

Notice of Meeting and Agenda

10.00 am Monday, 7th September, 2020

Virtual Meeting - via Microsoft Teams

1. Order of Business

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

2. Declaration of Interests

- 2.1 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. Minutes

- 3.1 Minute of the Lothian Valuation Joint Board of 15 June 2020 – 5 - 8
submitted for approval as a correct record

4. Reports

- 4.1 Assessor's Progress Report to the Lothian Valuation Joint Board 9 - 14
– Report by the Assessor and Electoral Registration Officer
- 4.2 Interim Appointment of an Assessor and Electoral Registration 15 - 16
Officer – Report by the Treasurer
- 4.3 Period 4 Financial Statement 2020/21 – Report by the Treasurer 17 - 22

Andrew Kerr

Chief Executive

Membership

The City of Edinburgh Council (9)

Councillor Gavin Corbett

Councillor Phil Doggart

Councillor Karen Doran

Councillor David Key (Convener)

Councillor George Gordon

Councillor Gillian Gloyer

Councillor Ricky Henderson

Councillor Jason Rust

Councillor Norman Work

Midlothian Council (2)

Councillor Kieran Munro

Councillor Margot Russell

West Lothian Council (3)

Councillor Dave King

Councillor Andrew McGuire (Vice-Convener)

Councillor Damian Timson

East Lothian Council (2)

Councillor Jeremy Findlay

Councillor Jim Goodfellow

Notes:

- (1) If you have any questions about the agenda or meeting arrangements, please contact Lesley Birrell | Committee Services | Strategy and Communications | Chief Executive | City of Edinburgh Council | Business Centre 2:1 | Waverley Court | 4 East Market Street | Edinburgh | EH8 8BG | tel 0131 529 4107 | email rachel.gentleman@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 .



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Lothian Valuation Joint Board

15 June 2020

Meeting held virtually by Skype

Present:

City of Edinburgh Council – Councillors Key (Convener), Corbett, Doggart, Doran, Gordon, Gloyer, Henderson, Rust and Work.

East Lothian Council – Councillor Goodfellow.

West Lothian Council – Councillor McGuire.

1 Minute

Decision

To approve the minute of the Lothian Valuation Joint Board of 3 February 2020 as a correct record.

2 Assessor's Update Report to the Lothian Valuation Joint Board

An update report by the Assessor and Electoral Registration Officer was presented to the Board. It provided information on the activities of the organisation during the Covid-19 pandemic and the subsequent closure of the office premises and staff move to home working.

The update also covered the canvass process for 2020, registration applications, elections, non-domestic rates and council tax.

Decision

To note the report.

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

3 Members Code of Conduct Report

A management action had been identified by the external auditors in their 2018/19 Annual Audit Report which was considered by the Board in September 2019. It was proposed that a code of conduct for Board members and a register of interests should be established to mitigate the identified risk.

Decision

- 1) To approve the draft Members Code of Conduct.

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15 June 2020

- 2) To agree to provide a Register of Interests Declaration Form and once submitted, the information would then be published on the Lothian Valuation Joint Board website.

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

4 Treasury Management Annual Report 2019/20

The Annual Treasury Management report for the financial year 2018/19 was submitted.

Decision

To note the annual report for 2019/20.

(Reference – report by the Treasurer, submitted)

5 Unaudited Annual Accounts for the Year Ended 31 March 2020

The unaudited annual accounts were presented to the Board in accordance with the Local Authority Accounts (Scotland) Regulations 2014, which required that the Annual Accounts for the year 2019/20 be presented to the Board no later than 31 August 2020. The Annual Accounts were required to be presented to external audit by 30 June 2020.

Decision

- 1) To note the report.
- 2) To note that the Audited Annual Accounts for 2019/20 would be re-presented to the Board on completion of the external audit.
- 3) To note that a pension adjustment of £0.124m would be made in the Audited Annual Accounts due to a timing issue on receipt of pension information. The pension liability will increase from £6.453m to £6.577m as a result of the return on assets figure being revised from an estimate to an actual. The Board were previously advised of this ongoing annual adjustment between unaudited and audited accounts. This adjustment only affects unusable reserves so will not change the general reserve balance reported in paragraph 2.7 of the report by the Treasurer.

(Reference – report by the Treasurer, submitted).

6 Recruitment of a new Assessor and Electoral Registration Officer

The current Assessor and ERO had confirmed his intention to retire in June 2020 and recruitment had commenced. The process was suspended in March 2020 due to Covid-19 and the Assessor and ERO agreed to delay his

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retirement until September 2020. It was recommended that one of the Assistant Assessors be appointed on an interim basis with a recommended approach to the permanent position brought back to the Board in June 2020.

Decision

- 1) To note the current Assessor and ERO would retire in September 2020.
- 2) To agree that due to the ongoing uncertainty with COVID-19, to appoint one of the Assistant Assessors on an interim basis, initially for a six-month period.
- 3) To appoint Councillors Goodfellow and McGuire to support the Convener with the interim recruitment process.

(Reference – report by the Treasurer, submitted)

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ASSESSOR'S PROGRESS REPORT TO THE LOTHIAN VALUATION JOINT BOARD

7th September 2020

1.0 PURPOSE

- 1.1 To provide members with an overview of current service delivery, priorities, risks and future direction.
- 1.2 It should be noted that staff remain working at home during current Covid restrictions.

2.0 ELECTORAL REGISTRATION – MAINTENANCE

- 2.1 Since the last progress report to the Board in June 2020 all maintenance tasks supporting the registration process have continued.
- 2.2 Key processing volumes reflecting the period June 2020 to mid-August 2020 are as follows, 13,608 additions, 12,033 deletions and 229 amendments.

3.0 ELECTORAL REGISTRATION – HOUSEHOLD CANVASS 2020

- 3.1 The annual household canvass 2020 adopting the new processes commenced on 3 August 2020.
- 3.2 The match process with Department of Work & Pensions data in conjunction with a local data match to Council Taxpayer lists provided a household elector match of 67%. This represents 295,478 households as matching and 128,101 as not.
- 3.3 E-communications have been sent to 130,000 electors contained within this match, and who had previously agreed to be contacted in this fashion, asking they confirm the electors as still residing at the address, or provide new information. Circa. 50,000 responses have been provided. 170 electors have requested to unsubscribe from this type of communication.
- 3.4 All those matched households not included in the E-communication and those who did not respond have been issued with a Canvass Communication A (CCA). This is a letter showing the electors currently appearing on the register at that address and advising that if that remains the case no further action is necessary. Information is also provided in the event that changes to the electors shown require to be made.

- 3.5 The next stage of the new canvass process, due to commence on the 2 September 2020, involves the issue of Canvass Communication B (CCB) to those households who did not successfully pass the match process, 33% of households.
- 3.7 This communication advises what action should be taken to ensure the registration details for that household are updated including the need to confirm if the details shown are correct. It is this group that shall receive follow up communications and door to door canvass activity for non-return of information.
- 3.8 The Board shall receive further progress updates on the new canvass process at future meetings including an assessment of the financial impact.
- 3.9 It should be noted that on the 25 June 2020 the Cabinet Office indicated, contrary to previous notifications, that in order to support the transition to the new canvass process IER funding would continue during 20/21 albeit on a very much reduced basis. Lothian Valuation Joint Board has been allocated £53,834 with the option to apply for evidence justified additional funding at the close of the canvass process.

4.0 ELECTORAL REGISTRATION – LEGISLATION

- 4.1 Legislation extending the franchise to prisoners serving sentences of 12 months or less and foreign nationals residing in Scotland has now been enacted.
- 4.2 Engagement with the Scottish Prison Service is in place that shall allow appropriate communication with relevant prisoners.
- 4.3 Specific information concerning foreign nationals has been included in this year's annual household canvass communications. In addition, our website and twitter feed has been updated to compliment the Electoral Commission's awareness campaign.
- 4.4 Legislation is anticipated in respect of alteration to the current emergency proxy regulations that shall allow those electors following Government guidance on shielding and self-isolation to apply for an emergency proxy up to 5.00pm on polling day without attestation of their application.
- 4.5 Work is ongoing within Cabinet Office to extend the franchise to all British Citizens living overseas, the aim being to adopt a "vote for life" approach rather than the current system where British Citizens living abroad are limited to an entitlement to register up to 15 years from when they were last included in the register of electors in the UK. This would relate only to the UK Parliamentary franchise.

5.0 ELECTORAL LEGISLATION – ELECTIONS

- 5.1 The scheduled by-election in West Lothian Ward 4 Livingston South due to be held on 1 October, has been postponed following the outcome of a Covid Risk Assessment undertaken by the

Returning Officer. Consultation with relevant parties will take place to reschedule, a provisional date of 5 November is being considered.

- 5.2 The Electoral Management Board for Scotland, Electoral Commission and Scottish Government continue to consider all aspects of the May 2021 Scottish Parliamentary Election in the light of the current pandemic. Of particular importance for ERO's is the possible impact on absent vote applications volumes. The Electoral Commission are currently undertaking a survey of the public mood regarding attendance at polling stations.

6.0 VALUATION ROLL – MAINTENANCE

- 6.1 Since the last report to the Board 446 value alterations have been made to the Valuation Roll comprising of, 242 amendments to existing entries, 85 deletions and 119 new inserts. In addition, 2,658 name changes have been made.
- 6.2 This represent about 40% of pre-Covid levels, and notwithstanding restrictions remain in place in respect of external survey of property, there is little sign at this stage of a market recovery leading to a demand to make amendments in the Valuation Roll.
- 6.3 Although restrictions on external survey remain in place, staff are able to undertake necessary actions in the majority of cases by the use of plans and information provided in the form of photos and videos.
- 6.4 A Covid Risk Assessment for External Survey in association with an appropriate Guidance Note is currently under consideration with a view to providing the necessary advice to staff. Subject to ongoing Government advice and consultation with Unions and staff, restricted survey activity where absolutely necessary may recommence shortly with this being subject to review and possible expansion during October.
- 6.5 Staff are continuing to provide assistance where appropriate to Councils in respect of business grant/relief schemes introduced during the pandemic.

7.0 VALUATION ROLL – APPEALS

- 7.1 All outstanding 2017 Revaluation and Running Roll appeals (2,040) were, as required by legislation, cited for hearing by the Valuation Appeal Committee during June 2020. Discussions have recently commenced to progress disposal of these appeals following the summer recess of the Valuation Appeal Committee.
- 7.2 Notification was provided by Government on the 26th August 2020 of its intention to lay before Parliament the necessary amendments to The Valuation Timetable (Scotland) Order 1995 indicating an extension to the disposal timetable to 31st December 2021.
- 7.3 This amendment Order covers all revaluation and running roll appeals (appeals that have been lodged against entries and changes to the Roll subsequent to a Revaluation) that have been received and remain outstanding at this time. This includes the 9,000 appeals lodged in March

2020 citing the effects of the Covid pandemic as constituting a material change. The disposal date for these appeals is now amended to 31st December 2021.

- 7.4 This change to the disposal date recognises the impact of Covid on the disposal timetable and the difficulties encountered in conducting negotiations that would normally lead to agreement, the inability of the Valuation Appeal Committees to conduct physical hearings, and the additional workload burden that 47,000 (national total) Covid related appeals placed upon the existing disposal timetable.
- 7.5 Moving forward, the current citation programme shall be followed aiming to dispose of as many appeals as possible by the year end. However, it is likely that a number of appeals shall be subject to continuation and rescheduling into next year. It is hoped that at that time safe physical hearings of the Valuation Appeal Committee, reflecting prevailing Covid guidance, shall be possible.
- 7.6 In respect of the Covid mcc appeals it is anticipated that discussions at a national level involving the Scottish Assessors Association and key stakeholder groups shall consider various options about how best to proceed including some form of national strategy for disposal.

8.0 VALUATION ROLL – NDR REFORM

- 8.1 The Covid pandemic has caused progress in respect of certain elements of the NDR Reform agenda to slow.
- 8.2 During the summer period discussions have focused on the new Civil Penalty process that shall attach to Assessors Information Notices (AIN) and result in a charge being made for non-return.
- 8.3 It is now anticipated that the necessary Regulations that will support this process shall be enacted by December 2020.
- 8.4 Discussions remain outstanding on the detail of the new 2 stage proposal/appeal process that shall be in place for the next Revaluation.
- 8.5 Changes in respect of placing markers in the Valuation Roll indicating where a property is in receipt of the Business Growth Accelerator (BGA) relief scheme shall come into force as from 1st April 2021.
- 8.6 Discussion are ongoing in respect of proposed changes in respect of self-catering units and the requirement to show 70 days of actual letting before an entry in the Valuation Roll can be made. It is currently anticipated this change shall take effect from 1st April 2021.
- 8.7 From an organisational perspective work continues on ICT development that shall support the move to 3 yearly revaluations with elements of the new system now in working prototype.
- 8.8 Investigations in respect of the creation of the Valuation Service Team, part of the Transformation Programme Phase 2, which involves the reforming of existing resources in a more effective and efficient fashion, and aimed at supporting the Valuation Roll function, have

been ongoing over the summer. It is anticipated that this Team shall become operational in phases over the coming months.

- 8.9 It should be noted that various stakeholder groups have recently made representation to Scottish Government in respect of possible changes to the next Revaluation date and associated tone date. The Board shall be advised should any announcement be made by Government in this regard.
- 8.10 Planned ICT Network infrastructure improvements including upgrades to internal workflow and document management systems have commenced that shall provide enhanced levels of resilience and robustness supporting the increasing reliance being placed on IT as a key part of the successful delivery of the NDR Reform agenda. This work shall also support an enhanced level of remote working which can be anticipated as an outcome of the current pandemic. Expenditure associated with this shall be contained within current 2020/21 total budget allocation.

9.0 COUNCIL TAX – MAINTENANCE

- 9.1 Over the period 1st April 2020 to date 925 new houses have been added to the Council Tax List, this compares to 2,443 for the same period in 2019.
- 9.2 It should be noted that over the past 4 weeks numbers of new house inserts have increased significantly to almost 80% of pre-Covid levels, indicating that the house sale market is in a state of recovery.
- 9.3 There are currently 134 outstanding Council Tax appeals. These are being dealt with subject to the limitations imposed by the pandemic.

10.0 COVID – UPDATE

- 10.1 Staff continue to follow Government advice and are working from home.
- 10.2 In respect of the office premises at South Gyle, Edinburgh preparations have been made for when staff return to work. In support of this a Covid Risk Assessment has been undertaken with a copy available on our web site. In addition, a guidance document including staff flow movement plans has been issued to all staff.
- 10.3 In terms of attendance, 2 staff visit the office 1 day per week to maintain essential post in/out and scanning activities.
- 10.4 Technical staff involved with Valuation Roll and Council Tax duties are allowed to “drop in” on a carefully controlled appointment only basis to collect material that supports their working at home activities. A maximum of 6 staff are allowed entry to the office at any one time. All social distancing and virus containment measures are observed.
- 10.5 Work is ongoing, as indicated above, in terms of supporting future external survey activities.

- 10.6 A draft Working at Home Policy has been consulted upon with Trade Unions and shall come before the Board for approval in due course. It is anticipated that this policy shall come into effect once Covid lockdown measures ease to a sufficient level to allow a proper and effective application of the policy options.
- 10.7 Covid related expenditure has been limited to health and safety measures to support social distancing and virus containment within the Board's office, and the supply of appropriate ICT kit to support home working. In both instances it is expected this expenditure shall be contained within current total 2020/21 budget allocation.
- 10.8 As an organisation we continue to observe and be aware of all current government guidance in respect of Covid-19.

11.0 RECOMMENDATION

- 11.1 The Board is asked to note the content of this report.



Interim Appointment of an Assessor and Electoral Registration Officer

10.00am, Monday, 7 September 2020

Purpose of report

1. This report asks the Lothian Valuation Joint Board (LVJB) to note the decision to appoint Gary Elliott as Interim Assessor and Electoral Registration Officer (ERO) until 31 March 2021.

Background

2. The current Assessor and ERO will retire on 25th September 2020. In line with the LVJB Standing Orders, a recruitment panel was initially formed to hire a permanent replacement.
3. In March 2020, due to the COVID19 pandemic, the recruitment panel agreed to pause the recruitment process and review the situation in June 2020.
4. At its meeting on 15th June 2020 the LVJB agreed that due to the ongoing uncertainty with COVID 19 to appoint one of the LVJB Assistant Assessors on an interim basis, initially for a six-month period.

Main Report

5. Two applications were received and on 10 July 2020, the recruitment panel comprising Councillors Key, Goodfellow and McGuire interviewed the candidates.
6. Following the interviews, the recruitment panel agreed to appoint Gary Elliott as the interim Assessor and Electoral Registration Officer for the LVJB.
7. As this appointment is only an interim solution it is proposed that the full recruitment panel reconvenes in December 2020 to short list and interview candidates for the permanent role of Assessor and ERO.

Recommendations

8. The Board notes the decision to appoint Gary Elliott as Interim Assessor and Electoral Registration Officer (ERO) until 31 March 2021; and
9. Agrees that the recruitment panel will reconvene in December 2020 to short list and interview candidates for the permanent appointment of an Assessor and ERO.

Hugh Dunn

Treasurer

Appendices

Contact/tel

Steven Wright, Resources and Talent Manager | E-mail:
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Background Papers

June 2020 - [Recruitment of a New Assessor and Electoral
Registration Officer](#)

10.00am, Monday 7th September 2020

Period 4 Financial Statement 2020/21

1. Recommendations

The Board is recommended to:

- 1.1 note the projected outturn position for 2020/21;
- 1.2 note that a further 2020/21 budget update will be presented in November 2020.

Hugh Dunn,

Treasurer

Contact: Iain Shaw, Principal Accountant,

Finance Division, Resources Directorate, City of Edinburgh Council

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Period 4 Financial Statement 2020/21

2. Executive Summary

- 2.1 The forecast is for net expenditure to be in line with the approved revenue budget of the Board, based on the position at 31st July.

3. Background

- 3.1 The Board's Financial Regulations require presentation of quarterly expenditure monitoring statements. This report summarises the projected revenue budget outturn position to 31st March 2021, based on the position at 31st July 2020. The report has been prepared in consultation with the Assessor and ERO.

4. Main Report

- 4.1 The table below compares the projected revenue expenditure outturn for 2020/21 with the approved budget. The forecast, based on the position at 31st July, is for net expenditure to be in line with the approved budget.

	Core Budget			IER Budget			Total		
	Budget £'000	Forecast £'000	Variance £'000	Budget £'000	Forecast £'000	Variance £'000	Budget £'000	Forecast £'000	Variance £'000
Expenditure									
Employee costs	5,157	5,157	0	1	1	0	5,158	5,158	0
Premises costs	540	540	0	0	0	0	540	540	0
Transport costs	76	76	0	0	0	0	76	76	0
Supplies & Services	750	750	0	108	108	0	858	858	0
Third Party Payments	320	320	0	0	0	0	320	320	0
Support Services	67	67	0	0	0	0	67	67	0
Gross Expenditure	6,910	6,910	0	109	109	0	7,019	7,019	0
Income									
Sales, Fees & Charges	(43)	(43)	0	0	0	0	(43)	(43)	0
IER Grant	0	0	0	(109)	(109)	0	(109)	(109)	0
Interest	(3)	(3)	0	0	0	0	(3)	(3)	0
Total income	(46)	(46)	0	(109)	(109)	0	(155)	(155)	0
Planned Unallocated Reserve Drawdown	(657)	(657)	0	0	0	0	(657)	(657)	0
Net Expenditure	6,207	6,207	0	0	0	0	6,207	6,207	0

- 4.2 The revenue budget approved by the Board on 3rd February 2020 included a phased implementation of the Board's Transformation Programme between 2020 to 2024, with no change in council requisition from the 2019/20 requisition.

- 4.3 The budget made provision for the costs and financial benefits from potential 2020/21 leavers through the Board's Transformation Programme. A planned release of staff in 2020/21 is being progressed by the Assessor, with updates on the Transformation Programme being provided to the Board by the Assessor on a regular basis.
- 4.4 The approved budget required the balance of inescapable employee cost pressures and severance costs to be met by a drawdown of £0.657m from the Board's unallocated reserve.
- 4.5 At this stage of the financial year, net expenditure is forecast to be within the approved budget. A further 2020/21 budget update will be provided to the Board in November 2020.
- 4.6 Employees of the Board are currently working from home, in line with Scottish Government guidance. It is anticipated home working will create longer recruitment lead times, where posts are currently vacant. This may lead to a reduced level of employee costs, in comparison to the approved budget for 2020/21. The move to home working also required the Board to invest in additional ICT equipment and to provide support for lone working arrangements.
- 4.7 The Board has also incurred expenditure on office preparation costs, signage, hand sanitiser, etc and a revised third party office cleaning provision.
- 4.8 The forecast assumes that any employee turnover savings will contribute to offsetting additional ICT equipment costs. It is anticipated that office preparation costs will be met from within the approved budget.
- 4.9 In the event there is an overall net underspend, this will reduce the planned drawdown from the Board's unallocated reserve.
- 4.10 The Board has received 9,000 valuation appeals, as a consequence of the Coronavirus Pandemic. This represents an additional workload to the Board and reflects a national trend. The Scottish Government has recently extended the statutory disposal date to 31 December 2021, which will reduce the risk of additional costs being incurred to meet the original disposals deadline date.
- 4.11 The 2020/21 approved budget included £0.109m for delivery of Individual Electoral Registration (IER), with all costs met from Cabinet Office grant carried forward from 2019/20. On 25 June 2020, The Cabinet Office awarded the Board grant of £53,834, with the possibility of a top up at year end subject to justification. Total funding for IER of £0.162m is therefore currently available to fund IER costs 2020/21.
- 4.12 In February 2018 the Board approved a formal reserves policy based on holding a general reserve with a minimum value of 3% of annual requisition (£0.180m based on 2020/21 requisition). Balances held in excess of 3% require to be reviewed annually in-line with risk/identified commitments
- 4.13 The Board's unaudited general reserve balance currently stands at £0.897m. The general reserve would reduce to £0.240m at 31st March 2021 based on the forecast included in this report. An update on financial risks is included at Appendix 1.

5. Background reading/external references

None

6. Appendices

6.1 Appendix 1 – Financial Risk Analysis

Appendix 1 – 2020/21 Financial Risk Analysis

Risk	Detail	Mitigation
Funding for Additional costs of Non-Domestic Rates Reform	The estimate provided to the Scottish Government was for additional cost of £0.360m for 2020/21.	Local Government Settlement included funding to constituent councils. Councils have passed all this funding to the Board.
Cost of Individual Electoral Registration (IER)	Following process change, the Assessor and ERO anticipates the additional cost incurred on Individual Electoral Registration (IER) will reduce from 2020/21 and be met from the Board's core budget from 2021/22. A risk remains that additional costs shall continue to be incurred following the formal introduction of the new annual canvass procedure and the removal of Cabinet Office grant funding.	The Cabinet Office awarded the Board grant of £53,834, with the possibility of a top up at year end subject to justification.
Additional costs incurred to deliver services during Coronavirus Pandemic.	The Board continues to track all expenditure incurred during the Coronavirus Pandemic. The move to home working required the Board to invest in additional ICT equipment and to provide support for lone working arrangements.	Ongoing liaison with Scottish Assessor's Association and Scottish Government., in event additional costs cannot be managed within existing resources.
Elections/Referendums – budget risk £0.050m	The possibility of either elections or referendums being called within short timetables, or dual electoral events occurring within a year is a financial risk in terms of staff overtime or the use of short-term temporary staff to meet the demand placed on the electoral registration process at this time.	Ongoing tracking of cost throughout 2020/21.
Costs of Transformation Change	The cost of the Transformation Programme exceeding cost estimates.	Ongoing tracking and review of cost estimates.
Economic Changes	Annual values achieved within the non-domestic property sector may fall. Should the fall be significant, this may give rise to the right of appeal against rateable values. The receipt of large volumes of appeals would have significant impact on staff resources.	The Scottish Government has extended the statutory disposal date to 31 December 2021.
Council Tax Reform	Any major legislative change to Council Tax that impacted on the Board is unlikely to be managed within current budgetary provision.	Ongoing liaison with Scottish Assessor's Association and Scottish Government.

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