



Minute of Meeting of the Grampian Valuation Joint Board

Friday, 07 February 2020

Woodhill House, Aberdeen ,

PRESENT

Councillor Frank Brown, Councillor Charles Buchan, Councillor Marion Buchan, Councillor Neil Copland, Councillor Bill Cormie, Councillor Theresa Coull, Councillor Gordon Graham, Councillor Andy Kille, Councillor Graham Leadbitter, Councillor Neil MacGregor, Councillor Avril Mackenzie, Councillor Ron McKail, Councillor Brian Topping, Councillor Judy Whyte
Councillor Ryan Houghton (for Councillor John Reynolds)

APOLOGIES

Councillor John Reynolds

IN ATTENDANCE

Also in attendance at the above meeting were Lorraine Paisey, Treasurer to the Board, Ian Milton, Assessor and ERO, Maggie Bruce, Audit Scotland and Tracey Sutherland as Clerk to the Board.

1. Chair

The meeting was chaired by Councillor Graham Leadbitter.

2. Declaration of Group Decisions and Members Interests *

In terms of Standing Order 25 and the Councillor's Code of Conduct, there were no declarations from a member who was present at the meeting where any item of business in which he or she has any financial or other interest is to be dealt with.

3. Minute of the meeting of 1 November 2019

The minute of the meeting of the Board dated 1 November 2019 was submitted and approved by the Board, subject to a change to the wording of the Declaration of Group

Decisions and Member's Interests as Councillor Kille highlighted an error with the wording.

The Assessor and ERO also confirmed that in relation to paragraph 5 of the minute that a report on managing the current vacancies within the Assessors and ERO offices would be written for the next meeting.

4. Revenue Budget Monitoring Statement Q3

A report by the Treasurer to the Board asked the Board to consider the Revenue Budget Monitoring Statement for the period 1 April to 31 December 2019.

The Treasurer confirmed that the anticipated surplus would be returned to the constituent authorities once the audited accounts are confirmed.

Councillor Kille sought clarification on why a reserve limit was set and now the Board is being asked to increase the money being set aside for reserves.

In response the Treasurer confirmed that the additional money is being set aside for the Non Domestic Rates (NDR) reform as the money has not been spent due to staff shortages. The Treasurer further added that the Assessor and herself felt it was prudent to set the money aside until the NDR reform is complete.

The Assessor and ERO further added that the UK General Election in December had caused a delay and that the money is still required to carry out the work including IT development.

Following consideration the Board agreed to:

- i) note the Revenue Monitoring Statement for the period 1 April 2019 to 31 December 2019;
- ii) note the estimated outturn forecast for the financial year 2019/20; and
- iii) approve establishing an ear-marked reserve for NDR reform, with any unspent budget relating to NDR reform from the current year transferred to ear-marked reserve at the year end.

5. Revenue Budget and Future Years

A report by the Treasurer to the Board asked the Board to consider the three year Revenue Budget from 2020/21 and to agree the requisitions to the 3 constituent authorities.

The Treasurer added that a report had been presented to the Board at the November meeting and a full discussion on the proposals took place then. She further added that since the November meeting the budget has reduced slightly.

The Chair urged Members to take a prudent view of the report in front of them. There is only 1 opportunity per year to make a requisition to the constituent authorities.

Councillor Cormie asked whether the Assessor had any idea of the extra costs the Election in December added to the current year's budget.

In response, the Assessor said he was not able to quantify the costs currently however, he estimated the overtime costs at around £50k and that the cost of the Election as a whole could be as much as £100k.

Councillor Whyte proposed and distributed an alternative budget proposal to the Board. Councillor Whyte then further explained that all public authorities are working within constraints and that few settlements received an increase of 8% as is proposed in the report presented to the Board. The alternative budget was seconded by Councillor McKail.

In response the Treasurer advised that she was pleased Councillor Whyte and McKail had recognized the additionality however she asked if they could explain how the Assessor could cope with the cuts proposed. £400k cut from the core staffing budget would need to result in redundancies and the alternative budget did not consider how this would impact on the service, neither did it reflect the costs of the redundancies.

Following the Treasurers response Councillor Kille requested a short recess to seek financial advice.

In response the Chair advised that he would take a few more questions and then adjourn the meeting.

Councillor Topping questioned whether Councillors Whyte and McKail had sought advice from the relevant staff of the GVJB. Councillor Kille advised that they had not spoken to the Treasurer or Assessor in developing the alternative budget.

In response, the Chair advised that it was wholly inappropriate to members not to take advice from Board staff.

Councillor Kille said that he understood there was an agreement that the Officers from the constituent authorities consult with GVJB staff when determining the budget.

In response the Treasurer confirmed that no such agreement is in place. She further added that there is a good flow of information between the constituent authorities however, there was no requirement to consult the other authorities.

Councillor Copland questioned whether the motion was competent.

In response the Treasurer confirmed that the competency of the motion is based on the impact of the service, if it is not detailed how and where the savings can be achieved then to Board would be unable to make a decision.

Councillor Graham queried whether the constituent authorities have to pay. In response, the Chair confirmed that the payments is a requisition and not a request.

The meeting adjourned at 11.20am to allow Councillors Whyte and McKail to seek advice from Officers from Aberdeenshire Council who were present in the Chamber.

The meeting re-convened at 11.40am.

The Chair advised that he felt the motion was incompetent as risks on reducing the budget had not been quantified and there had been no discussions with the relevant GVJB officers.

In response, Councillor Whyte advised that she was not intending on being disruptive but instead being realistic. An alternative, balanced budget had been proposed with a flat cash budget which has been achieved this year. The money set aside for NDR reform could be used for any IT issues which may arise during the year.

The Treasurer added that the proposed cut is on core services and the NDR money being carried forward cannot be substituted. The staffing figures are less than the outturn for this year which will mean redundancies and those costs are not factored into the budget.

Councillor Kille advised that the proposed budget was only received a week ago when the agenda and papers were distributed.

In response, the Treasurer reminded all Members that there had been a full discussion on the proposals at the November Board meeting and the papers had been in the public domain and available since November.

The Chair ruled that the alternative budget is not a competent motion as discussions had not taken place with relevant Board Officers and there was no information detailing the risks of achieving the savings proposed.

In response, Councillor Kille proposed not approving the budget at this meeting to allow discussions with the Officers of the Board to take place.

The Treasurer advised that a further meeting would incur additional costs and would need to take place before 31 March 2020.

The Chair, seconded by Councillor Cormie moved to accept the recommendations as stated in the report.

On the division there voted:

For the motion (8) Councillors Kille, McKail, Brown, M Buchan, Graham, Houghton, Mackenzie and Whyte

For the Amendment Councillors Leadbitter, Cormie, C Buchan, Copland, Coull, (7) MacGregor and Topping

Abstentions (0)

Following the vote the Board agreed to defer the decision on the budget to allow discussions to take place with Officers of the Board and to schedule a special meeting of the GVJB before 31 March 2020.

Following the decision Councillors Copland, MacGregor and Topping wished their dissent to be recorded.

Councillor C Buchan also wished it be noted that 2 Officers from Aberdeenshire Council (names not given) were present at the meeting during the discussion of the item and provided advice to Councillors Whyte, Kille and McKail during the adjournment.

6. Internal Audit Plan

A report by the Treasurer to the Board advised the board of the planned internal audit coverage of the Assessor's Service for the financial year ended 31 March 2020.

Following consideration the Board noted the report.

7. Audit Scotland - Annual Audit Plan

A report by the External Auditor, Audit Scotland reported on the Annual Audit Plan for 2019/20.

Following consideration the Board agreed to note the Annual Audit Plan for 2019/20.

8. Register of Electors

A report submitted by the Assessor and ERO updated the Board on current developments in electoral registration.

The Assessor updated the Board on the new legislation regarding Prisoners being able to vote. The Scottish Elections (Franchise and Representation) Bill is at its 3rd and final stage of amendment with the Scottish Parliament, the amendments are subject to further debate on 20 February 2020.

Councillor Cormie asked if the Assessor could provide some information to the Board on the extra work the UK Parliamentary General Election (UKPE) created for the Assessor and his team. Councillor C Buchan further requested information on the postal vote rejection data.

In response the Assessor and ERO agreed to provide the data to Board members.

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

9. Valuation Roll and Council Tax Report

A report by the Assessor and ERO advised the Board on the current activities and performance levels achieved during the period 1 April to 31 December 2019.

Following consideration the Board agreed to note the current position.

10. Governance Report

A report by the Assessor and ERO updated the Board on policy reviews with particular reference to the Scheme of Delegation, Grievance Policy and Standing Orders.

Councillor McKail commented that historically the Chair of the GVJB has been a representative of Moray Council and queried what would happen in 2022.

In response, and on checking The Valuation Joint Boards (Scotland) Order 1995 the Convener confirmed that the order, section 3(1) states that the Board shall appoint from its membership a convener and depute convener, but the convener and depute shall not, at any time, be members of the same constituent authority.

It was agreed that this should be included in the Standing Orders of the Board for clarity.

In relation to point 7 of the Standing Orders it was agreed that 'shall' be changed to 'can' in the 2nd line.

Councillor Topping asked that the Smoking Policy also includes Vaping, if it did not already do so.

Following further consideration, the Board agreed to approve the revised policy review schedule and review outcomes for the Scheme of Delegation, Grievance Policy and Standing Orders subject to the changes noted above.

11. Question Time ***

The Committee noted that no further questions were raised.