

## Notice of Meeting and Agenda

---

**Monday 20 November 2017 at 10:00am  
in the City Chambers, High Street, Edinburgh**

**1 Order of Business**

Including any notices of motion and any other items of business submitted as urgent for consideration at the meeting.

**2 Declaration of Interests**

Members should declare any financial and non-financial interests they have in the items of business for consideration, identifying the relevant agenda item and the nature of their interest.

**3 Minute of the Lothian Valuation Joint Board of 18 September 2017**  
(circulated) submitted for approval as a correct record

**4 Period 7 Financial Statement 2017/18** - report by the Treasurer (circulated)

**5 Treasury Management – Mid Term Report 2017-2018** – report by the Treasurer (circulated)

**6 Assessor’s Progress Report to the Board** – report by the Assessor and Electoral Registration Officer (circulated)

**Andrew Kerr**  
Chief Executive and Clerk

## Membership

### **The City of Edinburgh Council (9)**

Councillor Chas Booth  
Councillor Phil Daggart  
Councillor Karen Doran  
Councillor David Key (Convener)  
Councillor George Gordon  
Councillor Gillian Gloyer  
Councillor Ricky Henderson  
Councillor Jason Rust  
Councillor Norman Work

### **East Lothian Council (2)**

Councillor Jim Goodfellow  
Councillor Jane Henderson

### **Midlothian Council (2)**

Councillor Margot Russell  
Councillor Pauline Winchester

### **West Lothian Council (3)**

Councillor Dave King  
Councillor Andrew McGuire (Vice-Convener)  
Councillor Damian Timson

## Notes:

- (1) If you have any questions about the agenda or meeting arrangements, please contact Lesley Birrell | Committee Services | Strategy and Insight | Chief Executive | City of Edinburgh Council | Business Centre 2:1 | Waverley Court | 4 East Market Street | Edinburgh | EH8 8BG | tel 0131 529 4240 | email [lesley.birrell@edinburgh.gov.uk](mailto:lesley.birrell@edinburgh.gov.uk)
- (2) A copy of the agenda and papers for this meeting will be available for inspection prior to the meeting at the Main Reception Office, City Chambers, High Street, Edinburgh.
- (3) The agenda, minutes and public reports for this meeting can be viewed online by going to [www.edinburgh.gov.uk/meetings](http://www.edinburgh.gov.uk/meetings). Members and Officers of the City of Edinburgh Council can also view them by going to the Orb home page and clicking on Committee Business.



Please recycle this paper

# Lothian Valuation Joint Board

Edinburgh, 18 September 2017

**Present:**

**City of Edinburgh Council** – Councillors Key (Convener), Booth, Jim Campbell (substituting for Councillor Rust), Duggart, Gordon, Gloyer and Work.

**East Lothian Council** – Councillors Goodfellow and Henderson.

**Midlothian Council** – Councillor Russell.

**West Lothian Council** – Councillors King and McGuire (Vice-Convener).

## 1 Minute

**Decision**

To approve the minute of the Lothian Valuation Joint Board of 21 August 2017 as a correct record.

## 2 Audited Accounts for the Year Ended 31 March 2017

The Board's audited accounts for the year ended 31 March 2017 were submitted. There were no significant issues identified during the course of the audit which provided for an unqualified opinion on the accounts.

The outturn for the year showed an under spend of £0.262m. Members discussed the options to either retain the under spend or add to the Board's general reserve.

**Decision**

- 1) To note the audited annual accounts for the year ended 31 March 2017.
- 2) To authorise the annual accounts 2017/17 for signature.
- 3) To approve the retention of the £0.262m underspend from the financial year 2016/17.

(References – Lothian Valuation Joint Board 21 August 2017 (item 6) – report by the Treasurer, submitted)

### **3 2016/2017 Annual Audit Report to Members of the Joint Board and Controller of Audit**

The External Auditor's report on the audit of the Joint Board's 2016-17 financial statements was presented. The report set out relevant matters arising from the audit which required to be reported under International Standard on Auditing (UK and Ireland) 260 (ISA 260).

Rachel Wynne, Scott-Moncrieff highlighted the principal areas covered by the report and responded to questions from members.

#### **Decision**

To note the annual audit report.

(Reference – report by Scott-Moncrieff, submitted)

### **4 Internal Audit Annual Report**

Information was provided on the work carried out by Internal Audit for the financial year 2016/2017.

The audit plan included an annual review of internal financial control to support the development of the Board's corporate governance arrangements and to provide evidence for the Treasurer's Statement on the system of internal financial control for the year to 31 March 2017.

Action plans had been agreed with management on all recommendations made within reports issued and appropriate follow-up arrangements had been put in place.

#### **Decision**

- 1) To note the report.
- 2) To note the draft Annual Governance Statement set out in Appendix 2 of the report.

(Reference – report by the Principal Audit Manager, submitted).

### **5 Assessor's Progress Report to the Joint Board**

The Assessor presented an update on the service overview and priorities, current issues and the future direction of the Joint Board.

Lothian Valuation Joint Board  
18 September 2017

Service priorities over the next three months were:

- Conclude the household canvass
- Publish the revised Electoral Register on 1 December 2017
- Continue to process all applications received for electoral registration, absent votes, opt out and change of name applications
- Continue with doorstep canvass
- Continue with engagement activities

Progress continued to be made in respect of the transformation and cultural change programme. The recently announced recommendations from the Barclay Review provided an additional point of focus for reviewing and redesigning the current organisational business model.

The Interim Assessor intended to provide a business case analysis on the Board's Early Release Policy to the Treasurer and Convener in the first instance prior to submitting a report to a future meeting of the Board.

**Decision**

- 1) To note that the Interim Assessor intended to report to a future meeting of the Board on the Early Release Policy.
- 2) To otherwise note the remaining updates in the report.

(Reference – report by the Assessor and Electoral Registration Officer, submitted).

## Period 7 Financial Statement 2017/18

20<sup>th</sup> November 2017

### 1 Purpose of report

This report summarises the projected revenue budget outturn position to 31<sup>st</sup> March 2018, based on the position at period ending 31<sup>st</sup> October 2017. The report has been prepared in consultation with the Assessor.

### 2 Main Report

#### Projected Revenue Outturn 2017/18 – Core Budget

- 2.1 The table below compares projected revenue outturn 2017/18 with the budget. The forecast variance, based on the position at 31<sup>st</sup> October, is an under spend of £0.084m. This represents an increase of £0.022m to that reported in August. The reduction in expenditure forecast relates to amendments to the employee estimate, specifically around the filling of vacant posts which have been superseded by the ongoing Transformation and Cultural Change Programme review.

	Core Budget £'000	Forecast £'000	Variance £'000
<b>Expenditure</b>			
Employee costs	4,570	4,386	(184)
Premises costs	599	515	(84)
Transport costs	96	96	0
Supplies & Services	750	750	0
Third Party Payments	82	266	184
Support Services	67	67	0
<b>Gross Expenditure</b>	<b>6,164</b>	<b>6,080</b>	<b>(84)</b>
<b>Income</b>			
Sales, Fees & Charges	(43)	(43)	0
Interest	(3)	(3)	0
Requisition	(6,118)	(6,118)	0
<b>Total income</b>	<b>(6,164)</b>	<b>(6,164)</b>	<b>0</b>
<b>Net Expenditure</b>	<b>0</b>	<b>(84)</b>	<b>(84)</b>

#### Forecasts to 31<sup>st</sup> March 2018 – Core Budget

- 2.2 At this stage, the projected outturn indicates a forecast under spend of £0.084m. With the exception of employee costs, premises costs and Third Party Payments, all other budget headings have been forecast on budget. It is anticipated there will be changes between the forecast and final 2017/18 cost outturn but the variance to budgets are not considered to be material at this stage.

2.3 The principal reason for the budget under spends reported is as follows:

- Employee costs - £0.184m under spend - the interim acting arrangements for the Assessor and Depute Assessor has resulted in the non-recruitment to the post of Head of Valuation Services. This position has been forecast for the full year and would result in a saving of £0.093m. The balance relates mainly to savings on staff who have reduced their working hours as well as vacant posts not being filled as a result on the ongoing Transformation and Cultural Change Programme. The Assessor and ERO will provide a separate update to the Board on this.
- Premises costs - £0.084m under spend - following the 2017 Revaluation, the rateable value of the Board's premises was reduced downwards in common with many other office properties throughout the Lothians.
- Third Party Payments - £0.184m refund - in February 2017 the Board approved the refund of £0.184m from the Board's General Reserve.

#### **Individual Electoral Registration (IER)**

2.4 The 2017/18 budget assumes that all costs will be met by grant from the Cabinet Office. Grant of £0.354m has been awarded for 2017/18 from the Cabinet Office and unspent grant of £0.265m was carried over from 2016/17. Total grant of £0.619m is therefore currently available to fund IER costs 2017/18. It should be noted that further grant awards are possible during 2017/18, the Board will be updated in future reports. IER costs 2017/18 will not exceed grant, for reporting purposes the current forecast assumes that all IER funds will either be fully spent during 2017/18 or any balance carried forward to 2018/19.

2.5 As reported to the Board previously, the introduction of the IER process has resulted in additional costs to the Board of approximately £0.400-£0.500m annually. These costs have so far been fully funded by Cabinet Office grant. The IER process remains under review and a funding commitment until 2019/20 was agreed by the previous UK Parliament. The Cabinet Office has not advised on any change to the annual grant funding arrangements until 2019/20. The IER process remains under review and any improvements to the process that would enable the Board to reduce the current annual cost of IER will be reported when information becomes available.

#### **Transformational and Cultural Change Programme**

2.6 A separate report will be presented by the Assessor on this agenda. Due to the timing of the programme, VR business case reviews are ongoing and an update cannot be provided to the board at this time in terms of the financial impact 2017/18. The Board will therefore be provided with an update in February 2018. It should be noted that VR business cases will be approved by both the Assessor and ERO and the Treasurer based on cost/savings tests. The one-off exit costs associated with Transformational change programme will be met through the Board's reserve.

### **General Reserve**

- 2.7 The Board's general reserve balance currently stands at £1.011m. A formal reserves policy will be considered as part of the 2018/19 budget report which will be presented in February 2018. This report will include cost/savings information emerging from Transformational Change VR business cases.

### **3 Conclusions**

- 3.1 At this stage, there is a projected net under spend of £0.084m relating to Financial Year 2017/18.

### **4 Recommendations**

- 4.1 The Board is recommended to:
- 4.1.1 note the projected outturn position for 2017/18;

**Hugh Dunn,  
Treasurer.**





## Mid Term Review – Treasury Management Activity

---

**20 November 2017**

### 1. Introduction

- 1.1 The purpose of this report is to review the investment activity undertaken on behalf of the Board during the first half of the 2017/18 Financial Year.

### 2. Background

- 2.1 Following the introduction of new Investment Regulations in Scotland the Board adopted the appropriate Codes of Practice and approved an Annual Investment Strategy at its meeting on the 6th February 2017.

### 3. Mid Term Review - Annual Investment Strategy

- 3.1 The Board's Investment Strategy has been to maintain its bank account as part of the City of Edinburgh Council's group of bank accounts. Any cash balance is effectively lent to the Council, but is offset by expenditure undertaken by the City of Edinburgh Council on behalf of the Board. Interest is given on month end net indebtedness balances between the Council and the Board in accordance with the recently withdrawn Local Authority (Scotland) Accounts Advisory Committee's (LASAAC) Guidance Note 2 on Interest on Revenue Balances (IoRB). The methodology will continue to be used until new guidance on the treatment of interest charges is made available. In line with recent short term interest rates, the investment return continues to be small, but the Board gains security from its counterparty exposure being to the City of Edinburgh Council. Net end of month balances for the first half of the year were:

Opening Balance	£1,511,661.61
April	£1,320,103.20
May	£1,370,576.24
June	£1,343,554.35
July	£1,304,653.15
August	£1,347,604.93
September	£1,242,816.91

- 3.2 Although interest is not calculated until March, in line with the withdrawn guidance note, the interest rate averaged 0.103% during the first half of the financial year. This is a projected rate on current interest rates, if the Bank of England change UK Bank Rate then the figure may change marginally.

#### **4. Recommendations**

- 4.1 It is recommended that the Board notes the investment activity undertaken on behalf of the Board.

**Hugh Dunn**  
Treasurer

---

**Appendix**                      None

**Contact/tel**                      Iain Shaw, Tel: 0131 469 3117  
([iain.shaw@edinburgh.gov.uk](mailto:iain.shaw@edinburgh.gov.uk))

**ASSESSOR'S NOVEMBER 2017  
PROGRESS REPORT  
TO LOTHIAN VALUATION JOINT BOARD**



20 November 2017

**1.0 PURPOSE OF THE REPORT**

To advise and update members as to the service overview and priorities, current issues and the future direction of the Board.

**2.0 ELECTORAL REGISTRATION SERVICE OVERVIEW AND PRIORITIES**

**2.1 2017 Household Canvass**

The 2017 Household canvass commenced in early August with an issue of 409,380 forms. This was followed in September with a first issue of 200,208 reminder forms, and a final reminder issue during October of 150,265 forms.

Door to door canvass commenced between the first and final reminder stage and it is anticipated approximately 80,000 to 100,000 calls shall be made.

Although canvass is still ongoing the current return rate is noted below. In addition information is provided reflecting the different methods by which returns are made.

Council Area	%age return	Of which (electronic returns)		
		Internet	SMS text	Telephone
City of Edinburgh	72.2%	30.2%	5.6%	3.4%
East Lothian	78.4%	25.7%	5.7%	3.9%
Midlothian	74.1%	27.4%	6.8%	4%
West Lothian	72.4%	29.3%	6.5%	3.8%
Overall	73.1%	29.2%	5.9%	3.6%

The level of electronic engagement is encouraging with a steady increase witnessed since 2015 (90,479), and 2016 (106,212). Electronic returns for this canvass are currently 116,207.

The system of Individual Electoral Registration requires that where new electors are notified on the Household Enquiry Form (HEF) an Invitation to Register (ITR) is issued. During the canvass 38,152 ITRs have been issued so far. Any unreturned forms shall be subject to door step canvass.

- 2.1/** Following requests as part of the canvass return 14,216 absent vote applications forms have been issued and so far we have received 6,138 completed applications and these are currently being processed.

We have commenced our engagement with Young Persons (YPs) and have recently written to the Chief Executives of the City of Edinburgh, Midlothian and East Lothian Councils seeking support with our direct engagement activity with schools. In collaboration with West Lothian Council, we have already agreed a programme of visits (starting in February 2018) to all eleven of their secondary schools as part of their ongoing Democracy Challenge initiative.

## **2.2 Individual Electoral Registration Funding**

The Board has received £334k during 2017, by way of additional funding from the Cabinet Office, reflecting the additional annual costs associated with IER. A request for additional top up funding shall be made during February 2018 via the established Justification Led Bid (JLB) process. Based on previous years we shall request an additional £100k.

Investigations remain ongoing through various pilot exercises, to identify alternative processes or significant changes to existing ones, which shall provide cost reductions. The expectation is that these changes shall be evaluated and initiated by 2019/20.

## **2.3 Absent Vote Identifier Refresh**

Legislation demands that signatures provided by electors as part of the absent vote process be refreshed every five years. This represents a rolling annual activity commencing during January. After the initial issue of forms, reminders are issued after which electors are advised that they shall be removed from the absent voters list should they fail to make a return. Assistance is provided to those who may have difficulty providing a signature. Approximately 13,000 signature refresh forms shall be issued in January 2018.

## **2.4 Other matters**

A number of other matters are ongoing which warrant brief mention.

Changes are expected to the current requirements in respect of anonymous registration so as to make this option more accessible. The designation of those able to counter sign these forms has been widened. Also, the range of documents that can be used as proof of identity, during the registration process, in the absence of a national insurance number, is to be increased.

The Scottish Government's consultation on Electoral Reform has been delayed until November 2017 however on release comment shall be provided by the Electoral Registration Committee of the Scottish Assessors Association. The Board shall be kept updated on this matter in due course.

The Electoral Commission is currently reviewing the guidance available on its web site and intends to make this more user friendly and interactive. This guidance is provided to assist EROs, Returning Officers, elected members and candidates.

2.4/ The Boundary Commission for Scotland has published its revised proposals for reform of Westminster Parliamentary constituency boundaries and these are now out to consultation.

## 2.5 Electoral Registration – Service Priorities

- Conclude the annual household canvass, processing all returned forms as necessary.
- Publish the revised Electoral Register on 1 December 2017.
- Continue processing all applications, such as registration forms, absent vote applications, etc.
- Continue doorstep canvass, post publication this involves chasing outstanding ITRs.
- Carry out absent vote signature refresh.
- Continue engagement activities with YPs and schools.
- With the expectation of no major elections during 2018 develop engagement strategies to support and encourage registration levels.

## 3.0 COUNCIL TAX

### 3.1 New Dwellings

Noted below are the total number of dwellings shown on the Council Tax list by local council area and by band.

<b>Council Tax - Dwellings by Local Council area and Band as at 31/10/17</b>									
Council Area	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Edinburgh	23,992	47,451	44,172	39,519	41,727	25,444	21,631	4,013	<b>247,949</b>
Midlothian	980	12,508	10,837	5,306	4,832	3,359	2,080	171	<b>40,073</b>
West Lothian	17,628	24,757	9,981	8,233	9,602	5,957	2,687	190	<b>79,035</b>
East Lothian	1,197	9,414	15,060	6,191	6,141	4,859	4,021	667	<b>47,550</b>
<b>Total Dwellings</b>	<b>43,797</b>	<b>94,130</b>	<b>80,050</b>	<b>59,249</b>	<b>62,302</b>	<b>39,619</b>	<b>30,419</b>	<b>5,041</b>	<b>414,607</b>

The number of new dwellings added since 1<sup>st</sup> April 2017 is shown below. New housing construction continues apace throughout all council areas with the expectation that this shall increase over the coming years. Entering new houses onto the list is and shall remain the principal Council Tax activity.

<b>Council Tax - New Dwellings Added to the List from 01/04/2017 to 31/10/2017</b>									
Council Area	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Edinburgh	347	98	193	499	635	401	222	33	<b>2,428</b>
Midlothian	2	30	101	49	52	112	52	2	<b>400</b>
West Lothian	11	48	34	83	85	111	23	5	<b>400</b>
East Lothian	3	48	159	113	48	33	116	4	<b>524</b>
<b>Total New Properties</b>	<b>363</b>	<b>224</b>	<b>487</b>	<b>744</b>	<b>820</b>	<b>657</b>	<b>413</b>	<b>44</b>	<b>3,752</b>

3.2 /...

### 3.2 Altered Bands - Point of Sale

Sold houses continue to be assessed for potential band changes where material physical alterations have been carried out prior to the point of sale.

Noted in the table below are the number of point of sale changes that have been carried out since 1 April 2017 by Council area.

Council Tax - Dwellings by Local Council area and Band from 01/04/2017 to 31/10/2017									
Council Area	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Edinburgh	0	1	6	17	23	16	24	2	89
Midlothian	0	0	3	4	4	4	1	0	16
West Lothian	0	4	4	8	7	9	6	0	38
East Lothian	0	0	2	2	7	5	2	1	19
<b>Total Point of Sale</b>	<b>0</b>	<b>5</b>	<b>15</b>	<b>31</b>	<b>41</b>	<b>34</b>	<b>33</b>	<b>3</b>	<b>162</b>

### 3.3 Council Tax Appeals

Dealing with and disposing of Council tax appeals is an ongoing activity.

Since 1 April, 125 appeals have been dealt with 83 remaining outstanding. The Valuation Appeal Committee hears appeal cases at periods throughout the year and the next hearings are scheduled during January 2018.

### 3.4 Council Tax – Service Priorities

The main service priorities for Council tax are;

- Continue to update the Council Tax List arising from new build dwellings, demolitions, splits and mergers.
- Continue to monitor point of sales.
- Continue to dispose of outstanding Council Tax appeals.
- Continue to monitor building warrants taken out against domestic property.

## 4.0 NON-DOMESTIC RATING – THE VALUATION ROLL

### 4.1 Revaluation 2017

At the conclusion of the period within which appeals were required to be lodged following the 2017 Revaluation some 13,000 appeals had been received. This represents a considerable increase from the last Revaluation in 2010 when 11,000 appeals were lodged. This workload presents a challenge to the organisation over the coming three years especially when an additional 1,000 running roll appeals can be expected every year.

The/...

4.1/ The tables below indicates Revaluation appeals by Council area and principal property categories.

<b>Location</b>	<b>Revaluation Appeals</b>
City of Edinburgh	8,262
Midlothian	1,058
West Lothian	2,498
East Lothian	1,107
<b>TOTAL</b>	<b>12,925</b>

<b>Category</b>	<b>Revaluation Appeals</b>
Offices	3396
Shops	3374
Industrials	1426
Others	1408
Licensed	1174
Public Buildings etc	942
Car Parks	841
Ground	214
Advertising	150

A citation programme has been agreed with the Secretary of the Valuation Appeal Committee with the first hearings scheduled for February and March 2018. Current planning indicates 20 to 30 hearings shall be held annually over the next three years with 300 cases cited for each hearing.

The allocation of resources to achieve the necessary disposal of these appeals places considerable strain on the other tasks associated with the Valuation Roll. However detailed planning and workload analysis is underway to ensure that resources can be deployed to maximum effect aimed at achieving best possible performance across all key activities.

Current performance associated with running roll changes following the 2017 Revaluation, where 2,385 numbers of amendments have been made since 1 April 2017, stands at just under 75% within 3 months of notification.

#### **4.2 Revaluation 2010**

Appeals arising from running roll activity in the last year of the 2010 Valuation Roll continue to be disposed of, with 918 cases being cited for hearing up until late December.

There remain a number of appeal referrals at the Lands Tribunal. These relate almost wholly to telecommunication subjects and progress is being made to achieve their disposal. It is not expected that these cases shall continue forward to be dealt with by the Tribunal.

#### **4.3 /...**

### **4.3 Barclay Review of Non-Domestic Rating**

The Board have been updated at its previous meeting on the outcome of the Barclay Review and of the response by the Scottish Government.

The Scottish Assessors Association have now had to time to consider the specific recommendations contained within the Review and have implemented an Action Plan in response. A copy of this Action Plan is attached as Appendix 1. All Assessors are acting towards satisfying the Action Plan requirements and the SAA are in close contact with Scottish Government seeking clarification on various matters. The SAA have also been asked to attend meetings of the Barclay Implementation Group set up by the Scottish Government where progress against the Action Plan shall be monitored.

Preliminary planning in respect of the move towards a 3 yearly Revaluation cycle shall commence during 2018 when a headline implementation plan shall be developed. At this stage it is envisaged that investment in IT development aimed at assisting the Revaluation process shall be a significant priority.

A number of the Barclay Review recommendations deal with matters of ratepayer engagement. To this end a review of the letterhead used within the organisation in respect of Valuation Roll and Council Tax has been undertaken. The existing and proposed letterheads are attached as Appendix 2. This is favoured as it provides greater immediate clarity on the nature of the communication and activities of the Board.

### **4.4 Valuation Roll - Service Priorities**

- Continue with running roll survey and valuation activities.
- Continue with the disposal of remaining 2010 running roll appeals.
- Commence the disposal of appeals arising from the 2017 Revaluation.
- Continue to support the SAA Barclay Review Action Plan.
- Continue to identify and undertake ratepayer engagement activities.

## **5.0 TRANSFORMATION AND CULTURAL CHANGE PROGRAMME**

### **5.1 Process Investigation**

Investigation into the current processes adopted within the organisation remains ongoing. While a number of “quick win” beneficial changes have already been identified and implemented, the major areas around which further investigation are proposed are, mobile technology in the field, methodology supporting work allocation, forms issue systems, streamlining of existing validation protocols, and external engagement. Detailed proposals shall now be established with associated implementation plans drawn up for each of these areas. This shall include an evaluation of the benefits that shall be achieved.

### **5.2 /...**



## **5.2 Voluntary Early Release**

Following receipt of notes of interest from staff, 26 applications for early release have been considered. While discussions with the staff involved are ongoing, 14 applications have received support to proceed and 12 have been rejected.

Supported applications shall proceed in terms of the Board's Scheme of Voluntary Early Release.

## **5.3 Next Stage**

Headline objectives of the Transformation Programme shall now, in the light of early release applications, be translated into detailed proposals for restructuring the organisation. This shall involve further engagement with staff and consultation with the trade union. It is anticipated that agreed proposals shall, following approval by the Board, be ready for implementation by 1 April 2018.

## **6.0 HUMAN RESOURCES**

Existing Policies are subject to a programme of ongoing review. At present the Board's Policy on Lone Working is under reconsideration with a special task force consisting of staff, union and management representation investigating various areas for improvement. A revised policy shall be presented to the Board for approval in due course.

The Health and Safety Committee have recommended that a defibrillator be purchased and located within the office. This equipment is currently being sourced and shall be installed shortly.

## **7.0 RECOMMENDATIONS**

The Board is asked to note the contents of this report.

**Graeme Strachan**  
**Interim Assessor & ERO**

*Appendix 1: SAA Action Plan*

*Appendix 2: LVJB Letterhead (current and proposed)*

## Barclay Review Group Report published 22 August 2017

### SAA Recommendation 12 Action Plan

Para	Recommendation	Action Plan 29 September 2017	Action Plan Timeline
Rec 12	<b>Assessors should provide more transparency and consistency of approach. If this is not achieved voluntarily, a new Scotland wide Statutory Body should be created which would be accountable to Ministers</b>	Detail provided for 4.63(a)-(j)	Immediate
4.63(a)	<b>All ratepayers should have access to consistent levels of service and advice, regardless of where they are located in Scotland</b>	SAA will undertake an audit to identify variations in current service standards. Where significant differences are identified an issues log shall be created, maintained and action taken to provide mitigation and remedy. In addition the SAA shall undertake consultation with key stakeholders with a view to identify perceived service standard inconsistencies with a view to establishing a suite of national service standards.	Issues log established 1 October 2017. Initial consultation with stakeholders 1 November 2017 to 31 December 2017 Progress to be reported to the Scottish Ratepayers Forum and anticipated Scottish Rating Surveyors Forum. Outcome to be reported in SAA Annual Report.
4.63(b)	<b>Assessors should consider an account manager based approach with named individuals in an Assessor's office given the role of key contact for individual sectors or property types within an individual area</b>	At the national level a system of property category coordinators who could be considered "national account managers" is already in place through the SAA committee structure, working groups and practice note authors. SAA will publish on the SAA website the contact details for each national property category coordinator.  At the local level Assessors shall provide contact names for each locality.	National property category coordinators list updated and checked for publication by 1 November 2017.  Local contact names for each locality to be published online by 1 November 2017.  Online publication may involve website development costs.

Para	Recommendation	Action Plan 29 September 2017	Action Plan Timeline
4.63(c)	<b>Where local practice notes are used for valuation of any property, these must be made available online to all ratepayers</b>	Currently where they exist Local Practice Notes are in the main made available on individual Assessor web sites. In order to improve the stakeholder journey the SAA shall conduct an audit of all existing Local Practice Notes with a view to making these accessible on the SAA website as an overall suite of national and local Practice Notes.	Audit completed by 1 November 2017. Publication by 1 January 2018. Online publication may involve website development costs.
4.63(d)	<b>Where the Assessors propose to change valuation practice notes this must be done in consultation with relevant external bodies and draft notes must be published online for comment for an appropriate period before they are finalised;</b>	In advance of revaluations the SAA commits to undertake consultation, within the limitations which the revaluation timetable imposes, on proposed SAA Valuation Practice Notes, drawing particular attention to instance of significant change. Where published Practice Notes are subject to change following representation, appeal activity, or harmonisation requirements the SAA shall give notification of these changes through the SAA web site.	Notification of changes will be made from 1 October 2017. Consultation will precede the 2022 revaluation and will be timetabled as part of the R2022 plan.
4.63(e)	<b>The point at which new build property is added onto the valuation roll should be consistent</b>	The SAA has provided its support to the policy to see new build properties enter the Valuation Roll on occupancy and action on this matter has already been taken. The SAA would welcome the opportunity for discussions with the Government in order to establish clarity and examine the practical implications of this policy.	Immediate hold on new entries for unoccupied properties. Clarity on policy proposals required for 1 October 2017 with the practical implications closely examined in the short term. Legislative measures are likely to be required in the medium of long term

Para	Recommendation	Action Plan 29 September 2017	Action Plan Timeline
4.63(f)	<p><b>The Scottish Assessors Association (SAA) should produce and publish an annual report on valuation practice and outcomes. This is particularly important in a revaluation year where the report should be substantive and highlight the average and range of movements in rateable value across council areas and sectors, any changes to valuation methodologies and summarise engagement with national and local trade bodies.</b></p>	<p>The SAA shall publish its first annual report during June 2018. In addition a report specifically reflecting on revaluations and their implications shall also be published at the appropriate time.</p>	<p>30 June 2018</p>
4.63(g)	<p><b>Assessors should work through the SAA to standardise the level of service they provide, in particular to assist those ratepayers looking to build new or improve existing property to help them determine the potential estimated rateable value that will result</b></p>	<p>While the provision of estimated values is currently a non-statutory activity the SAA recognises the significance and potential benefits to both small and large non-domestic property occupiers. The capacity to meet this requirement is limited due to the requirement to continue to operate statutory functions in a challenging budgetary environment.</p>	<p>Clarity on the legal mandate to provide estimated values and indemnity for Assessors providing estimates is required and the SAA will work with Government and RICS to reach this clarity with immediate effect. As soon as this issue is resolved all Assessors will provide estimated values. SAA will monitor demand and timeframe for delivery which will be conditional upon resources with particular reference to the willingness of valuation authorities to fund non-statutory activities.</p>
4.63(h)	<p><b>The Assessors should provide more information on the evidence used at each revaluation to support valuations. While we appreciate that this will require detailed consideration in terms of what can be made available within the boundaries of data protection and commercial sensitivity, at the minimum ratepayers should be informed which comparator rental properties were used to inform their valuation</b></p>	<p>SAA recognises the need to make more information surrounding the valuation levels adopted accessible and shall, following detailed consideration of data protection and commercial sensitivity issues along with consultation with stakeholders provide details of how this may be taken forward.</p>	<p>Online publication will involve website development costs and may require a legal gateway.</p>

Para	Recommendation	Action Plan 29 September 2017	Action Plan Timeline
4.63(i)	<b>Appointments to the SAA should be more transparent</b>	The current Constitution of the SAA that provides for the appointment of office-bearers shall be made available on the SAA website along with the names and contact details of the present office-holders.	1 October 2017
4.63(j)	<b>Minutes of meetings with sector representatives should be published (with any commercially sensitive data redacted as necessary).</b>	Minutes of meetings held between the SAA and the Scottish Ratepayers Forum are already published on the SAA website. The SAA intends to overhaul its consultation framework to increase accessibility and widen reach. SAA shall review the current position with the intention of publishing minutes of all meetings with external bodies, organisations and stakeholders, subject to the approval of parties present.	Complete review of consultation framework by 1 December 2017 Publication of minutes of all meetings held after 1 October 2017. Online publication may involve website development costs.

**Graeme Strachan BLE, MRICS**  
**Assessor**

**Lothian Valuation Joint Board**  
17A South Gyle Crescent  
EDINBURGH  
EH12 9FL

Visit our website at : [www.lothian-vjb.gov.uk](http://www.lothian-vjb.gov.uk)



**Non-Domestic (Business) Rating  
and Council Tax Banding**

Proposed Letterhead



**Property Taxation - working with you to get it right**

**Tel: 0131 344 2500 | Fax: 0131 344 2600 | Minicom: 0131 344 2611**

**E-mail: [enquiries@lothian-vjb.gov.uk](mailto:enquiries@lothian-vjb.gov.uk)**

Our ref :

Date :



Current Letterhead

---

---

**Graeme Strachan BLE, MRICS, Assessor & Electoral Registration Officer**

17A South Gyle Crescent, Edinburgh, EH12 9FL

Telephone : 0131 344 2500 Fax : 0131 344 2600 Minicom : 0131 344 2611

Visit our website at : [www.lothian-vjb.gov.uk](http://www.lothian-vjb.gov.uk)