

## 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 Tuesday 20 November 2018 at 10.30 a.m.

#### Present:

#### Representing The Highland Council:

Mrs M Cockburn (Substitute)  
Mr J Gray  
Mr L Fraser  
Mr A MacKinnon  
Mr D MacLeod  
Mr A Graham

#### Representing Comhairle nan Eilean Siar:

Mr J Mackay

#### In attendance:

Mr W Gillies, Assessor and Electoral Registration Officer  
Ms M Thomson, Office & Support Manager, Assessor and Electoral Registration Service  
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 Mrs P Munro, Mr D MacKay and Mr A MacLeod.

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

There were no declarations of interest.

##### 3. Minutes of Meeting of 13 September, 2018 Geàrr-chunntas Coinneamh 13 An t-Sultainn, 2018

There were circulated Minutes of Meeting of 13 September, 2018, the terms of which were **APPROVED**.

##### 4. Matters Arising from the Minutes Gnothaichean Ag Èirigh on Gheàrr-chunntas

There were no matters arising from the minutes.

## 5. Revenue Budget Monitoring Statement 2018/19 Aithris Sgrùdaidh Buidseit Teachd-a-Steach 2018/19

There was circulated Report No VAL/25/18 by the Assessor and Electoral Registration Officer which set out the revenue monitoring position of the Board for the period to 1 November 2018 and the projected year end position.

It was reported that for the period to 1 November 2018, net expenditure was £1.640m and represented 57.34% of the annual budget of £2.860m. The overall outturn was expected to be an overspend of £0.156m, however, this projection was sensitive to the eventual outturn of the annual electoral canvass.

In discussion, the following main points were raised:-

- A meeting had been held with Wipro concerning an increase in costs for chargeable requests and other concerns regarding the computing performance. A further meeting with Wipro on these issues was still to be arranged.
- There was additional uncertainty relating to the costs associated with Valuation Appeal hearings scheduled throughout the current financial year. The Board had to fund the expenditure of the Valuation Appeal Committee and had little control over this. This was an exceptional year for appeals as the majority of them were revaluation appeals, which occurred every five years, so it was hoped that the volume of appeals would be significantly less in future years.
- The Scottish Government were currently looking at the Valuation Appeals regime as in cases of commercial property there was a significant number of commercial property that was appealed regardless of the valuation given to it. Therefore it was being considered what could be done to encourage commercial property owners to take a realistic view of the likely success of an appeal before they lodge an appeal.
- The next revaluation was scheduled to take place in 2022 and thereafter revaluations would take place every three years, rather than the current five yearly revaluations.
- There was an estimated shortfall in Government funding of £34,000 for the costs associated with Individual Electoral Registration. A justification led bid would be submitted for additional funding in early 2019.
- In order to address the £0.156m overspend currently forecast, the Board would be required to utilise the general fund reserve in full. Continued monitoring would be necessary to mitigate the risk that a further requisition will be required.
- In order to assist budget forecasting, it was requested that the Clerk to the Board requests the Secretary to the Highland & Western Isles Valuation Appeals Panel to provide detailed billing for the Panel's expenditure for the period to the end of December, 2018. This would provide the most up to date financial position and projections of the likely outturn. Further, this would enable the Board to notify constituent authorities if a further requisition was likely.

Thereafter, the Board:-

i **NOTED** the contents of the report; and

ii **AGREED** that the Clerk to the Board requests the Secretary to the Highland & Western Isles Valuation Appeals Panel to provide detailed billing for the Panel's expenditure for the period to the end of December, 2018.

**6. Board Approach to Multi Year Budgeting 2019/20 to 2021/22**  
**Dòigh-obrach a Thathar a' Moladh a thaobh Buidseatadh Ioma-bhliadhnail 2019/20 gu 2021/22**

There was circulated Report No. VAL/26/18 by the Assessor and Electoral Registration Officer setting out a recommended approach to multi-year budget setting and the key assumptions that have been taken.

It was explained that the Board currently operated with one year funding settlements. It had been identified by the external auditor, the need to consider longer term financial planning which could involve the Board taking the opportunity to engage with constituent authorities to support longer term financial planning both for the Board, as a separate organisation, and the constituent authorities that are required to fund it. By taking a longer term view of the budget arrangements, it would allow time for the Board to take strategic decisions about future direction and allow appropriate opportunity for these to be scrutinised and implemented.

Following consideration, the Board:-

- i **NOTED** the contents of the report; and
- ii **AGREED** the approach to multi year budgeting outlined in the report.

**7. Departmental Report**  
**Aithisg Roinneil**

There was circulated Report No VAL/27/18 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 advised that the main business since the last meeting had been the disposal of a further tranche of 2017 revaluation appeals and the completion of the 2018 annual electoral canvass. Preparations were on schedule for the Ward 5, Wester Ross, Strathpeffer & Lochalsh By-Election on 6 December, 2018.

In discussion, the following main points were raised by Members:-

- The costs of running a By-Election were covered by general spend of the Electoral Registration Officer. There was additional work involved, but it was not so significant that it required a separate budget for it.
- In relation to the By-Election it was advised that in some cases duplicate polling cards had been issued. In this respect, it was understood that this had been caused by an issue with a delay in the printing and posting of polling cards. It was advised that the Returning Officer was responsible for issuing polling cards and would deal with any duplication of cards being issued. It was suggested that any lessons learned from the running of the By-Election be reported to the next meeting.
- An issue had arisen with regards to IT contingency in the lead up to the By-election and a solution was being pursued with Wipro and Highland Council ICT. An outline of the issue was provided to Members.

IT contingency measures had been requested from Wipro for the By-Election so that election material for ballot boxes could still be printed in the event of an IT failure. However, the contingency proposed was not satisfactory and a robust contingency quotation was requested but unfortunately Wipro were unable to provide this. Thereafter, further discussions were held with the Returning Officer and the ICT team of Highland Council, and sufficient mitigation could be put in place to cover an IT failure for the By-election as long as the failure did not last several days. However, this was not a solution that would be suitable for a General Election/ Referendum and a different contingency solution required to be found. Discussions with Highland Council ICT team on this issue had commenced.

- At the last meeting of the Board it was reported that engagement with local solicitors was to be pursued with a view to offering a Council Tax rebanding advice service at the point of sale. The Board suggested that consideration should be given to making this a chargeable service. The matter had been reviewed and while it would appear to be possible to charge for this service there was a very real possibility that a charge would have a severe impact on uptake. It was therefore intended to introduce the option without charge in the first instance and then review the decision based on the level of uptake. The Board supported this recommendation.

Thereafter, the Board:-

- NOTED** the recent activities of the Department as set out in the report;
- AGREED** that any lessons learned from the running of the Ward 5, Wester Ross, Strathpeffer & Lochalsh By-Election on 6 December, 2018, be reported to the next meeting; and
- AGREED** to introduce a Council Tax rebanding advice service without charge in the first instance and then review the decision based on the level of uptake.

## **8. Draft Annual Report 2017/18 Dreachd Aithisg Bhliadhna 2017/18**

It was explained that the Draft Annual Report 2017/18 had yet to be finalised. It was suggested that when finalised, the Draft Report would be circulated to Members of the Board for comment and thereafter it would be published. The report would be submitted to the next meeting of the Board for formal approval.

The Board **NOTED** that the draft Annual Report for 2017/18 would be submitted to the next meeting of the Board for formal approval.

## **9. Code of Corporate Governance 2018/19 Còd Riaghladh Corporra 2018/19**

There was circulated Report No. VAL/29/18 by the Assessor and Electoral Registration Officer which sought approval for a new Code of Corporate Governance 2018/19.

The Board **APPROVED** the Code of Corporate Governance 2018/19.

**10. Job Share Policy**  
**Poileasaidh Co-roinn Obrach**

There was circulated Report No. VAL/30/18 by the Assessor and Electoral Registration Officer which sought approval for a new Job Share Policy.

The Board **APPROVED** the Job Share Policy.

**11. Attendance Management Policy and Procedure**  
**Poileasaidh agus Modh-obrach Rianachd Làthaireachd**

There was circulated Report No. VAL/31/18 by the Assessor and Electoral Registration Officer which sought approval for a revised Attendance Management Policy and Procedure.

The Board **APPROVED** the Attendance Management Policy and Procedure.

**12. Special Leave Policy**  
**Poileasaidh Fòrladh Sònraichte**

There was circulated Report No. VAL/32/18 by the Assessor and Electoral Registration Officer which sought approval for a revised Special Leave Policy.

The Board **APPROVED** the updated Special Leave Policy.

**13. Dates of Meetings 2019**  
**Cinn-latha Choinneamhan 2019**

The Board **AGREED** the following meeting dates for 2019:-

Friday, 25 January at 10.30 a.m.

Friday, 21 June at 10.30 a.m. (*meeting to be held in Stornoway*)

Thursday, 12 September at 10.30 a.m.

Friday, 22 November at 10.30 a.m.

The meeting concluded at 11.30 a.m.