successful appointment would be reported to the Joint Board at its first full meeting following the appointment.

COMMUNICATIONS STRATEGY

A report was submitted by the Assessor & ERO seeking approval of a revised Communications Strategy for application within the Joint Board.

Having heard the Assessor & ERO in further explanation, the Joint Board agreed to approve the 2021/24 Communications Strategy.

PERSONNEL POLICY – AGILE WORKING POLICY

A report was submitted by the Assessor & ERO seeking approval of an Agile Working Policy for application within the Joint Board.

After discussion and having heard the Assessor & ERO in further explanation, the Joint Board agreed to approve the Agile Working Policy for implementation within the Joint Board.

DATES OF FUTURE MEETINGS

Having heard the Committee Officer, the Joint Board agreed that hybrid meetings of the Valuation Joint Board would be held on:-

- Friday, 4 March 2022 at 11.00 a.m. (hybrid meeting in West Dunbartonshire Council Offices, Church Street, Dumbarton).
- Friday, 24 June 2022 at 11.00 a.m. (venue to be decided at the Joint Board meeting on 4 March 2022).

The meeting closed at 1.35 p.m.