



Grampian Valuation Joint Board

Friday, 05 November 2021

NOTICE IS HEREBY GIVEN that at a Meeting of the **Grampian Valuation Joint Board** is to be held at **remote locations via video conference**, on **Friday, 05 November 2021 at 10:30**.

BUSINESS

1. **Sederunt**
2. **Declaration of Member's Interests**
3. **Minutes of meeting of 18 June 2021** 5 - 8
4. **Action Log - 18 June 2021** 9 - 14
5. **Revenue Budget Monitoring Statement 1 April to 30 Sept 2021** 15 - 24
Report by the Treasurer to the Board
6. **Financial Planning for 2022-23 and Future Years** 25 - 34
Report by the Treasurer to the Board
7. **Internal Audit Annual Report 2020-21** 35 - 36
Report by the Internal Audit Manager
8. **Valuation Roll and Council Tax** 37 - 44
Report by the Assessor and ERO
9. **Electoral Registration** 45 - 118
Report by the Assessor and ERO

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GUIDANCE NOTES

- * **Declaration of Group Decisions and Members Interests** - At the beginning of the meeting, immediately following the Sederunt, the Convener will, in terms of Standing Order 25, seek declarations from individuals on any financial or other interests.

- ** **Written Questions** - Any member can put one question to the Convener about relevant and competent business not already on the Agenda for a meeting of the Board. No member can put more than one question at any meeting. The member must give notice in writing of their question to the Clerk 4 working days prior to the meeting. A copy of any written answer provided by the Convener will be tabled at the start of the relevant meeting. The member who has put the question may, after the answer has been given, ask one supplementary question directly related to the subject matter but no discussion will be allowed.

- *** **Question Time** - At each ordinary meeting of the Board, 10 minutes will be allowed for question time when any member can put one question to the Convener regarding any matter within the remit of the Board. The Member who has put the question may, after the answer has been given, ask one supplementary question directly related to the subject matter, but no discussion will be allowed. In the event of further information/investigation being required in order to answer the question, the Clerk will arrange for a written answer to be provided within 7 working days.



Grampian Valuation Joint Board

SEDERUNT

Councillor Graham Leadbitter (Chair)
Councillor Bill Cormie (Depute Chair)

Councillor Charles Buchan (Member)
Councillor Marion Buchan (Member)
Councillor Neil Copland (Member)
Councillor Gordon Graham (Member)
Councillor Andy Kille (Member)
Councillor Neil MacGregor (Member)
Councillor Avril Mackenzie (Member)
Councillor Ron McKail (Member)
Councillor John Reynolds (Member)
Councillor Stephen Smith (Member)
Councillor Judy Whyte (Member)
Councillor Frank Brown (Member)
Councillor Derek Ross (Member)

Clerk Name:	Tracey Sutherland
Clerk Telephone:	07971 879268
Clerk Email:	committee.services@moray.gov.uk

Minute of Meeting of the Grampian Valuation Joint Board

Friday, 18 June 2021

remote locations via video conference,

PRESENT

Councillor Frank Brown, Councillor Charles Buchan, Councillor Marion Buchan, Councillor Bill Cormie, Councillor Gordon Graham, Councillor Graham Leadbitter, Councillor Neil MacGregor, Councillor Avril Mackenzie, Councillor Stephen Smith, Councillor Judy Whyte

SUBSTITUTES

Councillor John Cooke (for Councillor Neil Copland), Councillor Wendy Agnew (for Councillor Andy Kille), Councillor Isobel Davidson (for Councillor Ron McKail), Councillor Sandra Macdonald (for Councillor John Reynolds)

APOLOGIES

Councillor Neil Copland, Councillor Andy Kille, Councillor Ron McKail, Councillor John Reynolds, Councillor Derek Ross

IN ATTENDANCE

1. Chair

The meeting was chaired by Councillor Graham Leadbitter.

2. Declaration of Member's Interests

In terms of Standing Order 25 and the Councillor's Code of Conduct there were no declarations from Members who were present at the meeting where any item of business in which they have any financial or other interest is to be dealt with.

3. Welcome

The Chair welcomed Mark Adam, the newly appointed Assessor and ERO to his first meeting of the Grampian Valuation Joint Board.

The Assessor and ERO thanked the Chair and introduced himself to the Board.

4. Minute of Meeting of 5 February 2021

The minute of the meeting of the Grampian Valuation Joint Board on 5 February 2021 was submitted and approved by the Board.

5. Unaudited Annual Accounts for 2020-21

A report by the Treasurer to the Board asked the Board to consider the unaudited Annual Accounts form the Grampian Valuation Joint Board for the year ended 31 March 2021.

The Treasurer highlighted to the Board that it has been an exceptional year due to the Covid-19 pandemic and underspends in staffing were mainly round the difficulties in being able to recruit over the last year. She further added and asked the Board to note that the Management Commentary had been written by the previous Assessor and ERO.

Cllr Brown sought clarification on whether a review of the vacancies is going to take place.

In response the Assessor and ERO confirmed that at the next management team consideration will be given as to whether all the vacancies still require to be filled.

In response to a question from Councillor Whyte regarding the delivery of the service and staff wellbeing, the Assessor & ERO agreed to bring back a report on accommodation requirements and working from home to the meeting in November 2021.

Following further consideration the Board agreed to note the unaudited Annual Accounts of the Grampian Valuation Joint Board for the year ending 31 March 2021.

6. Revenue Budget Monitoring Statement 1 April to 31 May 2021

A report by the Treasurer to the Board asked the Board to consider the Revenue Budget Monitoring Statement for the period 1 April 2021 to 31 May 2021.

Following consideration the Board agreed to note the Revenue Monitoring Statement to 31 May 2021.

7. Governance

A report by the Assessor and ERO advised the Board of equalities mainstreaming activities.

Councillor Davidson sought clarification on what steps are being taken to close the gender pay gap.

In response, the Assessor and ERO confirmed that the report identifies a new equalities outcome which is hoped will help reduce the gap. The Assessor and ERO also agreed to check what initiatives the RICS were carrying out to recruit more women into the profession.

Following consideration the Board agreed to note the content of the report.

8. Risk Management

A report by the Assessor and ERO reported to the Board on risk management.

Councillor Whyte sought an update on the office review and when the review will be reported back to the Board.

In response, the Assessor and ERO confirmed that he has been approached by Moray Council as they are currently carrying out a review on their office accommodation and whether the Assessors office wished to be included in the review as it has already been identified that there are access issues with the Elgin office.

Councillor Whyte asked whether it would be possible to receive a schedule of reports and also to create an action sheet from each meeting as she was aware that a number of reports had been requested and it would be beneficial to be able to track the progress.

In response the Assessor and ERO confirmed that he had created a schedule of reports following his commencement in post and was happy to share with the Board. The Clerk confirmed that she would provide an action sheet following each meeting.

Following consideration the Board agreed to note the risk register and the plans for the future.

9. Valuation Roll and Council Tax Valuation List

A report by the Assessor and ERO reported on progress in appeal resolution and advised the Board of performance levels achieved during 2020/21 and make recommendations for performance targets for the next three years.

The Depute Assessor and ERO introduced the report. The Chair noted that the appeals upheld on behalf of the assessor are high and sought clarification on the number of appeals submitted by public bodies.

In response the Depute Assessor and ERO said that he did not have the figures to hand but was aware that Aberdeenshire Council had submitted appeals against the valuation of their properties. He further advised that he would obtain the figures in relation to appeals lodged by public bodies and circulate to the Board.

Following further consideration the Board agreed to:

- i) note the appeal progress and performance information; and
- ii) note the recommendations in respect of the Valuation roll and Council Tax Valuation List performance thresholds for the 3 year period from 2020/21 to 2022/23.

10. Register of Electors

A report by the Assessor and ERO updated the Board on developments in electoral registration. The Principal Admin Officer introduced the report.

Following consideration the Board agreed to note the content of the report.

11. Complaints Handling Performance

A report by the Assessor and ERO updated the Board on complaints handling performance for 2020-21.

It was acknowledged that only 5 complaints had been received during the year, which is considerably lower than in previous years.

Following consideration the Board agreed to note the complaints handling performance.



MEETING OF GRAMPIAN VALUATION JOINT BOARD

FRIDAY 18 JUNE 2021

ACTION LOG

Item No,	Title of Report and meeting date	Action Required	Due Date	Update for 20 August 2021
1.	Unaudited Accounts 18 June 2021	A report on accommodation requirements and working from home to be brought to the November meeting	5 November 2021	On Agenda
2.	Governance 18 June 2021	Update on initiatives carried out by RICS to recruit more women into the profession	20 August 2021	
3.	Risk Management 18 June 2021	Schedule of reports to be circulated to the Board	20 August 2021	Attached
4.	Valuation Roll and Council Tax Valuation List 18 June 2021	Figures to be provided to the Board on the number of appeals lodged by public bodies.	20 August 2021	Attached
5.				
6.				
7.				
8.				
9.				

Report Type	Who	Note	2017				2018				2019				2020				2021				2022			
			Feb	Jun	Aug	Nov	Feb	Jun	Aug	Nov	Feb	Jun	Aug	Nov	Feb	Jun	Aug	Nov	Feb	Jun	Aug	Nov	Feb	Jun	Aug	Nov
VR & CT	Assessor	Feb, Jun & Nov	x	x		x	x	x		x	x	x		x	x	x		x	x	x		x	x	x		x
ER	Assessor	Feb, Jun & Nov	x	x		x	x	x		x	x	x		x	x	x		x	x	x		x	x	x		x
Governance	Assessor	Feb & ad hoc	x	x			x	x			x	x			x				x	x			x			
Complaints	Assessor	Jun		x				x				x				x				x				x		
Risk	Assessor	Jun		x				x				x				x				x				x		
Equalities Mainstreaming	Assessor	Jun - every 2 & 4 years											x							x						
Performance Thresholds	Assessor	Jun - every 3 years						x												x						
Public Performance	Assessor	Nov				x				x					x				x				x			x
Revenue Budget Monitoring	Treasurer	Feb, Jun, Aug & Nov								x	x	x		x	x	x		x	x	x	x	x	x	x	x	x
Revenue Budget	Treasurer	Nov & Feb									x				x				x				x			x
Annual Audit Plan	Treasurer	Feb									x								x				x			
Internal Audit Plan	Treasurer	Feb									x				x				x				x			
Unaudited Accounts	Treasurer	Jun										x				x				x				x		
Annual Accounts	Treasurer	Aug											x				x				x				x	
Internal Audit Report	Treasurer	Aug											x				x				x				x	
External Audit Report	Treasurer	Aug											x				x				x				x	

Summary of Valuation Roll appeals lodged by local Councils

Appellant	No of Revaluation appeals lodged	Number of Material Change of Circumstances appeals lodged				Number of "Other" appeals lodged			
	2017/18	2017/18	2018/19	2019/20	2020/21	2017/18	2018/19	2019/20	2020/21
Aberdeen City Council	758	1	1	438	666	61	28	7	0
Aberdeenshire Council	1,656	0	2	1,402	1,393	28	42	9	5
Moray Council	287	0	0	190	202	4	6	1	4
Total (all appellants)	11,291	869	716	9,082	8,535	960	482	352	164



REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 5 NOVEMBER 2021

SUBJECT: REVENUE BUDGET MONITORING STATEMENT FOR THE PERIOD 1 APRIL TO 30 SEPTEMBER 2021

BY: TREASURER TO THE BOARD

1. REASON FOR REPORT

- 1.1 To consider the Revenue Budget Monitoring Statement for the period 1 April to 30 September 2021.
- 1.2 To consider the Estimated Outturn position for the year 2021/22.

2 RECOMMENDATION

2.1 It is recommended that the Board considers and notes:

- (i) **The Revenue Monitoring Statement for the period 1 April 2021 to 30 September 2021 and;**
- (ii) **The estimated outturn forecast for the financial year 2021/22.**

3. CURRENT POSITION

- 3.1 At its meeting on 5 February 2021, the Board agreed the Revenue Budget for 2021/22 (paragraph 4 of the Minute refers) be set at £4,933,000 and approved the requisitions to constituent authorities of £4,842,000 with £91,000 being funded from the earmarked NDR reserve.
- 3.2 Appendix 1 shows the monitoring position to 30 September 2021. It gives details of the 2021/22 revenue budget, the actual to date and the variance to date. It also shows the estimated outturn and the estimated variance for the year, further split into core budget and NDR Reform budget variance.
- 3.3 Total total net expenditure to 30 September 2021 is £2,124 ,000, which results in a variance to date of £318,000 underspend across the core and NDR Reform budgets. Appendix 1 gives more detail on the split between the budget variances to date.

- 3.4 With all three offices remaining closed, except for essential purposes, all staff are enabled for working from home, allowing the organisation to continue to deliver statutory services. This has resulted in variances arising within some budget areas which can be addressed in future budget setting exercises. Difficulties in recruitment continue to be faced, however, the advertisement of vacancies are being actively pursued. One senior post has just been successfully recruited.
- 3.5 In 2020/21 additional funding was provided by the Scottish Government, via Moray Council, to facilitate the anticipated increase in postal vote applications ahead of the Scottish Parliament Election (SPE) in May 2021 due to the impact of the Covid-19 pandemic. Any unspent funds were to be ring-fenced in a Moray Council reserve for 2021/22 ERO expenditure. The ring-fenced reserve is £186,000 and costs are being monitored in order to utilise this funding in full this year.

4. YEAR TO DATE VARIANCES

Core Budget

- 4.1 Appendix 1 shows the year to date variances, and also how this is split between core budget, and NDR Reform. This section will first look at the core budget variances, which has an underspend to date of £118,000.
- 4.2 Within the core budget is spend incurred in April and May for the SPE in May 2021 of £66,000 which will be funded by the ear-marked reserve. The spend is on staffing £40,000, postages £19,000, ICT costs £5,000 and equipment of £2,000.
- 4.3 There is a £223,000 underspend against budget to date within employee costs. The variance arises from vacant posts in the establishment. Recruitment has been taking place and appointments to all levels being made.
- 4.4 Property costs are £30,000 over budget to date. At the time of budget setting, there was a part year saving taken for 2021/22 for the potential re-configuration of Woodhill House. A reduced footprint for the service would result in a reduced rental charge and associated costs for the service. It is looking unlikely that the move will take place in the current financial year and it is almost certain the service will face an overspend on accommodation costs.
- 4.5 Transport costs are below budget to date, which is uncommon for this time of year but is a reduction in spend due to the pandemic restrictions. The obligation for Electoral Registration Assistants (ERA) to visit households is still a necessity but there is a new facility which allows contact by telephone first, which saves time and travel requirement.
- 4.6 Budgets within Supplies and Services are over by £80,000 in total with overs and unders across the heading. The two main variances are in Postages/ Electoral Registration Printing which is £48,000 over budget to date, and IT Maintenance which is over by £39,000 to date. These are both likely to be phasing issues and will continue to be monitored.

- 4.7 Support charges are processed at 31 March as part of the year end closedown.
- 4.8 There are no other significant variances to report at this half way point in the year.

NDR Reform

- 4.9 There is £544,000 budgeted this year for continuing the implementation of the NDR reforms following the Barclay review. Of this, £91,000 will be funded from the balance in the earmarked reserve, currently sitting at £143,000, and a further £453,000 was requisitioned from the constituent authorities, funded from increased general revenue grant totalling £471,000 across the constituent authorities.
- 4.10 Of the NDR budget, £376,000 is for staffing; valuers, trainee valuers and clerical staff. As mentioned in para 3.4, recruitment is now being actively pursued for these NDR Reform posts with seven posts now occupied. It has not yet been possible to fill all the posts which has resulted in a £127,000 underspend to date on employee costs.
- 4.11 There has been expenditure on some ICT software and modules, but there is an underspend to date of £62,000. Increased spend is planned for the second half of the year.
- 4.12 Due to the disruption caused by the Coronavirus pandemic, the Revaluation of non-domestic subjects which was to take place on 1 April 2022 under the Barclay Implementation legislation, has been delayed until 1 April 2023.
- 4.13 Any slippage in the NDR Reform budget has previously been put to the earmarked reserve to be used to cover costs in future years. In 2020/21 the Scottish Government requested repayment of unused and uncommitted funding, and £247,000 was repaid, The Assessor & ERO has now been asked to collate estimated 2021/22 spend and 2022/23 budget needs as the Scottish Government will be seeking a refund of unused Barclay funding from this year.
- 4.14 The NDR Reform Reserve balance currently sits at £143,000, and £91,000 of this has been included in the funding of 2021/22 expenditure. The Board will be kept up to date of the NDR Reform expenditure, and the requirement to utilise the reserve.

5. ESTIMATED OUTTURN 2021/22

- 5.1 Appendix 2 shows the estimated outturn and variances split between the core and the NDR Reform budgets.
- 5.2 The revenue budget is currently expected to be underspent by the year end and at this halfway point in the year the estimated variance is an underspend of £981,000; £752,000 of core budget and £229,000 of NDR budget.
- 5.3 This significant variance can be attributed to the ongoing pressures that the coronavirus outbreak has intensified for the operations of the service; mainly

the recruitment of staff, the move to new accommodation in Woodhill House and delays in progressing with NDR Reform. Also the unbudgeted use of £186,000 SPE funding that was carried forward and can now be used to fund ongoing ERO expenditure.

- 5.4 An estimated variance in the core staffing budget variances is expected of £597,000 by year end. The implications of having key positions vacant is the operational resilience of the service and its ability to meet statutory requirements. Now that the new remote working arrangements are in place, the attention is now on filling key positions that are vacant. It is worth noting that the budgeted pay award in the year was approved at 2.5% but this has not been agreed yet and so is contributing to the variance. If and when an agreement is reached, the pay award will be backdated and will consume some of the estimated variance. It is estimated that the budgeted 2.5% pay award, which hasn't been included in the estimated outturn figures, could account for approximately £75,000 of the estimated variance.
- 5.5 Mentioned earlier in the report, the move to a new office suite within Woodhill House has been delayed and refurbishment works are yet to commence. The estimated outturn figure assumes no move will happen this financial year and an overspend is forecast as the current rental and service charges continue until the relocation.
- 5.6 Travel costs will also continue to be below budget, with an underspend of £8,000 forecast.
- 5.7 Supplies and services are estimated to be £20,000 under budget in total by year end with small variances across the headings.
- 5.8 Printing costs are estimated to be lower than budget by using hybrid printing and postages suppliers. This could be a potential saving in future years.
- 5.9 Valuation appeals are forecast to be over budget. Some 17,000 material change of circumstances appeals have been lodged since 1 April 2019, mostly due to the coronavirus pandemic. The government has now extended the appeals disposal timetable for Revaluation appeals by 12 months to 31 December 2021, and material change of circumstances appeals by an additional year, so it is estimated that the same level of Valuation expenses as last year could be incurred.
- 5.10 Income from sales of electoral registers occur in the second half of the year, when the register has been published. The outturn has been estimated at budget level.
- 5.11 The estimated outturn as shown in Appendix 2 is an underspend of £981,000, of which £752,000 is core budget and £229,000 is the NDR Reform budget. Appendix 2 shows the estimated outturn and variances split between the core budget and the NDR Reform.
- 5.12 Of the projected variance on the NDR Reform budget, £91,000 will remain in the reserve and the balance of £138,000 would be repaid to the Scottish Government.

5.13 It is not expected that use of the General Fund will be needed in 2021/22.

6. CONCLUSION

- 6.1 The total net expenditure as at 30 September 2021 is £2,124,000 giving an underspend against budget to date of £318,000.**
- 6.2 The estimated outturn is an underspend of £981,000. Of this, £752,000 is a variance from the core budget and £229,000 from the NDR Reform budget.**
- 6.3 The Assessor and his Senior Management Team closely monitor and control budgets in order to keep within agreed levels and generate savings wherever possible throughout the year.**

Author of Report:	Susan Souter, Accountant.
Background papers:	Held within Accountancy Section, Moray Council
Date:	October 2021

GRAMPIAN VALUATION JOINT BOARD REVENUE MONITORING STATEMENT
FOR PERIOD 1 APRIL TO 30 SEPTEMBER 2021

Line
No.

	Total Budget 2021/22	Budget to Date 2021/22	Actual 30/09/2021	Variance 30/09/2021	Estimated Outturn 2021/22	Estimated Variance 2021/22
	£'000	£'000	£'000	£'000	£'000	£'000
Employee Costs						
1 Salaries	2,861	1,431	1,161	270	2,285	576
2 National Insurance	292	146	118	28	233	59
3 Superannuation	548	274	216	58	418	130
4 Additional Pensions	24	12	12	0	24	0
5 Other Employee Costs	1	1	3	(2)	4	(3)
6 Training	11	5	9	(4)	7	4
Total Employee Costs	3,737	1,869	1,519	350	2,971	766
Property Costs						
7 Accommodation Charges	273	178	210	(32)	331	(58)
8 Repairs and Maintenance	3	1	0	1	3	0
9 Energy Costs	11	5	6	(1)	11	0
10 Cleaning	4	2	0	2	4	0
Total Property Costs	291	186	216	(30)	349	(58)
Transport Costs						
11 Staff Travel and Subsistence	52	26	19	7	42	10
Total Transport Costs	52	26	19	7	42	10
Supplies & Services						
12 Equipment, Furniture & Materials	2	1	6	(5)	6	(4)
13 PPE	1	0	0	0	2	(1)
14 Reference Books	10	3	2	1	10	0
15 Printing & Stationery	34	17	3	14	9	25
16 Postages & ER Printing	275	138	186	(48)	275	0
17 Telephones	7	4	6	(2)	7	0
18 Advertising	7	0	0	0	7	0
19 IT Maintenance & Support	362	181	158	23	311	51
20 Valuation Appeals	56	8	6	2	56	0
21 Members' Allowances	4	0	0	0	4	0
22 Fees, Charges & Subs	3	1	2	-1	3	0
23 Specialist Services	44	7	0	7	37	7
24 Conference Fees & Subsistence	2	0	0	0	1	1
25 Other Supplies & Services	2	1	1	0	3	(1)
Total Supplies & Services	809	361	370	(9)	731	78
Support Services						
25 Lead Authority Charge	59	0	0	0	59	0
Total Support Services	59	0	0	0	59	0
Gross Expenditure	4,948	2,442	2,124	318	4,152	796
Income						
26 Sales and Other Income	(13)	0	0	0	(13)	0
27 Government Grant and recharges	0	0	0	0	0	0
28 Interest on Revenue balances	(2)	0	0	0	(1)	(1)
Total Income	(15)	0	0	0	(14)	(1)
29 Net Expenditure	4,933	2,442	2,124	318	4,138	795
30 Funded from Reserves						
31 NDR Reform	(91)	0	0	0	(91)	0
32 SPE Funding	0	0	0	0	(186)	186
33 Requisitions	(4,842)	(2,421)	(2,421)	0	(4,842)	0
34 (Surplus)/Deficit for Year	0	21	(297)	318	(981)	981

Breakdown of Actual Variance		
Core Budget Variance 30/09/2021	NDR Budget Variance 30/09/2021	Total Variance 30/09/2021
£'000	£'000	£'000
171	99	270
20	8	28
39	19	58
-	-	-
(2)	-	(2)
(5)	1	(4)
223	127	350
(32)	-	(32)
1	-	1
(1)	-	(1)
2	-	2
(30)	-	(30)
5	2	7
5	2	7
(5)	-	(5)
-	-	-
1	-	1
14	-	14
(48)	-	(48)
(2)	-	(2)
-	-	-
(39)	62	23
(7)	9	2
-	-	-
(1)	-	(1)
7	-	7
-	-	-
-	-	-
(80)	71	(9)
-	-	-
0	-	-
118	200	318
-	-	-
-	-	-
-	-	-
118	200	318
-	-	-
-	-	-
118	200	318

**GRAMPIAN VALUATION JOINT BOARD BUDGET
FOR PERIOD 1 APRIL TO 30 SEPTEMBER 2021**

Line No.			Core Budget			NDR Reform Budget				
		2021-22 Total Budget	2021-22 Core Budget	Actual 30 Sept 2021	2021-22 Est Outturn	2021-22 Est Variance	2021-22 NDR Budget	Actual 30 Sept 2021	2021-22 Est Outturn	2021-22 Est Variance
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
<u>Employee Costs</u>										
1	Salaries	2,861	2,566	1,124	2,125	441	295	37	160	135
2	National Insurance	292	267	111	218	49	25	7	15	10
3	Superannuation	548	493	213	386	107	55	3	32	23
4	Additional Pensions	24	24	12	24	-	-	-	-	-
5	Other Employee Costs	1	1	3	4	(3)	-	-	-	-
6	Training	11	10	9	7	3	1	-	-	1
Total Employee Costs		3,737	3,361	1,472	2,764	597	376	47	207	169
<u>Property Costs</u>										
7	Accommodation Charges	273	273	210	331	(58)	-	-	-	-
8	Repairs and Maintenance	3	3	-	3	-	-	-	-	-
9	Energy Costs	11	11	6	11	-	-	-	-	-
10	Cleaning	4	4	-	4	-	-	-	-	-
Total Property Costs		291	291	216	349	(58)	-	-	-	-
<u>Transport Costs</u>										
11	Staff Travel and Subsistence	52	46	18	38	8	6	1	4	2
Total Transport Costs		52	46	18	38	8	6	1	4	2
<u>Supplies & Services</u>										
12	Equipment, Furniture & Materials	2	2	6	6	(4)	-	-	-	-
13	PPE	1	1	-	2	(1)	-	-	-	-

14 Reference Books	10	10	2	10	-	-	-	-	-
15 Printing & Stationery	34	34	3	9	25	-	-	-	-
16 Postages & ER Printing	275	275	186	275	-	-	-	-	-
17 Telephones	7	7	6	7	-	-	-	-	-
18 Advertising	7	7	-	7	-	-	-	-	-
19 IT Maintenance & Support	362	219	149	218	1	143	9	93	50
20 Valuation Appeals	56	56	6	56	-	-	-	-	-
21 Members' Allowances	4	4	-	4	-	-	-	-	-
22 Fees, Charges & Subs	3	3	2	3	-	-	-	-	-
23 Specialist Services	44	25	-	26	(1)	19	-	11	8
24 Conference Fees & Subsistence	2	2	-	1	1	-	-	-	-
25 Other Supplies & Services	2	2	1	3	(1)	-	-	-	-
Total Supplies & Services	809	647	361	627	20	162	9	104	58
<u>Support Services</u>									
25 Lead Authority Charge	59	59	-	59	-	-	-	-	-
Total Support Services	59	59	-	59	-	-	-	-	-
Gross Expenditure	4,948	4,404	2,067	3,837	567	544	57	315	229
<u>Income</u>									
26 Sales and Other Income	(13)	(13)	-	(13)	-	-	-	-	-
27 Government Grant and recharges	0	-	-	-	-	-	-	-	-
28 Interest on Revenue balances	(2)	(2)	-	(1)	(1)	-	-	-	-
Total Income	(15)	(15)	-	(14)	(1)	-	-	-	-
29 Net Expenditure	4,933	4,389	2,067	3,823	566	544	57	315	229
30 Funded from Reserves									
31 NDR Reform	(91)	-	-	-	-	(91)	-	(91)	-
32 SPE Funding	0	-	-	(186)	186	-	-	-	-
33 Requisitions	(4,842)	(4,389)	(2,195)	(4,389)	-	(453)	(227)	(453)	-

34 (Surplus)/Deficit for Year

0	0	(128)	(752)	752	0	(170)	(229)	229
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REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 5 NOVEMBER 2021

SUBJECT: FINANCIAL PLANNING FOR 2022/23 AND FUTURE YEARS

BY: TREASURER TO THE BOARD

1. REASON FOR REPORT

- 1.1 To consider the indicative budgets that will form the three year Revenue Budget from 2022/23 onwards, and to discuss the operational issues facing the Assessor & Electoral Registration Officer (ERO) in the medium to long term.

2. RECOMMENDATIONS

- 2.1 It is recommended that the Board considers and notes:

- (i) Current indicative three year core budget from 2022/23 and that this will be further adjusted during the preparation of the Revenue Budget for 2022/23;
- (ii) Various scenarios which could impact on the revenue budget and the range of potential assumptions and risks;
- (iii) Operational issues facing the service; and
- (iv) Actions to be taken ahead of the budget setting meeting in February 2022.

3. BACKGROUND

- 3.1 The main issues for the Assessor's service to be addressed in setting the budget are:
- The continuing pressures that the coronavirus outbreak has had on the operations of the organisation
 - Implementation of NDR reform
 - Increased level of valuation appeals
 - The impact that the immediate response to the pandemic will have on the long term operations of the service;
 - Level of staff turnover/challenges in recruiting and retaining staff

- Financial uncertainty in key areas, particularly salaries and accommodation
- 3.2 At the Board meeting on 5 February 2021, the Board agreed the Revenue Budget for 2021/22 (paragraph 4 of the Minute refers) and approved that the requisitions to constituent authorities should be set at £4,842,000. An indicative budget for the following two years was also presented, and it is proposed that this is the starting point for the budget process ahead of the meeting to approve the budget in February 2022.

4. CURRENT POSITION

- 4.1 The Revenue Monitoring report to 30 September 2021, in a separate report to this Board meeting, describes the impact that the response to the pandemic has had on the service, alongside other recurring issues. Until the full impact of these issues are known, any changes in budget requirements or savings cannot be accurately identified but will continue to be developed and built into financial planning over the coming months. These are discussed in more detail below.
- 4.2 **APPENDIX 1** shows the current indicative core budget for each of the three years ahead. Funding to cover the cost of implementing NDR Reform is included within the local government settlement, and these have been shown in APPENDIX 1, alongside the core budget, to distinguish between movements in the current core budget.

5. BUDGET PROPOSALS 2022/23

Salaries and Recruitment

- 5.1 Salaries and employers' on-costs make up approximately 75% of the net expenditure budget of the service. The service is reliant on recruiting and retaining professional staff in order to carry out its statutory functions. It is regularly reported in the budget monitoring report to the Board that the recruitment of staff is a difficulty for the service, primarily due to the competitive nature of salaries in the private sector, but the Covid-19 pandemic has also intensified staffing pressures. Recruitment is now underway again and successful appointments have recently been made at all levels.
- 5.2 The budget for 2022/23 includes a 10% recruitment and vacancy adjustment in the budget, to incorporate an average level of vacancies and the interval that arises between filling posts. There is a risk associated with this concept, however, as the service aims to have a full staffing complement.
- 5.3 Pay awards for 2021/22 and future years have not yet been agreed, and the budget for 2021/22 already includes a provisional 2.5% pay award. As there has been no further indication of this year's pay award, the basis for future years will use the current budget as the starting point.
- 5.4 The impact of a range of possible pay awards is shown in the table below. These figures are for core posts only, excluding the NDR posts, and are before any vacancy factor has been deducted. National Insurance rates are changing with effect from 1 April 2022 but this change has been omitted from the figures

in the table in order to show the effect of the pay award only. However, for information, a 2% pay award can expect to see an additional £37,000 increase in employers contributions budgeted for 2022/23. As can be seen in the table below, a 1% variance in pay award has an impact on around £38,000 in salary costs in each of the next three years, with a 5% pay award ranging from £190,000 to £206,000 per annum. The mid point assumption of 2% has been included in the indicative budget presented in Appendix 1.

Scenario	Impact on 2022/23 budget £000	Impact on 2023/24 budget £000	Impact on 2024/25 budget £000
1% pay award	37	38	38
2% pay award	74	76	78
5% pay award	190	196	206

Accommodation

- 5.5 Mentioned in the budget monitoring report to this Board, the move to a new office suite within Woodhill House has been delayed and reconfiguration works are yet to commence at the time of writing this report. The 2021/22 budget already includes part year savings for the new office accommodation and the estimated outturn figure assumes no move will happen this financial year. Therefore an overspend is forecast as the current rental and service charges will continue until the relocation. The draft Heads of Terms for the proposed lease has been received, and it is currently anticipated that the move, which would result in a reduced rental charge and associated costs for the service, could take place early in the next financial year. The full year savings, taken by comparing the 2021/22 budget and the proposed budget is shown in the table below.

Woodhill House budgets	Proposed £000	Current £000
Rent	22	65
Service Charge	90	85
Rates	57	56
Refurbishment costs (one off)	18	-
Total	187	206

- 5.6 The proposed terms would result in a budget reduction of £19,000 in 2022/23, including the one off refurbishment costs, which will more than likely be higher than the originally quoted figure. With additional resilience provided by the lower cost satellite offices in Elgin and Banff, future savings are possible.

IT and procurement

- 5.7 As referred to in the revenue monitoring report, the Assessor has been working with Aberdeenshire Council with the prospect of moving to a Service Level Agreement where Aberdeenshire will provide ongoing IT support services to the

Valuation Board. They have proposed an agreement for shared IT services using, where possible, existing Aberdeenshire infrastructure and provided costings for the board; £79,711 per annum with initial start-up costs of £45,750.

- 5.8 There is still some work to be carried out to establish what other costs would have to be paid for by the board, e.g. specialised software licensing and support. The vacant IT Manager post would be removed from the establishment as a result of the change and other IT budget savings are currently being explored. It is hoped that this development will progress before the end of the financial year, and the preliminary costs have been built into the 2022/23 budget going forward. The financial implications are shown in the table below.

	2022/23 £000
Removal of IT Manager Post (saving)	(70,000)
System Costs (annual cost)	79,711
Startup Costs (one off cost)	45,750

Other costs

- 5.9 Staff travel costs arise from staff travelling to site inspections. Recent changes in working practices to obtain relevant information from sources other than visual inspection – such as building warrants, completion certificates – has led to a reduction in travel costs. Although this shift has produced benefits, there will be an increased requirement for physical inspections during 2022/23 in preparation for the 2023 Revaluation and the associated NDR reforms. The proposed budget is therefore unchanged from 2021/22.
- 5.10 The service has a minimal budget for furniture and equipment. There may be the requirement to replace furniture in the relocated offices in Woodhill House, which is not currently budgeted for.
- 5.11 There has been a significant increase in valuation appeals following the response to the pandemic. This creates additional workload for staff and also has cost implications. No overspend is forecast for 2021/22 at this stage. No increase is included in the proposed budgets as the legislative position regarding material change of circumstances appeals due to Covid-19 and the change in appeal regulations is still uncertain. This is clearly a risk to the Board, but the financial risk is considered to be manageable given the size relative to the Board's total budget.

Income from Grant Funding

- 5.12 The Cabinet Office has given the Board a total of £1,361,000 of funding for the implementation of Individual Electoral Registration (IER) during the years from 2014/15 to 2020/21. The Cabinet Office has previously confirmed that no further funding will be given and must be absorbed in core budgets.

Reserves

- 5.13 It is not expected that any reserves will be required to balance spend in 2022/23 and reserves at 31 March 2022 will remain at the maximum approved level of £235,000. At its meeting on 3 March 2020 the Board approved that a minimum general reserve of 2.5% of estimated annual net expenditure would be maintained. Based on the proposed 2022/23 estimated net expenditure of £4.2 million, this equates to a minimum general reserve of £106,000. The Board therefore has flexibility to use up to £129,000 to cushion the impact of inflation on its budget for 2022/23. Given the level of uncertainty over pay awards, the quantification of risk summarised in paragraph 5.15 below and the observations on balance of risk referred to in paragraph 3.1 the Board may consider it prudent to reduce the planned use of reserves.
- 5.14 The Scottish Government require any unspent/uncommitted NDR Reform funding for 2021/22 to be repaid. The current balance in the reserve is £143,000. The budget for 2022/23 is the originally planned budget for the year included within the local government settlement.

Risks

- 5.15 Various financial risks have been identified throughout the report and are summarised here for ease of reference. It should be noted that the total risk identified exceeds the maximum general reserve permitted to be held.

Risk	Para ref	Potential impact £000s
Above average vacancy factor (5% to 10%)	5.2	184
Insufficient allowance for pay award (5%)	5.4	116
Woodhill House relocation doesn't go ahead	5.5	79
Valuation appeals	5.11	15
Total		394

- 5.16 There are also risks arising from changing service requirements, which can also affect the financial requirements of the service.
- 5.17 The proposed 2022/23 Revenue Budget is shown in Appendix 1. The proposed net expenditure budget is a decrease of £82,000 from 2021/22, of which £38,000 is an increase in the core budget, and a decrease of £120,000 in NDR Reform budget, with removal of the £91,000 funded from NDR reserves. The total net increase in requisitions is £9,000 and is summarised below, separated into core budgets that are controlled by the Board, and the budget for the NDR Reform requirements.

Budget movements 2022/23	£000s
Impact on core budget	
<u>Increases</u>	
Staffing budget – pay awards, NI change	111
Training	3

Energy Costs – Banff Office	2
IT Maintenance and Support (from IT Manager post saving)	70
Decreases	
Staffing budget – post savings, vacancy management	(129)
Property Costs - inc Woodhill House relocation savings	(19)
Net increase in core budget	38
NDR reform – reduction in staffing and travel costs	(8)
NDR reform – reduction in other costs	(112)
NDR reform use of reserves	91
Total increase in requisitions from 2021/22 to 2022/23	9

6 **REQUISITIONS**

- 6.1 The table below shows the requisition for each constituent authority, in order to fund the Board's revenue budget for 2022/23 of £4,851,000.
- 6.2 The constituent authorities have previously agreed that expenditure by the Board should be apportioned between authorities pro rata to the population figures for each council. The population figures used are the latest published by the National Records of Scotland in their Mid-Year Population Estimates, for mid-2020.
- 6.3 The proposed requisitions of £4,851,000 are an increase in the 2021/22 requisitions by £9,000 in total.

	Population	Requisition %	Proposed Requisition 2022/23 £	Requisition 2021/22 £	Increase on 2021/22 Requisition %
Aberdeen City	229,060	39.12	1,897,651	1,890,317	0.39%
Aberdeenshire	260,780	44.54	2,160,437	2,159,532	0.42%
Moray	95,710	16.34	792,912	792,151	0.09%
Total	585,550	100.00	4,851,000	4,842,000	0.19%

7 CONCLUSION

- 7.1 Preparing the three year Revenue Budget has been a challenging task, trying to balance the increasing demands made upon the service against the financial constraints imposed on the public sector.**
- 7.2 The Assessor has proposed savings and efficiencies where possible, and in addition to giving up a senior post as a saving, has maintained the vacancy management factor within the core staffing budget. Senior Management will continue to look for efficiencies and savings in the budget.**
- 7.3 There is potential to use general reserves to cushion the impact of increased budgets, where these cannot be covered by savings. However, this should be balanced against the potential risks to the Board identified in this report.**

Author of Report: Susan Souter
Background papers: Held within Accountancy Section, Moray Council
Ref:

Line No.	2021-22 Total Budget	2021-22 Estimated Outturn	2022-23 Core Budget	2022-23 NDR Budget	2023-24 Core Budget	2023-24 NDR Budget	2024-25 Core Budget	2024-25 NDR Budget
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<u>Employee Costs</u>								
1 Salaries	2861	2285	2,524	277	2,574	283	2,625	288
2 National Insurance	292	233	297	31	305	32	313	33
3 Superannuation	548	418	487	54	497	55	507	56
4 Additional Pensions	24	24	24	-	24	-	24	-
5 Other Employee Costs	1	4	1	-	1	-	1	-
6 Training	11	7	13	7	13	7	13	7
Total Employee Costs	3,737	2,971	3,346	369	3,414	377	3,483	384
<u>Property Costs</u>								
7 Accommodation Charges	273	331	254	-	236	-	236	-
8 Repairs and Maintenance	3	3	3	-	5	-	5	-
9 Energy Costs	11	11	13	-	13	-	13	-
10 Cleaning	4	4	4	-	4	-	4	-
Total Property Costs	291	349	274	-	258	-	258	-
<u>Transport Costs</u>								
11 Staff Travel and Subsistence	52	42	46	5	47	5	47	5
Total Transport Costs	52	42	46	5	47	5	47	5
<u>Supplies & Services</u>								
12 Equipment, Furniture & Materials	2	6	2	1	2	1	2	1
13 Protective Clothing	1	2	1	-	1	-	1	-
14 Text & Reference Books	10	10	10	-	10	-	10	-
15 Printing & Stationery	34	9	34	-	34	-	34	-
16 Postages & ER Printing	275	275	275	18	275	-	275	-
17 Telephones	7	7	7	-	7	-	7	-
18 Advertising	7	7	7	-	7	-	7	-

19 IT Maintenance & Support	362	311	289	18	204	18	214	18
20 Valuation Appeals	56	56	56	-	56	-	56	-
21 Members Allowances	4	4	4	-	5	-	5	-
22 Fees, Charges & Subs	3	3	3	4	3	4	3	4
23 Specialist Services	44	37	25	9	25	9	25	9
24 Conference Fees and Subsistence	2	1	2	-	2	-	2	-
25 Other Supplies & Services	2	3	2	-	2	-	2	-
Total Supplies & Services	809	731	717	50	633	32	643	32
<u>Support Services</u>								
26 Lead Authority Charge	59	59	59	-	60	-	60	-
Total Support Services	59	59	59	-	60	-	60	-
Gross Expenditure	4,948	4,152	4,442	424	4,412	414	4,491	421
<u>Income</u>								
27 Government Grant and recharges	-	-	-	-	-	-	-	-
28 Sales and Other Income	(13)	(13)	(13)	-	(13)	-	(13)	-
29 Interest on Revenue balances	(2)	(1)	(2)	-	(2)	-	(2)	-
Total Income	(15)	(14)	(15)	-	(15)	-	(15)	-
30 Net Expenditure	4,933	4,138	4,427	424	4,397	414	4,476	421
31 Funded from Reserves								
32 NDR Reform	(91)	(91)	-	-	-	-	-	-
33 SPE Funding	-	(186)	-	-	-	-	-	-
34 Requisitions	(4,389)	(4,389)	(4,427)	-	(4,397)	-	(4,476)	-
35 NDR Requisitions	(453)	(453)	-	(424)	-	(414)	-	(421)
36 (Surplus)/Deficit for Year	-	(981)	-	-	-	-	-	-



REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 5 NOVEMBER 2021

SUBJECT: INTERNAL AUDIT ANNUAL REPORT 2020/21

BY: THE TREASURER TO THE BOARD

1. REASON FOR REPORT

- 1.1 This report advises the Board of the internal audit work completed on the Assessor's Service for the financial year ended 31st March 2021, and provides an opinion on the adequacy of the control systems reviewed.

2. RECOMMENDATION

- 2.1 It is recommended that the Board consider and note the satisfactory audit opinion for 2020/21 derived from audit work completed.

3. BACKGROUND

- 3.1 In terms of the Public Sector Internal Audit Standards (PSIAS) applicable to Local Government, it is good practice to develop an internal audit plan for each financial year. The plan is agreed with senior management and is presented to the Board to enable it to consider and comment on the proposed audit coverage. The planned work for 2020/21 as reported to the meeting of the Board in February has been completed and informs the internal audit opinion.
- 3.2 As the Board will be aware, the main financial systems of the Assessor's Service replicate those of the Moray Council, hence audit assurances provided in terms of the controls within the Council systems can be relied upon as being applicable to financial systems relating to the Service. There remains a need, however, to test transactions specific to the Assessor's Service annually to provide the Treasurer with an opinion on the adequacy and effectiveness of the internal control systems and procedures. This work includes confirming the administrative processes for reporting revisions to the council tax and non domestic rating lists by the Assessor to the constituent Authorities.
- 3.3 Despite restrictions to working practices, it was possible to continue with the

planned audit coverage detailed within the report to the Board on the 5 February 2021. Audit testing reviewed budget setting and monitoring, payroll costs which utilise a major element of the budget, non payroll expenditure covering issues including office rentals and ICT costs, and assessment of income received (mainly Scottish Government allocations to meet additional burdens relative to electoral registration and funding for preparation for the Scottish Parliamentary Election in May 2021). There are no matters to report to the Board in relation to this testing.

- 3.4 A Risk Profile review report should be provided annually to the Board or more frequently if there is a significant change to the risk profile. I am pleased to report the Risk Register is subject to ongoing review by the Assessor and his Senior Management Team. The latest version was reported to the Board on the 18 June 2021 (para X of the minute refers).
- 3.5 The audit opinion informs the Annual Governance Statement which is certified by the Board's Convener and the Assessor and is published within the Board's annual accounts.
- 3.6 The audit was carried out in accordance with Public Sector Internal Audit Standards (PSIAS).

4. CONSULTATIONS

- 4.1 The Assessor has been consulted during the audit review process.

5. CONCLUSION

- 5.1 **The Internal Audit Manager is of the opinion, based on audit work completed, that reasonable assurance can be placed on the adequacy of and effectiveness of the system of internal financial control established within the Assessor's Service.**

Author of Report:	Dafydd Lewis, Internal Audit Manager
Background Papers:	Internal Audit files
Ref:	



REPORT TO: Grampian Valuation Joint Board on 5 November 2021

SUBJECT: Valuation Roll and Council Tax Valuation List

BY: The Assessor & ERO

1. Reason for Report

- 1.1 To provide an operational update on the valuation services provided by the Assessor.

2. Recommendation

- 2.1 It is recommended that the Board note the report.
- 2.2 The 18 June 2021 report asked the Board, at para. 2.2, to “Consider the recommendations in respect of the Valuation Roll and Council Tax Valuation List performance thresholds for the three year period 2020/21 to 2022/23.” The line contained a typographical error and the Board are asked to note that the correct period is “2021/22 to 2023/24”.

3. Background

- 3.1 Revaluation and running roll appeal resolution are key activities for the service following the 2017 revaluation.
- 3.2 The Board's Code of Corporate Governance requires annual reporting of operational performance. The performance indicators provided in Appendices 1 and 2 to this report have been agreed between the Scottish Government and the Scottish Assessors Association.
- 3.3 Maintenance of the Valuation Roll and Council Tax Valuation List has continued throughout the pandemic albeit subject to the operational restrictions imposed by the requirement to work from home and the limitations on carrying out site visits.

4. Valuation Roll

4.1 Revaluation 2017 Appeals

The Revaluation 2017 appeal disposal deadline was extended by a year to 31 December 2021 as a result of the pandemic. The current position is that 10,973 revaluation appeals representing 97.2% of the total of 11,291 appeals, have been resolved. Of the remaining 318 appeals, 148 have been referred to the Lands Tribunal for Scotland for disposal without limit of time and the service is on course to dispose of the remaining 170 appeals cited for hearing by the Valuation Appeal Committees between now and the calendar year end.

4.2 Running Roll Appeals

The valuation service is also on course to dispose of all running roll appeals having a VAC disposal deadline of 31 December 2021.

As indicated in the last report to the Board, for the 18 June 2021 meeting, the Scottish Government has extended the deadline for the disposal of material change of circumstances appeals arising from the pandemic to 31 December 2022, whilst maintaining an intention to invalidate such appeals through primary legislation.

4.3 Running roll updates

Appendix 1 provides performance for running roll updates to the Valuation Roll during the period from 1 April 2021 to 18 October 2021 and the previous two years. Performance has continued to be impacted by the challenging operating environment, the negative effect of the pandemic on information flows and the demands of the appeal resolution process, which has been the primary focus for property inspections following the resumption of on-site survey activity.

4.4 Revaluation 2023

The service is about to issue Assessor Information Notices in order to ingather rental and other information required for the 2023 Revaluation.

5. Council Tax Valuation List

5.1 Updates to the List

Appendix 2 provides performance information for updates to the Council Tax Valuation List. Against a background of increasing housebuilding activity, the data for the year to date shows a significant improvement on the position for the 2020/21 year. However, the percentage of updates achieved within the 90 day initial performance threshold remains below target for a normal year and reflects the challenging operational environment that still prevails.

5.2 Proposals and Appeals

The backlog of outstanding Council Tax proposals reported in June is being tackled and it is anticipated that Valuation Appeal Committees will resume hearings of resolved appeals in 2022.

6. Conclusion

The pandemic has continued to provide significant challenges to the delivery of services during 2021/22 in a number of areas, particularly the requirement for home-based working and the inability to undertake site visits or hold face-to-face meetings. Nevertheless, the valuation service has performed well both in regard to appeal disposal activity and in relation to the update of the Roll and the List.

Author of Report:

Gavin M Oag
Depute Assessor & ERO

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Appendix 1

Valuation Roll Performance Indicators as at 18 October 2021

	Time period	2021/2022 <i>(part year)</i>	2020/2021	2019/2020
Amendments within time periods	0 - 3 Months	359	425	1,176
The number of amendments made to the valuation roll during the year as a result of material change of circumstances, error corrections and new subjects.	%	54.31%	29.72%	59.3%
	<i>Threshold %</i>	65.0%	70.0%	70.0%
	3 - 6 Months	172	278	358
	%	26.02%	19.44%	18.0%
	<i>Threshold %</i>	20.0%	15.0%	15.0%
The time period is the period between the effective date of the amendment and the date the corresponding Valuation Notice is issued.	Over 6 Months	130	727	450
	%	19.67%	50.84%	22.7%
	<i>Threshold %</i>	15.0%	15.0%	15.0%
Number of amendments		661	1,430	1,984
Total number of entries	At 1 April	30,107	29,950	29,714
Total Rateable Value	At 1 April	£1,007.03M	£1,019.48M	£1,020.16M

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Appendix 2

Council Tax Valuation List Performance Indicators as at 18 October 2021

	Time Period	2021/2022 (part year)	2020/2021	2019/2020
New Entries within Time Periods The time period is the period between the effective date of the amendment and the date the corresponding Banding Notice is issued.	0 - 3 Months	1,373	1,357	3,089
	%	83.52%	61.35%	89.9%
	Threshold %	94.0%	94.0%	94.0%
	3 - 6 Months	162	408	231
	%	9.85%	18.44%	6.7%
	Threshold %	3.0%	3.0%	3.0%
	Over 6 Months	109	447	117
	%	6.63%	20.21%	3.4%
	Threshold %	3.0%	3.0%	3.0%
Number of New Entries Added The Actual number of new dwellings added to the Valuation List during the year.		1,644	2,212	3,437
Total Number of Entries The actual number of properties shown in the Valuation List as at 1 April annually.		297,597	295,690	292,839
Adjusted to Band "D" Equivalent	Original ratios	295,659	293,546	290,432
	2017 ratios	311,265	308,992	305,654



REPORT TO: Grampian Valuation Joint Board on

SUBJECT: Electoral Registration

BY: The Assessor & ERO

1. Reason for Report

1.1 To update the board on developments in Electoral Registration

2. Recommendation

2.1 It is recommended that the Board consider and note the content of this report.

3. Background

3.1 The ERO must conduct an annual canvass, commencing no earlier than 1 July and concluding by 30 November each year and this is the main task during that period. This is the second year in which the reformed canvass rules have been in place, and more of the new provisions are gradually being incorporated into the canvass model. In contrast to 2020, door to door canvassing is taking place.

3.2 Two local government by-elections in Aberdeenshire were supported in June and August. Registers were provided for Community Council nominations in Aberdeen City and Moray areas with a small boundary change being implemented in the Moray area.

3.3 Legislative changes at both UK and Scotland level are progressing and the necessary Statutory Instruments for the conduct of the Local Government Elections 2022 have been laid in the Scottish Parliament.

3.4 Draft proposals for the UK Parliament constituency boundary changes were released on 14 October 2021 (**Appendix 1**).

4. Annual Canvass

4.1 Under the traditional canvass model, every property in the ERO area had to be contacted at least 3 times and one of these contacts had to be made by a door-to-door canvasser. All communications were paper based.

4.2 Under the new rules new communication channels such as emailing and telephoning are available in addition to paper based communications. Only households where the ERO believes there may be changes are obliged to respond to canvass communications. At least 3 attempts must be made to secure a response.

4.3 In order to identify properties with likely changes, a national data matching step is carried out with the whole register database being compared with Department for Work and Pensions (DWP) records. A result is provided for each elector as either green (matched) or red (unmatched). A further match to trusted local records can also be carried out in order to achieve additional matches. The national and local data matching can be carried out in any order.

Following the completion of elector level data matching the results are converted to property level matches by the Electoral Management System (EMS) to produce matched and unmatched property data. Properties where there are no electors registered are compared with council tax records. Where council tax records show the property to be void these households can be canvassed using the matched properties route.

4.4 Matched properties follow the Route 1 process. These properties are sent the Canvass Communication A letter which summarises the current registration information at the property. The household is invited to respond if there are any changes to report. In the absence of any changes the canvass process is complete.

4.5 Unmatched properties follow the Route 2 process and are advised that they must respond to the communication sent by the ERO. In addition to the traditional canvass form a prescribed letter – Canvass Communication B is used. Both provide a summary of the current registration information at the property and advise that the household must respond.

Canvass reform requires a number of rules to be met when canvassing Route 2 properties

- the first contact must be a property contact - paper communication or a visit made by a canvasser
- one of the contacts must be a canvass form with a reply-paid envelope enclosed
- one of the contacts must be a personal contact – door to door or telephone canvass

In all there are 26 possible permutations of the 3 contacts, giving greater flexibility to conduct the canvass in varied ways at a local level.

4.6 Summary of routes and contact methods used

The following are figures for the main canvass issue in 2021. The initial forms were issued in phases throughout August. A further 2600 student properties have been canvassed on a separate timetable which commenced in late September.

	First Contact		Second Contact		Third Contact		
Route	Type	Number	Type	Number	Type	Number	Total
1	CCA (Post)	198,245					198,245
2	CCB (Post)	88,846	Canvass Form (Post)	48,671	CCB (Canvasser)	34,883	
2			Canvass Form (Canvasser)	6,484	Telephone	2,647	
2			Telephone	356	CCB (Post)	5,170	
2					Canvass Form (Post)	250	187,307
3		227					227
Total		287,318		55,511		42,950	385,779

- 4.7 Personal contact now extends to phone canvassing in addition to door-to-door canvassing. A separate Telephone Canvass module was purchased in order to use this contact method. Irrespective of how many phone numbers are held for a household, the canvass rules provide that only the number for an elector who was matched during the data matching step can be used when carrying out Telephone canvassing.

Door-to-door canvassing commenced in mid September and telephone canvassing on 22 October. Both will continue until late November.

Additional training has been provided to door-to-door canvassers, in line with current Covid 19 government guidelines and canvassers have been issued with all necessary equipment to conduct the canvass safely. Normally canvassers would aim to get as many forms as possible completed on the doorstep. However, due to the prevailing circumstances the overall approach has been adapted. Canvassers are delivering a form or letter and providing appropriate advice to assist the householder to make a return. Householders are encouraged to use the automated response methods provided.

- 4.8 Registration activity goes hand in hand with the annual canvass. Canvass responses generate further actions to invite new registrations, commence removals and follow up on other amendments such as name changes, and changes to absent voting preferences or opt out preferences. The table below summarises the individual applications to register made during the period 1 August to 25 October in both 2020 and 2021:

Source of application to register	Volume 2020	Volume 2021
Embedded online application	12,959	7,508
Gov.uk digital service	7,566	8,747
Telephone	758	697
Paper form via post	205	2,140
Email	7	3
Total	21,495	19,220

Households were again given the opportunity for each new elector to complete their registration as part of the canvass process.

5. Local Government By elections

- 5.1 By-elections were held in Aberdeenshire Ward 12 East Garioch on 17 June 2021, and in Aberdeenshire Ward 8 Mid Formartine on 19 August 2021.

GVJB staff were deployed throughout the period of both polls some home working and a small contingent located in Woodhill House. Staff were prepared to deal with any spike in demand for emergency proxies. However, both events were very quiet with no issues. There were no emergency proxy requests either before or on polling day.

6. Community Council elections

- 6.1 Moray Council election team notified a small change to the boundary between the Findhorn and Kinloss and Heldon Community Council areas. IT and admin staff carried out the required work to implement the changes on the EMS.

Registration data was provided to both Aberdeen City Council and Moray Council election teams to allow checking of nominations. Polls were scheduled for 7 October in Aberdeen City using online voting with the option to request a postal vote. The Moray polls were due to take place on 28 October using all postal.

In both cases there were no contested elections following late withdrawals of candidature.

Following completion of the process in Moray, 4 previously active Community Councils were unformed due to insufficient nominations. Moray council election team have just advised that the Returning Officer has accepted petitions from 3 of these councils - Dyke Landward, Lennox and Findochty – to re-run the process.

7. Legislation

- 7.1 The following instruments which are required for the Local Government Elections 2022 have been laid in the Scottish Parliament.

- The Scottish Local Government Elections Amendment Order 2021
- The Representation of the People (Absent Voting at Local Government Elections) (Scotland) Amendment Regulations 2021
- The Representation of the People (Postal Voting for Local Government Elections) (Scotland) Amendment Regulations 2021
- The Representation of the People (Variation of Limit of Candidates' Local Government Election Expenses) (Scotland) Order 2021
- The Local Electoral Administration and Registration Services (Scotland) Act 2006 (Commencement No. 6) Order 2021
- The Scottish Elections Reform Act 2020 (Commencement No. 3) Order 2021

7.2 Please see the list of proposed changes in the upcoming SSIs for the 2022 Local Government Elections which will be brought in subject to the will of Parliament:

1. Exclusion of certain items from expenditure - as in Scottish Parliament elections (and referendums under the Referendums (Scotland) Act 2020), reasonable additional costs incurred in connection with adapting campaign materials for those with disabilities, providing security at election events, and translating election materials into other languages will not count against expenditure limits. The costs of providing such services will still be funded by campaigners and parties.

2. Advertising that candidates' expenditure returns are available for inspection - to allow Returning Officers to advertise the availability of the expenditure returns in such manner as they think fit. Many stakeholders are of the view that newspaper publication is no longer the most cost-effective way of giving notice of the opportunity to inspect expense returns. Councils have alternative ways of publicising notices and documents, normally including online publicity and the placing of notices in libraries and other public buildings.

3. Increase of candidate's expenditure limits - increase a candidate's expenditure limits from £740 and 6p per elector, to £806 and 7p per elector. This will bring limits in line with those in other parts of the UK.

4. Definition of election expenses - commencement of section 17 and schedule 1 of the Local Electoral Administration and Registration Services (Scotland) Act 2006 (LEARS) and the related need to amend the definition of local government election expenses in section 90ZB and schedule 4B of the Representation of the People Act 1983 (as inserted by the LEARS provisions noted above).

5. Issue of official poll cards to prisoners - allow for a prisoner's official poll card to be sent to their prison address as opposed to their registered address. Part 3 of the Scottish Elections (Franchise and Representation) Act 2020 extended the franchise at devolved elections to prisoners, sentenced to a term of 12 months or less, detained in UK prisons (and who would be able to vote in Scottish elections but for their incarceration).

6. Deadlines for replacement of spoilt or lost postal ballot papers - Standardising the deadline for replacement of lost or spoilt postal ballot papers at Local Government elections to 10pm on the day of poll. The current deadline is 5pm, while the equivalent deadline at Scottish Parliament elections is 10pm on the day of poll.

7. Emergency proxies - extending the availability of emergency proxies to those who suffer a disability before the application period for emergency proxies begins, but who are unable to apply until during the application period. In such a situation, the individual must provide an explanation of why they were unable to apply before the normal deadline. We are also allowing the replacement of an elector's proxy where, for whatever reason, the original proxy is unable to vote on polling day; providing that applications to vote by proxy at a particular election made on grounds of the applicant's detention must include details of the place of detention; and requiring that those applications must be received by 5pm on the day of the election.

8. Implementation of Electoral Commission post-2017 recommendations - implement proposals from the Commission's report on the 2017 Local Government elections to bring in donation controls for candidates at council elections; give a statutory role for the Commission to provide guidance for candidates and agents at council elections; and to specify a list of activities that count against candidates' spending limits at council elections.

7.3 Commencement of the Scottish Elections (Reform) Act 2020

The commencement order referenced above completes commencement arrangements for this Act. The provisions prohibit voting more than once in different local government areas on the same day (from the May 2022 elections onwards), and activate expenditure provisions and sections relating to the role of the Electoral Commission in setting out requirements for electoral expenses and donations to candidates at Local Government elections.

8. **Boundary Review**

8.1 The Boundary Commission for Scotland began an 8-week consultation on their Initial Proposals for the 2023 Review of UK Parliamentary Constituencies on 14 October 2021. A summary of the proposals can be found in the accompanying document and full details of the proposals can be found here;

<https://www.bcomm-scotland.independent.gov.uk/?q=reviews/2023-review-uk-parliament-constituencies>.

The website here <https://www.bcs2023review.com/> provides a mapping tool which allows detailed comparison to be made with the existing and proposed boundaries.

9. **Conclusion**

9.1 The canvass model continues to evolve with increased use of the reformed canvass provisions and publication of the revised registers for 1 December is on schedule.

9.2 Two by-elections were supported and, while Covid restrictions have eased, the service was prepared to react to any additional demands related to the pandemic.

- 9.3 Staff continue to work hard to meet each challenge as we look ahead to planning for major elections in 2022 as well as the many planned legislative changes and the proposed boundary changes.

Author of Report: Linda H Smith, Principal Admin Officer



2023 Review of UK Parliament Constituencies

Initial Proposals

Boundary Commission for Scotland
Thistle House
91 Haymarket Terrace
Edinburgh EH12 5HD

Website: www.bcomm-scotland.independent.gov.uk
Email: bcs@scottishboundaries.gov.uk
Tel: 0131 244 2001
Twitter: @BCommScot

Consultation
Site: www.bcs2023review.com

Introduction

1. We are the Boundary Commission for Scotland, an independent, non-political body whose statutory purpose is to make recommendations for UK Parliament constituencies in Scotland. Our current membership is:

Chair (ex-officio):	Speaker of the House of Commons
Deputy Chair:	The Honourable Lord Matthews
Commissioners:	Professor Ailsa Henderson and Dr Susan Walker
Assessors:	Mr Dominic Cuthbert, Ordnance Survey and Mr Paul Lowe, Registrar General, National Records of Scotland
Secretary to the Commission:	Ms Isabel Drummond-Murray
2. We are tasked by the Parliamentary Constituencies Act 1986 (as amended) to undertake a review of UK Parliament constituencies in Scotland, and we must submit to the Speaker a report containing our recommendations before 1 July 2023.
3. The 2023 Review is being conducted simultaneously and independently by the four UK Parliamentary Boundary Commissions. It will result in a UK Parliament elected from 650 constituencies.
4. Legislation determines how many constituencies should be allocated to each country. Scotland has been allocated 57 constituencies for the 2023 Review, two fewer than at present. England has been allocated 543 (+10), Northern Ireland 18 (no change) and Wales 32 (-8).
5. There are separate Parliamentary Boundary Commissions for England, Northern Ireland and Wales.
6. This booklet contains our Initial Proposals for these constituencies and information on how to participate in our public consultation from 14 October 2021 to 8 December 2021.
7. For the 2023 Review:
 - The legislation defines two constituencies in Scotland: Na h-Eileanan an Iar constituency and Orkney and Shetland constituency;
 - The electorate of every other constituency in Scotland must be between 69,724 and 77,062 electors, i.e. within 5% of the UK-wide electoral quota of 73,393, unless its area exceeds 12,000 square kilometres;
 - No constituency may exceed 13,000 square kilometres.
8. We commenced the current review in January 2021. We are now consulting the public on our Initial Proposals. Details of how to participate in the consultation are given below. These public consultations will inform any Revised Proposals in 2022. We expect to make our final recommendations for constituencies in 2023.
9. For each constituency, we must recommend a name and its designation as a burgh constituency or a county constituency.
10. Our review does not affect Scottish Parliament boundaries, council area or ward boundaries or any services within them.

11. For further information on the policies and procedures we have adopted to underpin this review and the legal requirements for constituency design, please refer to our Policies and Procedures booklet, which is available on our website www.bcomm-scotland.independent.gov.uk.

Our Initial Proposals

12. We have developed our Initial Proposals using electorate data from 2 March 2020, published by National Records of Scotland. The number of electors registered in each council electoral ward on that date can be found on our website www.bcomm-scotland.independent.gov.uk.
13. 18 existing constituencies are within the electorate quota for the 2023 Review. Our proposals retain nine of these constituencies unchanged: Ayr, Carrick and Cumnock; Central Ayrshire; East Renfrewshire; Edinburgh South West; Kilmarnock and Loudoun; Midlothian; North Ayrshire and Arran; Stirling; West Aberdeenshire and Kincardine. A further two constituencies are preserved in legislation: Na h-Eileanan an Iar; and Orkney and Shetland. The remaining nine are not retained as a result of knock on consequences of neighbouring or nearby constituencies.
14. Maps of each constituency can be found in Appendix A.

Public consultation on our Initial Proposals

15. The public consultation on our Initial Proposals runs from 14 October 2021 until 8 December 2021.
16. You can tell us what you think of our proposals by leaving a comment on our consultation site: www.bcs2023review.com. You can view the boundaries of our Initial Proposals and search constituencies by postcode or council area. You can compare our Initial Proposals with the existing constituency boundaries, as well as other boundaries. Maps of each constituency and further information will also be available to download.
17. We welcome all comments on our proposals, whether in support or not, to help inform our deliberations. Maintaining public confidence in the review process is a key part of our responsibilities. We place great importance on representations made to us during the consultation stages of a review.
18. Where comments contain suggestions for improvements to our proposals it would be helpful if they were accompanied by an alternative proposal that takes account of statutory requirements and considers the consequences for the wider area. We also welcome suggestions of alternative names for constituencies. All comments will be evaluated by the quality of argument and the evidence provided. We are unable to accept comments via social media.
19. Comments can be made in the following ways:

Consultation site: www.bcs2023review.com
in writing to: Boundary Commission for Scotland, Thistle House, 91
Haymarket Terrace, Edinburgh EH12 5HD
by email to: comments@scottishboundaries.gov.uk

20. During the consultation period we display our proposals at Display Points. There is at least one Display Point in each proposed constituency. A full list of Display Points is available on our website www.bcomm-scotland.independent.gov.uk.

Further Stages

21. In early 2022 we will hold a secondary six-week consultation period. At the start of this consultation period we will publish all the comments received on our Initial Proposals. You will be able to view the submitted comments on our consultation website and submit comments on them. We will also hold between 2 and 5 Public Hearings.
22. After the secondary consultation period, we will consider all the evidence we have received. If we decide to alter our Initial Proposals, we will publish the resulting Revised Proposals for a 4 week public consultation period later in 2022.
23. After the consultation period on our Revised Proposals, we will develop our Final Recommendations which we will submit in our report to the Speaker by 1 July 2023.

Proposed constituencies

	Constituency Name	Electorate	Area (sq. km)	Designation
1	Aberdeen North	76,895	104	Burgh
2	Aberdeen South	76,560	102	Burgh
3	Airdrie and Shotts	72,775	239	County
4	Angus and Strathmore	74,051	2891	County
5	Argyll	71,442	9294	County
6	Ayr, Carrick and Cumnock	72,057	1636	County
7	Banff and Buchan	72,837	1451	County
8	Berwickshire, Roxburgh and Selkirk	73,779	3764	County
9	Central Ayrshire	69,779	237	County
10	Coatbridge and Bellshill	72,332	69	Burgh
11	Dumfries and Galloway	74,916	3844	County
12	Dumfriesshire, Clydesdale and Tweeddale	73,593	4809	County
13	Dundee East and Arbroath	75,706	184	County
14	Dundee West and Gowrie	76,771	181	County
15	East Kilbride and Strathaven	75,161	305	County
16	East Lothian Coast	73,939	693	County
17	East Renfrewshire	72,959	174	County
18	Edinburgh East	73,187	32	Burgh
19	Edinburgh North and Leith	76,543	20	Burgh
20	Edinburgh South	70,893	31	Burgh
21	Edinburgh South West	73,315	90	Burgh
22	Edinburgh West	76,903	108	Burgh
23	Forth Valley South	76,431	182	County
24	Glasgow Central	72,600	26	Burgh
25	Glasgow East	72,384	42	Burgh
26	Glasgow North	73,316	28	Burgh
27	Glasgow South	70,191	27	Burgh
28	Glasgow South West	71,584	29	Burgh
29	Glasgow West	71,493	19	Burgh
30	Glenrothes and Loch Leven	74,155	368	County
31	Gordon and Moray South	73,121	3151	County
32	Hamilton and Clyde Valley	74,577	258	County
33	Highland Central	75,651	8717	County
34	Highland East and Elgin	72,038	3570	County
35	Highland North	76,654	12781	County
36	Inverclyde and Bridge of Weir	70,476	218	County
37	Kelvin North	70,773	202	County
38	Kelvin South	74,905	94	Burgh
39	Kilmarnock and Loudoun	74,801	702	County
40	Kirkcaldy and Cowdenbeath	74,637	154	County
41	Linlithgow and Bathgate	73,710	233	County
42	Livingston	73,394	232	County
43	Mid Forth Valley	74,126	263	County
44	Midlothian	71,210	355	County
45	Motherwell and Clydesdale North	70,138	214	County
46	<i>Na h-Eileanan an Iar</i>	<i>21,177</i>	<i>3267</i>	<i>County</i>

Boundary Commission for Scotland
2023 Review of UK Parliament Constituencies - Initial Proposals

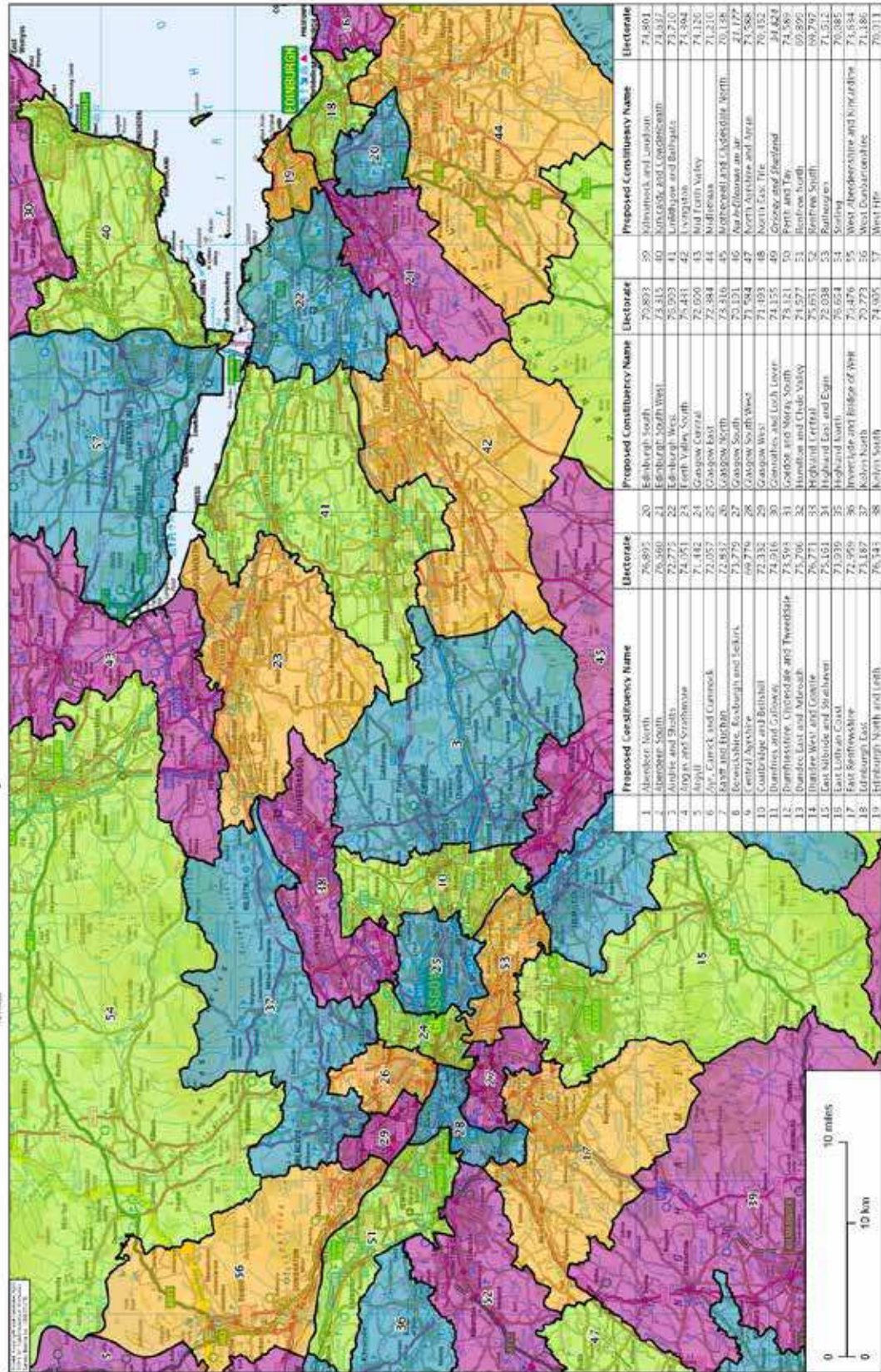
47	North Ayrshire and Arran	73,588	834	County
48	North East Fife	70,452	824	County
49	<i>Orkney and Shetland</i>	<i>34,824</i>	<i>2744</i>	<i>County</i>
50	Perth and Tay	74,589	4156	County
51	Renfrew North	69,899	79	Burgh
52	Renfrew South	69,797	150	County
53	Rutherglen	71,612	41	Burgh
54	Stirling	70,085	2255	County
55	West Aberdeenshire and Kincardine	73,634	3272	County
56	West Dunbartonshire	71,186	184	County
57	West Fife	70,011	299	County

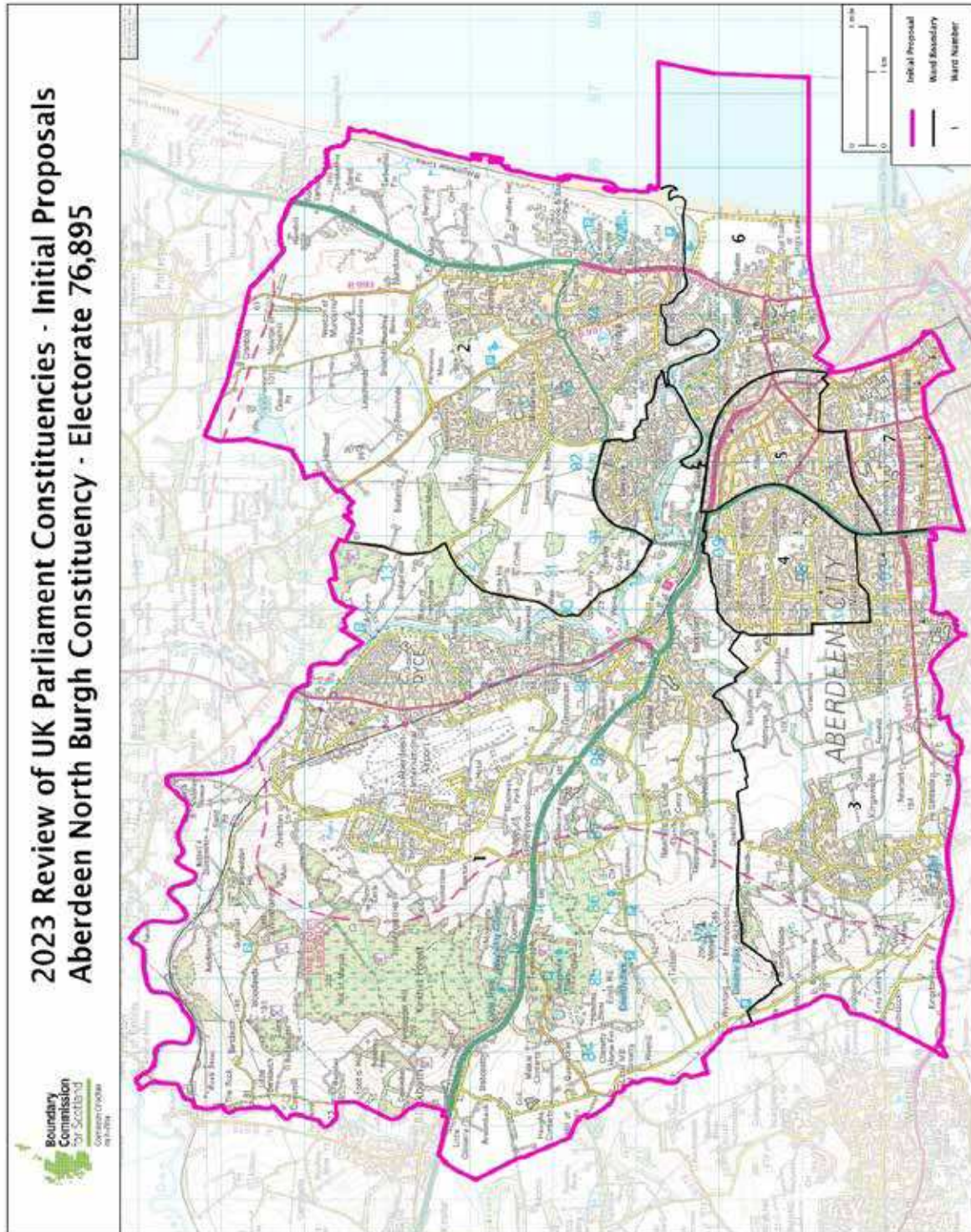


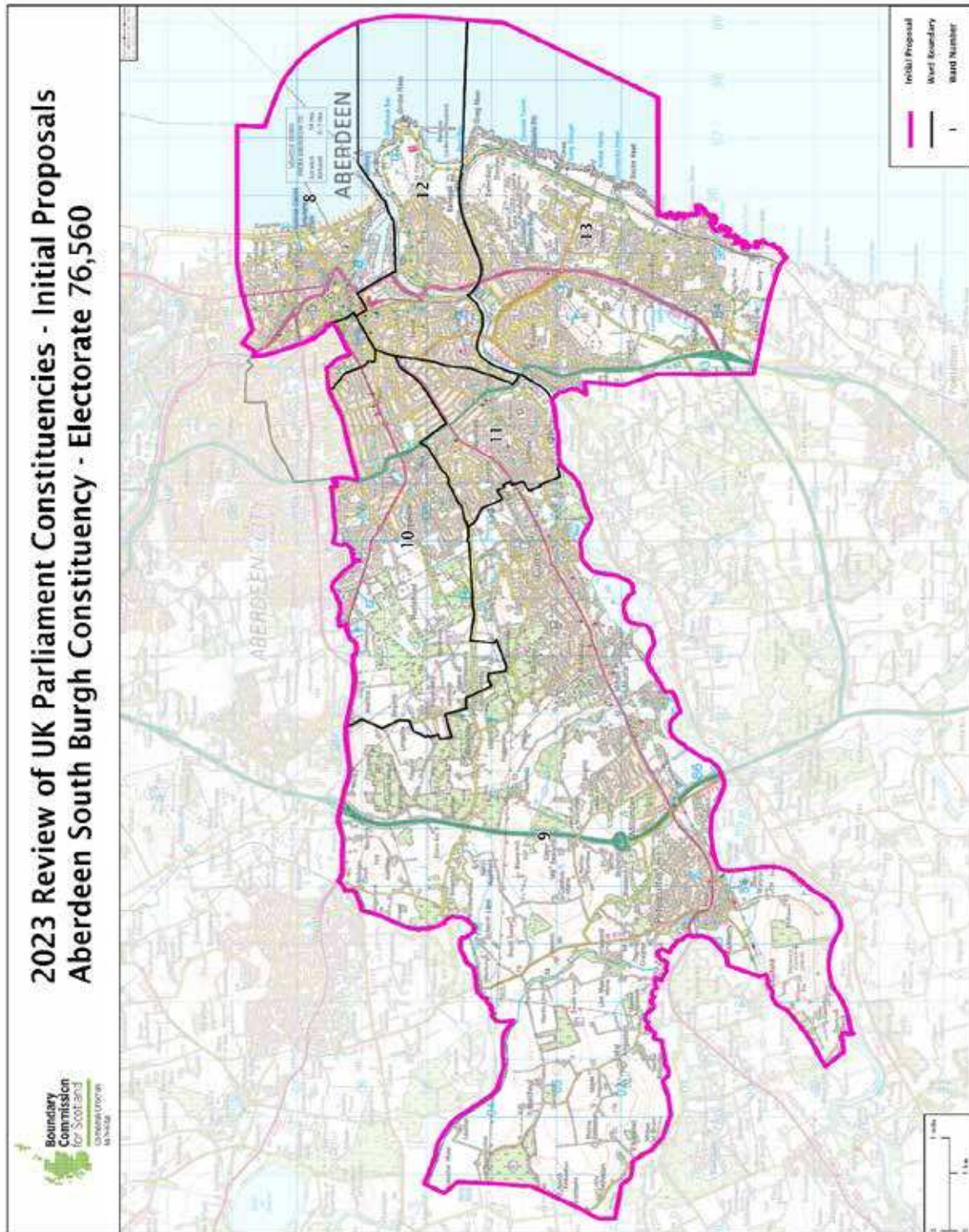
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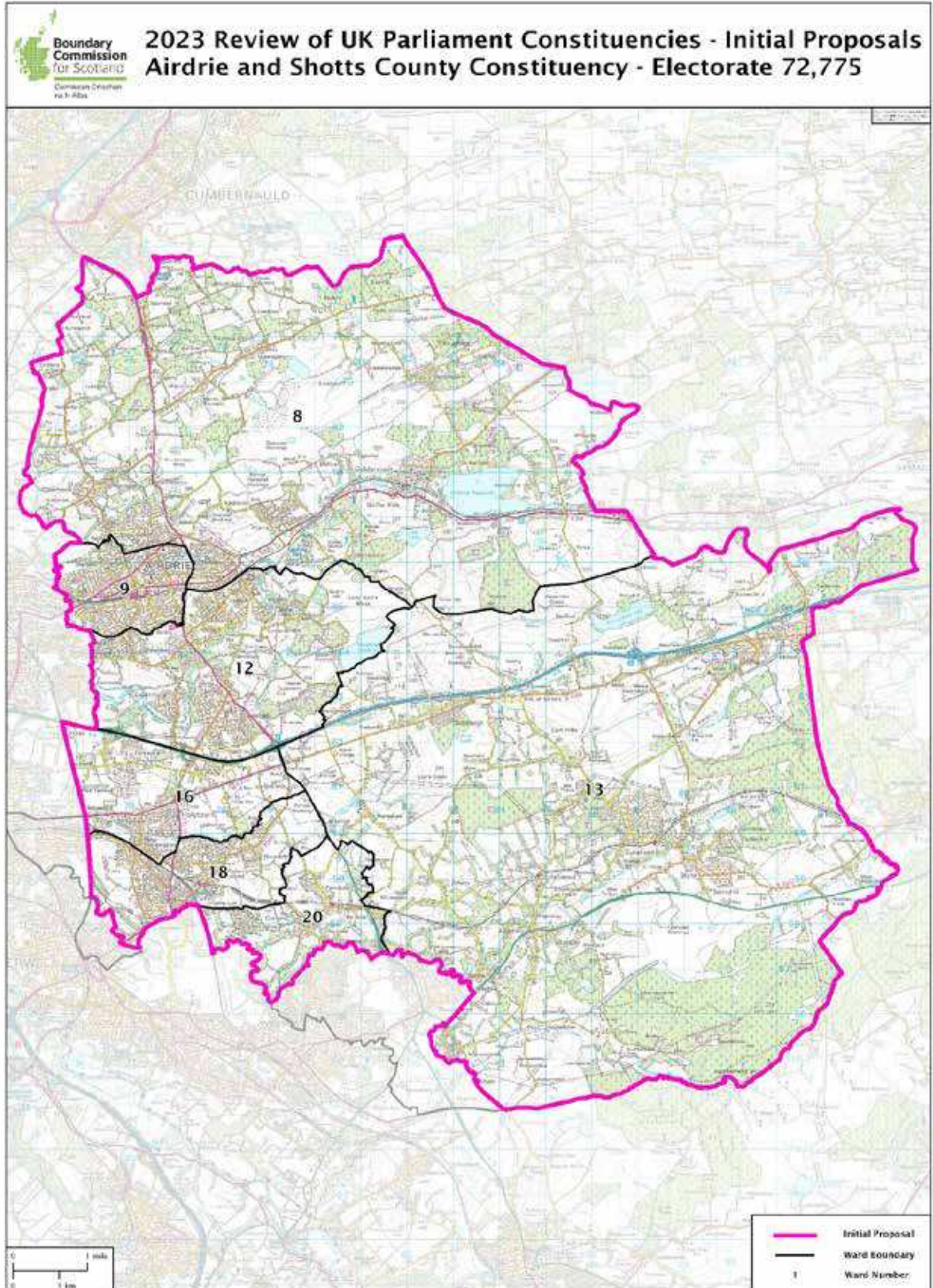


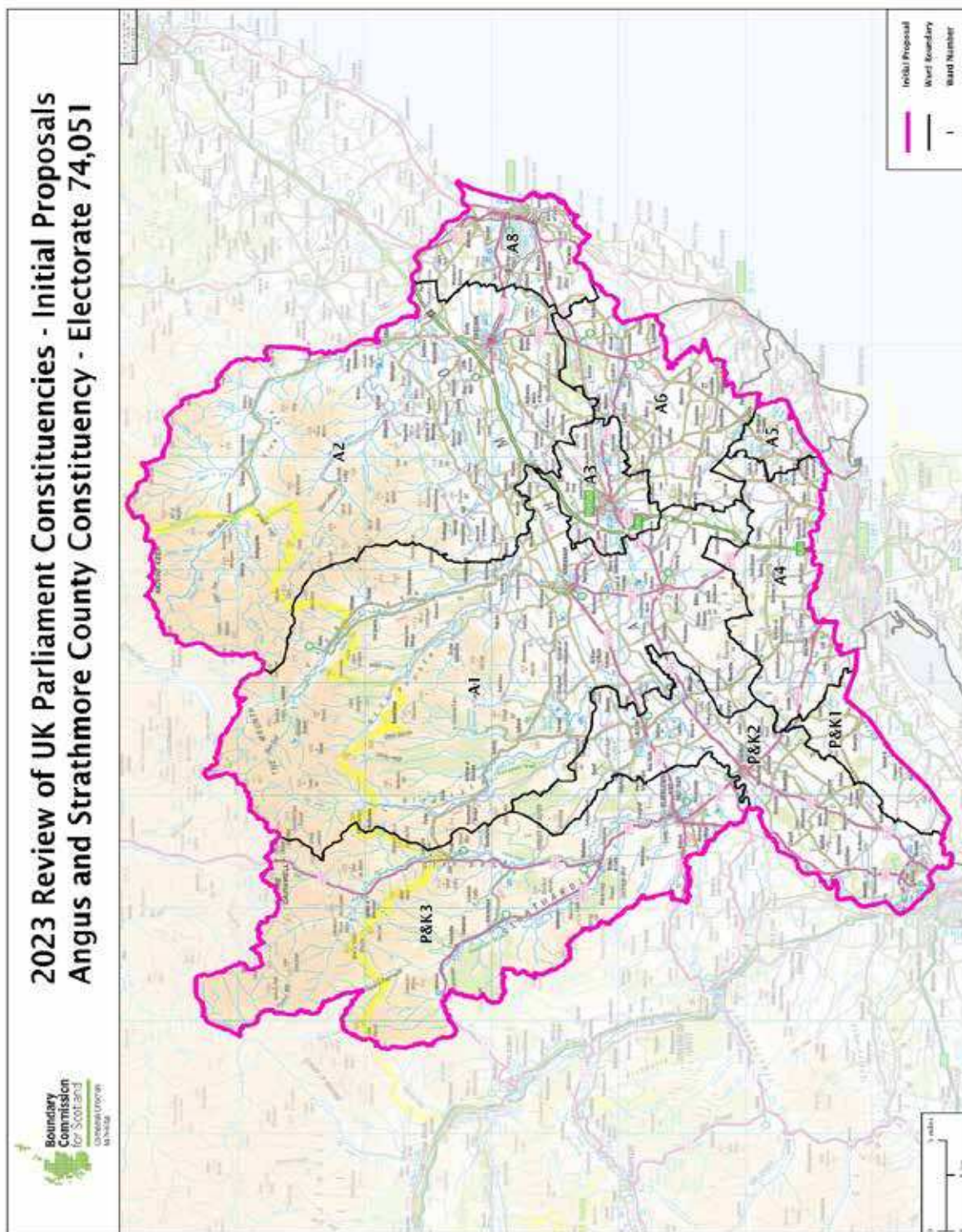
Public Consultation
2023 Review of UK Parliament Constituencies
Initial Proposals - Central Belt

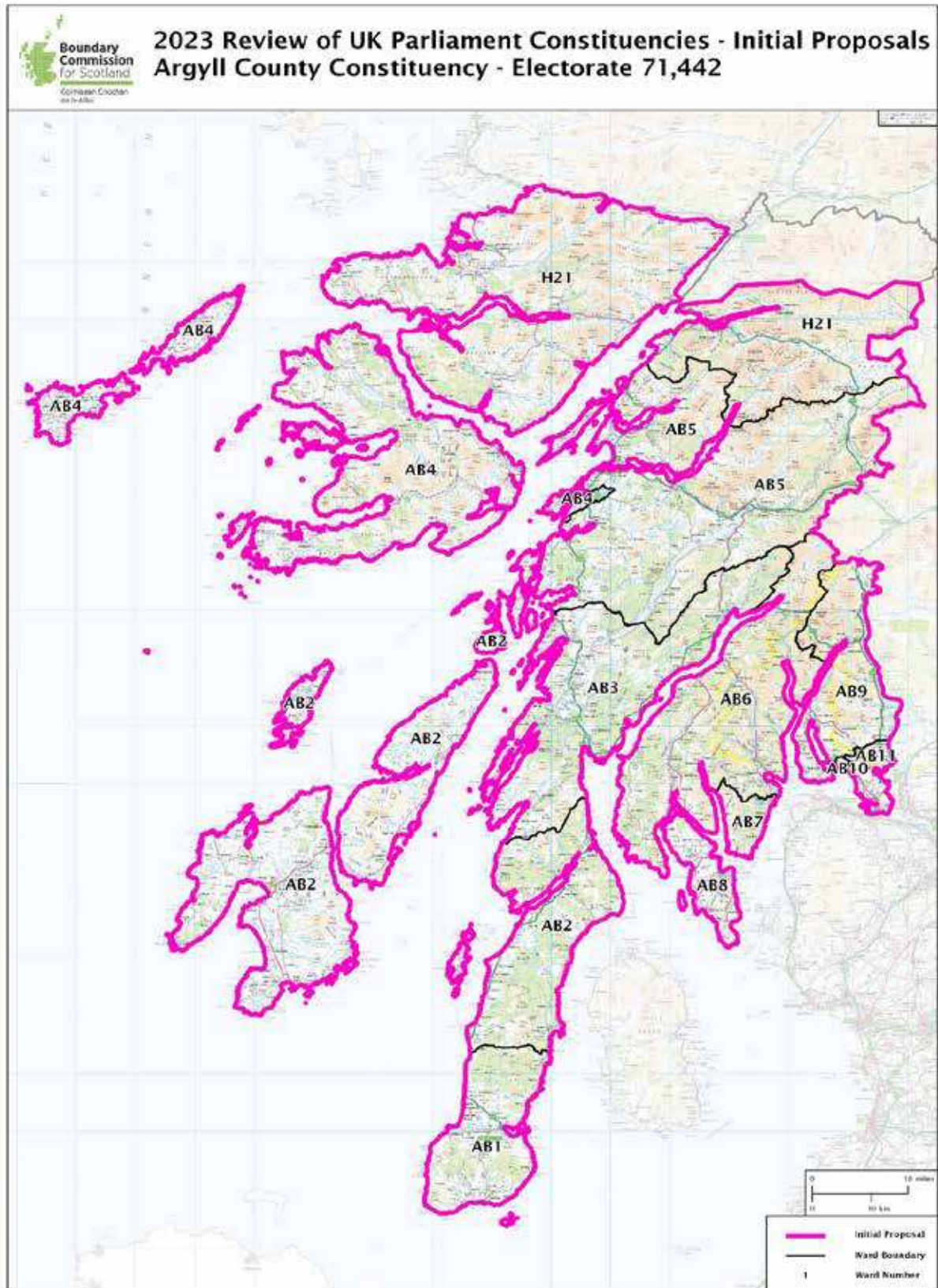


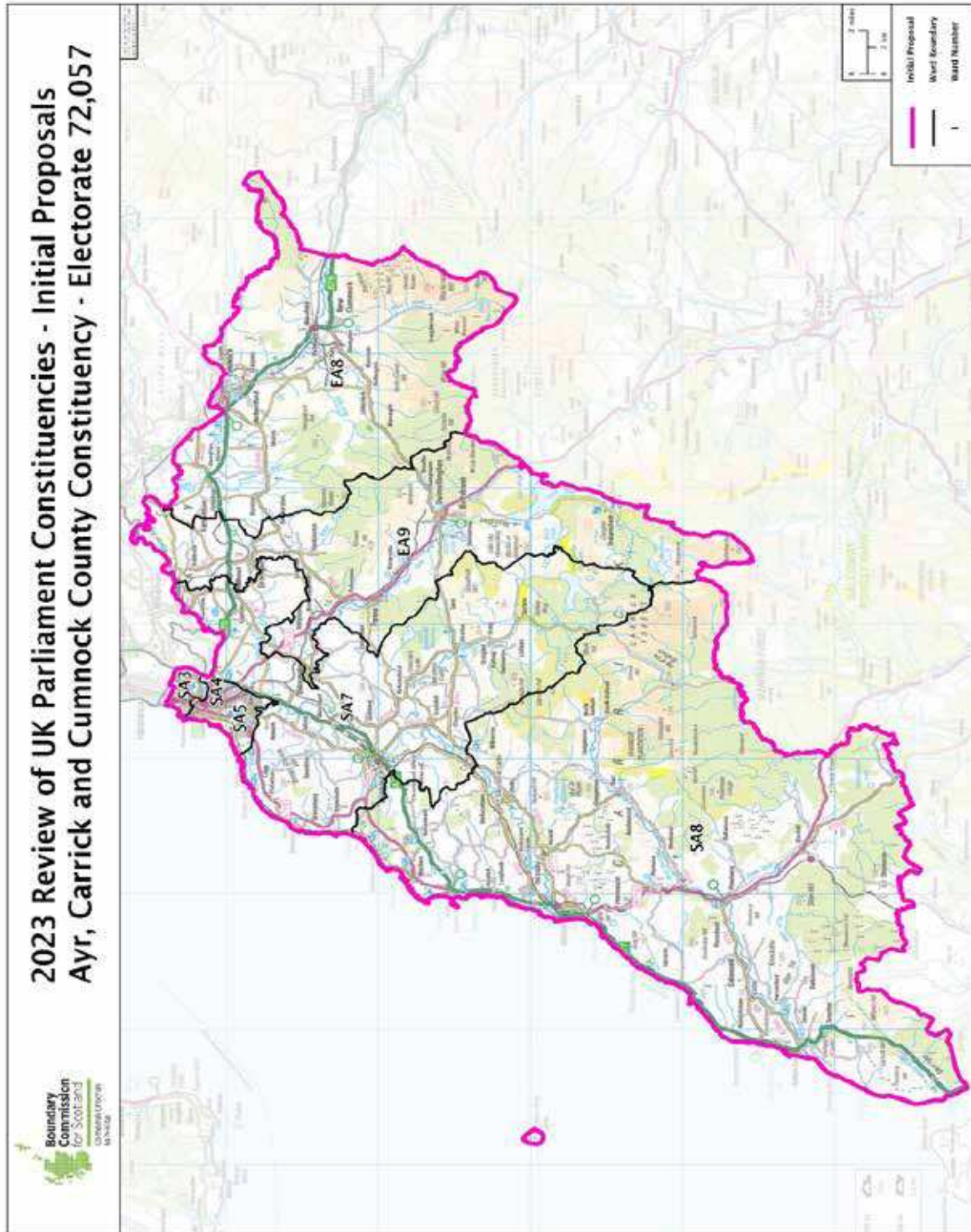


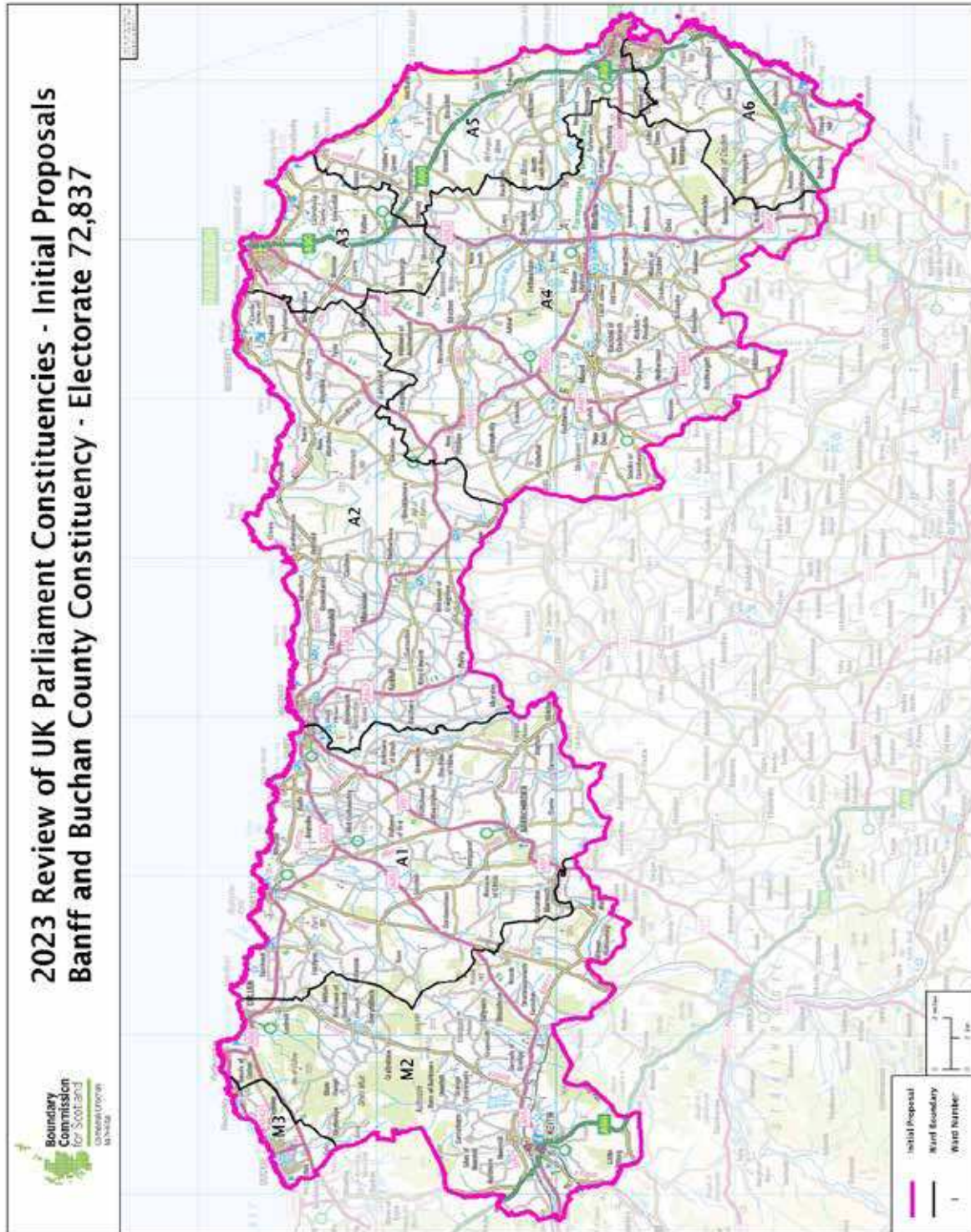


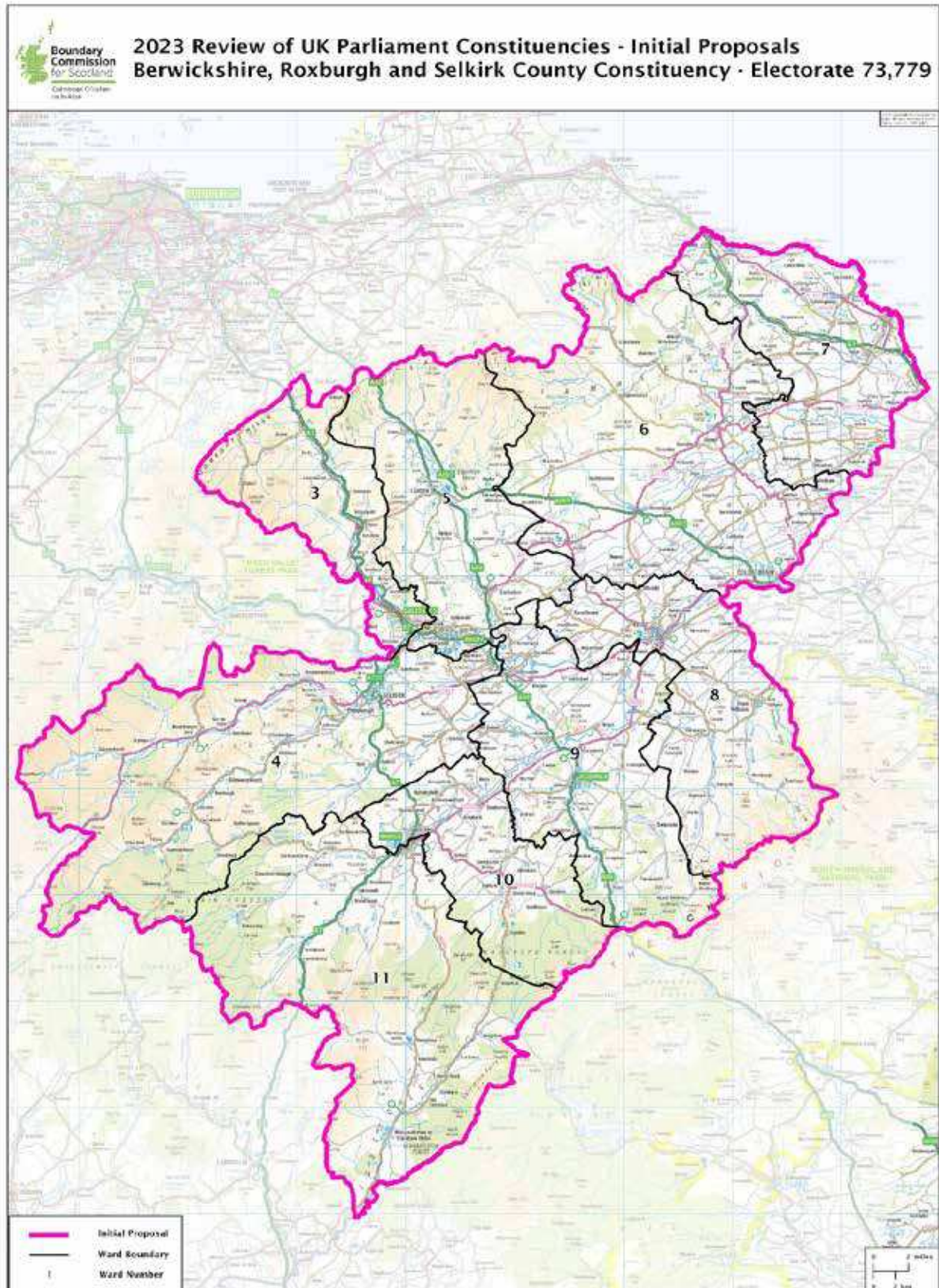


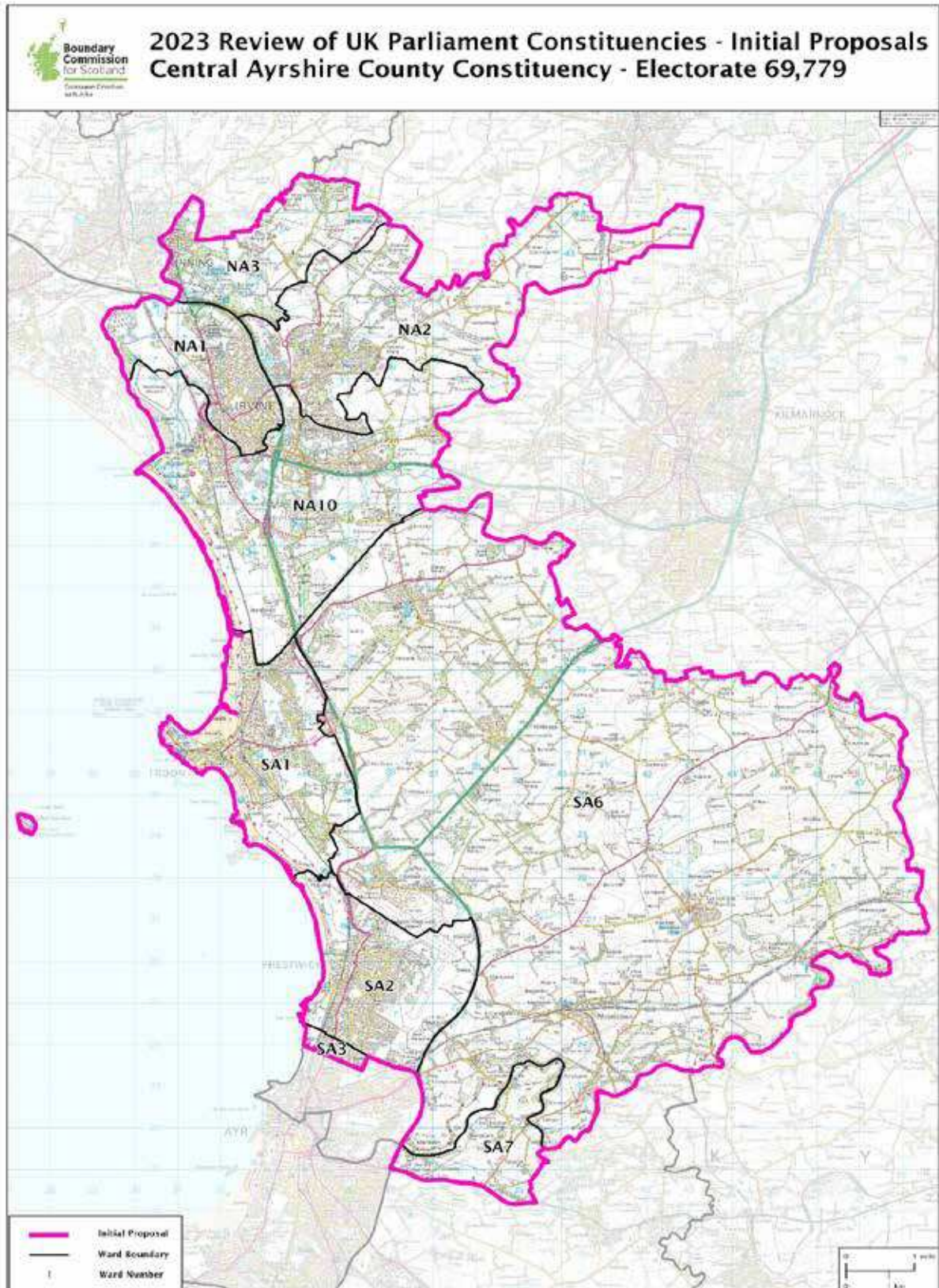


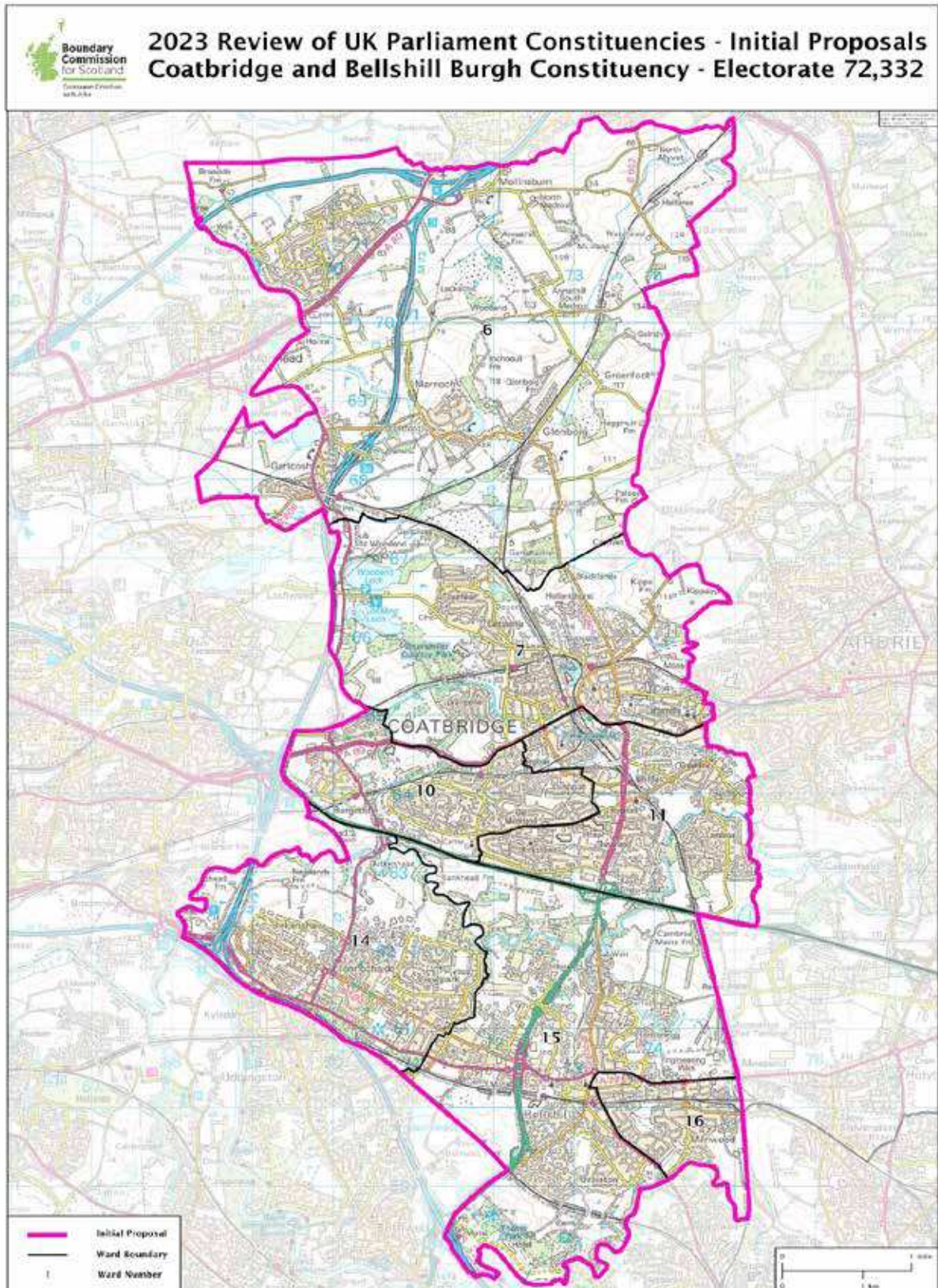


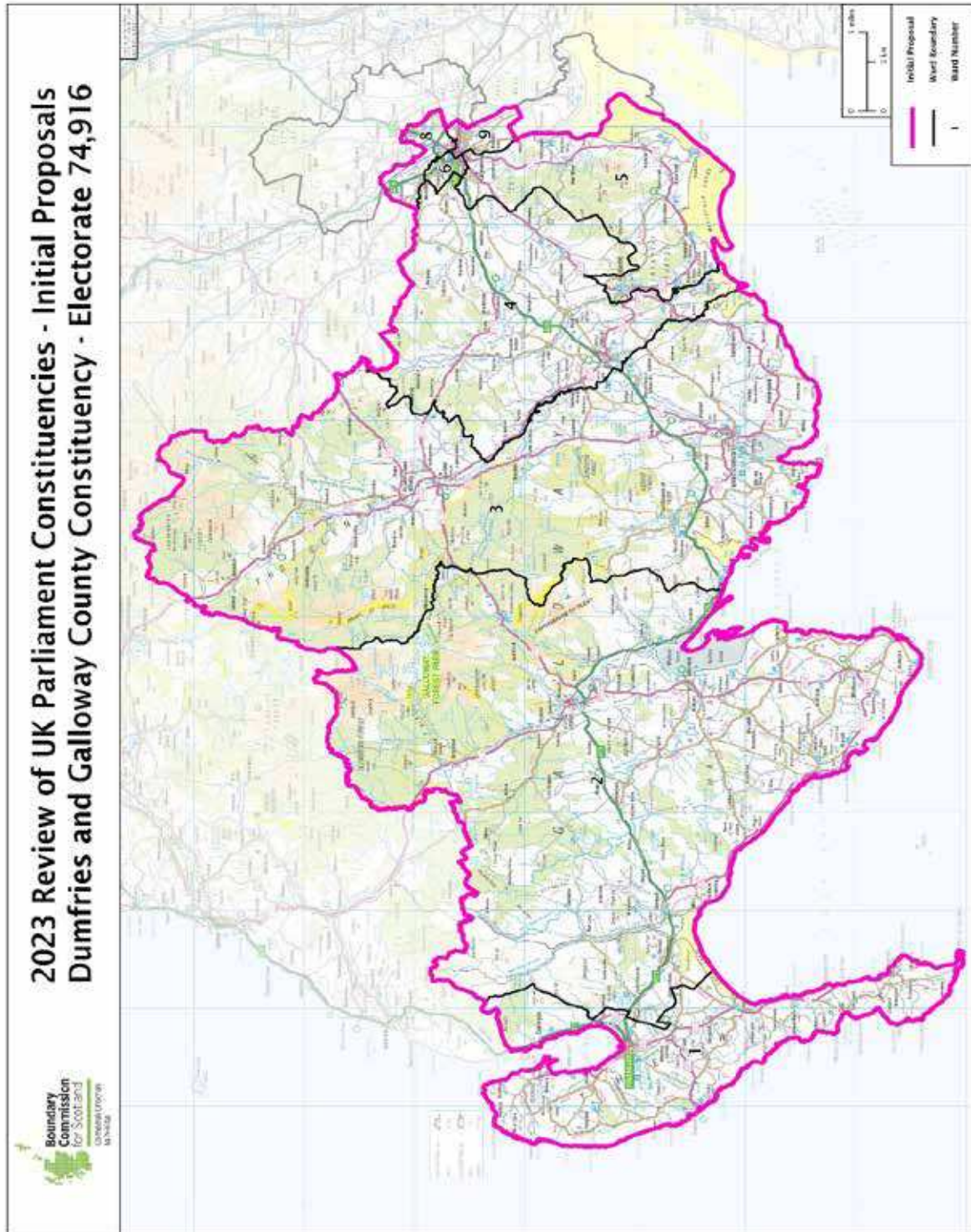


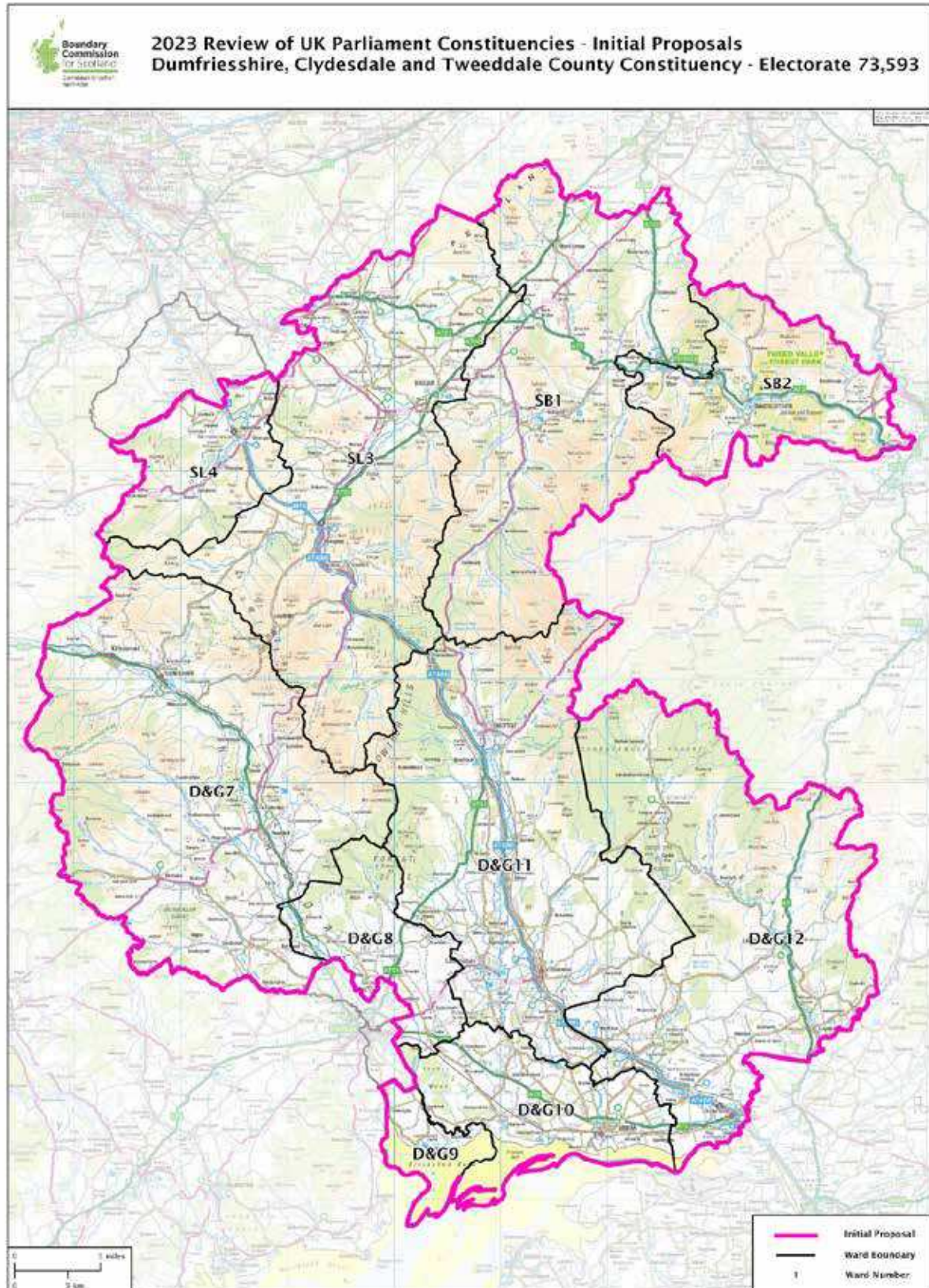


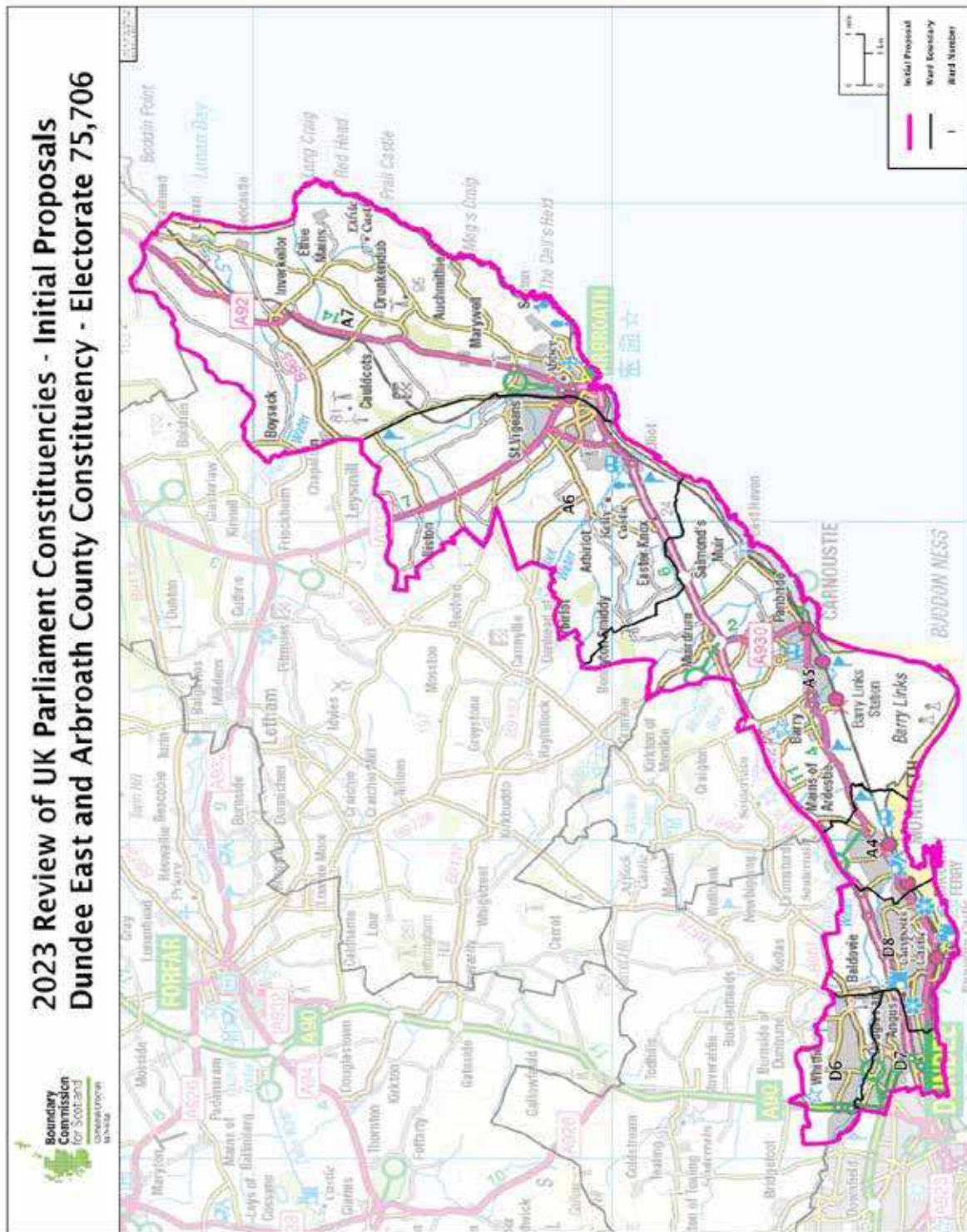


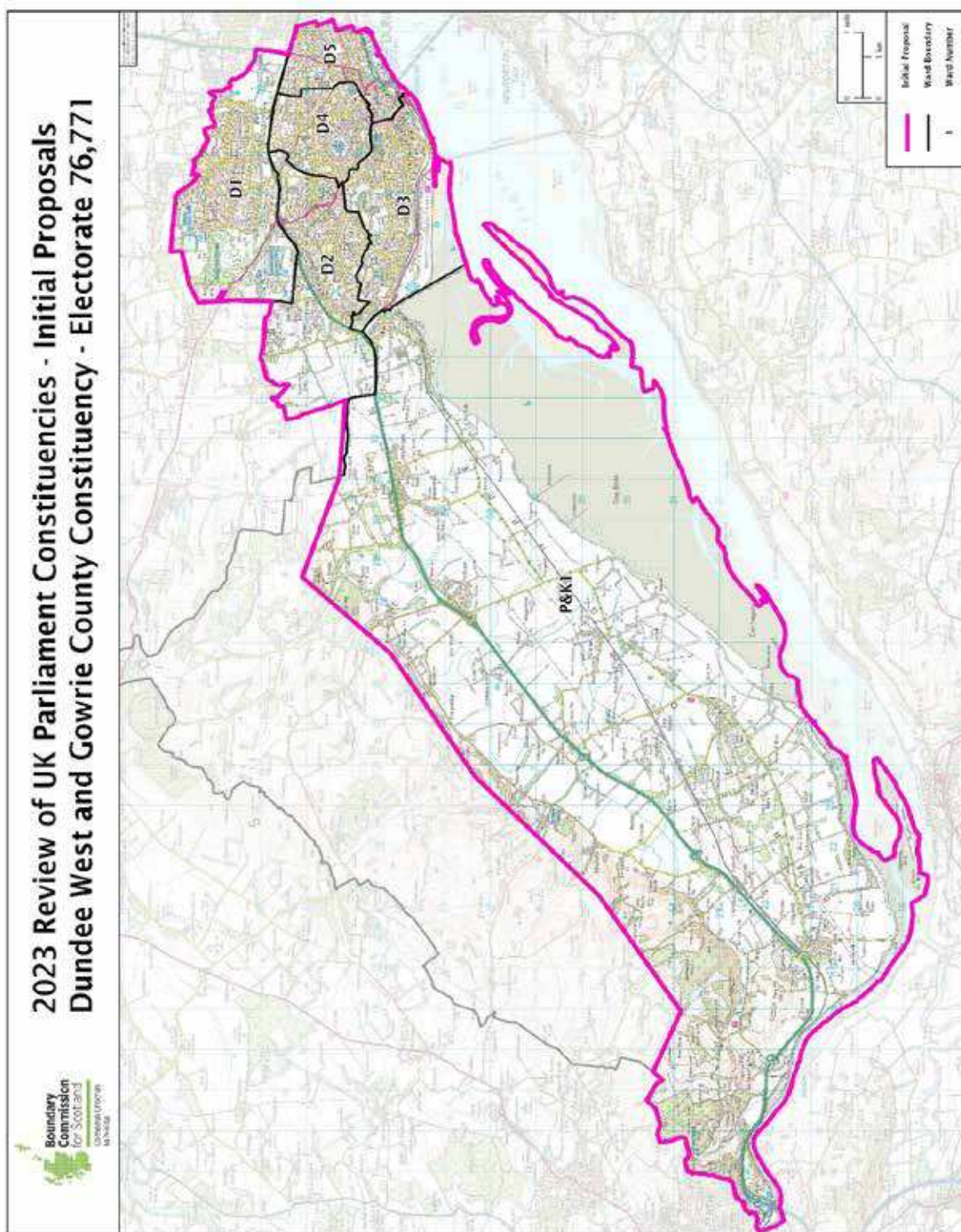


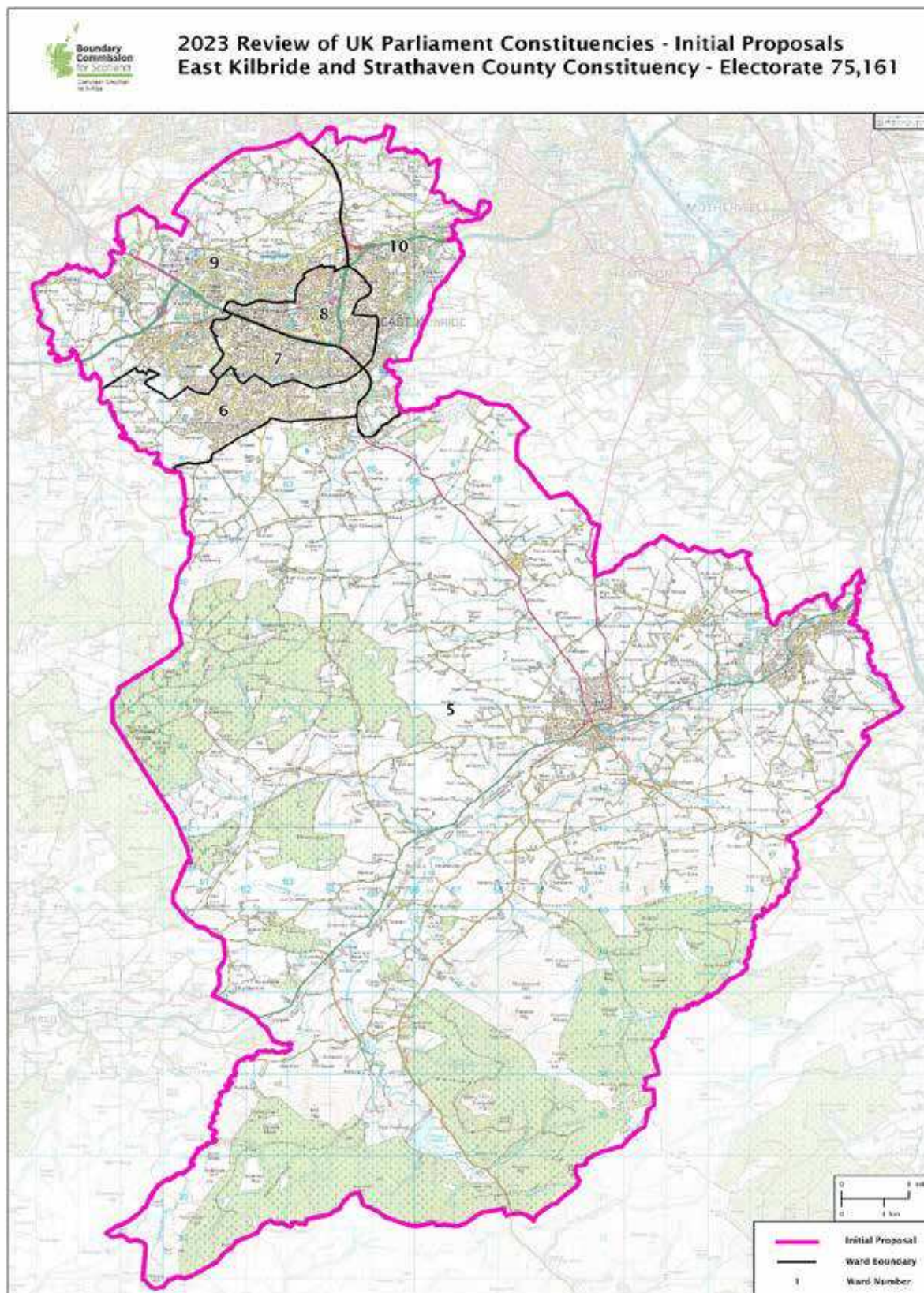


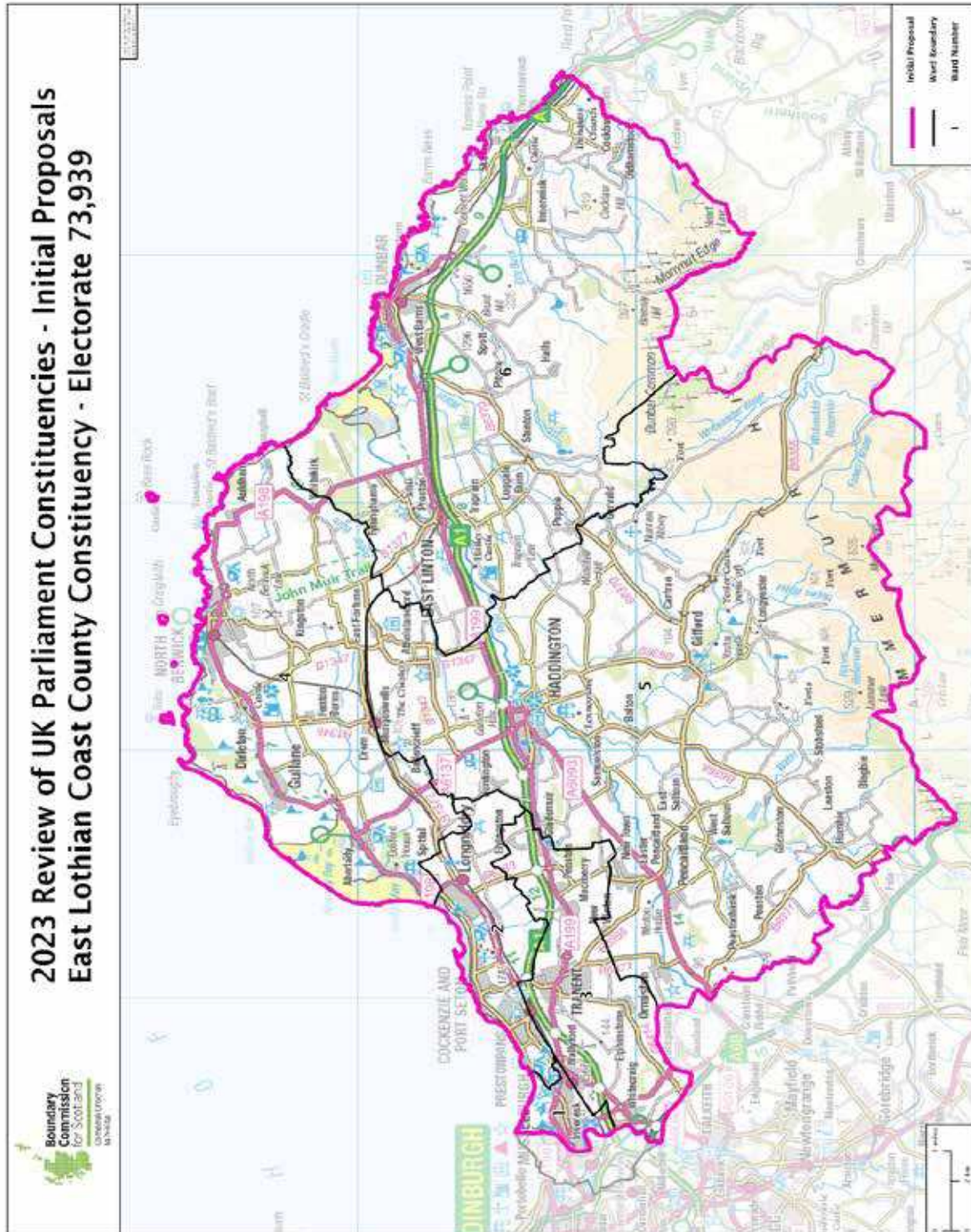


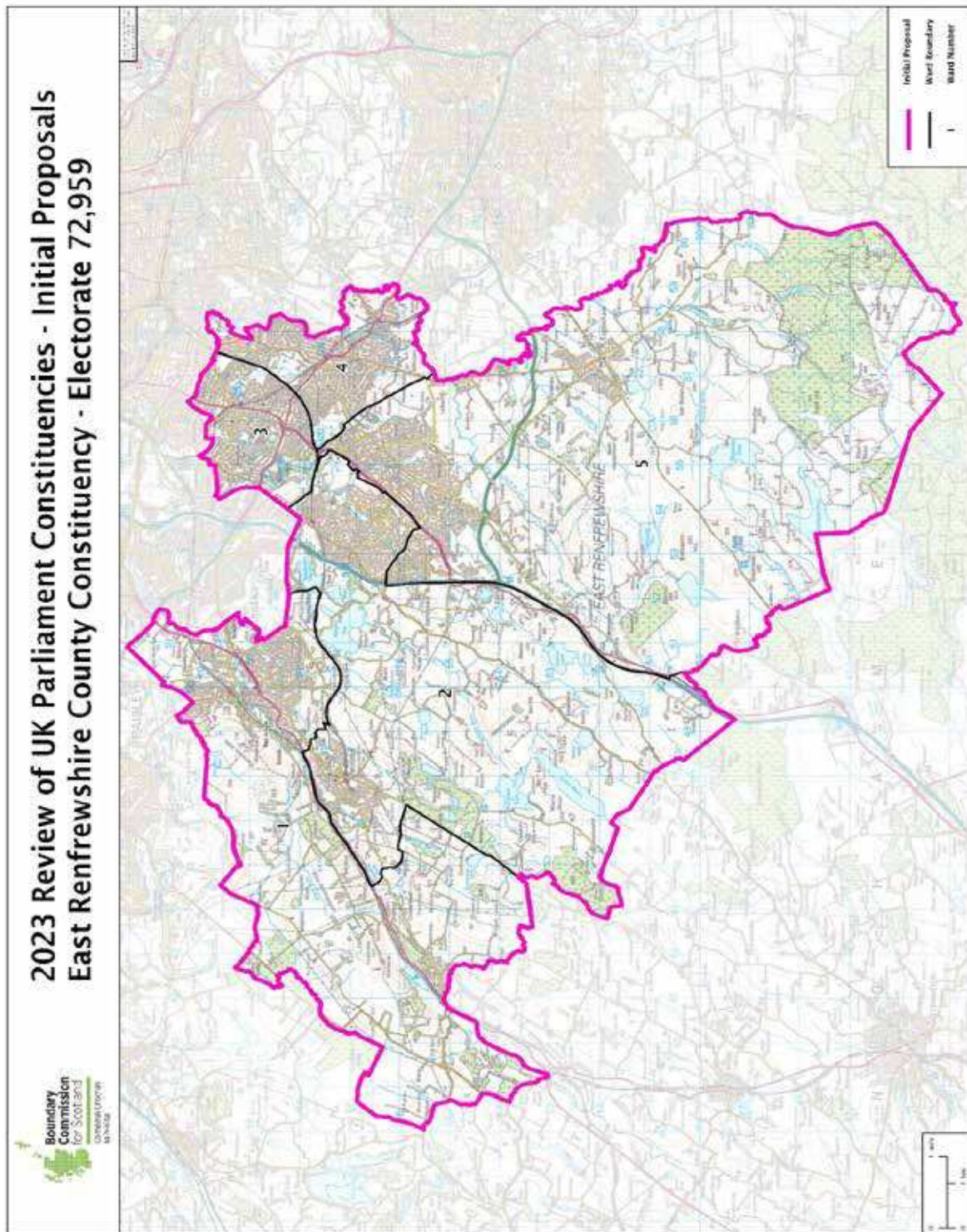


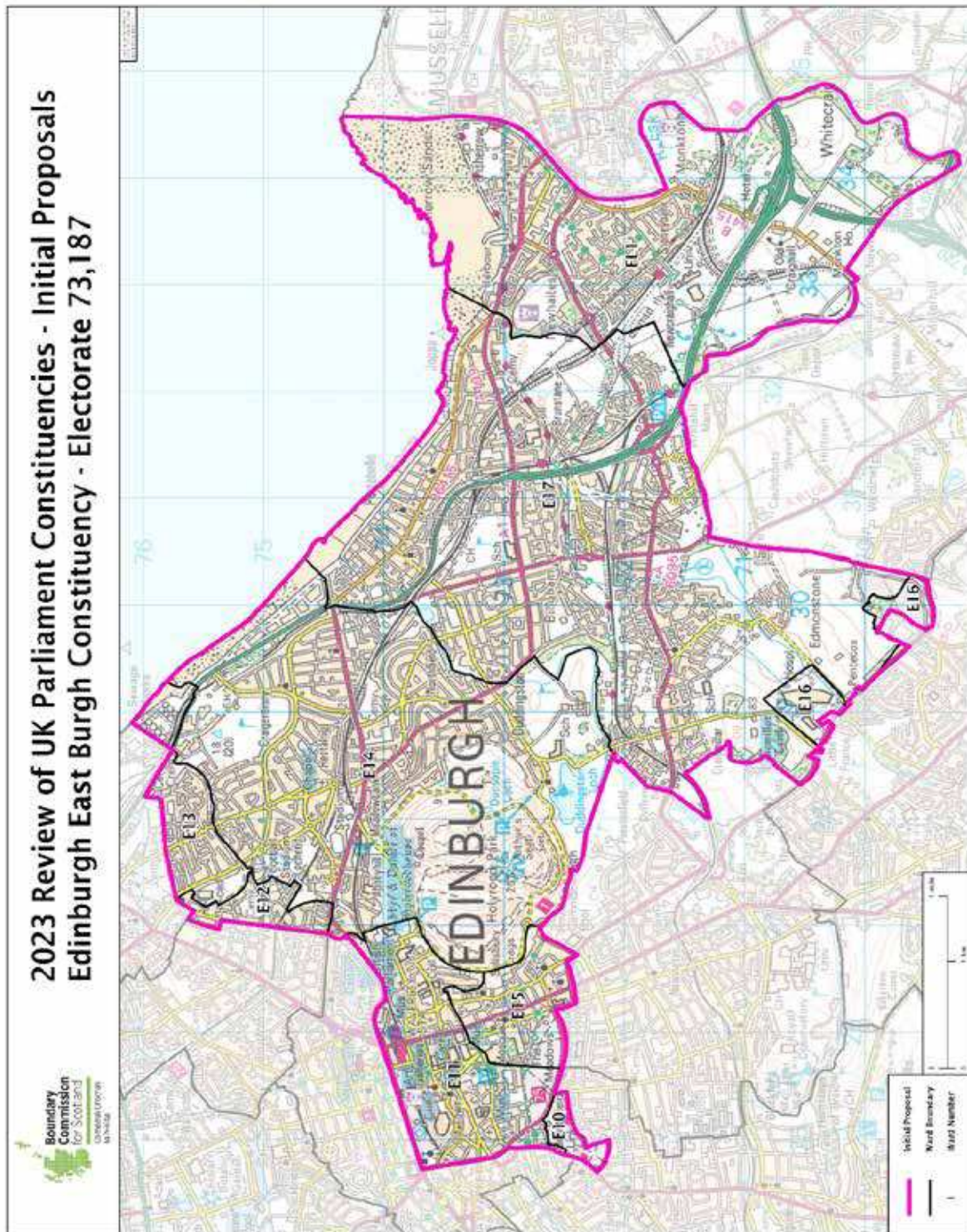


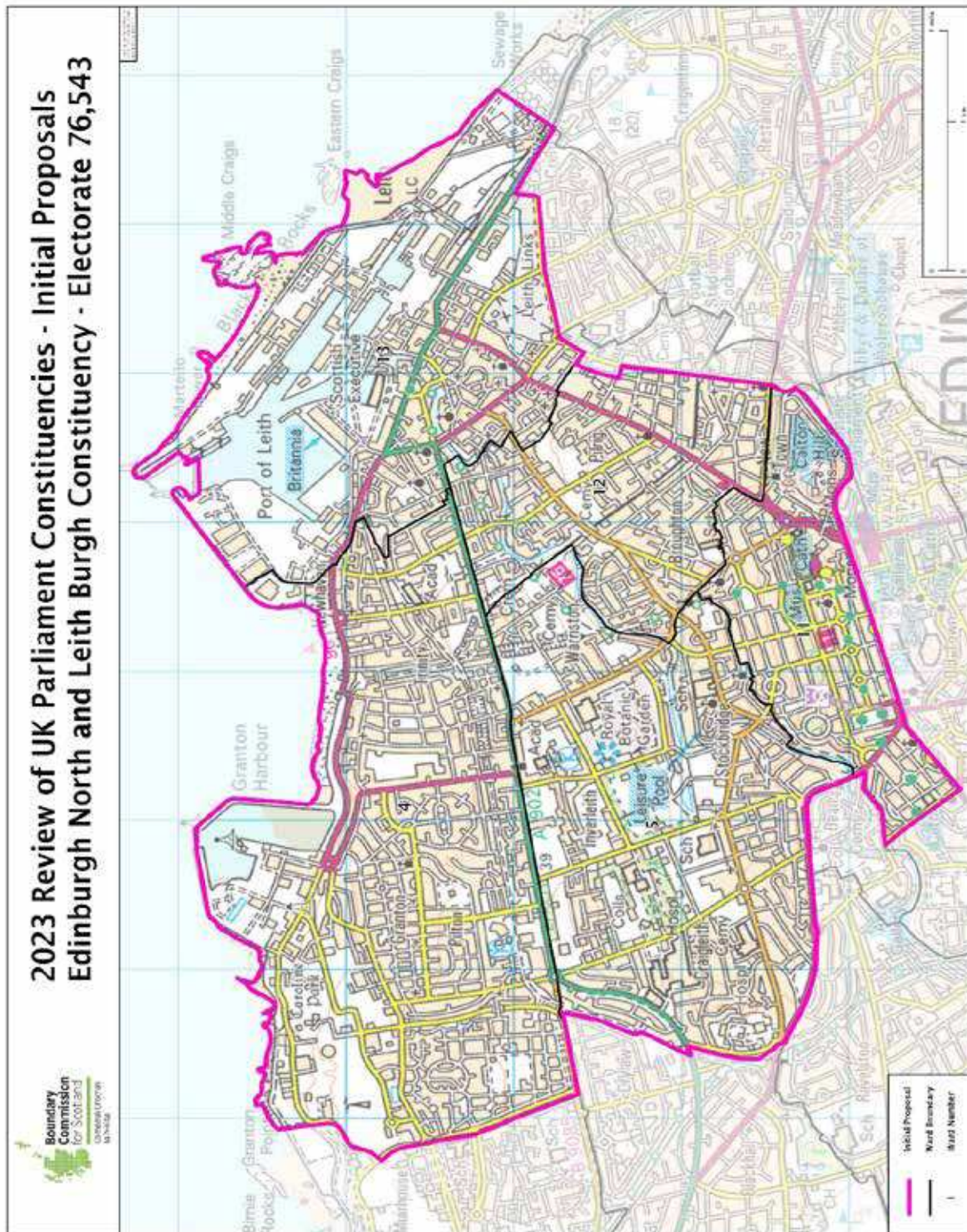


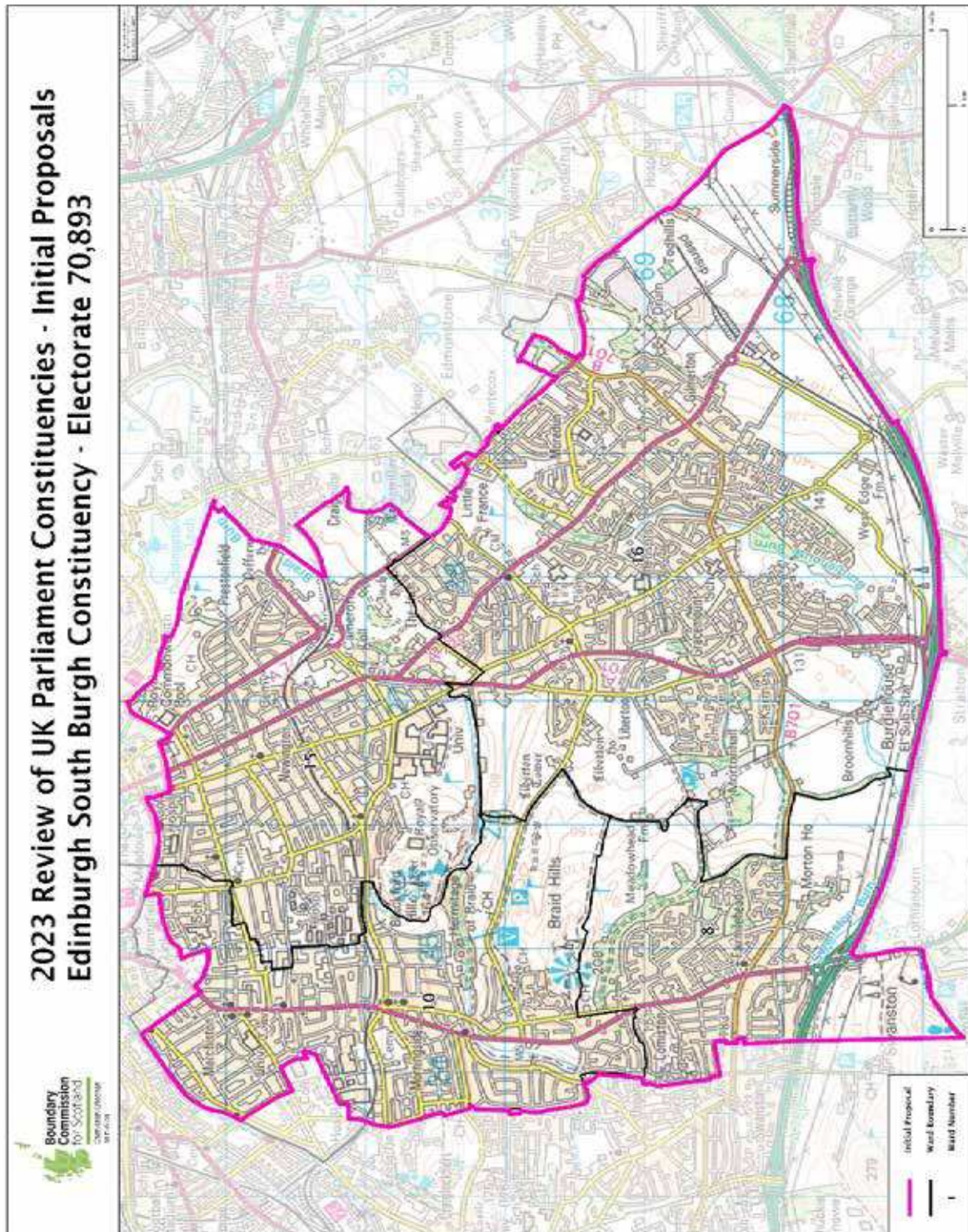


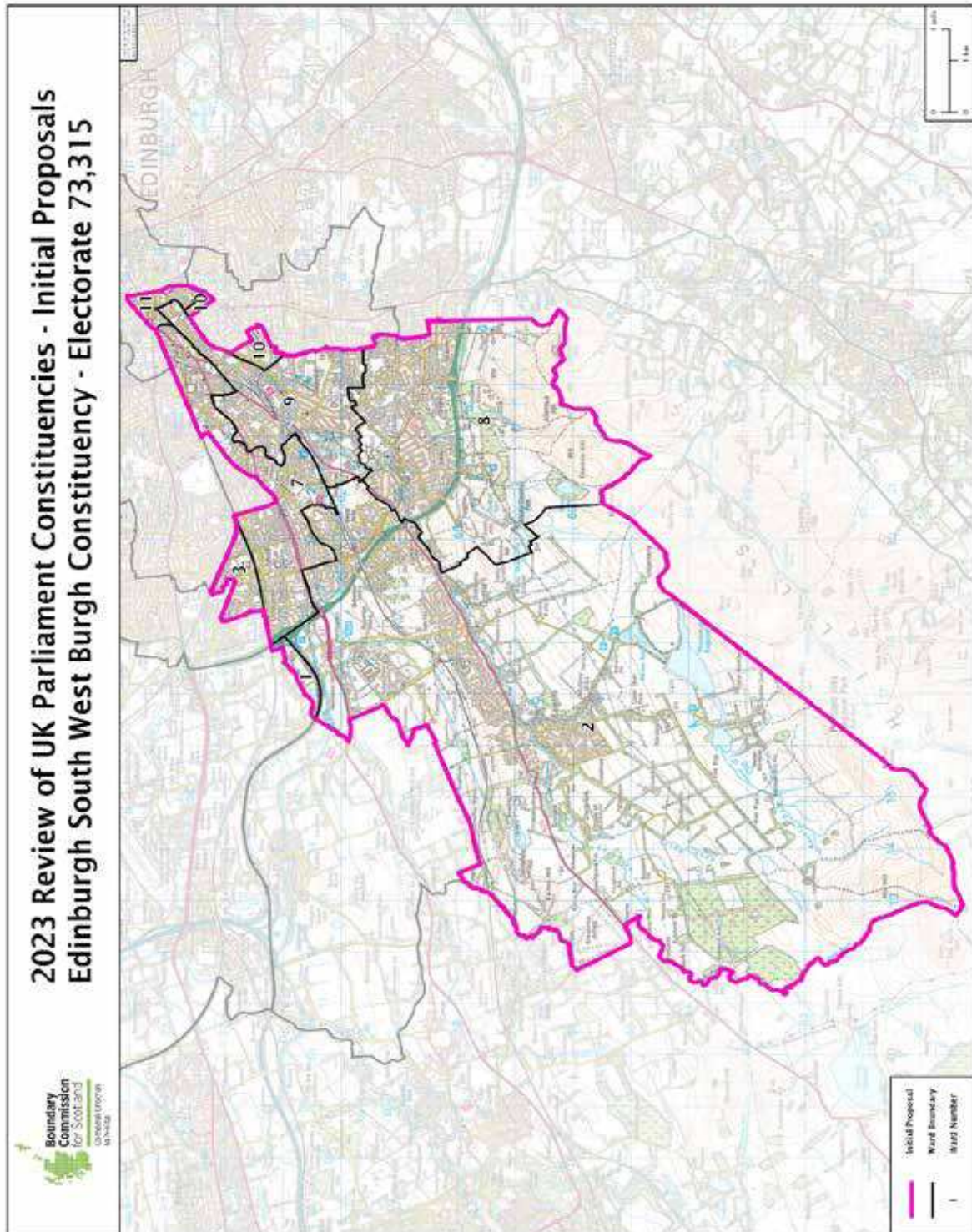


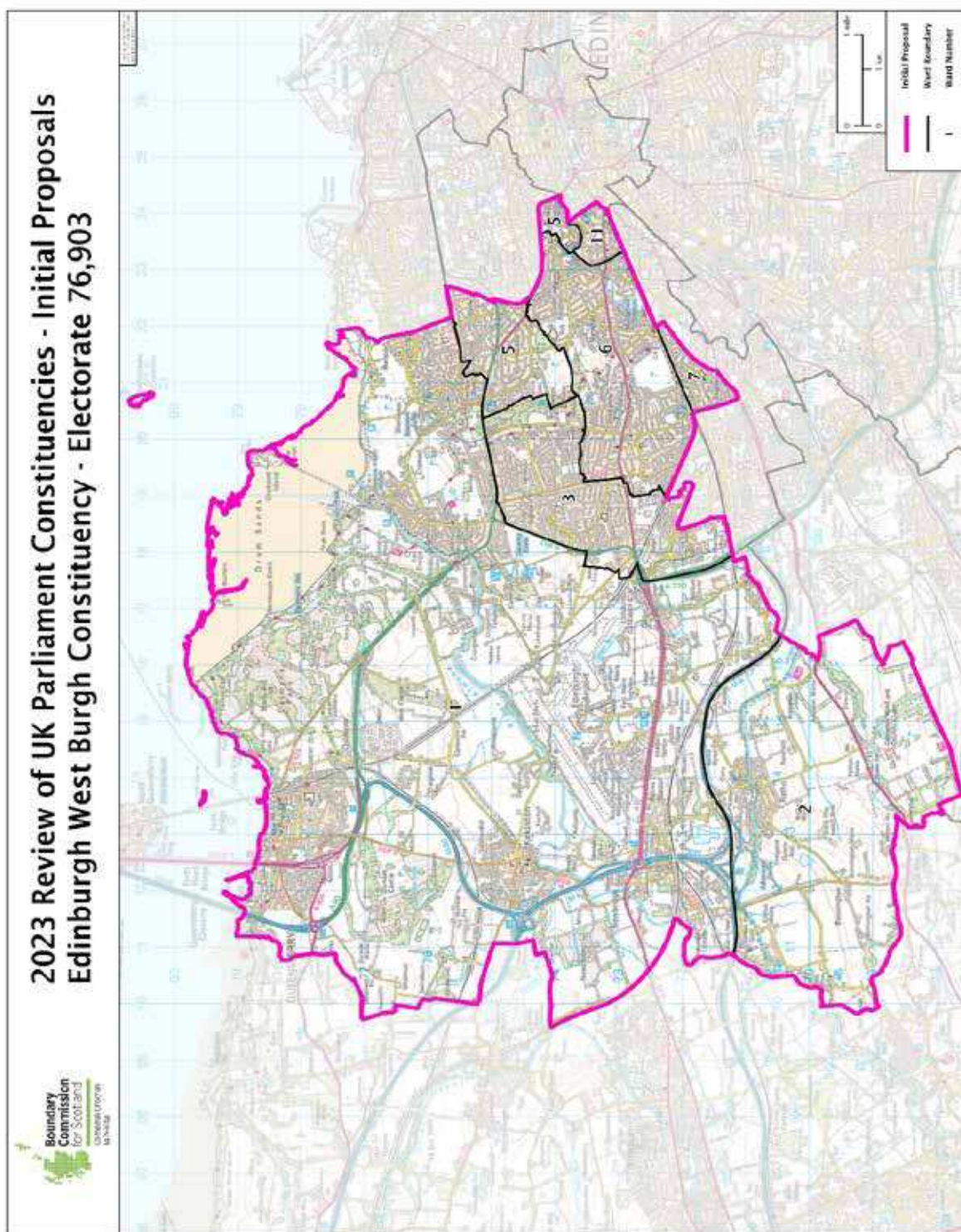


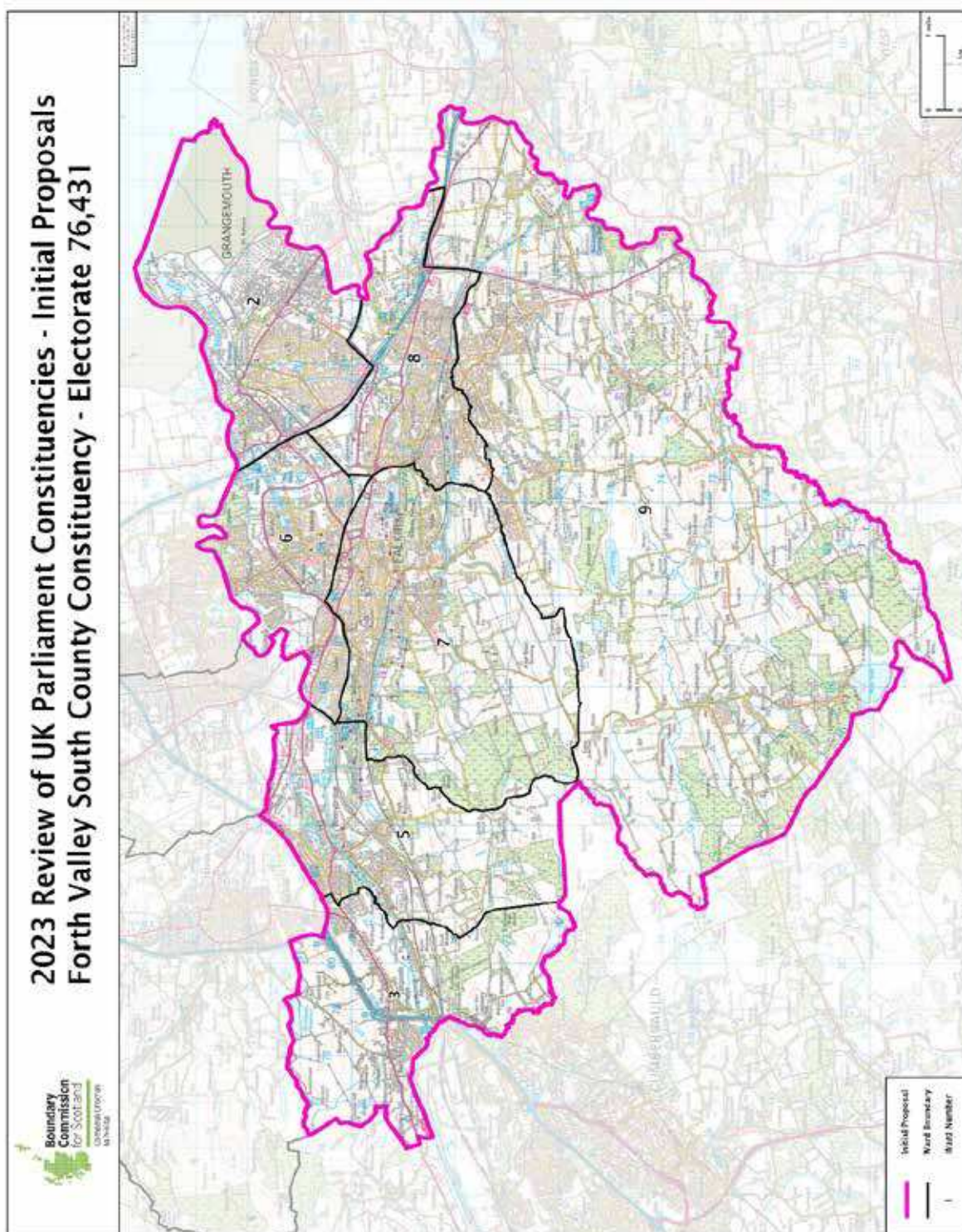


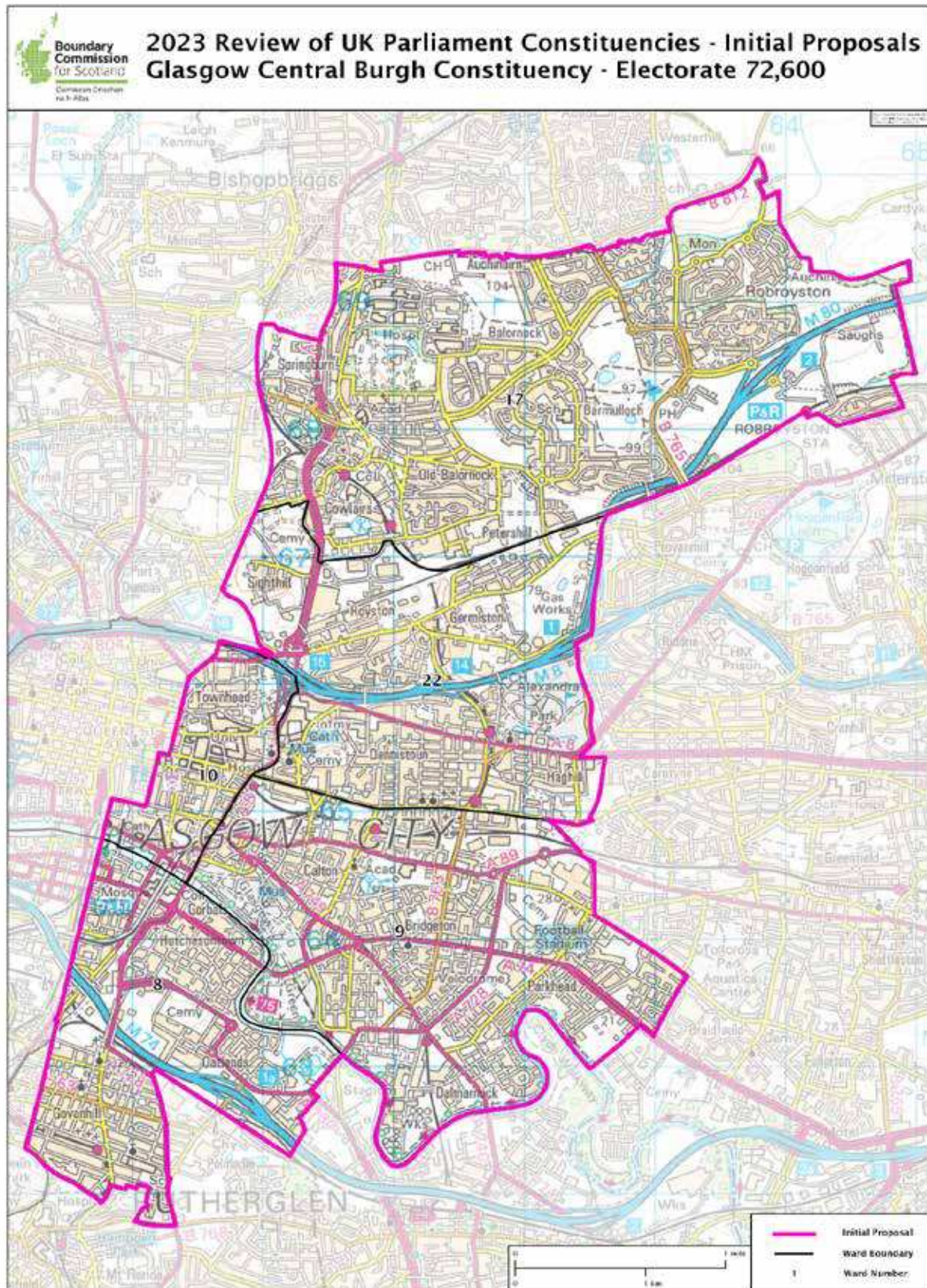


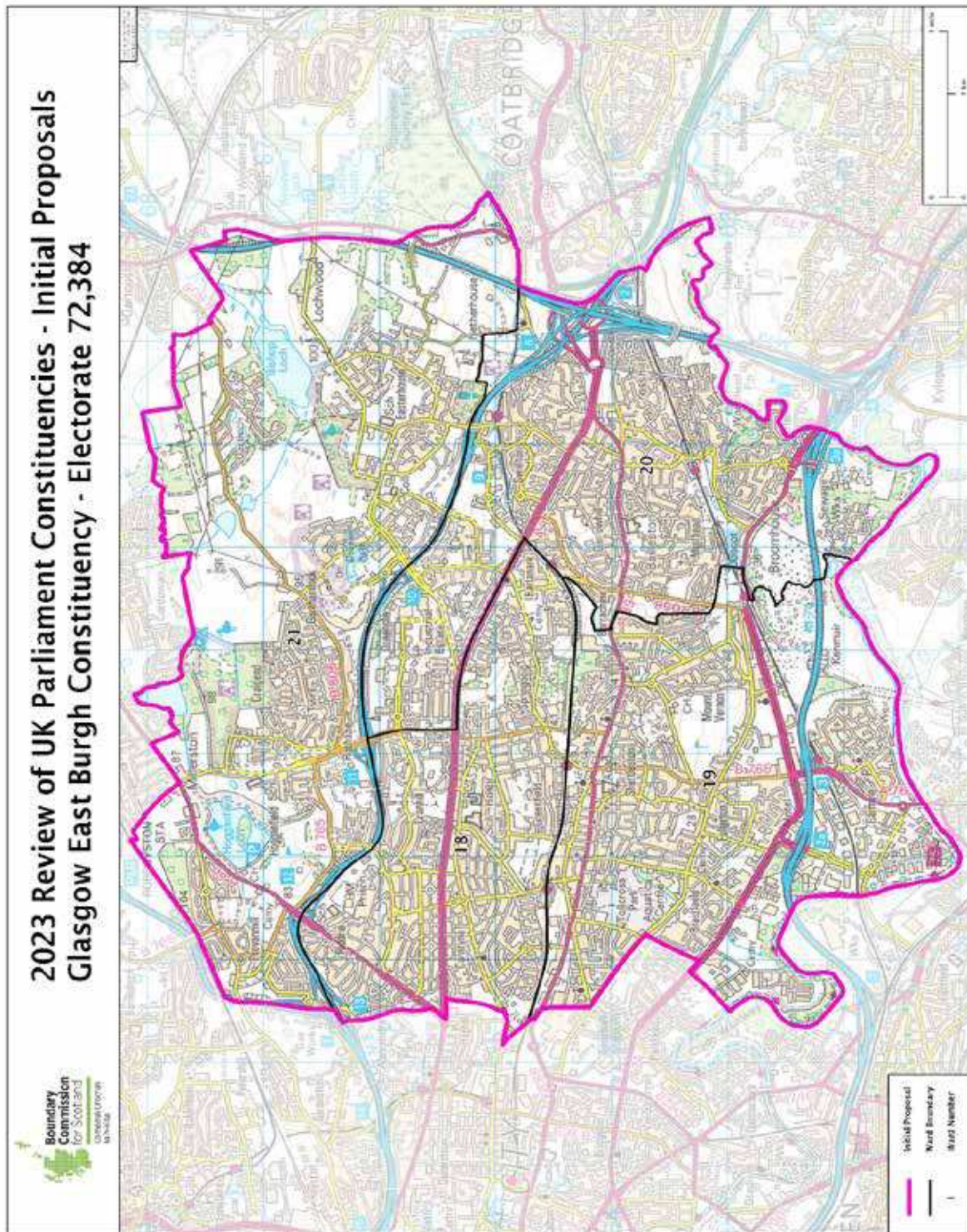




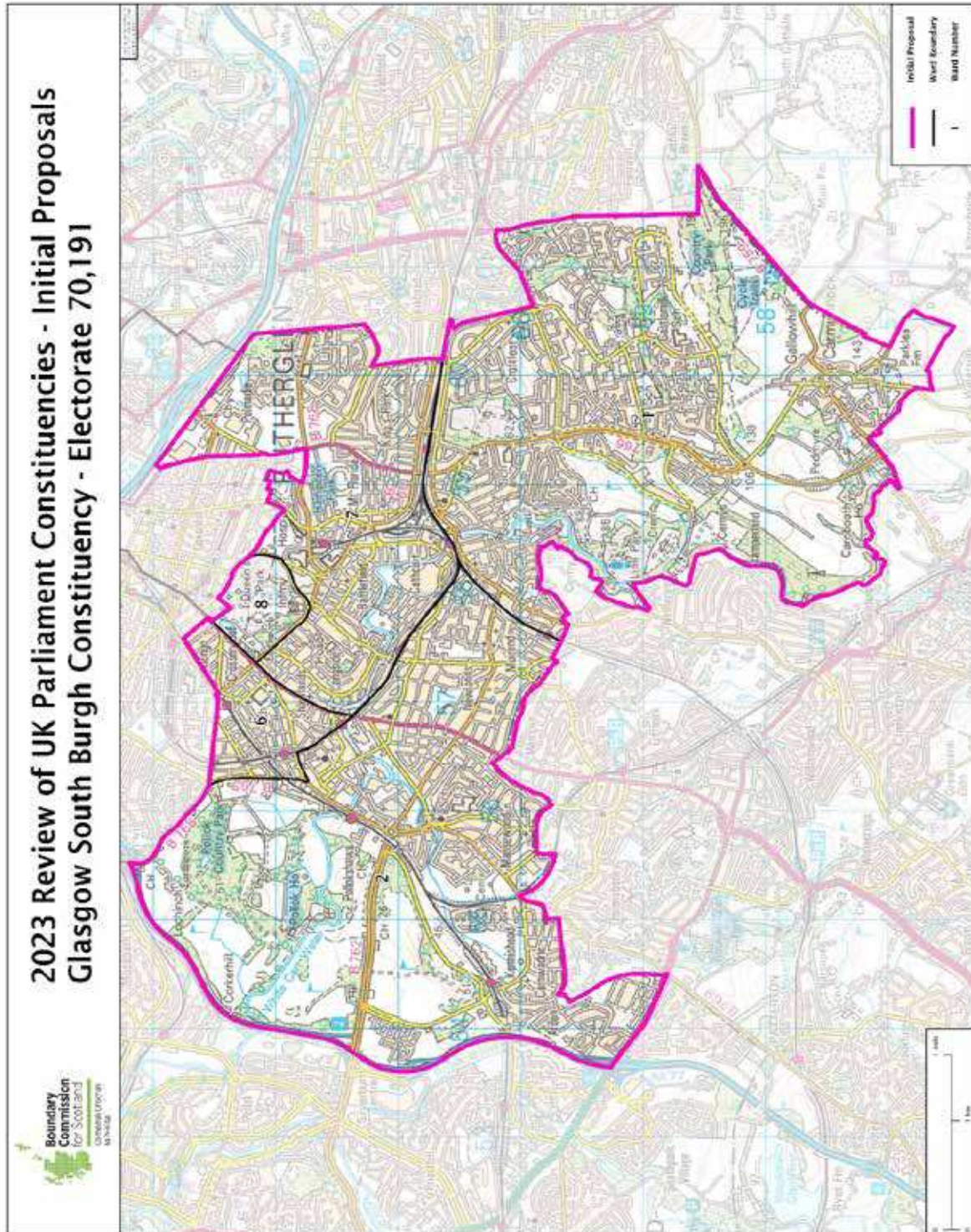




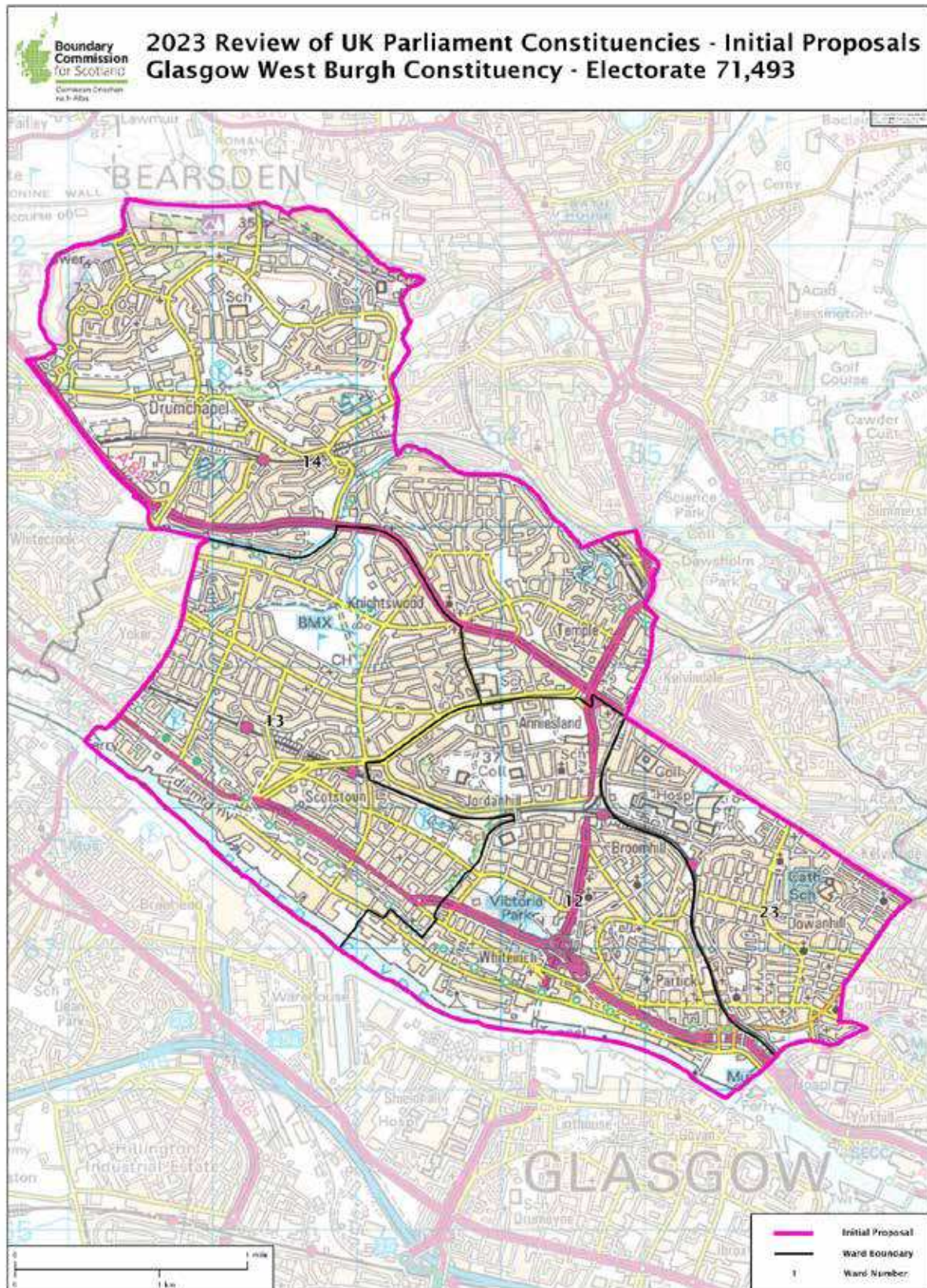


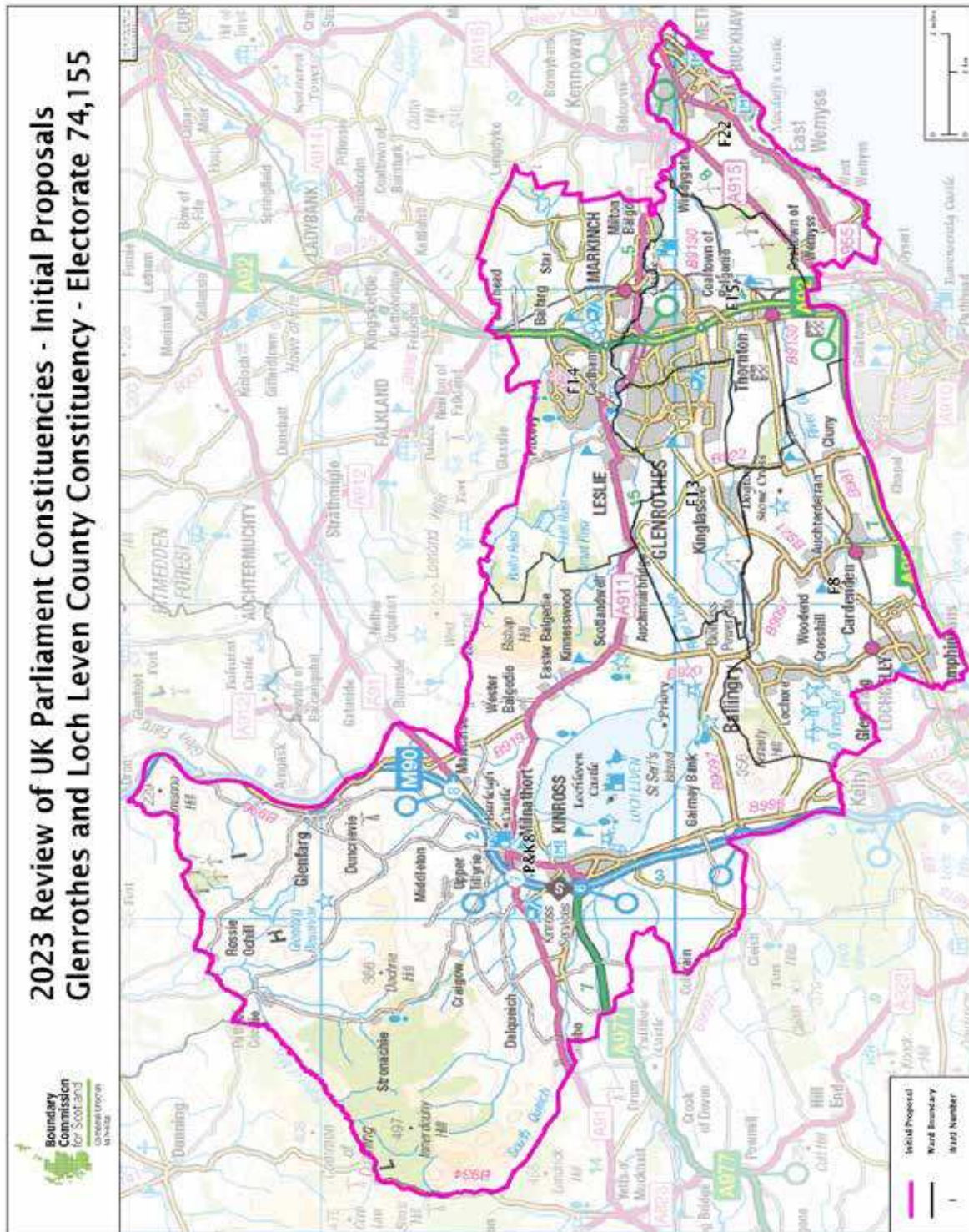


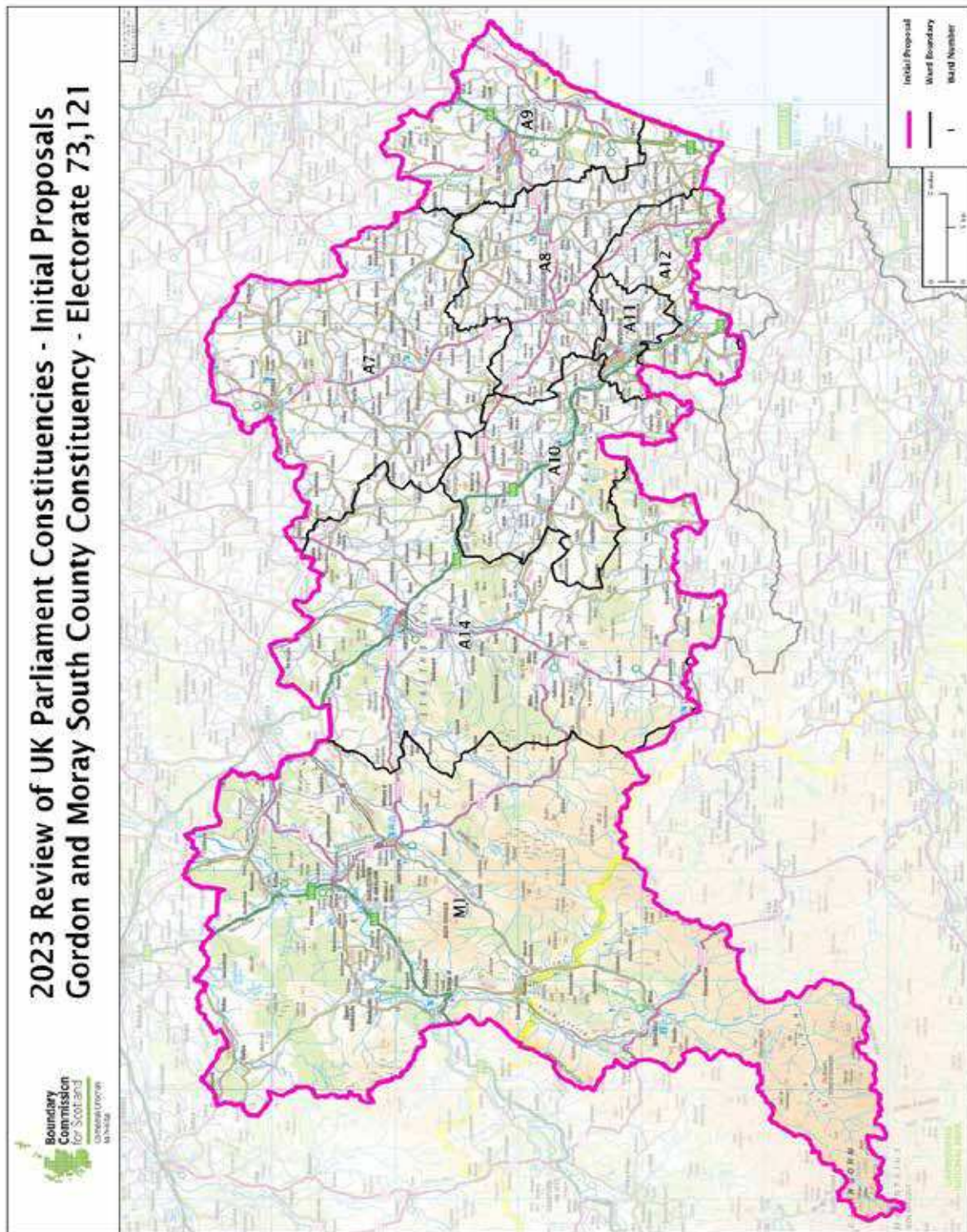


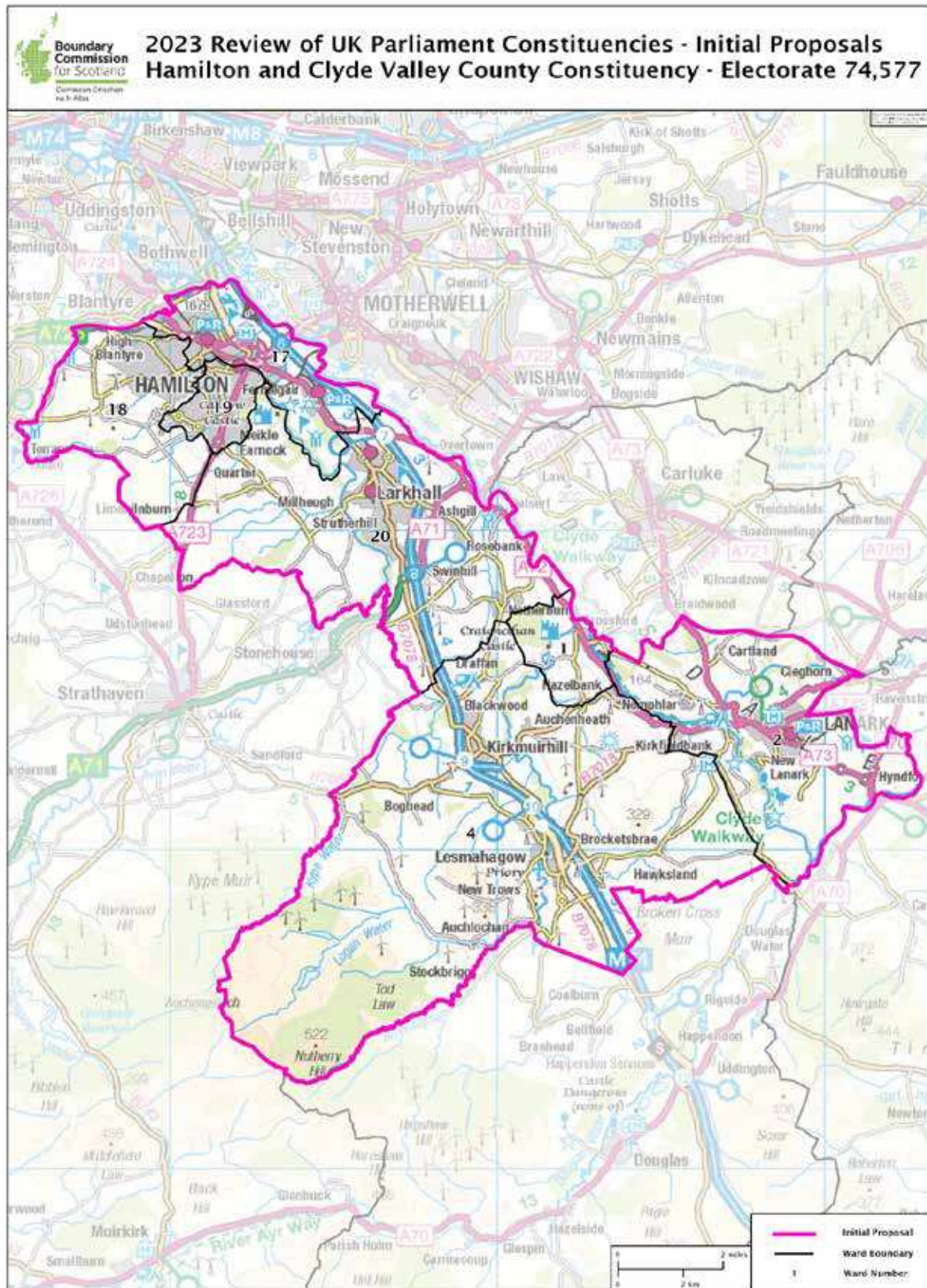


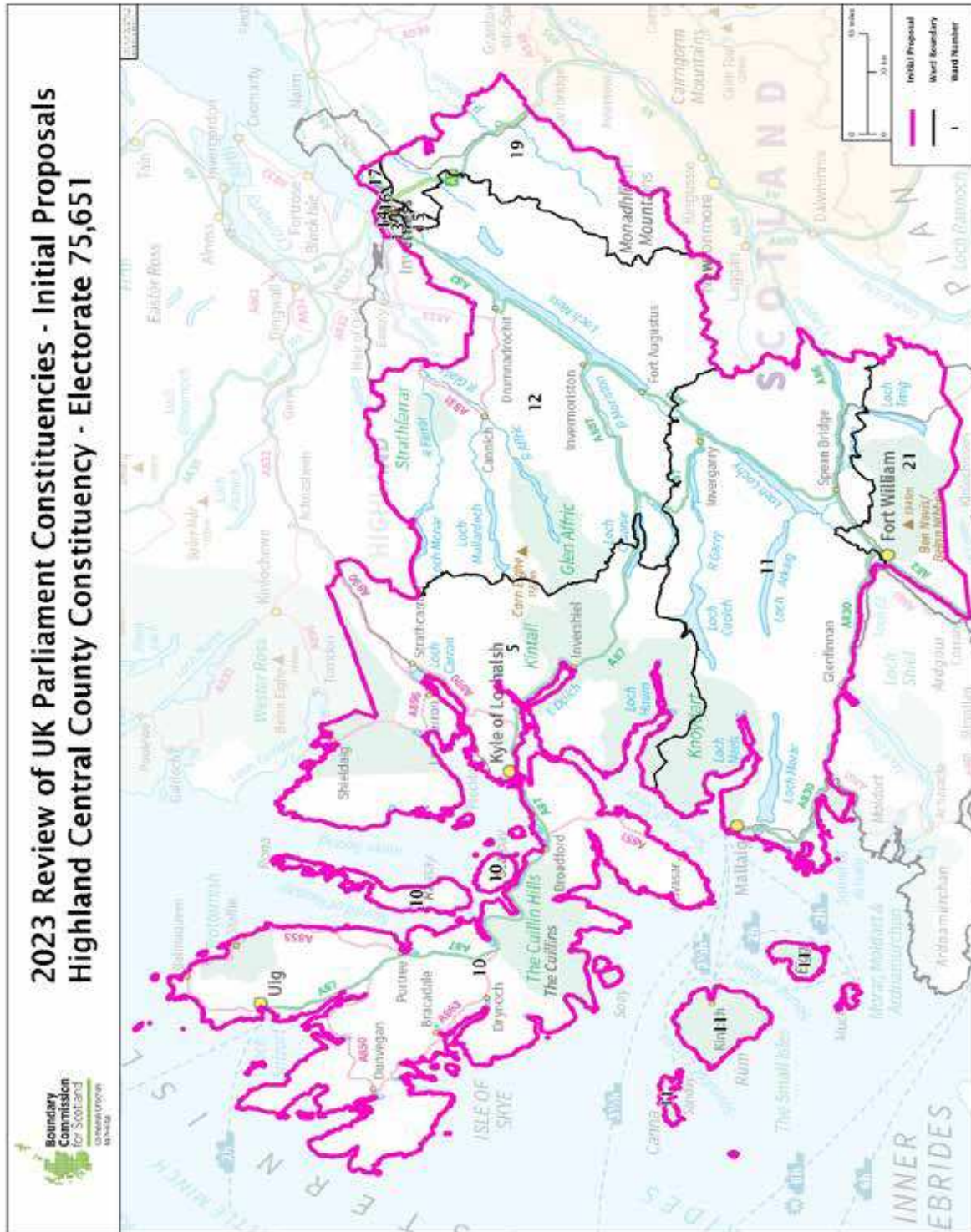


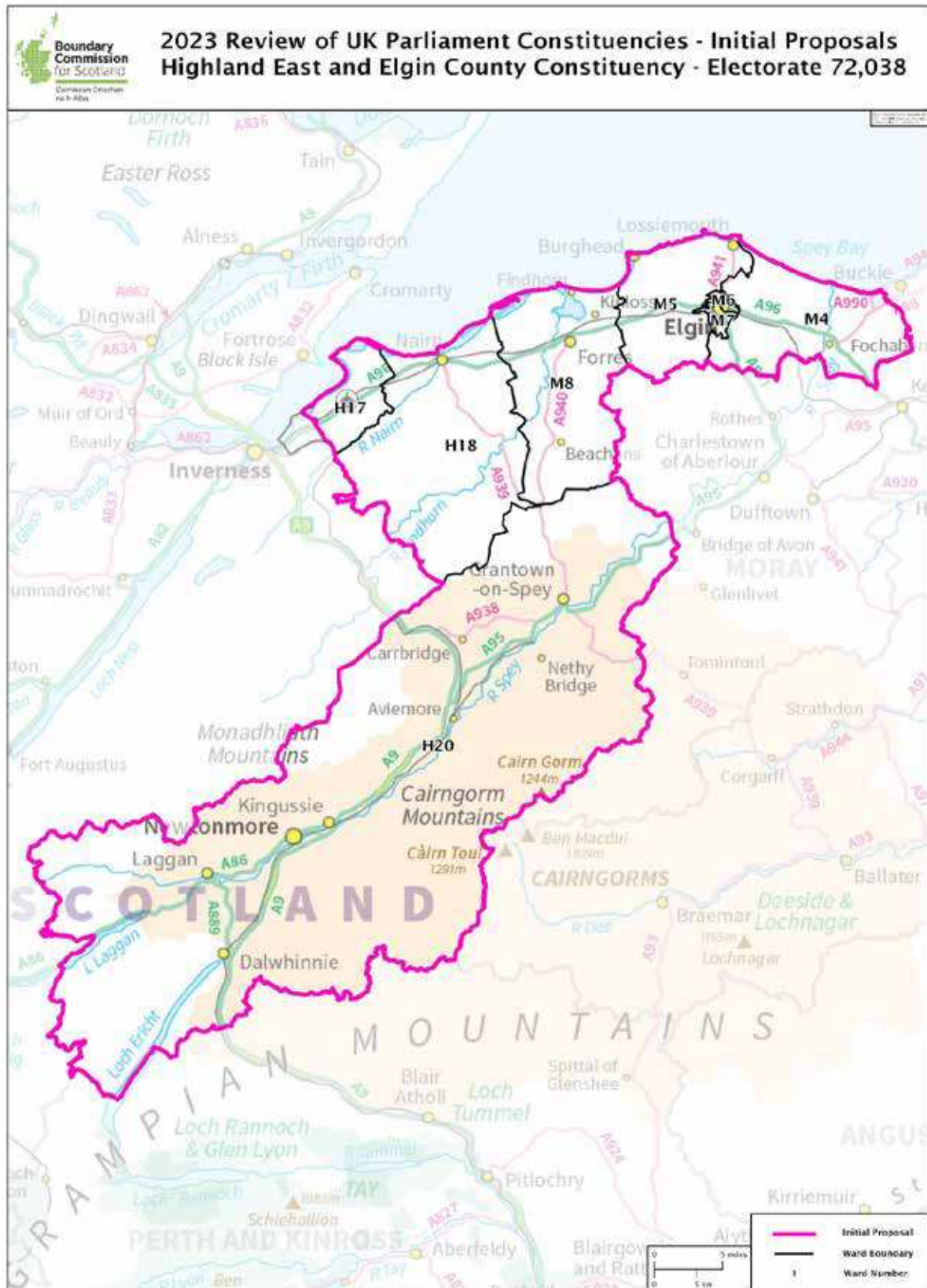




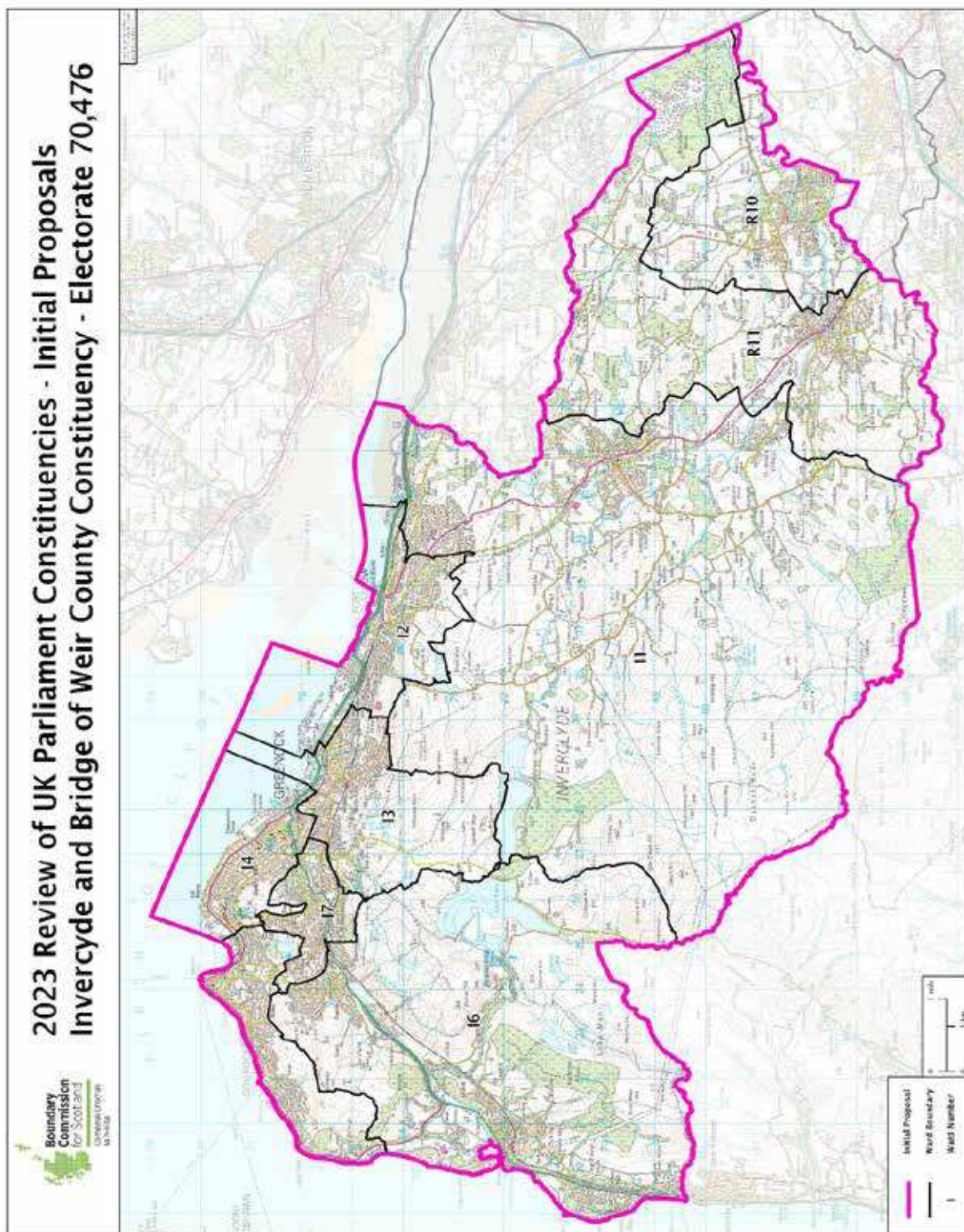


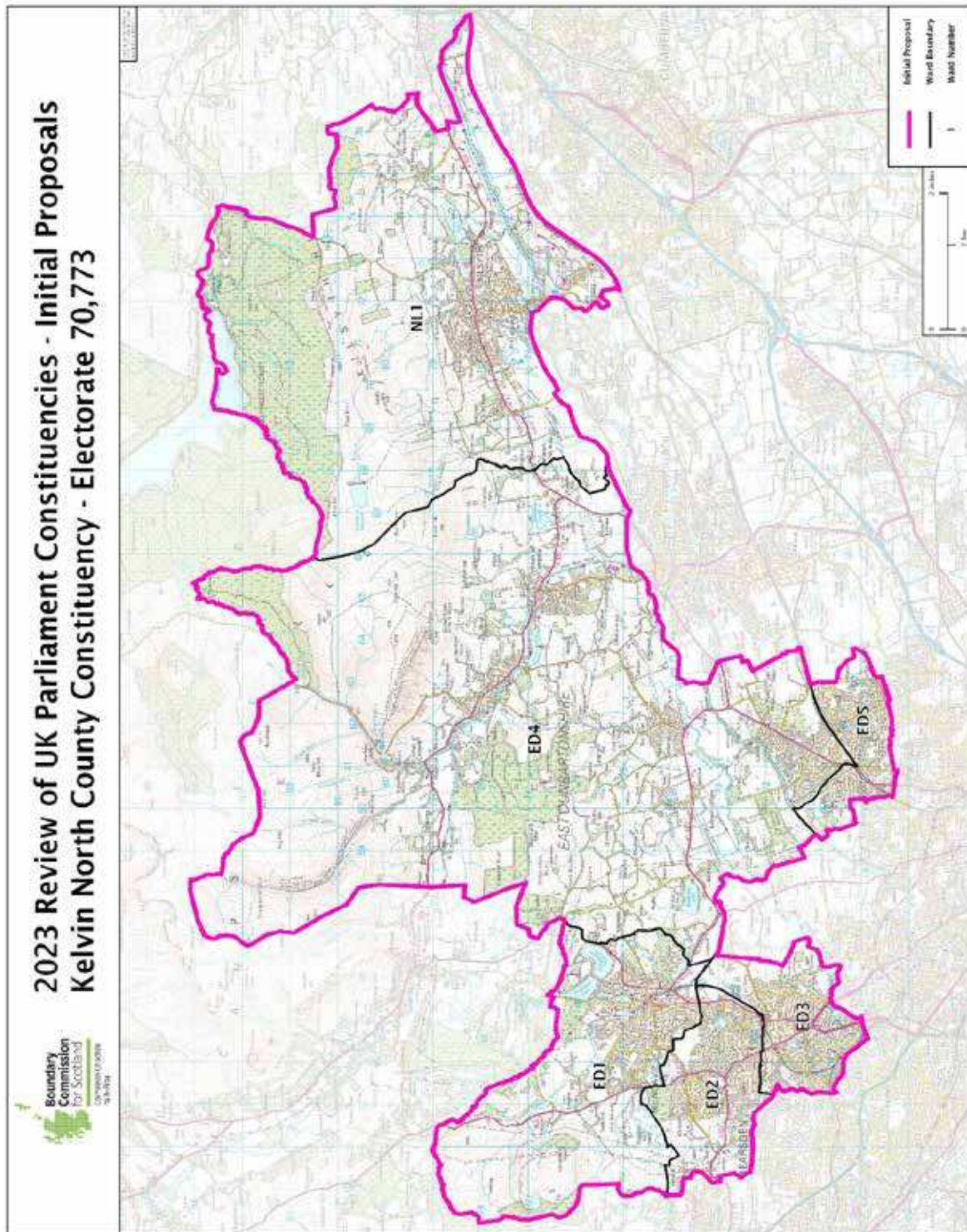


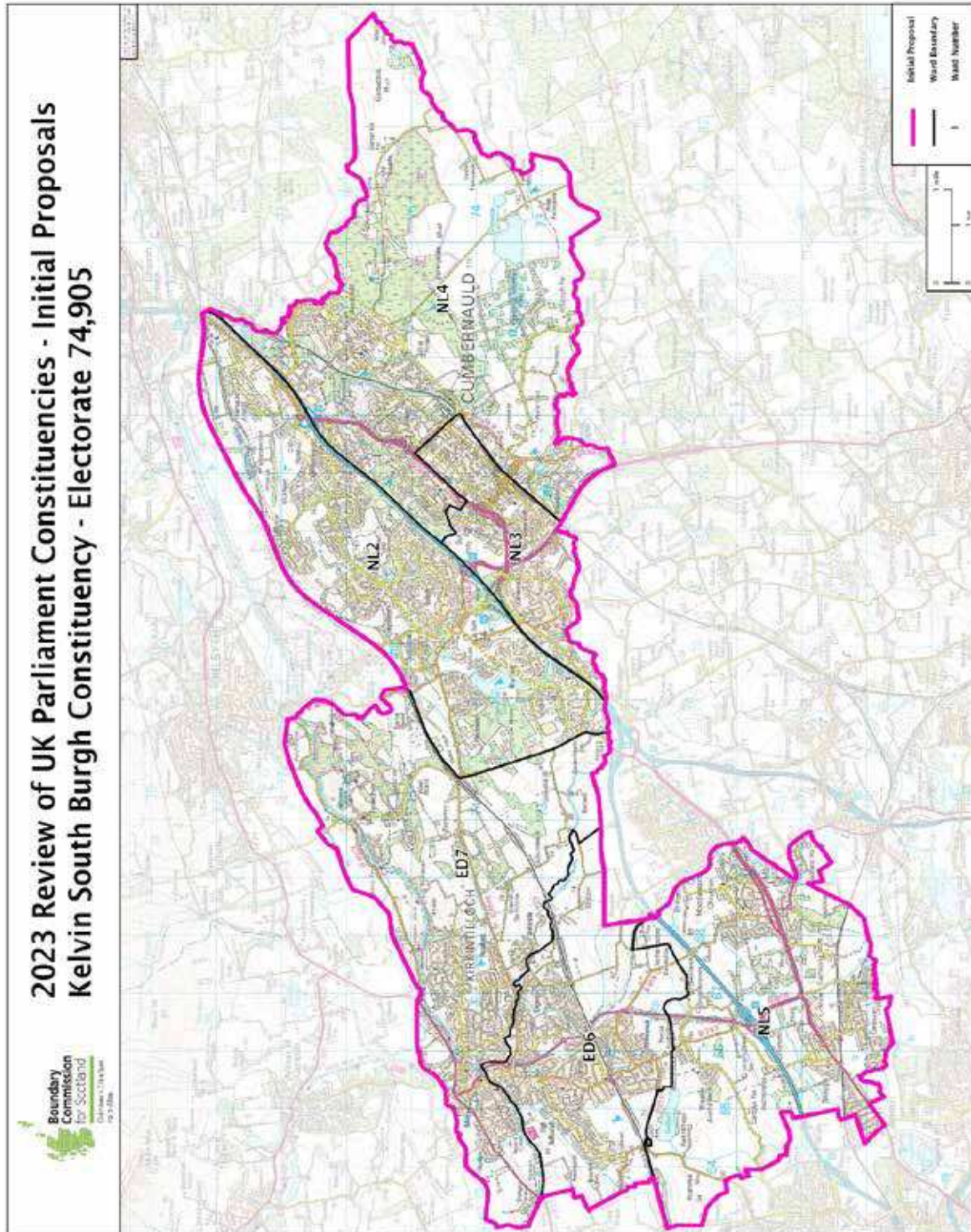


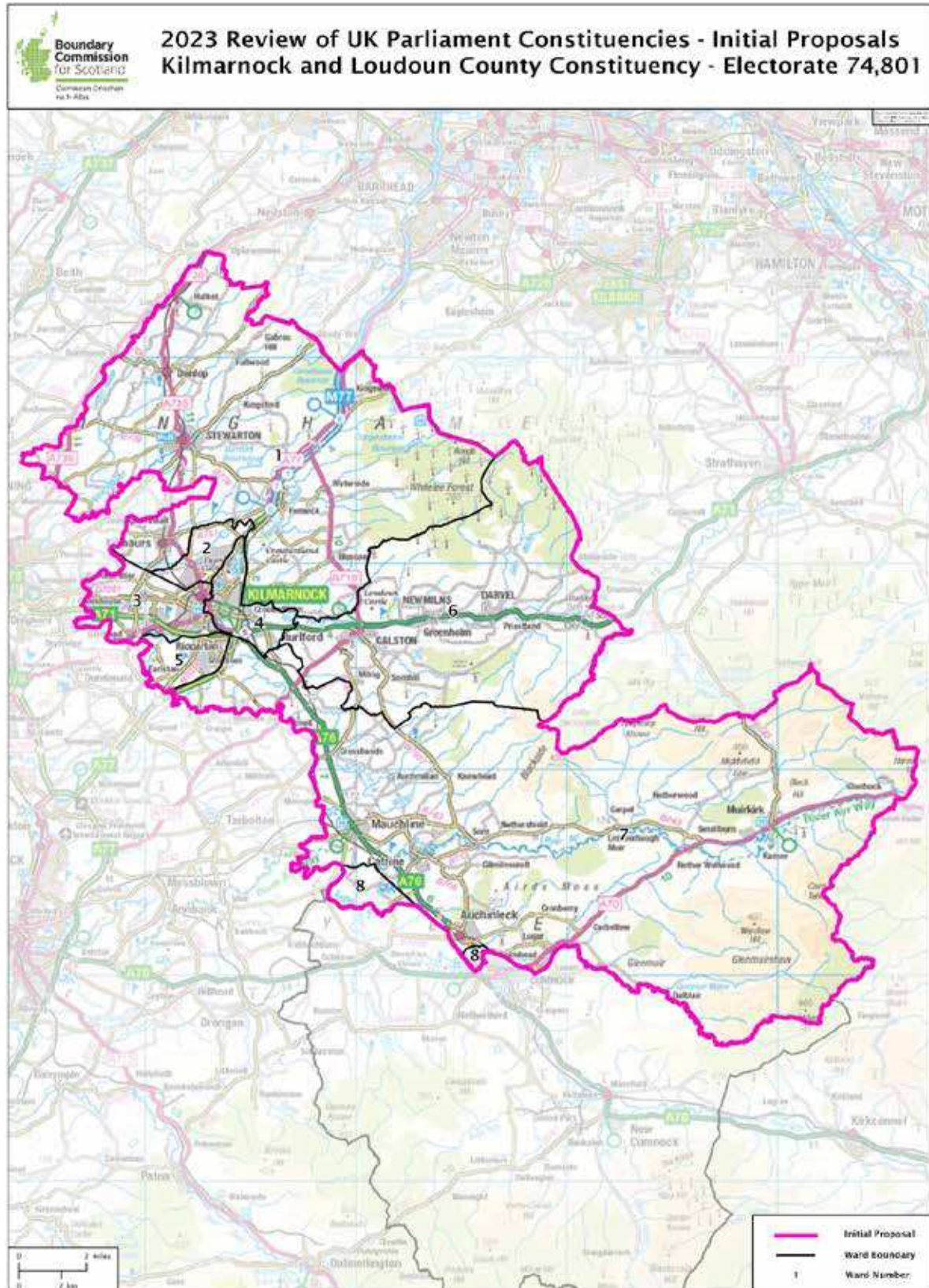


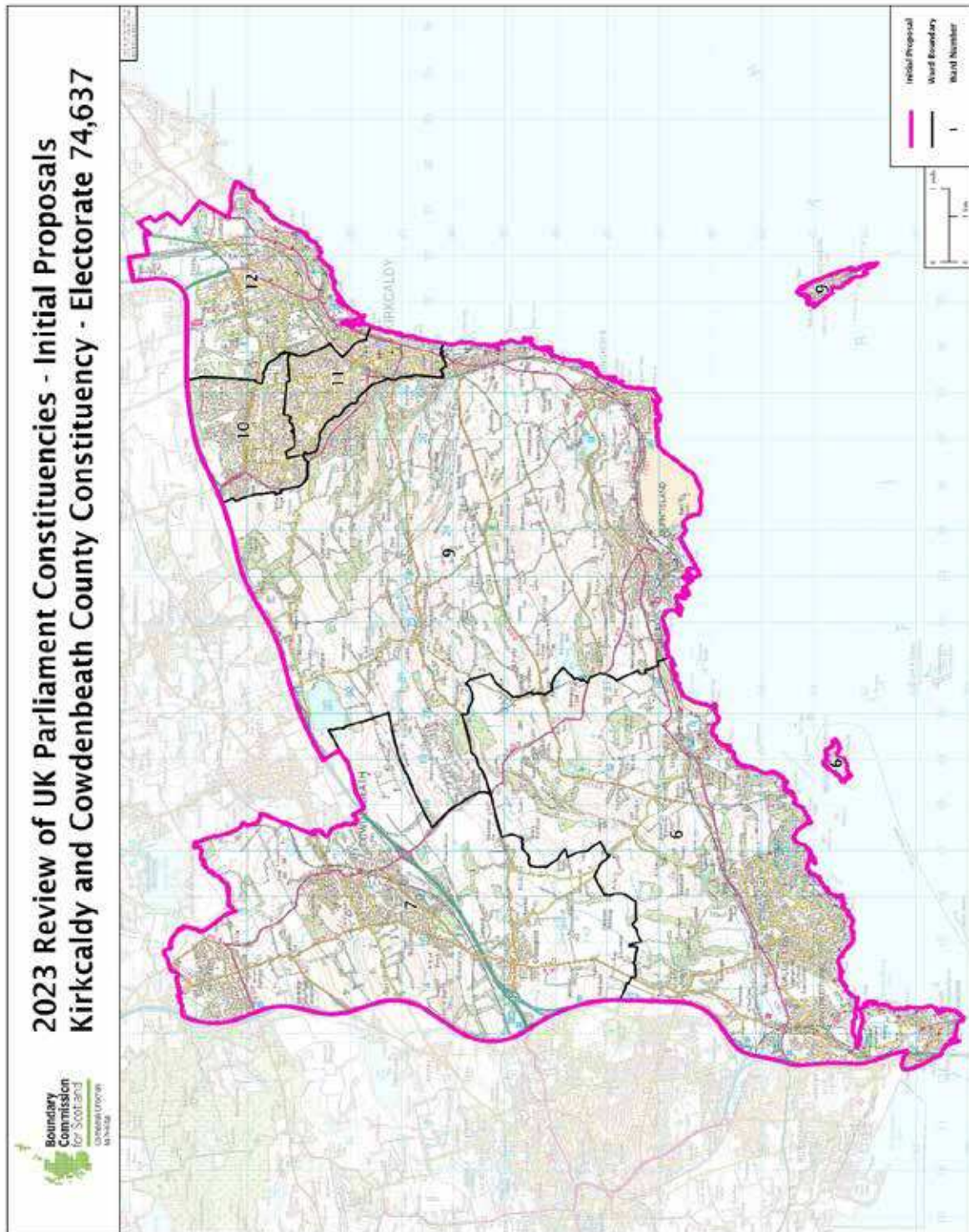


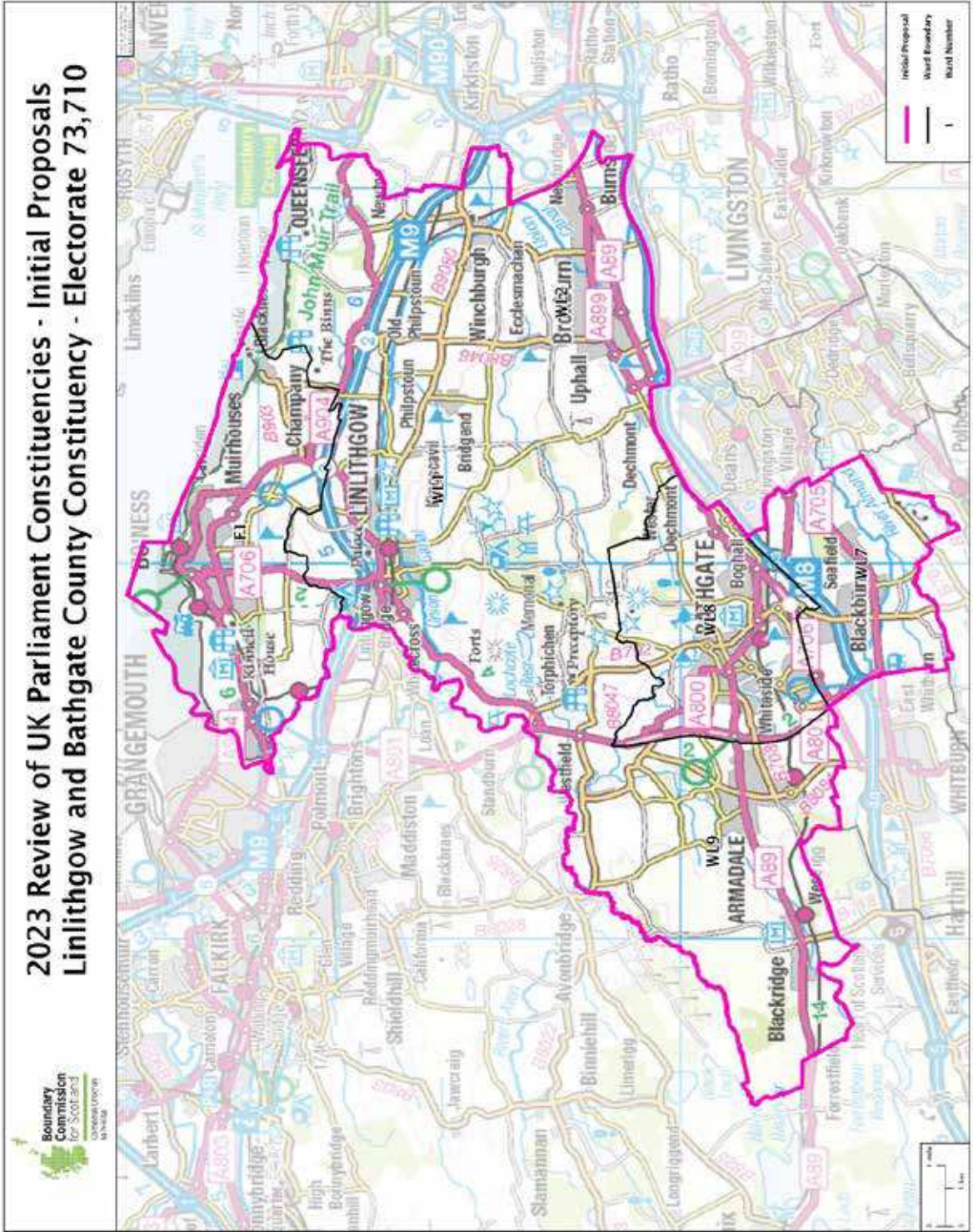


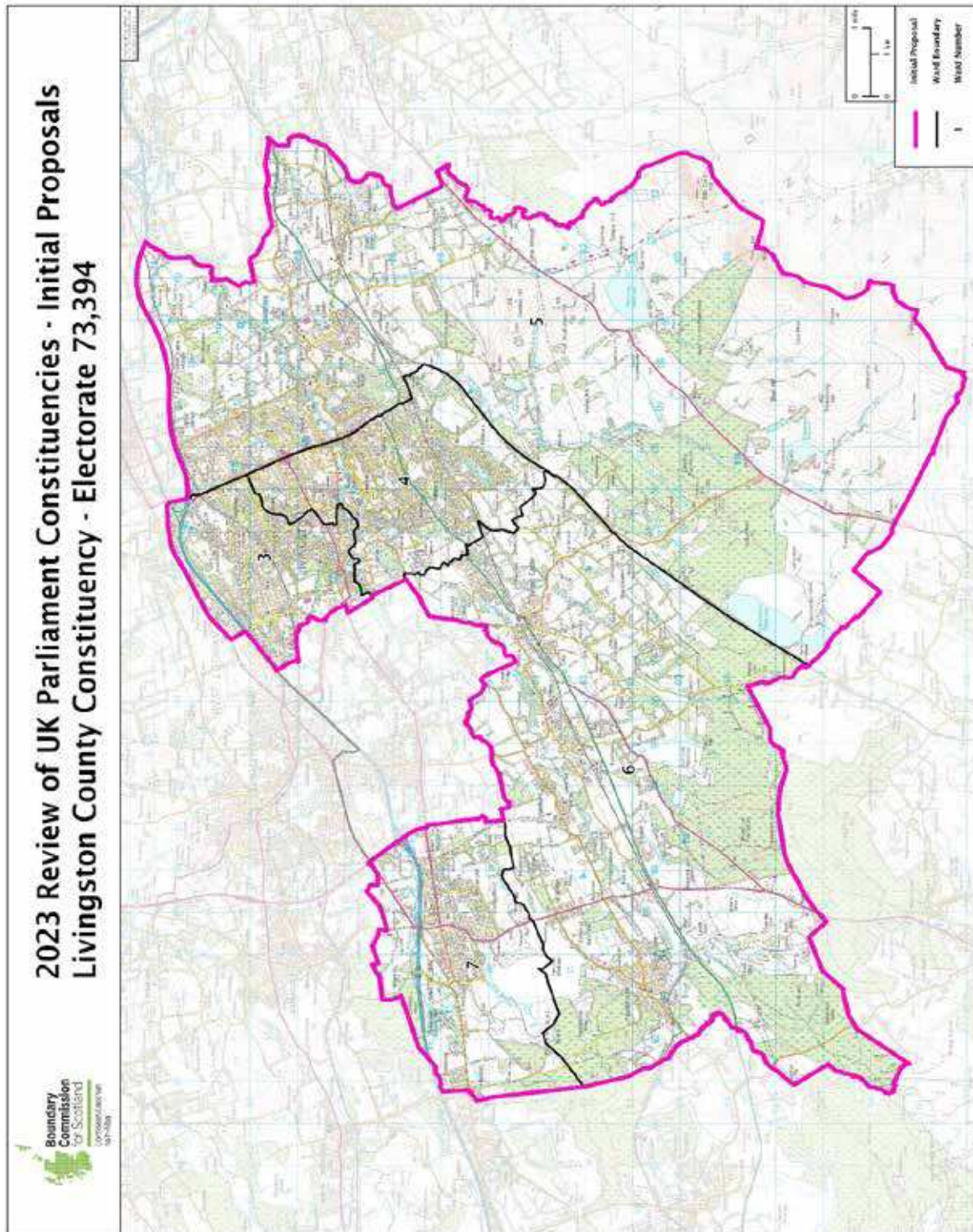


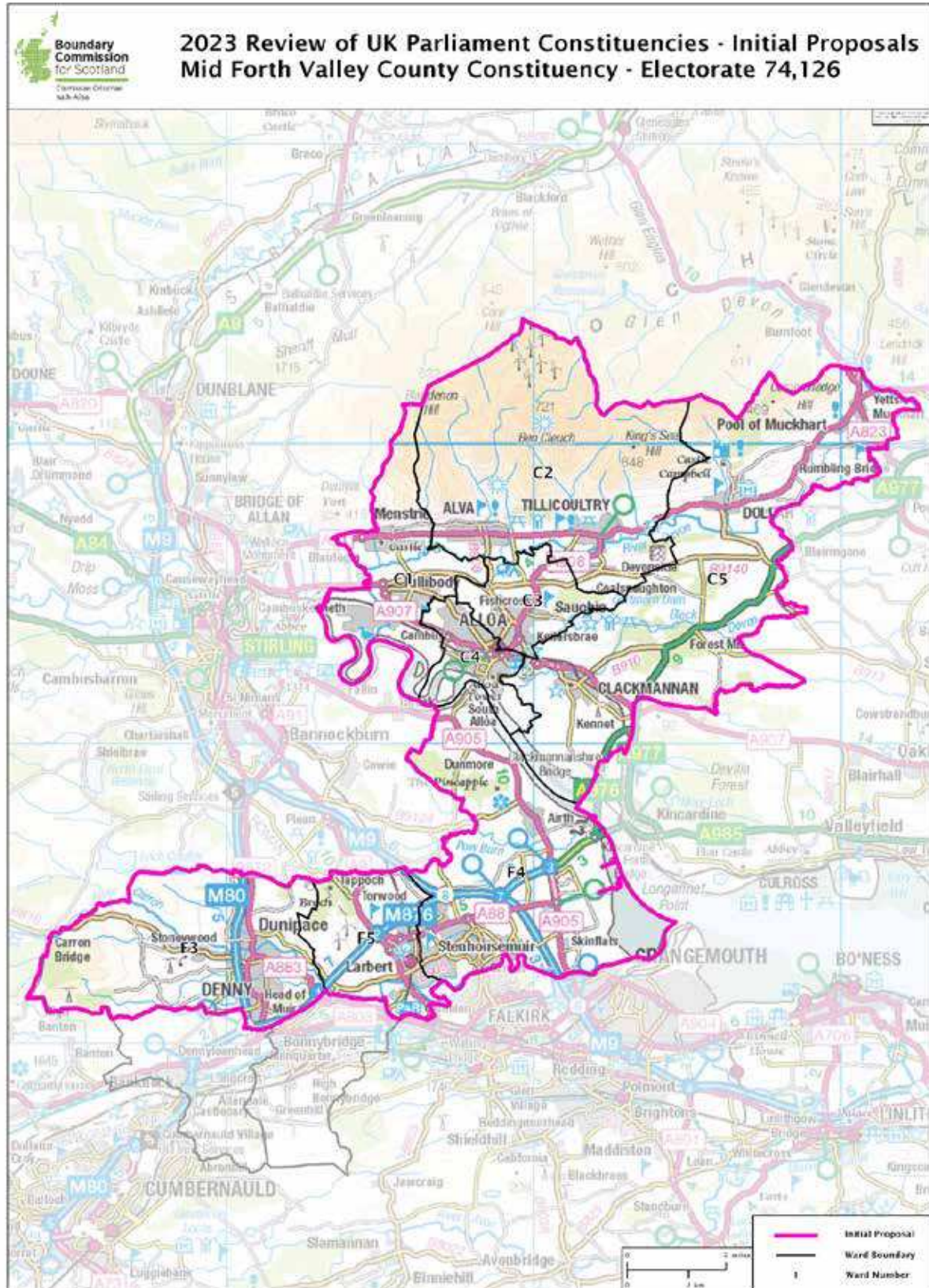


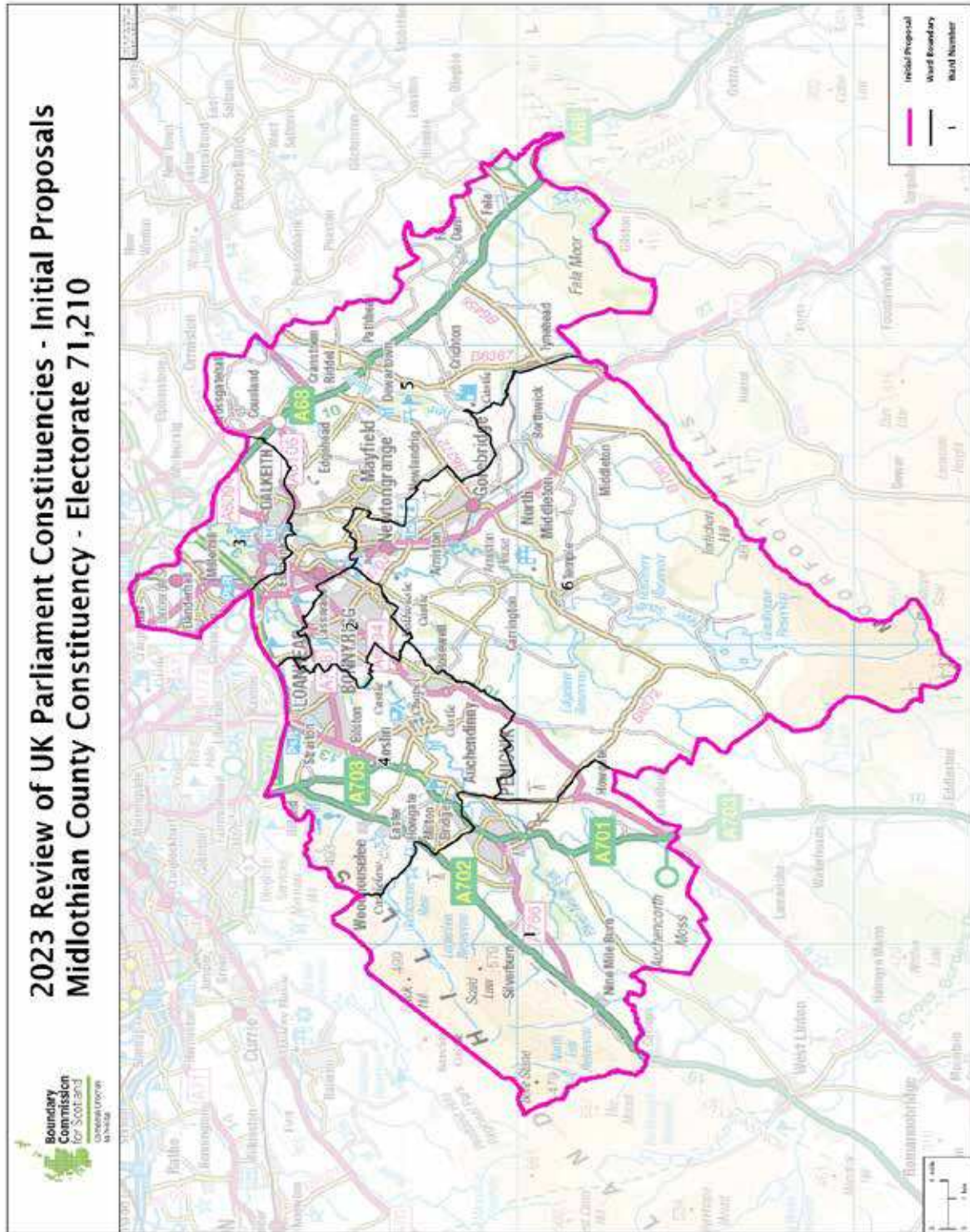


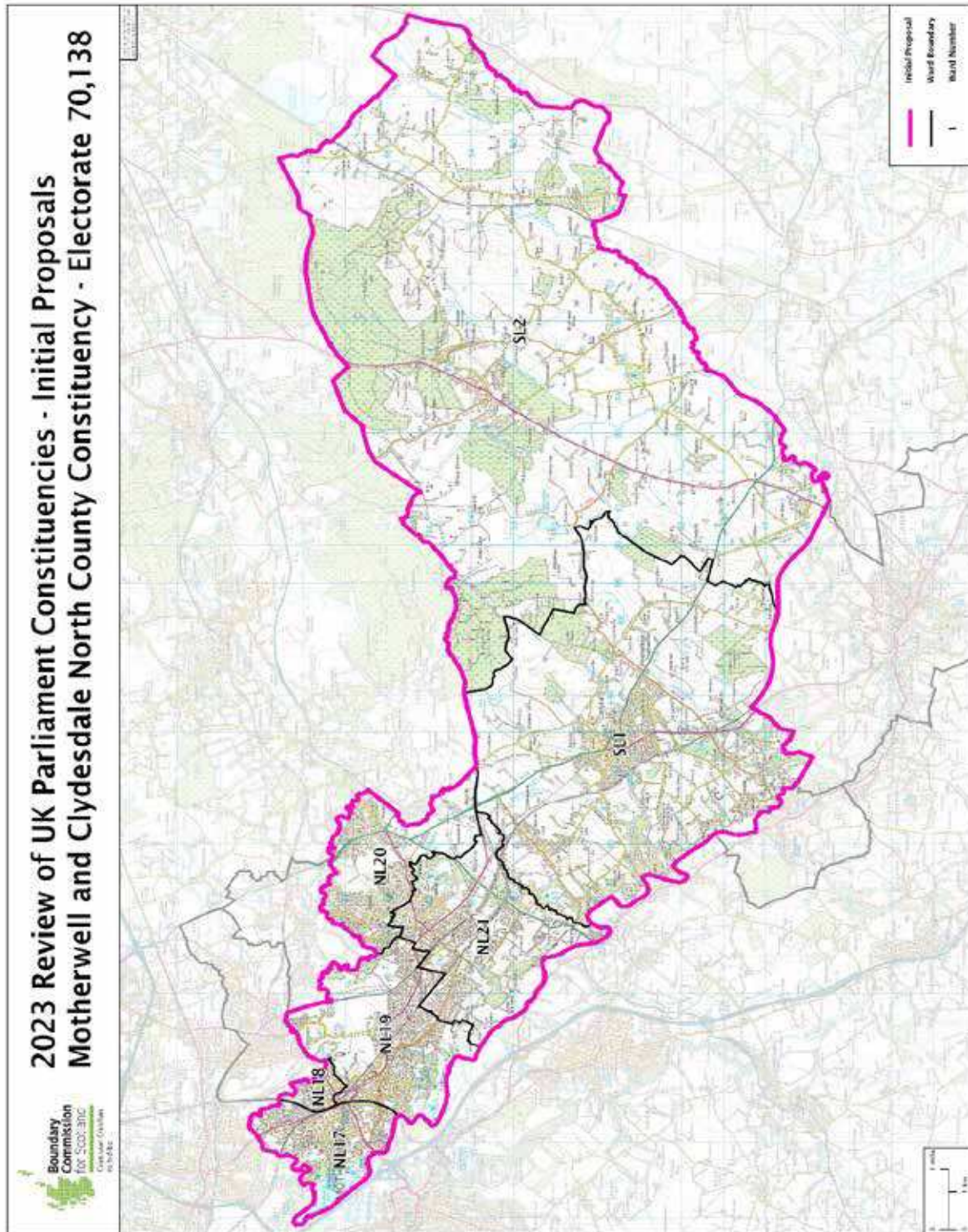


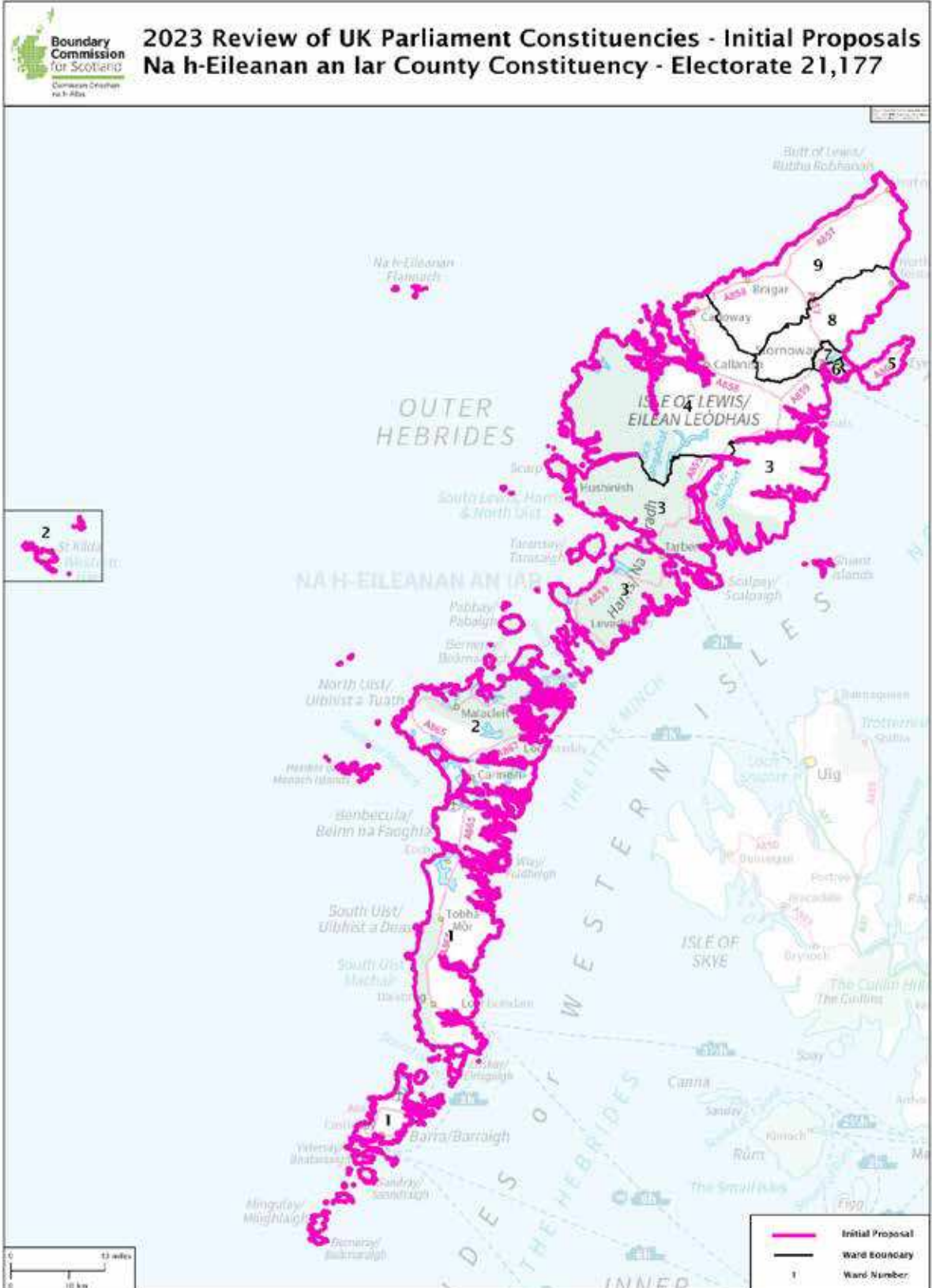


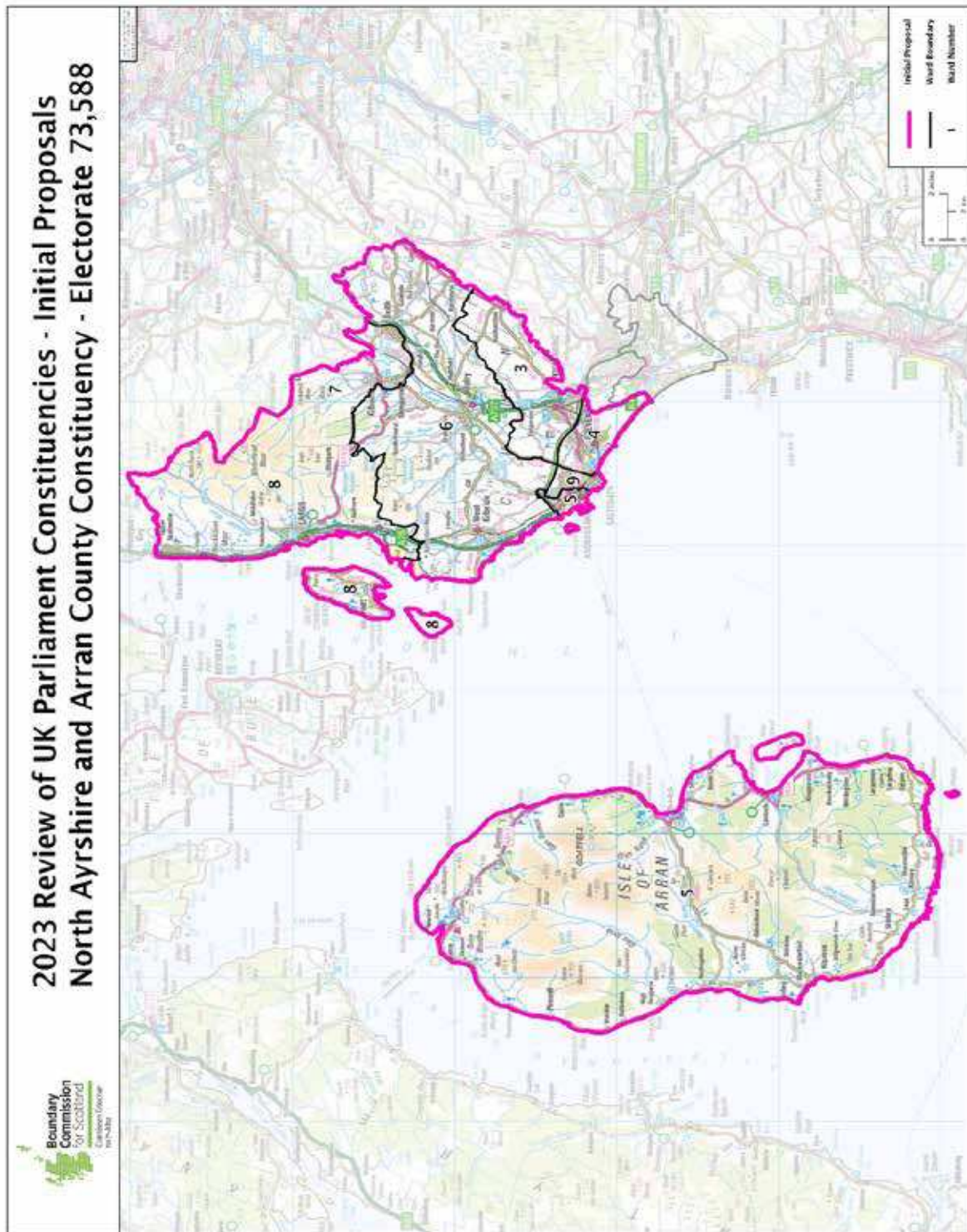


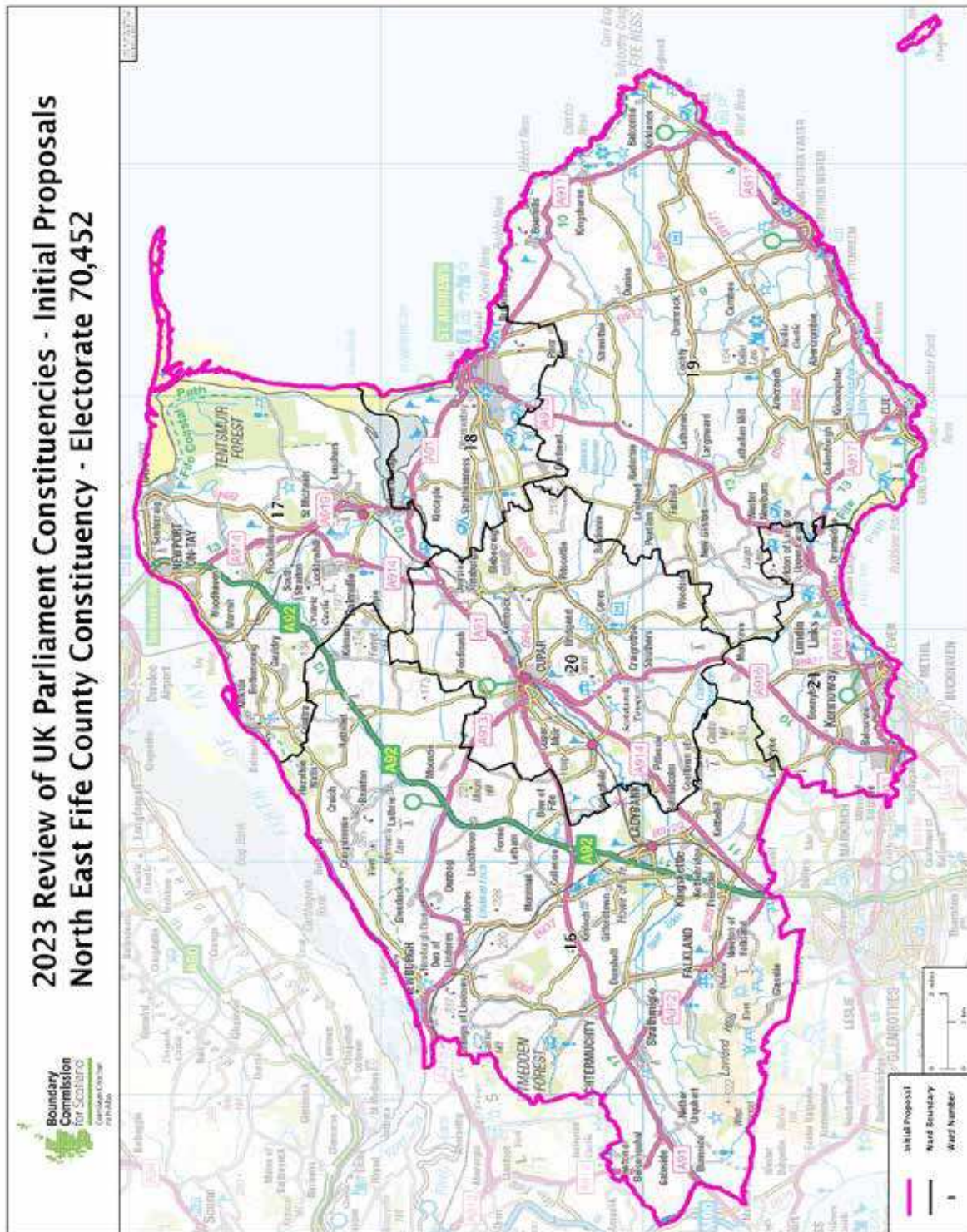


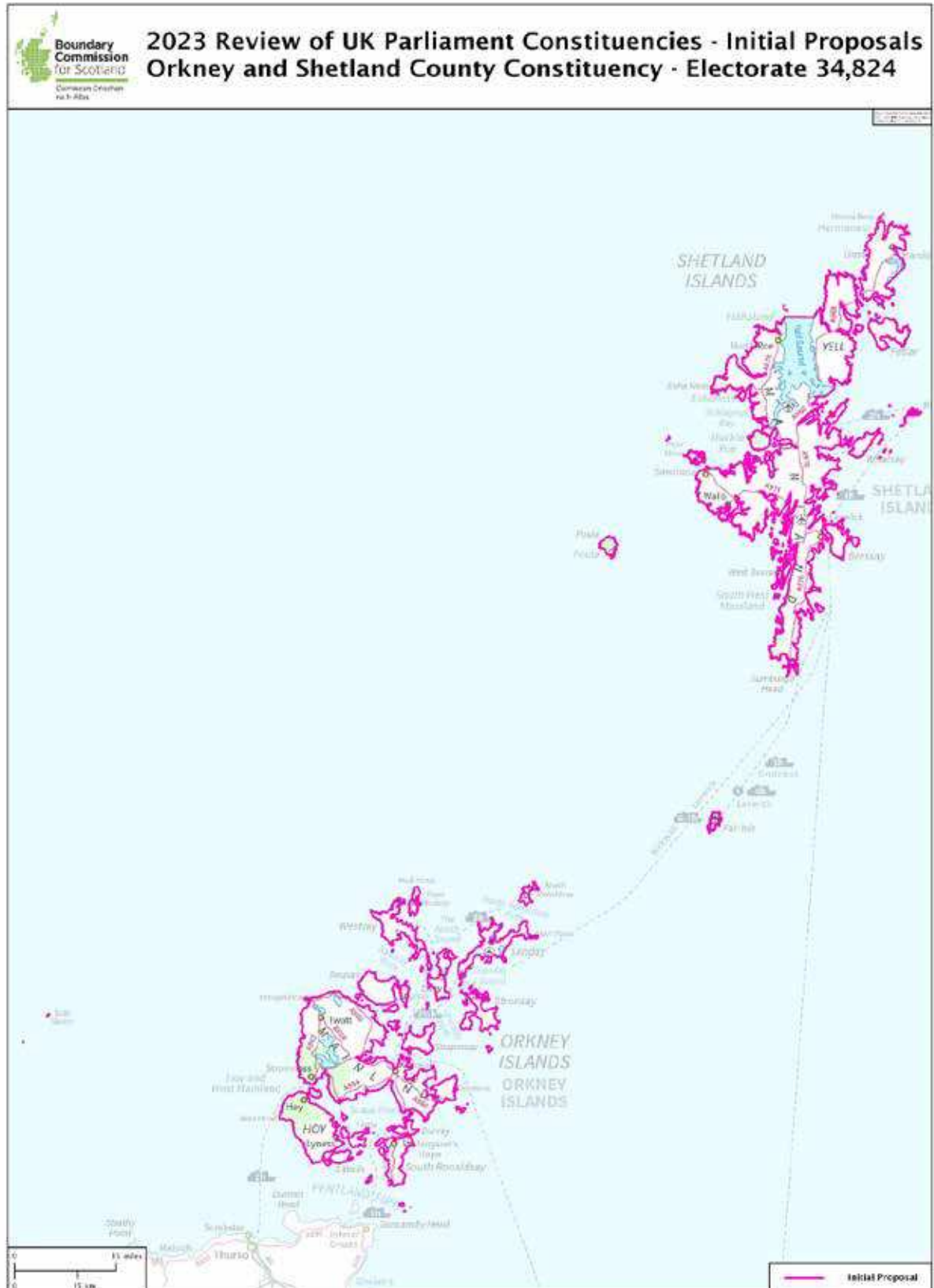


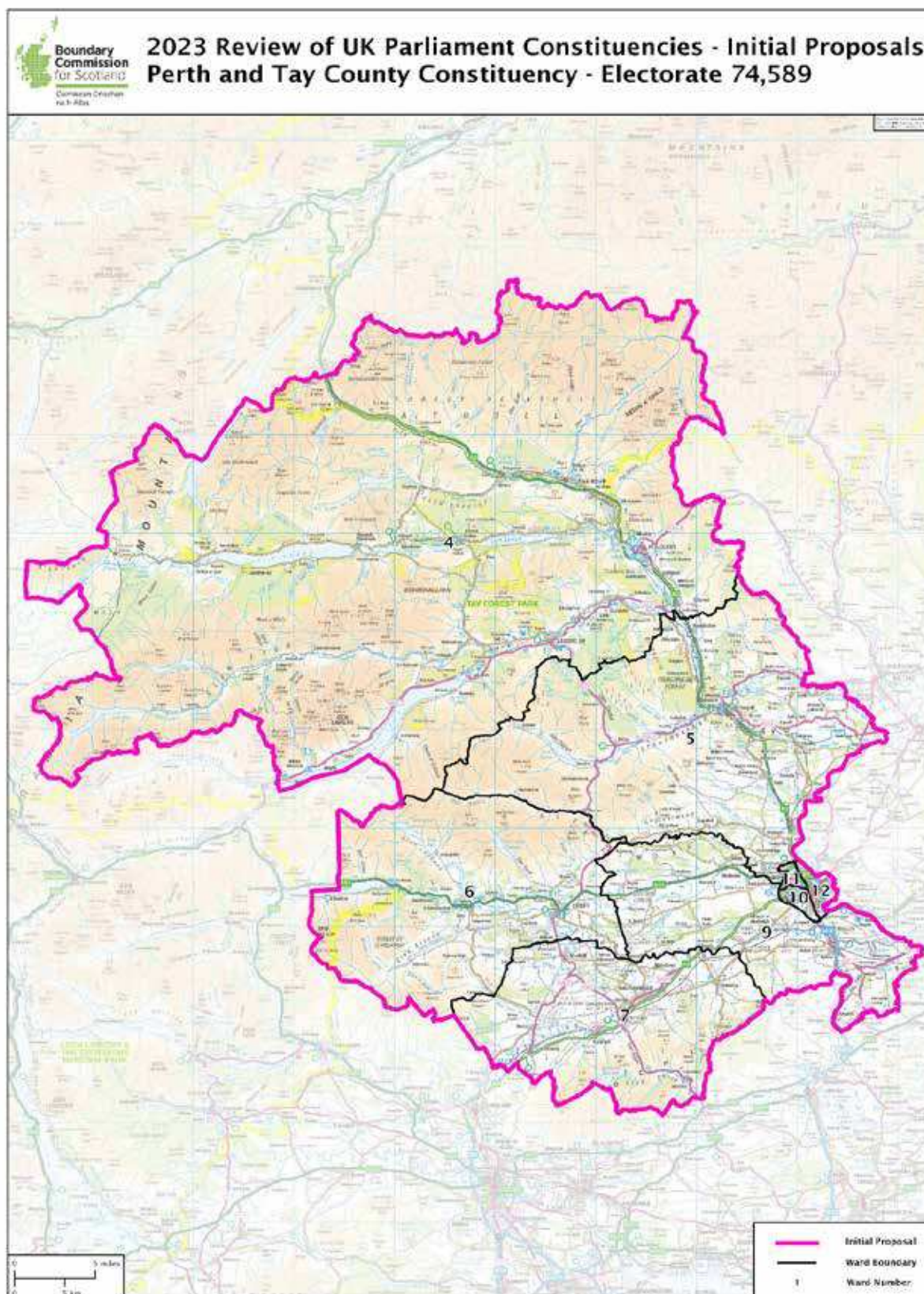


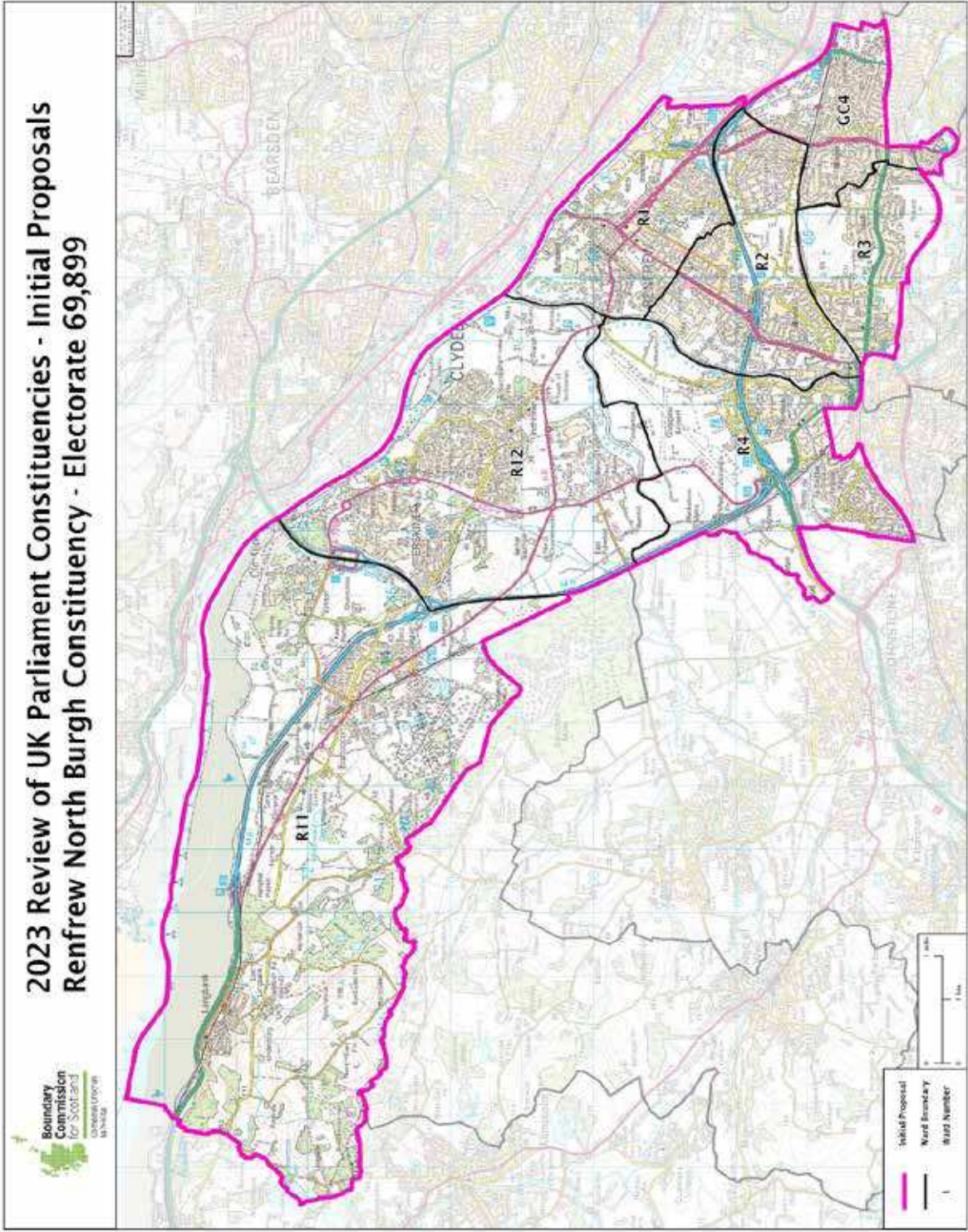


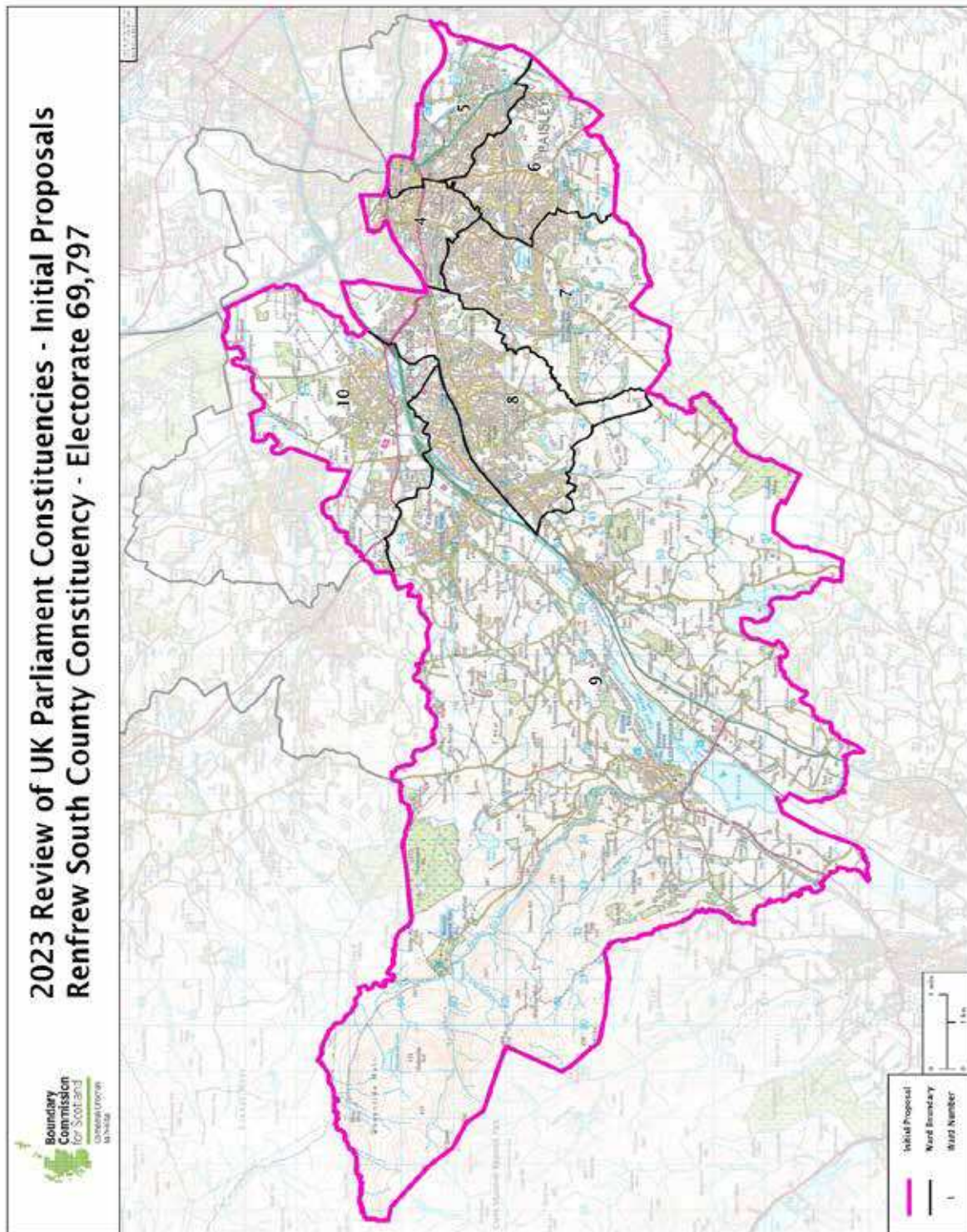


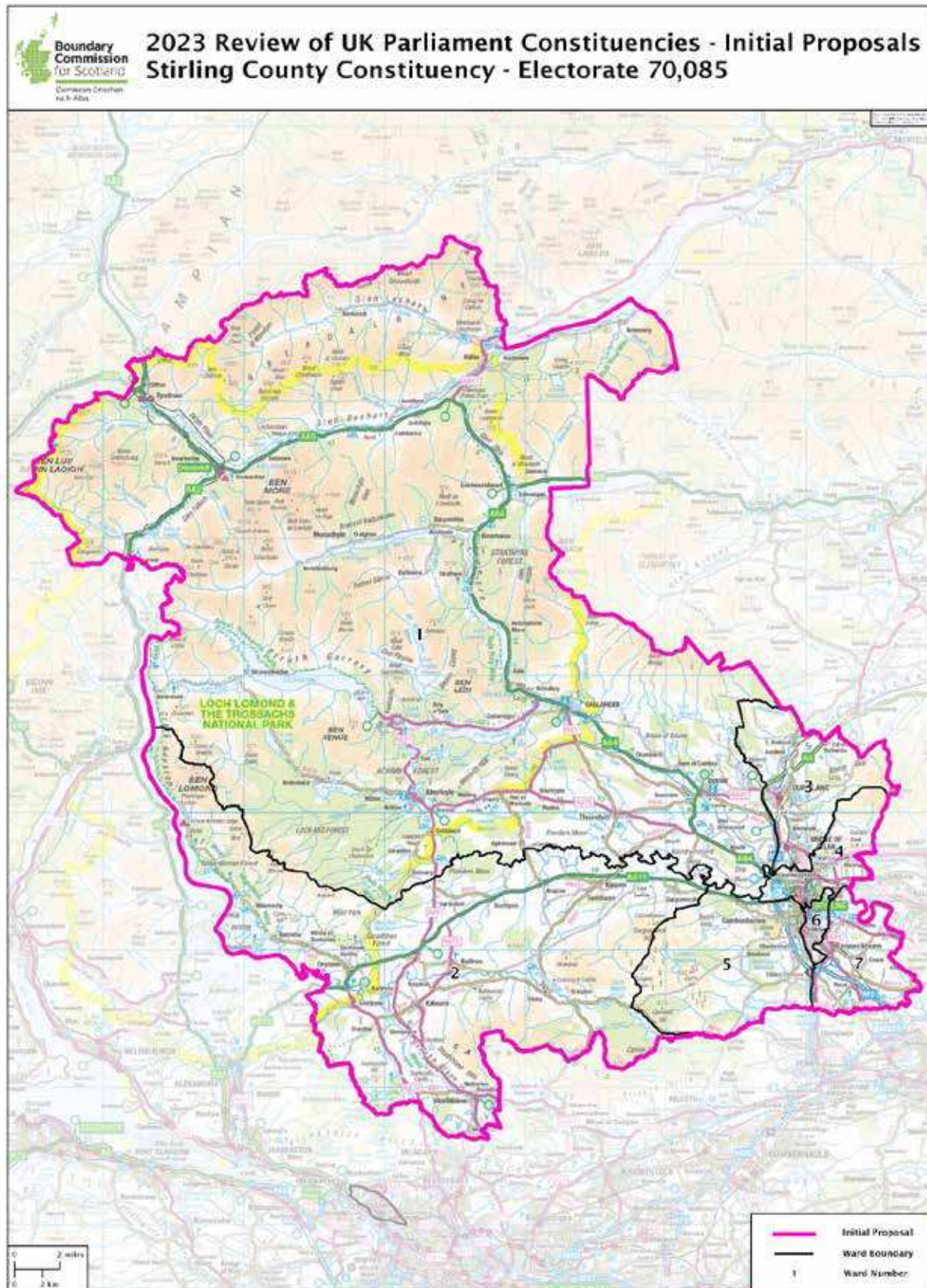


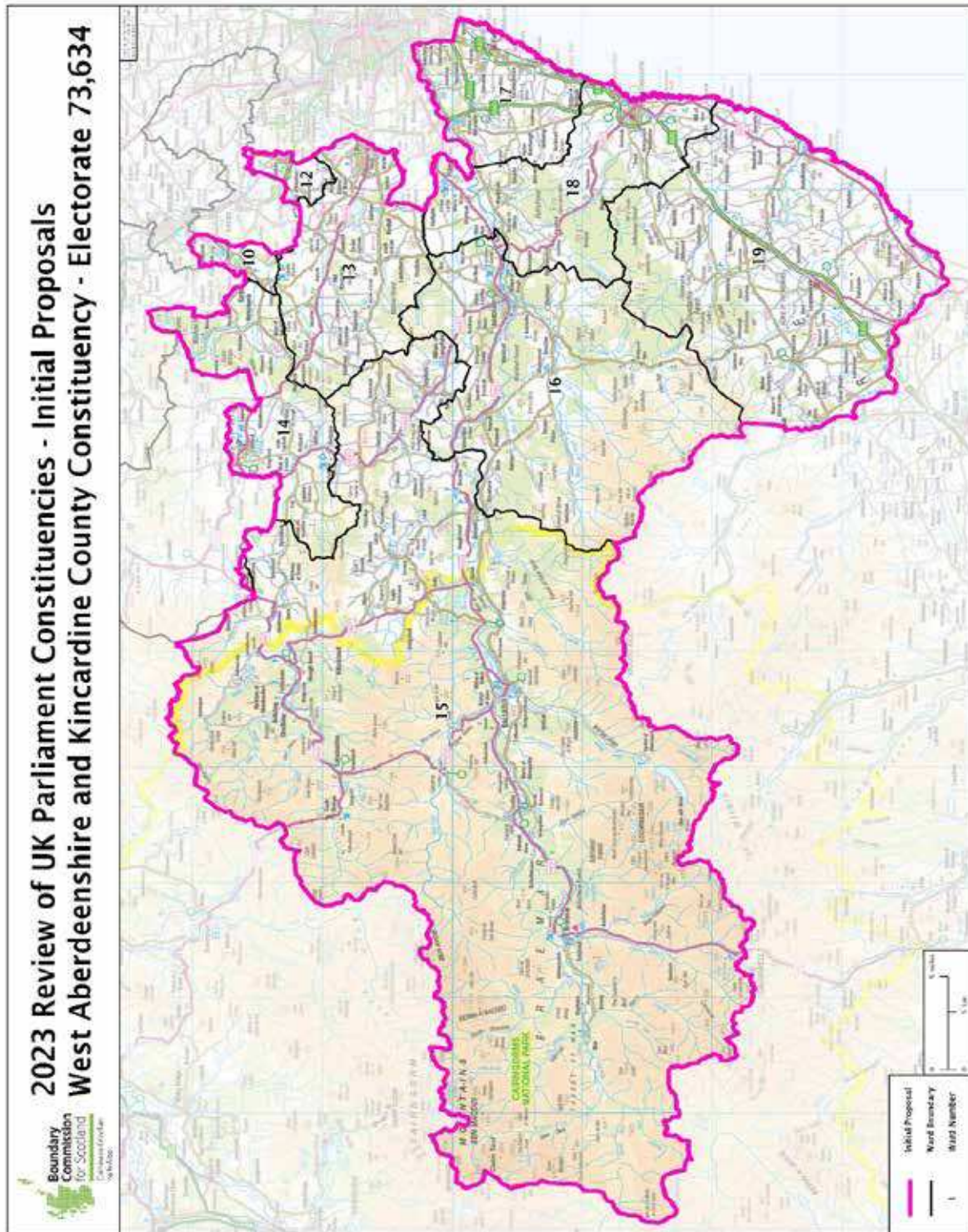


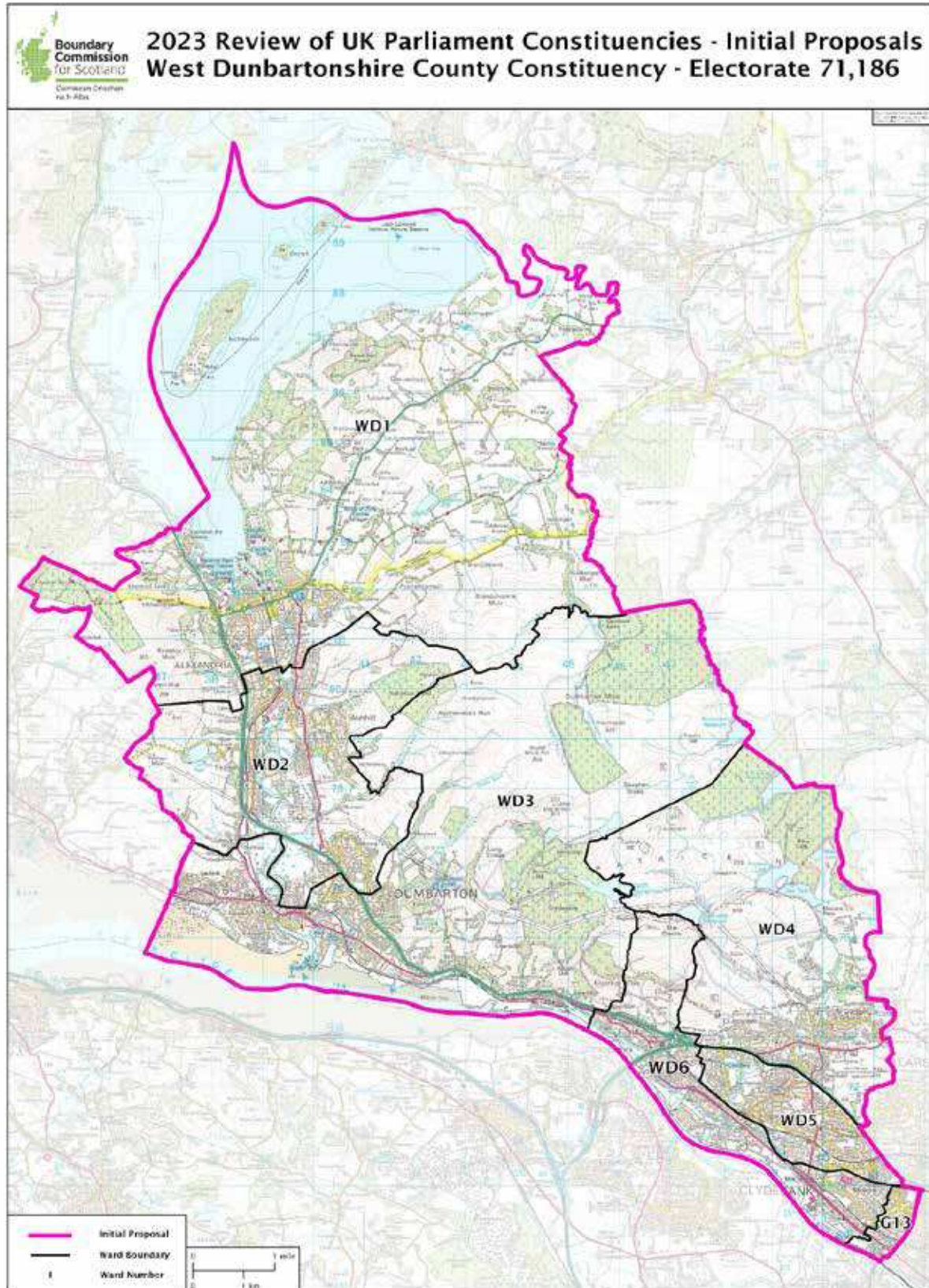














REPORT TO: Grampian Valuation Joint Board on 5 November 2021

SUBJECT: Public Performance Report

BY: The Assessor & ERO

1. Reason for Report

- 1.1 To seek approval for the publication of the 2020/21 public performance report.

2. Recommendation

- 2.1 **The Board note the content and agree to the publication of the Public Performance Report provided as an appendix to this report.**

3. Background

- 3.1 The Board's Code of Corporate Governance requires publication of an annual report incorporating financial and performance information.

4. Current position

- 4.1 The public performance report provides financial, staffing and sickness absence data along with statistical data relative to the organisation's three service strands - Council Tax, Valuation Roll and Electoral Registration. The report does not provide the same level of detail provided in the routine performance reports to the Board. It does however seek to provide an overview of the organisation's performance.
- 4.2 The report focusses on the priorities identified in the management commentary to the audited accounts and provides statistical information that shows how the organisation has performed over recent years. The report also illustrates the reactive nature of services that an Assessor and ERO must be prepared to deliver against extremely tight statutory timelines and changing circumstances.
- 4.3 The net budget out-turn of £4.177M against a budget of £4.833M reflects a number of factors, particularly a high level of unfilled posts at year-end following a number of retirements and resignations that in the normal course of events would have been filled immediately. However, the prioritisation of adapting our mode of operation in response to the pandemic and the move to home based working meant that recruitment was delayed.

5. Conclusion

- 5.1 The organisation has been tested in terms of capacity and agility to deliver across its service strands. In adapting to and meeting the challenges of the year, my colleagues in the organisation have again demonstrated an extremely high and admirable degree of versatility, professionalism and dedication and I am very grateful for their hard work and support over the period.

Author of Report: Mark J Adam, Assessor & ERO

Grampian Assessor & Electoral Registration Officer

Public performance report for 2020/21

Introduction

The Grampian Assessor & Electoral Registration Officer (ERO) is an independent statutory official appointed by the Grampian Valuation Joint Board to value non-domestic properties for rating purposes, allocate dwellings to council tax bands and provide an electoral registration service for the Aberdeen, Aberdeenshire and Moray Council areas.

General Information

The Grampian Valuation Joint Board is a public body that funds the Assessor & ERO by means of requisitions from Aberdeen, Aberdeenshire and Moray councils. Net expenditure for 2020/21 was £4.177M against a budget of £4.833M. The Assessor & ERO has a full-time equivalent of 83 posts distributed between offices in Aberdeen, Banff and Elgin. As at 31 March 2021 there were 66 full-time equivalent staff in post. In the last year staff absence due to ill health was under 1% and compares well to the previous year's level of 4.2%.

A review of our 2020/21 priorities

The following operational priorities were specifically identified in the management commentary for the year. They must however not be considered in isolation and the organisation has a wide range of on-going priorities that relate not only to operational aspects of the organisation but also to our duty to eliminate discrimination and mainstream equalities, manage our records to the satisfaction of the Keeper of Records, protect data and provide information on request and in line with current law.

Conduct a full household canvass under the individual electoral registration (IER) regime.

The annual canvass of households has been the subject of major reform and the 2020 canvass was the first canvass where data matching was used at the outset of the canvass to help identify those properties where the residents are more likely to have changed. Canvass Communication letters (CCA) advising who was on the register were issued to around 190,000 households where we held matched data - a response was only required where there were changes. Different Canvass Communication letters (CCB) were issued to around 95,000 households where there was unmatched data - a response was required from these households. A total of around 69,000 automated responses were received. The revised canvass model therefore means that a comparison of return rates and automated responses with a canvass in previous years is not appropriate. Households are still encouraged to use our automated response channels in the first instance as they require less back-office processing and are less costly for the public purse. An assessment carried out by the Electoral Commission concluded that we met the canvass performance standards.

Publish revised registers 1 December 2020.

The revised registers were published on 1 December 2020. The local government franchise electorate rose from 445,690 to 448,331 between 1 February 2020 and 1 December 2020 with the Westminster franchise electorate dropping marginally from 419,702 to 418,605 over the same period.

Maximise Valuation Roll appeal resolution.

The 2017 revaluation had a significant impact on ratepayers in the area and the volume of appeals was greater than had been the case in previous revaluation years. The sensitivity of the situation was principally due to the slowdown in the local property market that became apparent after the valuation date of 1 April 2015 but before the revaluation values came into force on 1 April 2017. The organisation has continued to be severely challenged by the volume of ratepayers pursuing appeals against their rateable values and the resultant appeal resolution process has continued to be particularly demanding throughout 2020/21. In terms of accuracy, the loss in rateable value during 2020/21 through resolution of revaluation appeals in Grampian was again the lowest in Scotland¹.

The arrival of the Covid-19 pandemic in Scotland in early 2020 resulted in a large volume of appeals being lodged on the grounds that the pandemic had an impact on value. Although the organisation rebased from operational offices to home-based working on 23 March 2020, arrangements were put in place to log, verify and acknowledge receipt of this unprecedented volume of running roll appeals and also deal with a completely new service priority that was introduced by the introduction of business support grants and awards that were based on the Valuation Roll as at 17 March 2020. Survey staff responded to high volumes of priority enquiries generated by the Covid-19 support grant regime throughout 2020.

Maintain complete and accurate Valuation Rolls and Valuation Lists.

These last two priorities use quantitative target-based performance indicators rather than qualitative measures and as such can be misleading at times. The extraordinary demands of the appeal resolution process along with staff retirements, the unprecedented volume of pandemic-related appeals lodged, Covid-19 business grant enquiries and the move to home-based working have all impacted on the organisation's performance. Our performance on updating the Council Tax Valuation List slipped from 90% to 61% of new dwellings being added to the list within 90 days and our performance for updating the Valuation Roll slipped from 59% to 30% within the 90 day timeframe. In doing so we missed our performance targets of 94% of new dwellings being banded in the 90 day timeframe and 70% of Valuation Roll updates within the same 90 day timeframe.

On taking a fair view, and in particular taking account of the unique and extraordinary background to 2020/21, the organisation has performed exceptionally well in fulfilling its statutory requirements to maintain the Valuation Roll and Council Tax Valuation List, albeit with slower turnaround times that were heavily influenced by factors that were external to the organisation.

¹ <https://www.gov.scot/binaries/content/documents/govscot/publications/statistics/2019/08/non-domestic-rates-revaluation-appeals/documents/2020-21/non-domestic-rates-revaluation-appeals-2020-21q4-bulletin/non-domestic-rates-revaluation-appeals-2020-21q4-bulletin/govscot%3Adocument/RVAPP%2B2020-21%2BQ4%2B-%2BPublication.pdf>

Data tables

Table 1 shows the number of new dwellings added to the Council Tax Valuation Lists in Grampian over the last 5 years and also the percentage that received notification within the 3 and 6 month performance windows. Table 1 also shows the performance thresholds that have been set.

Table 1 The time taken to add new dwellings to the Council Tax Valuation List

Year	Number	Within 3 months		Within 6 months	
		Threshold	Actual	Threshold	Actual
2020/21	2,212	94%	61%	97%	80%
2019/20	3,437	94%	90%	97%	97%
2018/19	3,524	94%	94%	97%	98%
2017/18	3,231	94%	91%	97%	97%
2016/17	3,345	94%	92%	97%	98%

Table 2 shows the number of alterations made to the Valuation Roll over the last 5 years along with the percentage of alterations that were made within the 3 and 6 month performance windows. The performance thresholds are also provided. Alterations include new entries to the Valuation Roll for newly constructed or converted buildings as well as alterations to existing buildings and the correction of errors.

Table 2 The time taken to alter the Valuation Roll

Year	Number	Within 3 months		Within 6 months	
		Threshold	Actual	Threshold	Actual
2020/21	1,430	70%	30%	85%	49%
2019/20	1,984	70%	59%	85%	77%
2018/19	2,668	70%	59%	85%	77%
2017/18	2,576	77%	66%	90%	83%
2016/17	2,129	60%	56%	85%	75%

Table 3 provides the local government registers total electorate and the number of households we canvassed.

Table 3 Electorate and canvass details for Grampian

Register publication date	Local Government Electorate	Number of households canvassed
1 Dec 2020	448,331	286,999
1 Feb 2020	445,960	282,999
1 Dec 2018	432,135	278,637
1 Dec 2017	438,674	279,278
1 Dec 2016	439,590	276,439

Conclusion

The nature of our services dictate that the organisation must have the planning and resources in place to not only address its service planning in a proactive and efficient fashion, but also to have the capacity and agility to react to major new priorities and demands with little or no advance notice. The year 2020/21 tested both our proactive planning and reactive response to demands. The unique challenges of the global pandemic and the need to adapt the organisation and its working practices to ensure all staff could work from home in 2020, handle a large volume of business grant related enquiries, log an unprecedented volume of valuation appeals made in response to the pandemic, while also planning and preparing for major elections in May 2021, tested the organisation. The organisation however rose to each of these challenges illustrating again the professionalism, dedication, and commitment of the employees of the organisation. I am extremely grateful to my colleagues who work to ensure that the statutory duties of the Assessor and Electoral Registration Officer are delivered in a customer focussed and effective manner to all the communities that make up the Grampian area.

Mark J Adam
Grampian Assessor & Electoral Registration Officer

Woodhill House, Westburn Road, Aberdeen AB16 5GE
assessor@grampian-vjb.gov.uk



REPORT TO: Grampian Valuation Joint Board on 5 November 2021

SUBJECT: Flexible Working and Property Review

BY: The Assessor & ERO

1. Reason for Report

- 1.1 At the last meeting of the Board the Assessor was asked to report on accommodation needs of the service and staff working from home.

2. Recommendation

- 2.1 It is recommended that the Board consider and note the content of this report.

3. Background

- 3.1 At its meeting on 18 June 2021 the Board requested a report be prepared on accommodation needs and working from home, to be presented to the Board at this meeting.
- 3.2 Following the reactive measures that required to be implemented at very short notice at the start of the Covid crisis in March 2020, it is important to now review and be pro-active regarding how and where staff work going forward.
- 3.3 It is prudent in any organisation to periodically review property accommodation needs and the suitability of existing property for optimal service delivery.

4. Working from Home – Flexible Working

- 4.1 In late March 2020 all Grampian Assessor & ERO staff were sent home in line with guidance from the Government. Up until this point the organisation had not employed a model where staff worked remotely. As a result, suitable equipment and systems had to be obtained, all during a period where many businesses and organisations were also having to take similar steps.
- 4.2 Due to the requirements of mail handling and certain key electoral events and duties, there have been small cohorts of staff working from each of the organisation's offices, from time to time, since summer 2020.

- 4.3 In July 2021 a staff survey was undertaken to gauge the views and concerns of our staff about returning to offices and on flexible working options. The result of this survey was that, of the staff that responded, around 7% want to work exclusively in an office. Around 19% want to work exclusively from home and the remainder (74%) would like to adopt some form of hybrid working, where they partly work from an office and partly from home.
- 4.4 We are currently engaging with Health and Safety, Human Resources (HR) and Facilities Management colleagues to ensure a safe return to the workplace for our staff. We envisage this to be a gradual process, informed by government advice and in line with the constituent councils. The initial stage will involve a voluntary return for staff wishing to work from the office for all, or part, of the week, but with no more than 50% of the staff based in any of the offices being in the office on any particular day. 2m social distancing will be in place and the situation will be monitored over a period of weeks to inform development of a flexible working policy, in conjunction with Moray HR.

5. Accommodation Needs & Property

- 5.1 The Grampian Assessor & ERO currently occupies accommodation in each of the constituent council areas, with offices in Woodhill House, Aberdeen; Mitchell Burnett House, Banff & 234 High Street, Elgin.
- 5.2 The accommodation in Woodhill House currently comprises of around 50% of the ground floor of the north wing of the main building. This is held by way of a lease between GVJB and Aberdeenshire Council. Aberdeenshire Council intend to create a “public sector hub” at Woodhill House. At present, discussions are ongoing with Aberdeenshire Council for the relocation of the Grampian Assessor’s accommodation from its current location to the former Computer Suite, with draft heads of terms being agreed. Aberdeenshire Council have advised that all they need to progress matters is a commitment from the Board to take the space. It is understood that the Board granted permission for this proposal to proceed at the February meeting, based on the costs presented at that time. Updated costs have just been received which have not significantly altered. The amount payable annually to Aberdeenshire has dropped slightly from the previously report figure of £134,757 to £130,412, due to changes in interest rates. The figure of £130,412 is made up of £22,489 for rent, £90,139 for service charge and a provisional figure of £17,784 for refurbishment costs. Current annual payments for the existing office space in Woodhill House amounts to £195,000 per annum, made up of £125,000 for rent and a service charge of £70,000. The relocation project will therefore realise substantial annual savings to the Board. It should be noted that Aberdeenshire Council have advised that the refurbishment costs would be significantly higher if re-costed now and that they do not have an indication of the increase in costs at this point. However, they have also advised that any revised estimate of costing for the refurbishment is likely to be volatile and will be of limited relevance until the go ahead has been given for the project, but have agreed to provide an updated cost as soon as it is available. Despite the uncertainty of the revised costs, they advised that “a 10% increase in the cost will be about a 1% increase in your total annual cost for your occupation, so not overly critical.”. It is therefore proposed to give Aberdeenshire Council the commitment that they seek and proceed with the relocation, subject to further discussion with the Treasurer and Clerk regarding the timing of the move and confirmation of the costs.

- 5.3 The accommodation at Mitchell Burnett House in Banff is owned by GVJB and is the organisation's disaster recovery site. Being a relatively new building and with no rent to pay, running costs are minimal. With our ongoing partnership working arrangement with Aberdeenshire Council IT section, there is a possibility of Aberdeenshire Council staff being able to work from Mitchell Burnett House and GVJB staff being able to work from any Aberdeenshire Council building (subject to agreement with Aberdeenshire Council). This would add to the resilience and flexibility of both organisations.
- 5.4 The accommodation at 234 High Street, Elgin has been the subject of previous reports to the Board regarding its repair and need for redecoration and recarpeting. The office comprises the upper floor of a building where the lower floor is owned and partially occupied by Moray Council. User/pool rights exist for this property between GVJB and Moray Council dating from the reorganisation of local government in 1996. Attempts have previously been made to find suitable alternative accommodation, but to date nothing has been identified by either Moray Council, or the Grampian Assessor & ERO. We have now fed into a wider Moray Council review of accommodation requirements and we are looking at the feasibility of developing shared services with Moray Council. The outcome of the review and the possibility of developing shared services are unlikely to be fully completed until sometime in 2022/23. Until this time it is recommended that only essential expenditure is incurred with regard to the fabric of this property

6. Conclusion

- 6.1 **At present the existing measures implemented at the start of the Covid crisis continue to allow us to deliver our statutory services.**
- 6.2 **It is recognised that in a post pandemic environment that a systematic review of how and where our staff work requires to be undertaken with an emphasis on increasing flexible working practices. It is anticipated that this will increase resilience, produce efficiency savings and have benefits for service delivery and staff satisfaction.**
- 6.3 **The proposed relocation of office accommodation from the main building at Woodhill House will provide cost efficiencies by way of preferential lease terms and would also allow the new accommodation to be optimised for flexible working.**
- 6.4 **Mitchell Burnett House is necessary as a disaster recover site and may provide a platform for further partnership working arrangements with Aberdeenshire Council.**
- 6.5 **It is recommended that no decision is made regarding 234 High Street, Elgin until Moray Council's review is complete and a clearer picture is formed of our operational space requirements as we implement more flexible working practices.**

Author of Report: James A Barron, Depute Assessor & ERO



REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 5 NOVEMBER 2021

SUBJECT: FUTURE MEETINGS

BY: CLERK TO THE BOARD

1. REASON FOR REPORT

- 1.1 To ask the Board to consider future arrangements for holding meetings of the Grampian Valuation Joint Board

2. RECOMMENDATIONS

2.1 The Board is asked to agree:

- i) how meetings will be held in the future as per the options in section 4; and
- ii) whether the Board wish to webcast meetings of the Board live using Moray Council's webcasting facility.

3. BACKGROUND

- 3.1 Prior to the Covid-19 pandemic all meetings of the Board were held in person. Twice a year in Woodhill House, Aberdeen and twice in Council Offices, Elgin as agreed at a meeting of the Board on 24 August 2018 (para 12 of the minute refers).
- 3.2 Following the lockdowns imposed due to the Covid-19 pandemic the meetings moved to being held remotely using Moray Council's committee meeting system Connect Remote.
- 3.3 Seven meetings of the Board have now been held remotely using Connect Remote and have proven successful following some initial connection issues which were resolved with support from ICT and Member Support staff in both Aberdeen City and Aberdeenshire Councils working with Committee Services staff from Moray Council.

4. FUTURE OPTIONS

- 4.1 The options proposed are:

- to continue the meetings online;
- to return to face to face meetings when restrictions allow;
- to have a mixture of face to face and online meetings.

Online Meetings

- 4.2 Holding on-line meetings is saving members and officers time, in not having to travel to either Elgin or Aberdeen and in turn savings on travel and subsistence for each of the constituent Authorities. Should the Board wish to continue with on-line meetings, meetings could start earlier at 9.30am as the 10.30am start was to allow for Members and Officers to travel to the venue.

Face to Face Meetings

- 4.3 Currently face to face meetings are not possible due to social distancing restrictions and it is unclear when this will be possible.

Mixture of Face to Face and Online Meetings

- 4.4 Members may wish to consider, when restrictions allow, a combination of both formats.

Status Quo

- 4.5 It is acknowledged that there is only 1 more meeting of the Board before the Local Government Elections in May 2022 and Members may wish to defer the decision to allow the new Board to make the decision and continue with on line meetings until then.

Webcasting

- 4.6 Webcasting the meetings of the Board is something that the Board may wish to consider.
- 4.7 Moray Council has recently purchased a new version of the Connect Remote meeting system which will allow hybrid meetings to take place, this means that some participants can physically be in the Chamber in Elgin and some attending at other locations using the Connect Remote system and the meeting can still be webcast live.
- 4.8 It is anticipated that the new system will not be available until early next year. The order has been placed, however there is an 8 – 10 week lead in period for supply and installation of the new equipment.

5. CONCLUSION

- 5.1 The Board is asked to consider how it wishes to meet in the future.**

Author of Report: Tracey Sutherland, Committee Services Officer
 Background Papers:
 Ref: