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## **Grampian Valuation Joint Board**

Friday, 06 November 2020

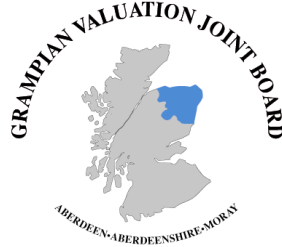
**NOTICE IS HEREBY GIVEN** that at a Meeting of the **Grampian Valuation Joint Board** is to be held at **remote locations via video conference**, on **Friday, 06 November 2020** at **10:30**.

### **BUSINESS**

1. **Sederunt**
2. **GVJB Declaration of Financial and Other Interests**
3. **Minute of Meeting of 21 August 2020** 5 - 8
4. **Revenue Budget Monitoring Statement 1 April to 30 Sept 2020 and Estimated Outturn** 9 - 18
5. **Financial Planning For 2021-22 and Future Years** 19 - 26
6. **Valuation Roll and Council Tax Valuation List Report** 27 - 34
7. **Register of Electors Report** 35 - 38
8. **Public Performance Report** 39 - 44

## 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 Brian Topping (Member)  
Councillor Judy Whyte (Member)  
Councillor Frank Brown (Member)  
Councillor Derek Ross (Member)

Clerk Name: Tracey Sutherland  
Clerk Telephone: 01343 563014  
Clerk Email: [tracey.sutherland@moray.gov.uk](mailto:tracey.sutherland@moray.gov.uk)





## **Minute of Meeting of the Grampian Valuation Joint Board**

**Friday, 21 August 2020**

**remote locations via video conference,**

### **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 Judy Whyte  
Councillor Glen Reid (for Councillor Brian Topping)

### **APOLOGIES**

Councillor John Reynolds, Councillor Brian Topping

### **IN ATTENDANCE**

Also in attendance at the above meeting were Ian Milton, Assessor and ERO, Lorraine Paisey, Treasurer to the Board, Maggie Bruce, External Auditor, Audit Scotland and Tracey Sutherland, Committee Services Officer.

#### **1. Chair of Meeting**

The meeting was chaired by Councillor Graham Leadbitter.

#### **2. Order of Business**

The Chair advised the Board that the items on the agenda would be taken in the following order 1,2,3,4,5,7,6.

#### **3. GVJB Declaration of Financial and Other 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.

#### **4. Minute of Meeting of 19 June 2020**

The minute of the meeting of 19 June 2020 was submitted and approved by the Board.

## **5. External Audit Report**

A report by the External Auditor asked the Board to agree the Grampian Valuation Joint Board Audit of 2019/20.

Councillor Kille asked that the report be amended to reflect that on 20 March 2020 the Board agreed to approve the budget for 2020/21 and note the further budget projections up to 2022/23.

In response, the External Auditor agreed to amend the report to reflect the decision.

Councillor McKail sought clarification on Note 50 and asked whether the draft budgets will be shared with the Finance Directors in the constituent authorities.

In response, the Treasurer confirmed that she proposed to share the reports with the Directors around November 2020.

Councillor Brown sought clarification on Requirement 4, where the External Auditor reported on the percentage of returns for Board Member's register of interests. Councillor Brown further added that there is no legislative requirement for Board Members to provide financial information on their partners and children.

In response the External Auditor confirmed that it is a recommendation as providing the information is seen as good practice but agreed that it is not a requirement.

Following consideration, the Board agreed to accept the report subject to the amendment from Councillor Kille being made.

## **6. Internal Audit Annual Report**

A report by the Treasurer advised the Board of the internal audit work completed on the Assessor's Service for the financial year ended 31 March 2020 and provided an opinion on the adequacy of the control systems reviewed.

Following consideration the Board agreed to note the satisfactory audit opinion derived from the audit work completed.

## **7. Annual Accounts for Year Ending 31 March 2020 Report**

A report by the Treasurer submitted the audited Annual Accounts for the financial year ending 31 March 2020 to the Board for consideration and approval.

Following consideration the Board agreed to:

- i) approve the sign off of the annual accounts, having regard to the Annual Report from the external auditor considered earlier in the meeting;
- ii) note the surplus of £215,000 for 2019/20; and

£116,000 be returned to constituent authorities leaving a balance on the General  
iii) Fund of £223,000 and an earmarked reserve for Non Domestic Rates Reform of  
£91,000.

## **8. Operations Update Report**

A report by the Assessor and ERO updated members on the operational activity  
within the Assessors Service.

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







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**REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 6 NOVEMBER 2020**

**SUBJECT: REVENUE BUDGET MONITORING STATEMENT FOR THE PERIOD 1 APRIL TO 30 SEPTEMBER 2020**

**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 2020.
- 1.2 To consider the Estimated Outturn position for the year 2020/21.

**2. RECOMMENDATION**

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

- (i) **The Revenue Monitoring Statement for the period 1 April 2020 to 30 September 2020 and;**
- (ii) **The estimated outturn forecast for the financial year 2020/21.**

**3. CURRENT POSITION**

- 3.1 At its meeting on 20 March 2020, the Board agreed the Revenue Budget for 2020/21 (paragraph 3 of the Minute refers) and approved that the requisitions to constituent authorities should be set at £4,703,000. The core budget was set at £4,339,000, with an additional £364,000 budgeted for NDR Reform.
- 3.2 The sum of £130,000 was allocated from the General Fund to balance the 2020/21 Revenue budget.
- 3.3 **APPENDIX 1** shows the monitoring position to 30 September 2020. It gives details of the 2020/21 revenue budget, the actual to date and the variance to date. It also shows the estimated outturn and the estimated variance for the year.

- 3.4 Total net expenditure to 30 September 2020 is £1,846,000, which results in a variance of £563,000 underspend to date across the core and NDR Reform budgets. **APPENDIX 2** gives more detail on the split between the these budget variances to date.
- 3.5 In line with government's route map from lockdown occupation of the three offices has been minimised, although core staffing has been in operation in all three locations continuously from August and and the majority of staff have been enabled for homeworking. Development resources have been focussed on supporting operational duties, servicing the significant volume of business grant related enquiries and deadling with an large influx of valuation roll appeals, both workloads unscheduled and entirely brought about by the pandemic. At the same time and there have been delays in implementation of legislation related to the forthcoming revaluation which has meant that resources allocated to NDR development have been focussed on responding to the challenges of the pandemic. The anticipated NDR development work, like the related legislation, is therefore not as advanced as originally anticipated .. Recruitment has slowed as a result of the pandemic but posts that fell vacant immediately prior to or during the pandemic are now being filled. One post has just been successfully recruited., and current plans are to return to a full establishment by the end of the year, or as near to that as is feasible..
- 3.6 The organisation is going to need a full staff complement to deal with the Scottish Parliamentary Elections in May 2021, and to deal with the significant volume of pandemic related valuation roll appeals that have led the Scottish Government to announce an extension to the statutory deadline for appeal disposal by 12 months to 31 December 2021.
- NDR Reform
- 3.7 Funding to cover the cost of implementing NDR reform was included within the local government settlement, and the £364,000 NDR Reform budget is included in the requisitions. There are three main reforms, two of which have significant implications for the Assessor; the move to a three yearly revaluation cycle from a five year cycle, and the need to resolve all revaluation appeals within the same timeframe.
- 3.8 Of the £364,000 of NDR budget included in 2020/21, £296,000 is for staffing; valuers, trainee valuers and administrative staff. Currently there has been no recruitment to the NDR posts, and all posts are still vacant, resulting in a significant underspend to date. There has been expenditure on some NDR reform related developments; £34,000 under ICT for software packages and modules, and £9,000 for the Scottish Assessors Association (SAA) portal development.
- 3.9 Under the NDR Reform legislation, the next revaluation was scheduled for 1 April 2022 but the government has now published plans to postpone this revaluation by 12 months.
- 3.10 Any unspent NDR Reform budget in 2020/21 will be put to the earmarked reserve and will be used to cover slippage in future years. The NDR Reform Reserve balance sits at £91,000 and has not been included in Appendix 1.

The Board will be kept up to date on NDR Reform expenditure, and the requirement to utilise the reserve.

#### Year to Date Variances

- 3.11 There is a total underspend of £563,000 at 30 September 2020.
- 3.12 There is a £355,000 underspend against budget to date within employee costs in the core budget. The variance arises from vacant posts in the establishment, including £115,000 of NDR posts not unoccupied. .
- 3.13 There are small variances within the headings under Property Costs budgets, which will continue to be monitored throughout the year.
- 3.14 Transport costs are below budget, 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 remains but subject to risk assessment and the canvass reforms also permit communication by telephone that has the potential for savings.
- 3.15 Budgets within Supplies and Services are under by £151,000 with the two main variances in Postages and Electoral Registration Bulk Printing; under budget by £87,000 and £38,000 respectively. Expenditure is expected to be higher than the actual to date. Invoicing queries with suppliers are in the process of being resolved, and this has led to a delay in settlement.
- 3.16 Other minor variances include: Telephones; where due to the current situation of homeworking being the default position for the majority of staff, email has become the main communication channel and telephone call charges are reduced,.. Advertising; the principal spend in advertising is normally a contribution to a national TV/Radio/media campaign for the annual canvass. Glasgow Council manage this on a national basis but due to reprioritisation of resources to deal with the lockdown the national media campaign did not take place.
- 3.17 Support charges are processed at 31 March as part of the year end closedown. The actual to date is the balance of an under accrual from the 2019/20 charge.
- 3.18 When the 2020/21 budget was approved, there was no indication that additional funding for Individual Electoral Registration (IER) from the Cabinet Office would be awarded. In order to balance the budget it was approved that £130,000 would be used from the General Fund.
- 3.19 The Assessor received notification of initial funding for IER this year, with an allocation of £34,000 to cover the additional costs of IER in light of reforms to the annual canvass which come into force this year. This is shown as the government grant under income on Appendix 1.
- 3.20 There are no other significant variances to report at this stage in the year.

#### **4. ESTIMATED OUTTURN 2020/21**

- 4.1 The revenue budget is expected to be underspent by the year end and at this halfway point in the year the estimated variance is an underspend of £815,000.
- 4.2 This significant variance can be attributed to the exceptional circumstances we are currently under, and the pressures that the coronavirus outbreak has intensified for the operations of the organisation; mainly in recruitment of staff and delays in the NDR Reforms.
- 4.3 As mentioned earlier the focus on maintaining services and dealing with the unique challenges and additional workloads brought about by the pandemic has interrupted the filling of vacancies however it is anticipated that the vacancies will be filled by Spring next year.
- 4.4 Property costs are expected to be within budget.
- 4.5 Travel costs will also continue to be below budget, with an underspend of £25,000 forecast.
- 4.6 Supplies and services are estimated to be £3,000 under budget in total by year end with variances across the headings.
- 4.7 Valuation appeals are forecast to be over budget. Some 11,000 appeals brought about by the coronavirus pandemic have been received and the government has now extended the appeals disposal timetable by 12 months to 31 December 2021, so it is estimated that the same level of Valuation expenses as last year could be incurred.
- 4.8 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.
- 4.9 As stated in paragraph 3.18 government grant income of £34,000 has been received, and no additional allocation is expected this year.
- 4.10 Ahead of the Scottish Parliamentary Elections of May 2021, research suggests that a large increase in postal voting can be expected. The Assessor is looking into the recruitment of temporary processors for the 14 weeks prior to the election date. There are various scenarios that are being costed, and as nothing is definite, these have not yet been built into the estimates.
- 4.11 The estimated outturn as shown in Appendix 1 is an underspend of £815,000, of which £494,000 is core budget and £321,000 is the NDR Reform budget.
- 4.12 Appendix 2 separates the estimated outturn and variances between the core budget and the NDR Reform.
- 4.13 Any unspent NDR Reform budget in 2020/21, will be put to the earmarked reserve and will be used to cover expenditure for developments in the coming years. The current NDR Reform reserve balance is £91,000.

4.14 With underspends forecast in the core budget, and the receipt of the IER grant allocation this year, it is not expected that use of the General Fund will be needed in 2020/21.

## **5. CONCLUSION**

**5.1 The total net expenditure as at 30 September 2020 is £1,846,000 giving an underspend against budget to date of £563,000.**

**5.2 The estimated outturn is an underspend of £815,000. Of this, £494,000 is a variance from the core budget and £321,000 from the NDR Reform budget.**

**5.3 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:	21 October 2020



GRAMPIAN VALUATION JOINT BOARD REVENUE MONITORING STATEMENT  
FOR PERIOD 1 APRIL TO 30 SEPTEMBER 2020

Line No.	2020-21 Total Budget	2020-21 Budget to Date	Actual 30 Sept 2020	Variance 30 Sept 2020	Estimated Outturn 2020/21	Estimated Variance 2020/21
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Employee Costs</b>						
1 Salaries	2,833	1,416	1,147	269	2,279	554
2 National Insurance	289	144	117	27	235	54
3 Superannuation	544	272	216	56	438	106
4 Additional Pensions	23	12	12	-	23	-
5 Other Employee Costs	3	-	-	-	3	-
6 Training	12	3	-	3	-	12
<b>Total Employee Costs</b>	<b>3,704</b>	<b>1,847</b>	<b>1,492</b>	<b>355</b>	<b>2,978</b>	<b>726</b>
<b>Property Costs</b>						
7 Accommodation Charges	327	204	201	3	323	4
8 Repairs and Maintenance	3	2	2	-	3	-
9 Energy Costs	9	4	5	(1)	9	-
10 Cleaning	4	2	-	2	4	-
<b>Total Property Costs</b>	<b>343</b>	<b>212</b>	<b>208</b>	<b>4</b>	<b>339</b>	<b>4</b>
<b>Transport Costs</b>						
11 Staff Travel and Subsistence	74	30	20	10	45	29
<b>Total Transport Costs</b>	<b>74</b>	<b>30</b>	<b>20</b>	<b>10</b>	<b>45</b>	<b>29</b>
<b>Supplies &amp; Services</b>						
12 Equipment, Furniture & Materials	2	2	3	(1)	4	(2)
13 Protective Clothing	3	2	2	-	3	-
14 Text & Reference Books	10	5	2	3	10	-
15 Printing & Stationery	34	17	4	13	10	24
16 Postages	200	100	13	87	200	-
17 Telephones	7	3	-	3	-	7
18 Advertising	7	7	-	7	-	7
19 IT Maintenance & Support	237	119	115	4	216	21
20 Electoral Registration Bulk Printing	75	38	-	38	75	-
21 Valuation Appeals	56	5	5	-	83	(27)
22 Members Allowances	-	-	-	-	4	(4)
23 Fees, Charges & Subs	3	1	1	-	3	-
24 Specialist Services	34	17	9	8	34	-
25 Other Supplies & Services	2	2	4	(2)	4	(2)
<b>Total Supplies &amp; Services</b>	<b>670</b>	<b>318</b>	<b>158</b>	<b>160</b>	<b>646</b>	<b>24</b>
<b>Support Services</b>						
26 Lead Authority Charge	57	2	2	-	59	(2)
<b>Total Support Services</b>	<b>57</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>59</b>	<b>(2)</b>
<b>Gross Expenditure</b>	<b>4,848</b>	<b>2,409</b>	<b>1,880</b>	<b>529</b>	<b>4,067</b>	<b>781</b>
<b>Income</b>						
27 Government Grant	-	-	(34)	34	(34)	34
28 Sales and Other Income	(13)	-	-	-	(13)	-
29 Interest on Revenue balances	(2)	-	-	-	(2)	-
<b>Total Income</b>	<b>(15)</b>	<b>-</b>	<b>(34)</b>	<b>34</b>	<b>(49)</b>	<b>34</b>
<b>Net Expenditure</b>	<b>4,833</b>	<b>2,409</b>	<b>1,846</b>	<b>563</b>	<b>4,018</b>	<b>815</b>
30 Requisitions	(4,703)	(2,352)	(2,352)	-	(4,703)	-
31 Approved Use of Reserves	(130)	-	-	-	-	-
<b>(Surplus)/Deficit for Year</b>	<b>-</b>	<b>57</b>	<b>(506)</b>	<b>563</b>	<b>(685)</b>	<b>815</b>





## GRAMPIAN VALUATION JOINT BOARD BUDGET

Line No.	2020-21 Total Budget	Core Budget				NDR Budget			
		2020-21 Core Budget	Actual 30 Sept 2020	2020-21 Estimated Outturn	2020-21 Estimated Variance	2020-21 NDR Budget	Actual 30 Sept 2020	2020-21 Estimated Outturn	2020-21 Estimated Variance
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
<b>Employee Costs</b>									
1	Salaries	2,833	2,603	1,147	2,279	324	230	-	230
2	National Insurance	289	268	117	235	33	21	-	21
3	Superannuation	544	500	216	438	62	44	-	44
4	Additional Pensions	23	23	12	23	-	-	-	-
5	Other Employee Costs	3	3	-	3	-	-	-	-
6	Training	12	11	-	-	11	1	-	1
	<b>Total Employee Costs</b>	<b>3,704</b>	<b>3,408</b>	<b>1,492</b>	<b>2,978</b>	<b>430</b>	<b>296</b>	<b>-</b>	<b>296</b>
<b>Property Costs</b>									
7	Accommodation Charges	327	327	201	323	4	-	-	-
8	Repairs and Maintenance	3	3	2	3	-	-	-	-
9	Energy Costs	9	9	5	9	-	-	-	-
10	Cleaning	4	4	-	4	-	-	-	-
	<b>Total Property Costs</b>	<b>343</b>	<b>343</b>	<b>208</b>	<b>339</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transport Costs</b>									
11	Staff Travel and Subsistence	74	70	20	45	25	4	-	4
	<b>Total Transport Costs</b>	<b>74</b>	<b>70</b>	<b>20</b>	<b>45</b>	<b>25</b>	<b>4</b>	<b>-</b>	<b>4</b>
<b>Supplies &amp; Services</b>									
12	Equipment, Furniture & Materials	2	2	-	4	(2)	-	-	-
13	Protective Clothing	3	3	2	3	-	-	-	-
14	Text & Reference Books	10	10	2	10	-	-	-	-
15	Printing & Stationery	34	34	4	10	24	-	-	-
16	Postages	200	200	13	200	-	-	-	-
17	Telephones	7	7	-	-	7	-	-	-
18	Advertising	7	7	-	-	7	-	-	-
19	IT Maintenance & Support	237	182	115	182	-	55	-	34
20	Electoral Registration Bulk Printing	75	75	-	75	-	-	-	-
21	Valuation Appeals	56	56	5	83	(27)	-	-	-
22	Members Allowances	-	-	-	4	(4)	-	-	-
23	Fees, Charges & Subs	3	3	1	3	-	-	-	-
24	Specialist Services	34	25	-	25	-	9	9	9
25	Other Supplies & Services	2	2	7	4	(2)	-	-	-
	<b>Total Supplies &amp; Services</b>	<b>670</b>	<b>606</b>	<b>149</b>	<b>603</b>	<b>3</b>	<b>64</b>	<b>9</b>	<b>43</b>
<b>Support Services</b>									
26	Lead Authority Charge	57	57	2	59	(2)	-	-	-
	<b>Total Support Services</b>	<b>57</b>	<b>57</b>	<b>2</b>	<b>59</b>	<b>(2)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Gross Expenditure</b>	<b>4,848</b>	<b>4,484</b>	<b>1,871</b>	<b>4,024</b>	<b>460</b>	<b>364</b>	<b>9</b>	<b>43</b>
<b>Income</b>									
27	Government Grant	-	-	(34)	(34)	34	-	-	-
28	Sales and Other Income	(13)	(13)	-	(13)	-	-	-	-
29	Interest on Revenue balances	(2)	(2)	-	(2)	-	-	-	-
	<b>Total Income</b>	<b>(15)</b>	<b>(15)</b>	<b>(34)</b>	<b>(49)</b>	<b>34</b>	<b>-</b>	<b>-</b>	<b>-</b>
31	<b>Net Expenditure</b>	<b>4,833</b>	<b>4,469</b>	<b>1,837</b>	<b>3,975</b>	<b>494</b>	<b>364</b>	<b>9</b>	<b>43</b>
33	Requisitions	(4,703)	(4,339)	(2,170)	(4,339)	-	(364)	(182)	(364)
34	Approved Use of Reserves	(130)	(130)	-	-	-	-	-	-
35	<b>(Surplus)/Deficit for Year</b>	<b>-</b>	<b>0</b>	<b>(333)</b>	<b>(364)</b>	<b>494</b>	<b>-</b>	<b>(173)</b>	<b>(321)</b>





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**REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 6 NOVEMBER 2020**

**SUBJECT: FINANCIAL PLANNING FOR 2021/22 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 2021/22 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 the:**

- (i) Current indicative three year core budget from 2021/22 to 2023/24 and that this will be further adjusted during the preparation of the draft budget for 2021/22;**
- (ii) Various scenarios which would impact on the 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 2021.**

**2.2 It is recommended that the Board approves that the Assessor continues discussions of the future occupancy of Woodhill House with a view to reduce the service's footprint in the building and therefore the cost of the lease.**

**3. BACKGROUND**

3.1 The main issues for the Assessor's service to be addressed in setting the budget are:

- The pressures that the coronavirus outbreak has had on the operations of the organisation; mainly in recruitment of staff and delays in

implementation of NDR reform, and in 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, accommodation

3.2 At its meeting on 20 March 2020, the Board agreed the Revenue Budget for 2020/21 (paragraph 3 of the Minute refers) and approved that the requisitions to constituent authorities should be set at £4,703,000. An indicative budget for the following two years was also presented to the Board, and it is proposed that this is the starting point for the budget process ahead of the meeting to approve the budget in February 2021.

#### **4. CURRENT POSITION**

4.1 The Revenue Monitoring report, in a separate report to this Board meeting, gives more detailed explanation of the impact that the response to the pandemic has had on the service, from postponed implementation of legislation by Scottish Government to delays in recruitment by the service. Until the full impact of the pandemic is known, any changes in budget requirements or savings cannot be accurately identified and financial planning for the next three years will continue to be developed over the coming months.

4.2 **APPENDIX 1** shows the current indicative core budget for each of the three years ahead, with a separate column showing the previously approved NDR reforms budget.

#### **Salaries and Recruitment**

4.3 The main cost driver for the services is salaries and associated costs. Salaries and employers' on-costs make up approximately 76% 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 routinely reported that the recruitment of staff and staff turnover is an issue for the service. Due to the competitive nature of salaries in the private sector, the service is susceptible to carrying vacancies unfilled for long periods with an attendant negative impact on in-post employees and performance. The pandemic has also increased the staffing pressures as vacancies lie unfilled for long periods.

4.4 The budget for 2020/21 includes a 5% recruitment and vacancy adjustment in the budget, to incorporate an average level of vacancies and the interval that arises between filling posts. Recruitment has slowed this year because of the pandemic, although current plans are to return to a full establishment by the end of the year, or as near to that as is feasible. Due to the increased level of vacancies this year, and the time it takes to fill posts, the vacancy adjustment in 2021/22 has been increased from 5% to 10%, reducing the core budget by a further £97,000. There is a risk associated with this assumption, as the service aims to have a full staffing complement by the end of March.

- 4.5 Pay awards for 2021/22 and future years have not yet been agreed. The impact of a range of possible awards is noted below. The near mid-point assumption of 3% has been included, as per the indicative budget presented in March 2020. As can be seen from the table below a 1% variance in pay award has an impact of around £50,000 in salary costs in each successive year. These figures are for core budget posts only, excluding the NDR posts, which are additional.

<b>Scenario</b>	<b>Impact on 2021/22 budget £000</b>	<b>Impact on 2022/23 budget £000</b>	<b>Impact on 2022/23 budget £000</b>
1% pay award	51	50	55
2% pay award	85	89	94
3% pay award	117	127	134
5% pay award	183	207	219

- 4.6 Since the pandemic lockdown commenced staff have been working primarily from home, following Scottish Government guidance. As what was a response to an emergency turns into a more settled “new normal” consideration should be given to whether some form of recompense should be made to employees working from home and incurring additional expenditure such as additional heating during the winter months. This will be explored as part of the finalisation of the budget proposals for 2020/21.

### **Accommodation**

- 4.7 The financial planning report considered by the Board in November 2019 included various issues related to accommodation. The Board has a share with Moray Council of premises in Elgin and owns purpose built accommodation in Banff. The Board also leases office accommodation in Woodhill House in Aberdeen. Consideration has been given to the appropriateness of this office estate for the needs of the service. Prior to the pandemic the Assessor was in discussions with staff from Aberdeenshire Council about a potential re-configuration of Woodhill House, including a reduced footprint for the service, resulting in a reduced rental charge. These discussions were paused but have recently recommenced. Even with the restrictions imposed by social distancing requirements, a reduced footprint seems feasible, with additional resilience provided by the lower cost satellite offices in Elgin and Banff.

### **Other costs**

- 4.8 Postage is a significant cost to the service. When the budget for 2020/21 was set it was agreed to set the postage budget at what was estimated to be the level of expenditure incurred in a year without an election or referendum. Estimated additional expenditure for an electoral event ranged from £8,000 to £16,000 for a UK election to £20,000 for a referendum. In the ordinary run of events there would be an election to Scottish Government in May 2021. If the base budget is correct then an addition the budget would be required in that

financial year. However, expenditure to date is well below budget to date and whereas that in large part results from lockdown the trend in recent years has been a reduction in expenditure on postage largely through adoption of digital communications wherever possible. Accordingly the current indicative budgets include no additional budget requirement for 2021/22 and this budget line will be reviewed for possible savings prior to draft budgets being prepared for the Board in February 2021.

- 4.9 Staff travel costs arise from staff travelling to site inspections. Recent changes in working practices to obtaining relevant evidence from sources other than visual inspection – such as building warrants, completion certificates – has led to a reduction in travel costs. The current indicative budgets show a reduction of £20,000 relating to this, which also contributes towards Carbon Reduction, as a time when that is a high priority for public bodies.
- 4.10 The service has a minimal budget for furniture and equipment. There is a need to review this as part of the review of support for employees working at home mentioned in paragraph 4.6. It is envisaged that any additional requirement would be covered from savings made elsewhere in the budget. This will be quantified as part of the preparation of the draft budget.
- 4.11 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. An overspend of £27,000 is forecast for 2020/21 at this stage. No increase is included in the current indicative budgets. 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.
- 4.12 The ICT maintenance and support budget is a significant component of the cost of supplies and services. It is intended to explore potential ways of reducing this cost. No cost savings are envisaged in the short term however.

### **Grant funding**

- 4.13 The Cabinet Office has given the Board a total of £1,293,000 of funding for the implementation of Individual Electoral Registration (IER) during the years from 2014/15 to 2019/20. The Cabinet Office previously indicated that funding would only be made available to 2019/20, and no funding was budgeted in the current year. An allocation of £34,000 was later awarded. Once again no allocation has been indicated for future years and so it is prudent to assume a nil level of funding beyond 2020/21

### **Funding from Reserves**

- 4.14 The budget for 2020/21 included £130,000 funding from general reserves. Due to the impact of the pandemic and to additional grant funding secured, expenditure is forecast to be significantly below budget. Consequently it is not expected that any reserves will be required to balance the spend in 2020/21 and reserves at 31 March 2021 will remain at the maximum approved level of £223,000. 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. The current indicative budget shows net core expenditure of £4.4 million, this implies a minimum general reserve of £110,000. The Board therefore has flexibility to use up to £113,000 to cushion the impact of inflation on its budget for 2021/22.

## Risks

- 4.15 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	4.4	97
Insufficient allowance for pay award	4.5	100
Postage re election	4.8	20
Valuation appeals	4.11	27
Total		244

- 4.16 There are also risks arising from changing service requirements which can also impact on the financial requirements of the service.

## 5. CONCLUSION

- 5.1 **The current indicative three year budget is in the process of being adjusted to reflect the impact of the pandemic, estimated pay awards, potential efficiencies and other means of cost reduction.**
- 5.2 **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:





## GRAMPIAN VALUATION JOINT BOARD BUDGET

Line No.	2020-21 Total Budget	2020-21 Estimated Outturn	2021-22 Core Budget	2021-22 NDR Budget	2022-23 Core Budget	2022-23 NDR Budget
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Employee Costs</b>						
1 Salaries	2833	2279	2,578	271	2,814	281
2 National Insurance	289	235	262	25	289	26
3 Superannuation	544	438	495	50	541	53
4 Additional Pensions	23	23	24	Item 5.	24	-
5 Other Employee Costs	3	3	1	-	1	-
6 Training	12	0	10	1	10	1
<b>Total Employee Costs</b>	<b>3,704</b>	<b>2,978</b>	<b>3,370</b>	<b>347</b>	<b>3,679</b>	<b>361</b>
<b>Property Costs</b>						
7 Accommodation Charges	327	323	310	-	310	-
8 Repairs and Maintenance	3	3	4	-	4	-
9 Energy Costs	9	9	10	-	10	-
10 Cleaning	4	4	4	-	4	-
<b>Total Property Costs</b>	<b>343</b>	<b>339</b>	<b>328</b>	<b>-</b>	<b>328</b>	<b>-</b>
<b>Transport Costs</b>						
11 Staff Travel and Subsistence	74	45	50	4	50	4
<b>Total Transport Costs</b>	<b>74</b>	<b>45</b>	<b>50</b>	<b>4</b>	<b>50</b>	<b>4</b>
<b>Supplies &amp; Services</b>						
12 Equipment, Furniture & Materials	2	4	2	-	2	-
13 Protective Clothing	3	3	1	-	1	-
14 Text & Reference Books	10	10	10	-	10	-
15 Printing & Stationery	34	10	34	-	34	-
16 Postages	200	200	200	-	200	-
17 Telephones	7	-	7	-	7	-
18 Advertising	7	-	7	-	7	-
19 IT Maintenance & Support	237	216	182	93	182	13
20 Electoral Registration Bulk Printing	75	75	75	-	75	-
21 Valuation Appeals	56	83	56	-	56	-
22 Members Allowances	-	4	-	-	-	-
23 Fees, Charges & Subs	3	3	3	-	3	-
24 Specialist Services	34	34	25	9	25	9
25 Conference Fees and Subsistence	2	-	2	-	2	-
26 Other Supplies & Services	-	4	-	-	-	-
<b>Total Supplies &amp; Services</b>	<b>670</b>	<b>646</b>	<b>604</b>	<b>102</b>	<b>604</b>	<b>22</b>
<b>Support Services</b>						
27 Lead Authority Charge	57	59	58	-	58	-
<b>Total Support Services</b>	<b>57</b>	<b>59</b>	<b>58</b>	<b>-</b>	<b>58</b>	<b>-</b>
<b>Gross Expenditure</b>	<b>4,848</b>	<b>4,067</b>	<b>4,410</b>	<b>453</b>	<b>4,719</b>	<b>387</b>
<b>Income</b>						
29 Government Grant and recharges	-	(34)	-	-	-	-
28 Sales and Other Income	(13)	(13)	(13)	-	(13)	-
30 Interest on Revenue balances	(2)	(2)	(2)	-	(2)	-
<b>Total Income</b>	<b>(15)</b>	<b>(49)</b>	<b>(15)</b>	<b>-</b>	<b>(15)</b>	<b>-</b>
<b>31 Funded from Reserves</b>	<b>(130)</b>	<b>-</b>	<b>(113)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>32 Net Expenditure</b>	<b>4,703</b>	<b>4,018</b>	<b>4,282</b>	<b>453</b>	<b>4,704</b>	<b>387</b>
<b>33 Requisitions</b>	<b>(4,339)</b>	<b>(4,339)</b>	<b>(4,282)</b>	<b>-</b>	<b>(4,704)</b>	<b>-</b>
<b>34 NDR Requisitions</b>	<b>(364)</b>	<b>(364)</b>	<b>-</b>	<b>(453)</b>	<b>-</b>	<b>(387)</b>
<b>35 (Surplus)/Deficit for Year</b>	<b>-</b>	<b>(685)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>





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**REPORT TO:** Grampian Valuation Joint Board on 6 November 2020

**SUBJECT:** Valuation Roll and Council Tax Valuation List

**BY:** The Assessor and ERO

**1. Reason for Report**

- 1.1 To provide an operational update on the valuation services provided by the Assessor.
- 1.2 To report on the progress of the reforms to non-domestic rates (NDR).

**2. Recommendation**

- 2.1 **It is recommended that the Board note the report.**

**3. Background**

- 3.1 Appeal resolution is one of the key activities for the valuation service following the 2017 revaluation. This has to be delivered in tandem with maintaining both the valuation rolls and council tax valuation lists along with preparing for the NDR reforms.
- 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 Traditionally the target performance thresholds have been reviewed and adjusted every three years. The Board reviewed the valuation roll performance thresholds in 2018/19, setting it at 70% of updates being implemented within 90 days of the date the change that gives rise to the update took place. The Board also reviewed the 2018/19 performance threshold for entering new dwellings on the Council Tax Valuation List, with a target of 94% of dwellings entering the list within 90 days of the dwelling being completed.

## **4. Current Position**

### **4.1 Valuation Roll**

4.1.1 As at 30 September 2020 the local valuation appeal committees had cited and where necessary heard appeals for 87% of the 10,102 properties under appeal following the 2017 revaluation in Grampian. This means that the service has resolved appeals against 8,835 revaluation assessments. The corresponding figure for the previous revaluation was 6,960 revaluation appeal assessments resolved as at 30 September 2013. Despite the current operational challenges this represents a 27% increase in appeal resolution productivity.

4.1.2 The onset 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 had an impact on value. Between revaluations, running roll appeals can be lodged where the valuation roll is altered or a ratepayer believes that a material change of circumstance has occurred. As at 30 September 2020 an additional 12,698 appeals had been lodged, of which 1,781 have been resolved, leaving a balance of 10,917 running roll appeals that remain outstanding. The vast majority of these appeals have been lodged in response to the pandemic and represent approximately 20% of an unprecedented volume of running roll appeals across Scotland. The Scottish Assessors' Association is actively engaging with ratepayer representatives at a national level in order to seek to progress resolution of these appeals.

4.1.3 Appendix 1 provides performance for running roll updates to the valuation roll during the period from 1 April 2020 to 30 September 2020 and the previous two years. Performance has continued to be impacted by the challenging operating environment, the diversion of resources to assist with Covid-19 business support grant application enquiries and the demands of the appeal resolution process. The shutdown of the construction industry is also reflected in the data.

### **4.2 Council Tax Valuation List**

4.2.1 Appendix 2 provides performance for updates to the council tax valuation list. The data reflects the challenging operational environment and the shutdown of the construction and housing market in the first quarter of the year.

## **5. Developments**

5.1 In recognising the impact of the pandemic on Valuation Appeal Panel capacity to continue to dispose of revaluation and running roll appeals, the Scottish Government extended the appeal disposal deadline for the remaining revaluation appeals and the majority of running roll appeals by 12 months to 31 December 2021. The Valuation Appeal Panel in Grampian has now held its first in-person hearing since the introduction of Covid-19 restrictions and it is anticipated that the committee hearing diet for the remaining revaluation appeals and running roll appeals will proceed to schedule.

- 5.2 The pace of implementation of the non-domestic rates reforms has slowed with consultations under way on the civil penalty appeal procedure that will apply to information notices issued by Assessors and local authorities. The government announced that it intends to postpone the 2022 revaluation to 2023, albeit with a tone date for that revaluation only 12 months prior. This will present unique challenges to Assessors who had been working towards implementing a 12 month tone date for the 2025 revaluation.
- 5.3 The second commencement order for the wider provisions of the Non-domestic Rates (Scotland) Act comes into force on 5 November. This brings provisions of the Act into force on that date that include –
- requiring Assessors to carry out revaluations every three years;
  - additional requirements on Assessors to publish a draft valuation roll ahead of each revaluation;
  - a new two-stage proposal and appeal process;
  - a new requirement on valuation authorities to report to Parliament on the number of Assessors and the resourcing of those Assessors;
  - a new requirement on Assessors to ‘flag’ new and improved properties on the valuation rolls; and
  - the transfer of the functions of valuation appeal committees to the Scottish Tribunals.

In terms of this Order, further provisions of the Act come into force on 1 April 2021, 1 April 2022 and 1 April 2023. These include a range of administrative provisions and the new requirement for Assessors to enter parks on the valuation rolls.

## **7. Conclusion**

- 7.1 Appeal and running roll activities have continued throughout the summer and whilst construction volumes have been reduced updates to the roll and list have continued to be made.
- 7.2 The anticipated implementation of NDR reforms has altered with some elements of the reforms delayed whilst other elements have been brought forward. This dynamism in the implementation stages presents ongoing challenges to the organisation that are compounded by the difficult operating environment.

Author of Report: Ian H Milton



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Appendix 1

**Valuation Roll Performance Indicators as at 6 October 2020**

	<b>Time period</b>	<b>2020/2021</b> <i>(part year)</i>	2019/2020	2018/2019
<b>Amendments within time periods</b>	0 - 3 Months	<b>75</b>	1176	1579
The number of amendments made to the valuation roll during the year as a result of material change of circumstances and new subjects.	%	<b>46.6%</b>	59.3%	59.2%
	<i>Threshold %</i>	<b>70.0%</b>	70.0%	70.0%
	3 - 6 Months	<b>66</b>	358	481
	%	<b>41.0%</b>	18.0%	18.0%
The time period is the period between the effective date of the amendment and the date the corresponding Valuation Notice is issued.	<i>Threshold %</i>	<b>15.0%</b>	15.0%	15.0%
	Over 6 Months	<b>20</b>	450	609
	%	<b>12.4%</b>	22.7%	22.8%
	<i>Threshold %</i>	<b>15.0%</b>	15.0%	15.0%
<b>Number of amendments</b>		<b>161</b>	1,984	2,668
<b>Total number of entries</b>	At 1 April	<b>29,950</b>	29,714	29,305
<b>Total Rateable Value</b>	At 1 April	<b>£1,019.48M</b>	£1,020.16M	£1,005.58M





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## Appendix 2

## Council Tax Valuation List Performance Indicators as at 6 October 2020

	Time Period	2020/2021 (part year)	2019/2020	2018/2019
<b>New Entries within Time Periods</b> 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	<b>328</b>	1,612	3,303
	%	<b>53.0%</b>	92.2%	93.7%
	Threshold %	<b>94.0%</b>	94.0%	94.0%
	3 - 6 Months	<b>265</b>	100	161
	%	<b>42.8%</b>	5.7%	4.6%
	Threshold %	<b>3.0%</b>	3.0%	3.0%
	Over 6 Months	<b>26</b>	64	60
	%	<b>4.2%</b>	2.1%	1.7%
	Threshold %	<b>3.0%</b>	3.0%	3.0%
<b>Number of New Entries Added</b> The Actual number of new dwellings added to the Valuation List during the year.		<b>619</b>	1,749	3,524
<b>Total Number of Entries</b> The actual number of properties shown in the Valuation List as at 1 April annually.		<b>295,690</b>	292,839	290,004
<b>Adjusted to Band "D" Equivalent</b>	Original ratios	<b>293,546</b>	290,432	287,223
	2017 ratios	<b>308,992</b>	305,654	302,213





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**REPORT TO:** Grampian Valuation Joint Board on 6 November 2020

**SUBJECT:** Register of Electors

**BY:** The Assessor & ERO

**1. Reason for Report**

- 1.1 Inform the Board of progress with the annual canvass.
- 1.2 Provide an update on the autumn by-elections.
- 1.3 Update the Board on current developments.

**2. Recommendation**

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

**3. Annual Canvass**

- 3.1 The 2020 canvass is the first canvass that has used data comparison to focus registration resources. All households across Grampian have been allocated to one of three activity routes for the 2020 canvass.

- Route 1 - Households where data suggests no change to the composition of the household has taken place.
- Route 2 - Households where data suggests that changes in the household composition have taken place.
- Route 3 - Communal residential households.

Canvass activity for each route is designed to focus resources where they are needed to a much greater extent than was possible prior to the 2020 canvass reforms.

- 3.2 The canvass activity varies according to the route a household is allocated to.
- 3.3 Route 1 households were sent a letter inviting them to go online and update any details.
- 3.4 Route 2 households were sent a letter requiring them respond and update their details. Failure to respond led to a traditional canvass form being issued to them and failing a response to that a third contact is made by way of another letter and, wherever possible, contact by other means.
- 3.5 Route 3 households are allocated to individual coordinators who make contact with the manager/senior house person and update details through that contact.
- 3.6 The allocation of households in Grampian is provided below along with the number of households allocated to Route 2 where second and third contacts were required.

Route	First contact	Second contact	Third contact
1	191,947	n/a	n/a
2	95,052	55,001	41,225
3	271		

- 3.7 IER processes meant that responding to a canvass contact to update household information does not automatically result in a new resident having their name added to the electoral register. The IER processes require all new electors to make an individual application to register in addition to updating their household information when asked to do during the annual canvass.
- 3.8 In terms of streamlining the processes, we have promoted the use of individual registration applications embedded in the online canvass response service. Initial indications suggest that this has been an effective approach to the challenge of securing individual registration applications once a new householder has made a canvass response.
- 3.9 Between the period of 1 August 2020 to 25 October 2020, 21,495 individual applications to register have been made in Grampian. The sources of these applications are provided below.

Source of application to register	Volume
Embedded online application	12,959
Gov.uk digital service	7,566
Telephone	758
Paper form via post	205
Email	7

#### 4. **By-elections**

- 4.1 By-elections in Aberdeenshire (Ellon & District – 15 October) and Aberdeen (Kincorth/Nigg/Cove – 5 November) have been supported whilst respecting the health and safety issues presented by the Covid-19 pandemic. Resilience planning included on-site operations across all three offices and special arrangements for a potential spike in emergency proxy applications on or before the date of the polls.

#### 5. **Developments**

- 5.1 The Scottish Parliament (Elections etc.) (Miscellaneous Amendments) Order 2020 was laid before Parliament on 21 October. This order makes a number of changes to the rules which apply to elections to the Scottish Parliament. The principal development is the proposed extension of the emergency proxy provisions for electors who are required to self-isolate and as such not be able to attend a polling station in person.
- 5.2 Contingency planning for the Scottish Parliamentary election scheduled for 6 May 2021 has been advanced through the work of the SAA Electoral Registration Committee, the Electoral Commission, the Electoral Management Board and the Scottish Government. Research by the Electoral Commission suggests that there could be a significant increase in electors applying to vote by post and in preparation for that additional cost estimates have been provided to the Scottish Government.

#### 6 **Conclusion**

- 6.1 The reformed canvass procedures have been implemented for 2020 and publication of the revised registers for 1 December is on schedule.
- 6.2 The service has serviced two by-elections in a Covid-secure environment with resilience planning in place to ensure service continuity during the pandemic.
- 6.3 Work is in hand to prepare for significant volumes of absent vote applications and emergency proxy appointments ahead of the 2021 Scottish Parliamentary elections.

Author of Report: Ian H Milton





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**REPORT TO: Grampian Valuation Joint Board on 6 November 2020**

**SUBJECT: Public Performance Report**

**BY: The Assessor & ERO**

**1. Reason for Report**

1.1 To seek approval for the publication of the nineteenth public performance report.

**2. Recommendation**

2.1 **It is recommended that 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 register. The report does not drill down to the 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.

- 4.3 The net budget out-turn of £4.248M against a budget of £4.463M reflects a number of factors including a high level of unfilled posts at year-end following a number of retirements in December and January that in the normal course of events would have been filled during the Spring, however the prioritising of the response to the global pandemic and attendant cessation of in-office operations led to the decision to suspend recruitment on a temporary basis.
- 4.4 The overall percentage of days lost to ill-health absence shows an increase from 2.5% to 4.2%. This increase does not give rise to concern from an absence management viewpoint as this percentage reflects known long-term conditions of a small number of employees.

## **5. Conclusion**

- 5.1 The organisation has been tested in terms of capacity and agility to deliver across its service strands in both the organisation's planned programme of service delivery and the un-planned events that the organisation faced during 2019/20. In meeting the challenges of the year, the members of this organisation have again demonstrated an extremely high degree of versatility and professionalism.

Author of Report: Ian H Milton





## **Grampian Assessor & Electoral Registration Officer**

### **Public performance report for 2019/20**

#### **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 2019/20 was £4.248M against a budget of £4.463 that was net of additional grant funding of £0.152M provided under the UK government's Electoral Registration Transformation Programme. The Assessor & ERO has a full-time equivalent of 74 posts distributed between offices in Aberdeen, Banff and Elgin. As at 31 March 2020 there were 66 full-time equivalent staff in post. In the last year staff absence due to ill health was 4.2%. This is high compared to the previous year's absence levels of between 1.7% and 2.5% and reflects long-term conditions of a small number of employees.

#### **A review of our 2019/20 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 canvass of 282,999 households achieved a return rate of 79%. We also managed to increase the proportion of households who responded to the canvass by automated response channels such as online, text or automated telephone options from 95,704 in 2017 to 107,977 in 2019. Automated responses are more efficient as they require less back-office processing.

### ***Publish revised registers 1 December 2019.***

In common with a number of other Scottish EROs, we postponed publication of the register to 1 February 2020 whilst we focussed on the by-elections and snap UK parliamentary election of the autumn and winter. The overall growth in electorate from 1 December 2018 to 1 February 2020 was over 3% with the Westminster franchise electorate rising from 405,885 to 419,702 and the local government franchise electorate rising from 432,135 to 445,960. An assessment carried out by the Electoral Commission concluded that we met the canvass performance standards.

### ***Maximise valuation roll appeal resolution.***

The 2017 revaluation had a significant impact on ratepayers in the North East and the volume of appeals is greater than had been the case in previous revaluation years. The sensitivity of the situation was principally due to the slowdown in the NE 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 ratepayers pursuing appeals against their rateable values and the resultant appeal resolution process has continued to be particularly demanding throughout 2019/20 in terms of expertise and resources. For the second year running the organisation has however resolved a record volume of appeals with revaluation appeals against 3,832 properties resolved and further 933 running roll appeals resolved. In terms of accuracy, for the third consecutive year losses in rateable value through resolution of revaluation appeals in Grampian was the lowest in Scotland<sup>1</sup>.

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 had an impact on value. Over 7,800 appeals were received between 31 December 2019 and 31 March 2020 with the vast majority being lodged during the last two weeks of March 2020. The organisation, although rebased from operational offices to home-based working on 23 March had arrangements 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.

### ***Maintain complete and accurate Valuation rolls and valuation lists.***

The last two priorities use of quantitative target-based performance indicators rather than qualitative measures and as such can at times be misleading. The extraordinary demands of the appeal resolution process along with staff retirements and the pandemic-related unprecedented volume of 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 94% to 90% of new dwellings being added to the list within 90 days and we maintained our 2018/19 performance for updating the valuation roll to the extent that 59% of updates were made 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.

However, on taking a fair view and in particular taking account of the extraordinary events and challenges that the organisation met, including two unscheduled national elections,

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<sup>1</sup> <https://www.gov.scot/binaries/content/documents/govscot/publications/statistics/2019/08/non-domestic-rates-revaluation-appeals/documents/2019-20/non-domestic-rates-revaluation-appeals-2019-20-q4-bulletin/non-domestic-rates-revaluation-appeals-2019-20-q4-bulletin/govscot%3Adocument/RVAPP%2B2019-20%2BQ4%2B-%2BPublication%2B-%2BBulletin.pdf>

unprecedented levels of appeal activity, new service priorities and operational re-basing, the organisation has addressed and met its original priorities and at the same time embraced unprecedented new priorities with an agility and professionalism that has ensured uninterrupted service delivery.

## Data tables

Table 1 shows the number of new dwellings added to the 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 list**

Year	Number	Within 3 months		Within 6 months	
		Threshold	Actual	Threshold	Actual
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%
2015/16	3,009	94%	93%	97%	98%

Table 2 shows the number of alterations made to the roll each year 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. The years 2016/17, 2018/19 and 2019/20 are shown in *italics* as these are years when we were revaluing all non-domestic properties or dealing with record volumes of appeals in addition to our routine maintenance of the roll. For this reason resources were diverted to revaluation or appeal related tasks with a corresponding impact on our routine maintenance performance.

**Table 2 The time taken to alter the Valuation Roll**

Year	Number	Within 3 months		Within 6 months	
		Threshold	Actual	Threshold	Actual
<i>2019/20</i>	<i>1,984</i>	<i>70%</i>	<i>59%</i>	<i>85%</i>	<i>77%</i>
<i>2018/19</i>	<i>2,668</i>	<i>70%</i>	<i>59%</i>	<i>85%</i>	<i>77%</i>
2017/18	2,576	77%	66%	90%	83%
<i>2016/17</i>	<i>2,129</i>	<i>60%</i>	<i>56%</i>	<i>85%</i>	<i>75%</i>
2015/16	2,474	77%	61%	90%	78%

Table 3 provides the local government registers total electorate, the number of households we canvassed, the canvass response rate and the number of households that responded using our automated response service rather than completing and posting the household enquiry form to us. Since the introduction of online registration in 2014 it has been recognised that elector engagement is strongly driven by electoral events along with a trend towards less engagement in the annual canvass during an election year. The data illustrates this trend; no national elections took place in 2018, the electorate declined and canvass responses increased, whereas European and UK parliamentary elections took place in 2019 and in that year the electorate increased and the canvass response rate declined.

**Table 3 Electorate and canvass details for Grampian**

<b>Register</b>	<b>Local Government Electorate</b>	<b>Number of households canvassed</b>	<b>Canvass Response Rate</b>	<b>Automated responses</b>
1 Feb 2020	445,960	282,999	79%	107,977
1 Dec 2018	432,135	278,637	84%	104,965
1 Dec 2017	438,674	279,278	83%	95,704
1 Dec 2016	439,590	276,439	79%	79,606
1 Dec 2015	436,748	273,173	75%	64,040

## **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 must have the capacity and agility to react to major new priorities and demands with little or no advance notice. The year 2019/20 has tested both our proactive planning and reactive response to demands with a series of events and occurrences that at the start of 2019/20 were not part of our service planning for the year, but nevertheless had to be accommodated with service outcomes delivered. The announcement on 10 April that the European Parliamentary elections were to take place followed by a snap UK Parliamentary election held in December and then the unique challenges of the global pandemic and the need to re-base the organisation to homeworking during March and at the same time handle a large volume of business grant related enquiries and log an unprecedented volume of valuation appeals made in response to the pandemic 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 continue to be 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.

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