

## AGENDA ITEM 3

### Highland and Western Isles Valuation Joint Board

Minutes of Meeting of the Highland and Western Isles Valuation Joint Board held in Council Headquarters, Inverness on Friday 24 November 2017 at 10.40 a.m.

#### Present:

#### Representing The Highland Council:

Ms K Currie  
Mr J Gray  
Mr L Fraser  
Mrs P Munro  
Mr A MacKinnon (substitute)  
Mr D MacLeod  
Mrs M Paterson

#### Representing Comhairle nan Eilean Siar:

Mr J Mackay  
Mr A MacLeod

#### In attendance:

Mr W Gillies, Assessor and Electoral Registration Officer  
Mr F Finlayson, Assistant Assessor  
Mr S Wright, Trainee Accountant, Treasurer's Office  
Mr A MacInnes, Administrative Assistant, Clerk's Office

#### Mr J Gray in the Chair

#### Business

##### 1. Apologies Leisgeulan

Apologies for absence were intimated on behalf of Mr W MacLachlan and Mr K Gowans.

##### 2. Appointment of Clerk to the Board and Monitoring Officer Cur Clèireach dhan Bhòrd agus Oifigear Sgrùdaidh an Dreuchd

Following the resignation of the previous Clerk, Ms M Morris, the Board **AGREED** to appoint Mr Stewart Fraser, Head of Corporate Governance, The Highland Council as Clerk to the Board, with immediate effect.

Further, as the Board's Monitoring Officer was currently the Head of Corporate Governance, The Highland Council, the Board **AGREED** to appoint Ms Julie MacLennan, Democratic Services Manager, The Highland Council as Monitoring Officer with immediate effect.

##### 3. Declarations of Interest Foillseachaidhean Com-pàirt

There were no declarations of interest.

**4. Minutes of Meeting of 22 September, 2017  
Geàrr-chunntas Coinneamh 22 Sultain 2017**

The Minutes of Meeting of the Board held on 22 September, 2017 had been circulated and were **APPROVED**.

**5. Matters Arising from the Minutes  
Gnothaichean Ag Èirigh on Gheàrr-chunntas**

Arising from the Minutes the following matters were raised:-

Item 10 (Departmental Report) – it was reported that there were currently 88 entries in the valuation roll for hydro electric generation in Highland and Western Isles, with a total valuation of approximately £7.3 million. This figure excluded the hydro electric generation at Kinlochleven, which was a special case, and had a valuation of approximately £4.5 million. Work on valuations for shootings and deer forests was still ongoing, but currently there were 1900 entries in the valuation roll with a total valuation of £4.7 million.

Item 12 (Valuation Appeal Panel) – it was reported that that there would be a report to the next meeting in relation to a review of fees for the Valuation Appeal Panel Secretariat.

**6. Membership  
Ballrachd**

Highland Council revised substantive membership – Mr L Fraser, Mrs M Paterson, Mr K Gowans, Mr J Gray, Ms K Currie, Mr W MacLachlan, Mrs P Munro and Mr D MacLeod.

The Board **NOTED** the position.

**7. Revenue Budget Monitoring Statement 2017/18  
Aithris Sgrùdaidh Buidseit Teachd-a-Steach 2017/18**

There was circulated Report No VAL/19/17 by the Assessor and Electoral Registration Officer setting out the revenue monitoring position for the period to 31 October, 2017 and the projected year end position.

It was reported that for the period to 31 October, 2017 net expenditure to date was £1.568 million and represented 55% of the annual budget of £2.860 million. At this point in the year the overall outturn was expected to be an underspend of £0.061 million. However, as in previous years, this projection was sensitive to the eventual outturn of the annual electoral canvass.

In discussion, the following main points were raised:-

- In relation to the underspend of £0.125 million on staff costs, this was due to the management of vacancies mainly in order to control budgetary pressures. However, this was unlikely to be sustainable once revaluation appeal negotiations commence. The management of vacancies also provided an opportunity to look at the staffing structure of the Service, particularly to take account of the need for staff succession planning.

- There was a concern that the Highland Council and Comhairle nan Eilean Siar could lose revenue as a result of the staff vacancies. It was anticipated that the Service would require to move to a full complement of staff in the next financial year, as there was a greater risk of losing revenue during the revaluation appeal process.
- Further, it was suggested that when the lease of the Assessor & ERO accommodation at Moray House, Inverness was due for renewal, that consideration be given to moving to Highland Council Headquarters, Inverness. It was advised that the Assessor would still require to pay rent at Council Headquarters.

Thereafter, the Board **NOTED** the contents of the report.

## **8. Draft Annual Report 2016/17 Dreachd Aithisg Bhliadhnail 2016/17**

There was circulated Report No VAL/20/17 comprising the draft Annual Report for 2016/17 prepared by the Assessor and Electoral Registration Officer.

In discussion, the following main points were raised:-

- In relation to delays to Council tax entries, it was explained that there would be no loss of income to the Constituent Authorities as payments due to the Authorities could be backdated in appropriate cases;
- It was suggested that the second paragraph of page 12 of the draft annual report be reviewed and, if appropriate, amended to reflect the phasing of the timescale of work to be undertaken on the revaluation;
- Information was provided on proposals to recruit staff. There had been problems recruiting qualified Chartered Surveyors in the past and a way forward to address this might be to advertise for trainee valuer/ valuer in order to fill these posts.

Thereafter, the Board **APPROVED** publication of the report, subject to the second paragraph of page 12 being reviewed and amended, if appropriate.

## **9. Departmental Report Aithisg Roinneil**

There was circulated Report No VAL/21/17 by the Assessor and Electoral Registration Officer which outlined the main business of the office of the Assessor and Electoral Registration Officer since the last meeting of the Board.

It was reported that the main business since the last meeting had been the completion of the household enquiry form electoral canvass, dealing with enquiries relating to the 2017 revaluation and the logging and acknowledgement of revaluation appeals.

In particular it was noted that 1,800 valuation notices had been issued at the end of September for Shootings and Deer forests which had been reintroduced into the Valuation Roll. It was too early to give an indication of the appeal rate, but over 500 enquiries had been received so far.

The Board **NOTED** the recent activities of the Department as set out in the report.

**10. Barclay Review of Business Rates in Scotland**  
**Ath-sgrùdadh Coimisean Barclay den t-Siostam Reataichean Neo-dhachaigheil**

There was circulated Report No. VAL/22/17 by the Assessor and Electoral Registration Officer, which outlined the main recommendations made by the Barclay Review in respect of the duties, actions, responsibilities and services of the Assessors in Scotland and summarised the response by the Scottish Assessors Association.

In particular, it was queried what the timescale was for the Scottish Government to make decisions on the recommendations made by the Barclay Review. It was advised that the Scottish Government had given an indication that they would act on the recommendations quickly.

Further, there were elements of the Barclay Review that would have resource implications for Scottish Assessors.

The Board **NOTED** the report.

**11. Draft Model Publication Scheme 2017**  
**Sgeama Foillseachaidh Mhodail Ùraichte 2017**

There was circulated Report No. VAL/23/17 by the Assessor and Electoral Registration Officer on a draft publication scheme. The publication scheme provided information on the classes of information that were routinely available and informed the public how to access the information published and whether information was available free of charge or on payment.

The Board **APPROVED** the Model Publication Scheme 2017.

**12. Code of Corporate Governance 2017/18**  
**Còd Riaghladh Corporra 2017/18**

There was circulated Report No. VAL/24/17 by the Assessor and Electoral Registration Officer which provided an update on the Code of Corporate Governance. The Code provided an overview of the functions of the Board and described aspects of its governance and management.

The Board **APPROVED** the Code of Corporate Governance 2017/18.

**13. Updated Grievance and Disciplinary Policies**  
**Poileasaidhean Gearain agus Smachdachaidh Ùraichte**

There was circulated Report No. VAL/25/17 by the Assessor and Electoral Registration Officer on updated Grievance and Disciplinary Policies.

The Board **APPROVED** the updated Grievance and Disciplinary Policies and Procedures.

**14. Dates of Meetings 2018**  
**Cinn-latha Choinneamhan 2018**

The Board **AGREED** the following meeting dates for 2018:-

Thursday, 18 January  
Thursday, 21 June  
Thursday, 13 September  
Tuesday, 20 November

and that the 21 June meeting take place in Stornoway, with the remaining meetings to be held at Council Headquarters, Inverness at 10.30 am, unless otherwise advised.

The meeting concluded at 12.05 pm