

**REPORT TO:** Grampian Valuation Joint Board on 1 November 2019

**SUBJECT:** IRRV Scottish Conference

BY: The Assessor & ERO

# 1. Reason for Report

1.1 To advise the Board of attendance at the Institute of Revenues, Rating and Valuation Scottish conference.

# 2. Recommendation

2.1 The Board note the content of this report.

# 3. Background

- 3.1 The IRRV is the largest UK based professional body operating in the field of local government revenues, rating and valuation. It holds an annual conference in Scotland, which has been attended by the Assessor and Valuation Joint Board members since 1995. The Assessor is professionally qualified as a corporate member of the Institute.
- 3.2 Councillors Kille and Topping, the Assessor and an Assistant Assessor attended the conference. Four day-session places were also used by surveyor staff members as a source of valuable professional development that is a requirement of their membership of the Royal Institution of Chartered Surveyors.

#### 4. The 2019 Conference

- 4.1 The 2019 conference provided 25 sessions focussing on a wide range of subjects relevant to local taxation with a number of sessions devoted to valuation for rating and NDR reform, along with revenues, benefits, information management, corporate fraud and developing digital workspace.
- 4.2 The keynote opening address was provided by Murdo Fraser MSP, Shadow Cabinet Secretary for Finance and the Ministerial Address was provided by Kate Forbes MSP, Minister for Public Finance and Digital Economy. Taken together these two addresses provided delegates with an insight into the direction of current government policy and an alternative critical review of that policy. The keynote address was followed by an overview of the council tax in relation to the future for domestic local taxation.

- 4.3 The remaining sessions available to attendees covered a wide range of lands valuation assessment and local government finance related topics. Sessions that were directly relevant to the valuation service included the future NDR appeals system, revaluation, the valuation of hydro-electricity generation plant, the valuation of non-commercial occupation, the approach to the valuation of plant and machinery, the treatment of empty offices, acting as an expert witness, the business growth accelerator and the overall progress of the NDR reforms.
- 4.4 The sessions provided a valuable insight into the challenges of property taxation and NDR for members and employees.

# 5. Conclusion

5.1 Apart from the benefit of the formal sessions, attendance at this conference provided representatives of the organisation with access to practitioners and innovators from other jurisdictions, Scottish Government officials and senior political figures. The sessions were very informative and provided important professional development opportunities.

Author of Report: Ian H Milton