

AYRSHIRE VALUATION JOINT BOARD

Minutes of the meeting held on 15 March 2022 at 10.30 am remotely.

Item 1 - Sederunt

Attended remotely
East Ayrshire:

Councillors: McKay and McMahon

Attended remotely
North Ayrshire:

Councillors: Easdale, Glover, McClung and Reid

Attended remotely
South Ayrshire:

Councillors: D Campbell (Chair), I Campbell, Dowey and Grant

In Attendance
remotely:

Helen McPhee, Assessor and Electoral Registration Officer (ERO); Magnus Voy, Divisional Assessor (ERO); Harry McCormick, Principal IT and Admin Development Officer (ERO); Tim Baulk, Head of Finance, and ICT (SAC); Tom Simpson, Service Lead - Corporate Accounting (SAC); Wynne Carlaw, Service Lead – Democratic Governance (SAC) (Clerk); Coenraad Balfort, Deloitte LLP; Alison Nelson, Co-ordinator, Democratic Support (SAC).

Apologies:

Councillor: A Campbell, South Ayrshire Council
Councillor: George, North Ayrshire Council
Councillors: Jenkins, McFadzean, and Todd, East Ayrshire Council

Item 1 - Welcome

In the absence of Councillor McFadzean (Chair), Councillor D Campbell, Depute Chair chaired the meeting. Prior to the Agenda commencing the Chair took the opportunity to update the Board on the recruitment process for an Assessor and Electoral Registration Officer (ERO) on the retirement of the current Assessor and ERO. The Chair welcomed to the meeting Magnus Voy, Divisional Assessor who had been successfully appointed to the position, the Board congratulated Mr Voy on his appointment and wished him well in his new post. The Divisional Assessor thanked the Board for the opportunity and intimated that he was looking forward to working with the current Board and the incoming Board after the Local Government Elections in May 2022.

Item 2 – Sederunt

As detailed above

Item 3 - Declarations of Interest

There were no declarations of interest by Members in terms of the Councillors' Code of Conduct.

Item 4 – Minutes of the Previous Meeting

The Minutes of the meeting of the Ayrshire Valuation Joint Board (the Board) (issued) held on 11 January 2022 and 17 February 2022 (Members only) were submitted.

Decided:

- (1) to approve the Minutes of the Board meeting held on 11 January 2022. Proposed by Councillor Grant and seconded by Councillor Glover.
- (2) to approve the Minutes of the Special Board meeting held on the 17 February 2022. Proposed by Councillor D Campbell and seconded by Councillor McKay.

Item 5 – Matters Arising

There were no matters arising from the Minutes of the meeting held on 11 January or 17 February 2022.

Item 6 – Planning Report on the 2021/22 Audit

There was submitted a report (issued) of 8 March 2022 by the Treasurer to the Board providing background information to Members on the presentation by Deloitte LLP of their Planning Report to the Board on the 2021/22 Audit (Planning Report).

The Service Lead – Corporate Accounting presented the report and introduced Coenraad Balfourt, Deloitte, External Auditors who provided a verbal overview of the Planning Report on the 2021/22 Audit highlighting the key aspects of the report.

Decided: to agree the Planning Report to the Board on the 2021/22 Audit as outlined in Appendix 1 of the report.

Item 7 – Revenue Budget Monitoring Report 2021/22 – Position Statement at 31 January 2022

There was submitted a report (issued) of 1 March 2022 by the Treasurer to the Board advising Members of the Board of the Income and Expenditure for the period ended 31 January 2022 (monitoring period 10) as compared with the approved revenue budget.

The Service Lead – Corporate Account highlighted the variances as detailed in Section 4 of the report and intimated that as at monitoring period 10 the Board's net expenditure was underspent against budget by £304,000 and at year end the expected underspend against budget would be £257,000.

After discussion, the Board

Decided: to approve the content of the report.

Item 8 – 2022/23 Revenue Budget

There was submitted a report (issued) of 4 March 2022 by the Treasurer to the Board seeking approval from Members of the Board for the 2022/23 Revenue Budget.

The Service Lead – Corporate Accounting provided a verbal overview of the report highlighting the proposals as contained in Section 4 of the report. It was noted that there was no requirement for an increase in the Board’s overall requisition. Accordingly, the constituent authorities ‘core’ requisition had been reduced by an amount equal and opposite to the Barclay Review funding increase in order that the total requisition to the Board remains at the same level as 2021/22, referred to at 4.8 of the report. He further advised that at the end of 2022/23 the projected uncommitted reserve balance of £605,080 would be higher than that suggested by best practice referred to in 4.6 of the report.

A Member asked about 10 year financial planning; and the Service Lead – Corporate Accounting advised that as the Board was in a healthy position financially there was no immediate requirement for longer term financial planning however consideration would be given to extending the current 3 year planning assessment to 5 years.

After discussion the Board

Decided:

- (1) to approve the 2022/23 Revenue Budget as summarised at Section 4 and detailed in Appendix 1 of the report;
- (2) to note that the revenue requisition income from the Board’s three constituent local authorities (the constituent authorities) would remain at £2,570,029 for financial year 2022/23 (as referred to in paragraphs 4.6, 4.7 and Appendix 2 of the report); and
- (3) to note the impact on the Board’s reserves arising from the budgeted funding gap in 2022/23 (as referred to in paragraphs 4.5 and 4.8 of the report).

Item 9 – Staffing

There was submitted a report (issued) of 3 March 2022 by the Head of Valuation Services and Assistant ERO advising Members of the Board of the current staffing position.

In the absence of the Head of Valuation Services and Assistant ERO the Assessor and ERO presented this report and reminded the Board of previous discussions about the difficulties of recruiting and retaining specific posts and advised that she had prepared a report, which had been forwarded, to South Ayrshire Council’s HR Service and that they would subsequently be presenting a report to the Board. She further advised the Board that this may result in higher graded posts in a bid to attract and retain staff and agreed to keep the Board up to date regarding this matter.

A Member enquired about Apprenticeships and the Modern Apprenticeship Scheme; and the Assessor and ERO advised that several apprentices were undertaking their apprenticeship via Napier University and that several young people had training places via South Ayrshire’s Modern Apprenticeship Scheme. She further advised that she experienced difficulty attracting young people from East and North Ayrshire due to the distance they had to travel.

The Assessor and ERO also advised that the CORE system would go live on the 4 April 2022 and Council Tax would follow.

In order to use the system efficiently one or two temporary staff would be employed to scan all the non-domestic files and include them in the system which would facilitate better work practices, the employment of additional temp staff would be accommodated within the existing budget. The advert was also being drafted for the Divisional Assessor's post.

After discussion the Board

Decided:

- (1) to note the appointment of the new Assessor and Electoral Registration Officer with effect from 1 April 2022;
- (2) to note the Assessor's ongoing actions to recruit additional staff; and
- (3) to note the contents of the remainder of the report.

Item 10 – Valuation and Performance

There was submitted a report (issued) of 3 March 2022 by the Head of Valuation Services and the Assistant ERO advising Members of the Board on progress achieved in Valuation and Council Tax during the period 1 April 2021 to 28 February 2022.

The Assessor and ERO provided a verbal overview of the report and the detail contained in Appendix 1 and intimated that it had been a challenging year however wished to commend the staff for their efforts. She particularly drew the Board's attention to Appendix 1 Section 1.2 of the report – Outstanding Appeals Not Referred to the Lands Tribunal for Scotland and the 3,964 Running Roll Appeals that remained outstanding. A substantial number were appeals where the ratepayer had argued that their rateable value should be reduced as a direct result of the Covid pandemic. Legislation was awaited from the Scottish Government to intimate that Covid was not a competent ground of appeal. The proposed date for the legislation to come into force was 1 April 2020, this however resulted in a gap between mid March, the start of the pandemic, and the 1 April 2022. The Scottish Assessors' Association were heavily lobbying the Scottish Government to put the date back to mid-March which would result in the appeals possibly being withdrawn. If the Scottish Government do not alter the date this would impact the Board financially and also in terms of performance as members of staff would be reallocated to non-domestic appeals which would result in a backlog of other work.

After further discussion the Board

Decided: to note the contents of the report.

Item 11 – Electoral Registration

There was submitted a report (issued) of 2 March 2022 by the Principal Admin. and IT Development Officer updating Members of the Board on the position with regard to the Board's functions concerning electoral registration.

The Principal Admin. and IT Development Officer advised that the postal signature refresh had been undertaken with an 88% return rate, those electors who did not respond received a final reminder intimating that their postal vote had been cancelled and enclosing another form should the wish to re-register as a postal voter. The increase in electors since the publication of the register in December was approximately 700 electors.

The Board

Decided: to note the contents of the report.

Item 12 – Any Other Items of Business

There were no further items of business.

Item 13 – Date and Time of Next Meeting

The next meeting of the Board would take place on 14 June 2022 at 10.30am.

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