



## **GRAMPIAN VALUATION JOINT BOARD**

**FRIDAY 30 OCTOBER 2015**

**NOTICE IS HEREBY GIVEN** that a Meeting of the GRAMPIAN VALUATION JOINT BOARD is to be held in the COUNCIL CHAMBERS, MORAY COUNCIL HEADQUARTERS, HIGH STREET, ELGIN on FRIDAY 30 OCTOBER 2015 at 10.30AM.

**R D Burns**  
**Clerk to the Board**

23 October 2015

### **BUSINESS**

1. Sederunt
2. Declaration of Financial and Other Interests\*
3. Written Questions\*\*
4. Minute of Meeting of the Board dated 28 August 2015
5. Public Performance Report - Report by The Assessor & ERO
6. Revenue Budget Monitoring Statement for the Period 1 April to 30 September 2015 - Report by Treasurer to the Board
7. Valuation Roll & Council Tax Valuation List - Report by The Assessor & ERO
8. Register of Electors Annual Canvass - Report by The Assessor & ERO
9. IRRV Scottish Conference - Report by The Assessor & ERO
10. Question Time\*\*\*

Any person attending the meeting who requires access assistance should contact customer services on 01343 563217 in advance of the meeting.

## 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 who will arrange for a written answer to be provided within 7 working days.



## **SEDERUNT**

**COUNCILLOR R SHEPHERD (CONVENER)**  
**COUNCILLOR G OWEN (DEPUTE CONVENER)**  
**COUNCILLOR I GRAY**  
**COUNCILLOR B CORMIE**  
**COUNCILLOR G COULL**  
**COUNCILLOR A DONNELLY**  
**COUNCILLOR A FINLAYSON**  
**COUNCILLOR R GRANT**  
**COUNCILLOR F HOOD**  
**COUNCILLOR S LONCHAY**  
**COUNCILLOR J MORRISON**  
**COUNCILLOR L PIRIE**  
**COUNCILLOR N SMITH**  
**COUNCILLOR S STUART**  
**COUNCILLOR C TUKE**

|                 |                                                                                    |
|-----------------|------------------------------------------------------------------------------------|
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# **WRITTEN QUESTIONS**



## **MINUTE OF MEETING OF THE GRAMPIAN VALUATION JOINT BOARD**

**FRIDAY 28 AUGUST 2015 AT 10.30AM**

**COMMITTEE ROOM 5, WOODHILL HOUSE, ABERDEEN**

### **PRESENT**

Councillors R. Shepherd (Convener), G. Owen (Depute Convener), A. Donnelly, A. Finlayson, R. Grant, S. Lonchay, J. Morrison and S. Stuart.

### **APOLOGIES**

Apologies were intimated on behalf of Councillors B. Cormie, G. Coull, I. Gray, F. Hood, L. Pirie, N. Smith and C. Tuke.

### **IN ATTENDANCE**

Mr M. Adam, Depute Assessor & Electoral Registration Officer (ERO), Mrs M. Wilson, Head of Financial Services as Treasurer to the Board and Mr D. Westmacott, Committee Services Officer (both The Moray Council) as Clerk to the Board.

Also in attendance by video-conferencing, Mrs L. Paterson, Engagement Director and Mrs G. Collin, Engagement Manager (both PricewaterhouseCoopers LLP) in respect of Agenda Item 5 'External Audit Annual Report to Members for Financial Year 2014/15.'

## **1. DECLARATION OF GROUP DECISIONS AND MEMBERS INTERESTS**

In terms of Standing Order 25 and the Councillors' Code of Conduct, there were no declarations of Member's interest in respect of any item on the Agenda.

## **2. WRITTEN QUESTIONS**

The Board noted that no written questions had been submitted.

## **3. MINUTE OF THE MEETING OF THE BOARD DATED 26 JUNE 2015**

The Minute of the Meeting of the Board dated 26 June 2015 was submitted and approved as an accurate record.

#### **4. EXTERNAL AUDIT ANNUAL REPORT TO MEMBERS FOR FINANCIAL YEAR 2014/15**

A report was submitted by the Treasurer to the Board presenting the Annual Report from the External Auditor for the year ending 31 March 2015. A copy of the Annual Report was provided as Appendix 1 to the report

Following consideration, the Board noted the Annual Report from the External Auditor for the year ending 31 March 2015, as set out in Appendix 1 of the report.

#### **5. AUDITED ANNUAL ACCOUNTS FOR YEAR ENDING 31 MARCH 2015**

A report was submitted by the Treasurer to the Board presenting the audited Annual Accounts for the financial year ending 31 March 2015 for approval. A copy of the Annual Accounts was provided as Appendix 1 to the report.

Councillor Donnelly, referring to the balance of the General Fund, expressed concern regarding its level and whether it was adequate to deal with unexpected circumstances. In response, the Treasurer to the Board agreed to submit a report to a future meeting of the Board on a revised General Fund Reserve Strategy, with a particular focus on various options on increasing the balance retained

The Board joined Councillor Finlayson and the Convener in commending the Treasurer to the Board and The Moray Council's Accountancy team for their continued good work in respect of the Board's accounts.

Following consideration, the Board agreed:-

- (i) to approve the Annual Accounts for signing having regard to the Annual Report from the External Auditor considered earlier at this meeting;
- (ii) to note the surplus £480,000 for 2014/15;
- (iii) that £436,000 be returned to constituent authorities, as detailed in paragraph 3.5 of the report, leaving a balance on the General Fund of £240,000;
- (iv) to note that a report would be submitted to a future meeting of this Board on a revised General Fund Reserve Strategy, with a particular focus on various options on increasing the balance retained.

#### **6. FINANCIAL REGULATIONS**

A report was submitted by the Treasurer to the Board seeking approval for revisions to the Financial Regulations which control Grampian Valuation Joint Board's financial administration.

Following consideration, the Board agreed to:-

- (i) note the final changes to the Financial Regulations, as set out in Paragraph 3.4 of the report; and

- (ii) instruct the Treasurer to issue the revised documentation for implementation, with immediate effect.

## **7. QUESTION TIME**

There were no questions raised.

## **8. COUNCILLOR JOANNA STRATHDEE**

The Board joined the Convener in expressing their condolences to the family of the late Councillor Joanna Strathdee (Aberdeenshire Council) who sadly died, aged 60, following a lengthy battle with cancer.

As a substitute member of the Board at the time of her death, the Board unanimously agreed to send a letter of condolence to the family.



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**REPORT TO: Grampian Valuation Joint Board on 30 October 2015**

**SUBJECT: Public Performance Report**

**BY: The Assessor & ERO**

**1. Reason for Report**

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

**2. Recommendation**

2.1 **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 quarterly and annual performance reports to the Board. It does however seek to provide an overview of the organisation's performance.



- 4.2 The twelve months to 31 March 2015 have been a particularly challenging period for the organisation with most of the challenges arising within the electoral registration aspect of the service. The previous year (2013/14) had been a particularly intensive period of system adjustment to reflect substantive changes to the electoral registration framework as a result of legislation from both parliaments. It was during 2014/15 that these changes flowed through to the electorate. Following the European Parliamentary election on 22 May, the resources were focussed on the preparation of the polling list for the Scottish Independence Referendum, combining the existing electoral registers with the secure young voters registers. The referendum took place on 18 September and was immediately followed by the implementation of the transition to individual electoral registration (IER). The usual annual canvass of households did not take place in 2014/15 as EROs were required to carry out a comparison between their data and that held by the Department of Work and Pensions supplemented by data from local authorities. A match rate of 88% was achieved in Grampian and a follow-up exercise was carried out that led to revised registers being published on 27 February 2015. As a full canvass had not been carried out, each household was provided with a summary in March 2015 that listed the names of electors registered at their address.
- 4.3 The net budget out-turn of £3.48M against a budget of £3.964M reflects the fact that significant additional funding was secured from the respective governments for the ongoing developments related to the introduction of IER and extraordinary referendum related costs.
- 4.4 Staffing levels have continued to suffer from recruitment and retention issues. As at 31 March 2015, 70 full time equivalent posts were filled against an establishment of 78 full time equivalent posts.
- 4.5 The overall percentage of days lost to ill-health absence has increased from 3.0% in 2013/14 to 4.0% in 2014/15. The increase largely reflects significant absences suffered by a small number of employees who endured chronic conditions/surgery or in one case suffered a non-workplace related accidental injury. Such unavoidable absences have had a disproportionate impact on the absence data for this relatively small establishment and should not lead observers to conclude that absence management procedures are ineffective.

**5. Conclusion**

- 5.1 The performance levels set out in the public performance report reflect the challenges of the year and must be considered in context rather than in isolation. They reflect the versatility and professionalism demonstrated by the employees in order to meet the challenges of maintaining the baseload of routine valuation assessment and registration services whilst responding to the unique demands of the referendum and introduction of IER. I must express my appreciation to the Board's employees in showing the dedication and commitment that enabled them to respond to the demands of service delivery for the citizens of Grampian.

Author of Report: Ian H Milton

Signature:

Date: 16 October 2015

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Designation: Assessor & ERO

Name: Ian H Milton



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

### **Public Performance Report 2014/15**

#### **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. Expenditure for 2014/15 was £3.484M against a budget of £3.964M and was net of additional grant funded expenditure of £0.517M provided under the UK government's Electoral Registration Transformation Programme for the introduction of individual electoral registration (IER). The Assessor & ERO has a full-time equivalent of 78 posts distributed between offices in Aberdeen, Banff and Elgin. As at 31 March 2014 there was 70 full-time equivalent staff in post. In the last year staff absence due to ill health amounted to 4.0%. This is an increase on the figure of 3% in the previous year and reflects absence due to chronic conditions and accidental injury (not workplace related) suffered by an extremely small number of staff. With an establishment of fewer than 100 personnel, absence data can be vulnerable to the misfortune of a small number of individuals.

#### **2014/15**

The organisation's workload was dominated by electoral events during the year. The European Parliamentary election in May was followed by the unprecedented citizen engagement of the Scottish Independence Referendum that was held in September. This most significant and historic electoral event was immediately followed by the implementation of IER.

Preparations for the revaluation of the 24,800 non-domestic properties were put in place as the year immediately precedes the date (1 April 2015) that will be used as a baseline for the 2017 revaluation.

In spite of the record volume of contacts with citizens only one formal complaint was made concerning the services we offer. The complaint was not however upheld by the Grampian Valuation Joint Board which means that the organisation has not had any upheld complaints for the last four years.

#### **Council Tax List**

The Council Tax Valuation Lists for Aberdeen, Aberdeenshire and Moray contain the addresses and council tax bands of all dwellings in each council area. The lists are published and can be inspected in the Grampian Assessor & ERO offices. The public can

also look up any address in Scotland to check the council tax band that a dwelling is allocated to by using the Scottish Assessors Association website [www.saa.gov.uk](http://www.saa.gov.uk).

During the year 2,650 new dwellings were added to the list, with the owners or taxpayers receiving formal notice of the banding for 92% of the dwellings within 3 months of the dwelling being completed or occupied. This meets the performance threshold of 92% but is below that of the previous four years. The apparent decline in performance in terms of the valuation list is solely due to the significant re-assignment of valuation resources within the organisation to deal with the unprecedented demand for electoral registration services prior to the September referendum. As such, rather than this performance giving cause for concern, it reflects the versatility of the organisation to assign resources flexibly in response to demand. Table 1 shows the number of new dwellings added to the lists in Grampian over the last 10 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 |
| 2014/15 | 2,650  | 92%             | 92%    | 97%             | 97%    |
| 2013/14 | 2,757  | 92%             | 95%    | 97%             | 99%    |
| 2012/13 | 2,568  | 92%             | 97%    | 97%             | 99%    |
| 2011/12 | 2,455  | 90%             | 95%    | 97%             | 98%    |
| 2010/11 | 2,715  | 90%             | 96%    | 97%             | 98%    |
| 2009/10 | 2,642  | 90%             | 92%    | 97%             | 98%    |
| 2008/09 | 2,803  | 88%             | 89%    | 96%             | 97%    |
| 2007/08 | 2,964  | 88%             | 92%    | 96%             | 98%    |
| 2006/07 | 3,078  | 88%             | 91%    | 96%             | 98%    |
| 2005/06 | 3,167  | 85%             | 88%    | 95%             | 98%    |

## Valuation Roll

The Valuation Rolls provide the address, owner, occupier and rateable value of non-domestic properties in the Aberdeen, Aberdeenshire and Moray council areas. Agricultural property is exempt from rating and is not included in the valuation rolls. The rolls are available for inspection in the Grampian Assessor and ERO offices and can be checked online by using the Scottish Assessors Association website [www.saa.gov.uk](http://www.saa.gov.uk) which gives access to the valuation roll entries for all properties in Scotland free of charge.

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 agreed with the Grampian Valuation Joint Board are also provided. Alterations include new entries to the valuation roll for newly constructed or converted buildings as well as alterations to existing buildings.

Performance in terms of amendments to the valuation rolls has declined in comparison to previous years and as such does not meet the thresholds currently agreed with the Board. The level of performance reflects two important factors, firstly the re-assignment of valuation resources to meet the unprecedented demand for electoral registration services prior to the referendum, and secondly the re-survey of properties that had not been subject to appeal or alteration consent inspections. These periodic inspections are an important aspect of maintaining accurate records on each of the 24,800 properties prior to the next revaluation and as such, may give rise to retrospective value amendments to reflect alterations or improvements carried out over time. Re-assignment and survey

commitments impact on day-to-day updating to the roll but are not reflected in the published performance measures.

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

| Year    | Number | Within 3 months |        | Within 6 months |        |
|---------|--------|-----------------|--------|-----------------|--------|
|         |        | Threshold       | Actual | Threshold       | Actual |
| 2014/15 | 2,200  | 77%             | 68%    | 90%             | 85%    |
| 2013/14 | 2,096  | 77%             | 75%    | 90%             | 88%    |
| 2012/13 | 2,284  | 70%             | 75%    | 85%             | 89%    |
| 2011/12 | 1,945  | 70%             | 69%    | 85%             | 86%    |
| 2010/11 | 2,502  | 70%             | 66%    | 85%             | 81%    |
| 2009/10 | 1,892  | 50%             | 57%    | 75%             | 73%    |
| 2008/09 | 2,248  | 50%             | 70%    | 75%             | 86%    |
| 2007/08 | 2,339  | 50%             | 65%    | 75%             | 85%    |
| 2006/07 | 2,187  | 50%             | 59%    | 75%             | 82%    |
| 2005/06 | 2,378  | 40%             | 60%    | 70%             | 72%    |

## Electoral Register

The electoral register is a list of all citizens who are registered to vote in European, UK (Westminster), Scottish (Holyrood) and local government elections. The register is also used for elections to the Cairngorms National Park Authority and community councils.

The register is normally revised each December after the autumn canvass of the 270,000 households in Grampian. There are two versions of the register. The full register is used for elections. The law also requires the ERO to make this version of the register available to financial organisations for credit reference purposes. This alternative version of the register is known as the Open or Edited Register. Anybody can choose to have his or her name excluded from the Open/Edited Register. The law requires the ERO to make the Open/Edited Register available for general sale. Anybody who does not wish their name and address details to be purchased by companies such as direct marketing organisations should opt-out of the Open/Edited Register when they update their registration details.

The Electoral Commission's ERO performance audit of 6 June 2014 established that the organisation met or exceeded all 10 registration performance standards set by the Commission. The organisation also met the monitoring standards set by the Chief Counting Officer for the Scottish Independence Referendum.

The registers were used for the European Parliamentary elections on 22 May and then again for the Scottish Independence referendum on 18 September when they were combined with the secure register of young voters that contained details of young people who would be 16 or over on 18 September. In response to the unprecedented levels of citizen engagement in the referendum, the organisation's staff resources were re-assigned in order to increase registration response capability by 400%. Registers were also used for by-elections in Aberdeenshire and Moray.

On 19 September IER was introduced in Scotland. IER enables citizens to register online at [www.gov.uk/register-to-vote](http://www.gov.uk/register-to-vote). They can also register over the phone or by completing a registration application form. From that date citizens could no longer be added to an electoral register when a householder adds their name to a canvass form. Instead of the customary household canvass, EROs were required to compare the name and address data on their registers with that held by the Department of Work and Pensions and local authorities. Where name and address data matched, the electors were automatically re-registered. In Grampian 88% of electors (394,000) were re-registered by this process.

This level of automatic re-registration was marginally above the national average of 87%. Where a match was not possible, EROs were required to invite the elector to re-register; 53,000 invitations were issued in Grampian. Where EROs considered changes in household composition had taken place, they were required to issue a new type of canvass form known as a household enquiry form (HEF). In Grampian 53,000 HEFs were issued. As the referendum had taken place in September and the IER process commenced the following day, EROs in Scotland did not publish revised registers until 27 February 2015. There were 19,222 unmatched electors in Grampian when the registers were published on 27 February 2015. Unmatched electors will remain registered to vote until the IER transition period ends, which is currently anticipated to be 1 December 2015.

Table 3 provides the electorate, the number of electors who have postal votes at the end of the canvass, and the number of electors who have opted out of the Edited Register. The former practice of removing electors who do not respond to two consecutive canvasses no longer applies to IER, and a full canvass was not conducted in 2014/15.

**Table 3 Electorate details for Grampian**

| Register      | Electorate | Canvass Return Rate | Postal Voters | Electors removed after 2 years | Opt-outs from Open/Edited Register |
|---------------|------------|---------------------|---------------|--------------------------------|------------------------------------|
| 27 Feb 2015   | 444,256    | n/a                 | 85,618        | n/a                            | 196,359                            |
| 10 March 2014 | 445,541    | 95.4%               | 70,626        | 1,336                          | 179,326                            |
| 1 Dec 2012    | 430,927    | 92.2%               | 78,886        | 1,556                          | 150,766                            |
| 1 Dec 2011    | 427,105    | 92.6%               | 71,502        | 1,667                          | 138,020                            |
| 1 Dec 2010    | 411,047    | 87.9%               | 66,645        | 2,315                          | 96,140                             |
| 1 Dec 2009    | 406,422    | 87.9%               | 54,709        | 2,718                          | 92,172                             |
| 1 Dec 2008    | 406,654    | 87.8%               | 49,626        | 1,579                          | 77,420                             |
| 1 Dec 2007    | 405,474    | 78.3%               | 49,157        | 1,930                          | 73,249                             |

## Conclusion

Through careful planning and flexible working practices the organisation proved itself to be extremely resilient to the challenges of the referendum and introduction of individual electoral registration. It has demonstrated high levels of financial management that allowed the service to be delivered well within the financial resources provided.

The organisation is however only as good as the people that collectively represent it and in this particular year, the officers and employees of the Board have demonstrated a commitment and agility that exceeds any previous expectation. The unique and unprecedented challenges of the referendum immediately followed by the roll-out of IER represent the greatest challenge that I have known for this organisation. It has been a privilege for me to work amongst such professionalism and dedication; 2014/15 will be a year to remember. The immediate future presents further challenges in terms of conducting a revaluation of all non-domestic properties, moulding the IER framework to serve the citizens of Grampian and looking further ahead the potential for further changes in local taxation.

**Ian H Milton**  
**Grampian Assessor & Electoral Registration Officer**

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**REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 30 OCTOBER 2015**

**SUBJECT: REVENUE BUDGET MONITORING STATEMENT FOR THE PERIOD 1 APRIL TO 30 SEPTEMBER 2015**

**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 2015.
- 1.2 To consider the Estimated Outturn position for the year 2015/16.

**2 RECOMMENDATION**

**2.1 It is recommended that the Board:**

- (i) **considers the Revenue Monitoring Statement for the period 1 April to 30 September 2015 and the Estimated Outturn forecast for the financial year 2015/16; and**
- (ii) **notes the detailed Budget and Estimated Outturn for Individual Electoral Registration (IER) in 2015/16.**

**3. CURRENT POSITION**

- 3.1 At its meeting on 30 January 2015, the Board agreed the Revenue Budget for 2015/16 and approved that the requisitions to constituent authorities should be set at £4,011,000.
- 3.2 The **APPENDIX** shows the monitoring position to 30 September 2015. It gives details of the 2015/16 Revenue Budget, the Actual to date and the Variance to date. It also shows the Estimated Outturn and the Estimated Variance for the year.
- 3.3 The Appendix includes all expenditure incurred by the service, including that incurred in the transition phase of IER. The funding from IER comes from various sources; the existing Electoral Registration budget and IER grant funding already received. The Cabinet Office has made it aware that the

service may submit an application to them to recover any additional expenditure.

- 3.4 The budget for 2015/16 was agreed excluding the IER grant allocation and associated expenditure. As costs are becoming more transparent for IER the budget has now been input into the relevant budget lines where expenditure is expected and the grant and recharge line within income, Line 27. The cash grant of £207,576 and the unspent grant from 2014/15 carried forward in reserves, £42,000, gives a total expenditure budget of £249,576.
- 3.5 IER is explained in more detail later in this report and the table in paragraph 5.4 gives a detailed breakdown of the expenditure this year.
- 3.6 Total net expenditure to 30 September is £1,778,000 which results in an underspend against budget to date of £134,000.
- 3.7 To date, there is a £101,000 under spend within employee costs. A pay award of 1.5% has been budgeted for all employees this year. Approximately £21,000 relates to pay award that has not yet been implemented and the remainder is in respect of vacant posts in the establishment. The service is attempting to fill these vacancies but struggling to attract sufficiently qualified applicants and may need to offer a relocation package to have success in recruiting.
- 3.8 The Property Costs budget currently has an underspend against budget to date. The 2015/16 budget takes into account the ongoing rent review for Woodhill House. Final negotiations are ongoing and a rental figure has been verbally agreed.
- 3.9 Transport costs are over budget and are expected to increase. This is due to the mileage covered by the six Electoral Registration Assistants (ERA) when canvassing individuals. It is anticipated that these costs will be recoverable from the Cabinet Office.
- 3.10 The total budget for Supplies and Services is £20,000 underspent to date but it is expected to be over budget by year end by £14,000. The overspend to date in equipment, furniture and materials, £16,000, relates to the purchase of equipment originally planned for last year. Envelopers were also purchased for IER forms issue at the three offices. Postages, which includes the budget for IER is showing an underspend, £27,000 to date which will reduce by the year-end to £11,000.
- 3.11 The budget and actual for support charges are processed at 31 March as part of the year end closedown.
- 3.12 There are no other significant variances to report at this stage in the year.



#### **4. ESTIMATED OUTTURN 2015/16**

- 4.1 The Revenue budget is expected to underspend by the year end and at this stage the underspend is estimated at £149,000, giving an overall variance against the budget of £191,000.
- 4.2 The most significant underspend is anticipated in employee costs at £199,000. Of this amount £14,000 relates to the six Electoral Registration Assistants recruited for IER due to delays in filling the posts. The remaining amount, £185,000 is vacancies in the establishment. As note above at 3.7, the service is struggling to attract sufficiently qualified applicants.
- 4.3 Property costs are expected to overspend by £26,000. The main reason is because the rent increase for Woodhill House is expected to be backdated to 2012 when the lease was due for renewal.
- 4.4 Transport is projected to overspend by £15,000, being mileage costs for the ERAs. These costs are anticipated to be recoverable from the Cabinet Office.
- 4.5 Supplies and Services are expected to overspend by £14,000 overall. The overspend to date on Furniture, Equipment and Materials will almost all carry through to the year end figures. Overall the expenditure for Postages, Advertising and IT Maintenance and Support are expected to come in on budget. Within those figures, the estimated outturn on the general IT maintenance programme, not including IER spend, is £140,000 against a budget of £163,000. Hardware replacements were planned this year but current thinking is to move towards using a data centre possibly in partnership with constituent authorities and the service is liaising on potential developments at present. Within the IT outturn there is development expenditure for IER. The estimated expenditure for this is £30,000 and will be fully recharged to the Cabinet Office.
- 4.6 Grants and recharges relating to IER are expected to exceed budget by £47,000. £30,000 relates to the IT development expenditure referred to in paragraph 4.5 and remaining £17,000 is a grant expected in relation to the evening canvas and unconfirmed electors.

#### **5. INDIVIDUAL ELECTORAL REGISTRATION**

- 5.1 The funding allocation for the Grampian Valuation Joint Board in 2015/16 is £207,576. In addition to this, the unspent grant from 2014/15 of £42,000 has been carried forward in the General Fund. Whilst receiving funding towards the switch to IER there is an expectation that the Board will maintain their existing electoral registration budget.
- 5.2 As the transition to IER continues, the Cabinet Office has agreed to fund extra costs involved. Expenditure for EMS development charges, within IT Maintenance line, will be recharged to the Cabinet Office. As mentioned in 4.5 above it is estimated that this will be up to £30,000. This planned expenditure

is included in the Estimated Outturn figure for IT Maintenance and Support, and the associated recharge is within Income.

- 5.3 In addition to IT expenditure, the Assessor has to identify and submit to the Cabinet Office a breakdown of all other expenditure expected, by the end of January 2016. It is anticipated that any expenditure incurred on IER, over and above the electoral registration budget, IER grant funding (including the brought forward grant amount) and the IT recharge, can be fully recharged to the Cabinet Office.
- 5.4 The income and expenditure for IER is incorporated within the normal monitoring statement shown in the Appendix. The table below has been provided to separately identify the current spend and estimated outturn for IER, over and above the normal Electoral Registration budget.

|                          | Annual Budget | Budget to 30 September 2015 | Actual to 30 September 2015 | Estimated Outturn |
|--------------------------|---------------|-----------------------------|-----------------------------|-------------------|
|                          | £000          | £000                        | £000                        | £000              |
| Employee Costs (6 ERA's) | 132           | 66                          | 60                          | 118               |
| Transport Costs          | -             | -                           | 5                           | 15                |
| Printing & Stationery    | -             | -                           | 2                           | 13                |
| Postages                 | 87            | 87                          | 93                          | 93                |
| Advertising              | -             | -                           | 8                           | 8                 |
| IT development costs     | -             | -                           | 13                          | 30                |
| Canvass expenses         | 31            | 15                          | 16                          | 31                |
| <b>Total Expenditure</b> | <b>250</b>    | <b>168</b>                  | <b>197</b>                  | <b>308</b>        |

- 5.5 Similar to previous years, the majority of IER spending is anticipated in employee costs and associated transport costs, printing and postages costs. There was also joint advertising across Scotland between the fifteen Electoral Registration Officers, using the means of television, radio and newspapers to encourage the public to register to vote. IT development costs will be separately recharged. Additional Canvass expenditure is expected this year due to the volume of letters to be issued and follow up visits by the ERAs.
- 5.6 The total cost of the transition to IER this year is estimated to be £308,000. Any other expenditure has to be identified by the Assessor and supplied to the Cabinet Office within the next few months to be eligible for recharge. An update of this planned spend will be incorporated into the budget monitoring statement provided at the next Board meeting.

## **6. CONCLUSION**

- 6.1 The total net expenditure as at 30 September 2015 is £1,778,000 giving an underspend against budget to date of £134,000.

- 6.2 The estimated outturn is an underspend of £149,000, giving a variance underspend against budget of £191,000.
- 6.3 An update on IER expenditure and anticipated additional funding from the Cabinet Office will be reported at the Board meeting in January 2016.
- 6.4 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:              | 15 October 2015                                |

**Signature:**

**Designation:** Treasurer                      **Name:** Margaret Wilson

**Date:**                      **20 October 2015**

GRAMPIAN VALUATION JOINT BOARD REVENUE MONITORING STATEMENT FOR PERIOD 1 APRIL TO 30 SEPTEMBER 2015

| Line No.                       | 2015-16 Total Budget                                             | 2015-16 Budget to Date | Actual 30 September 2015 | Variance 30 September 2015 | 2015-16 Estimated Outturn | 2015-16 Variance |             |
|--------------------------------|------------------------------------------------------------------|------------------------|--------------------------|----------------------------|---------------------------|------------------|-------------|
|                                | £'000                                                            | £'000                  | £'000                    | £'000                      | £'000                     | £'000            |             |
| <b>Employee Costs</b>          |                                                                  |                        |                          |                            |                           |                  |             |
| 1                              | Salaries                                                         | 2,458                  | 1,229                    | 1,165                      | 64                        | 2,329            | 129         |
| 2                              | National Insurance                                               | 200                    | 100                      | 89                         | 11                        | 177              | 23          |
| 3                              | Superannuation                                                   | 471                    | 236                      | 212                        | 24                        | 424              | 47          |
| 4                              | Additional Pensions                                              | 22                     | 11                       | 11                         | -                         | 22               | 0           |
| 5                              | Other Employee Costs                                             | 2                      | 1                        | 1                          | -                         | 2                | -           |
| 6                              | Training                                                         | 14                     | 7                        | 5                          | 2                         | 14               | -           |
|                                | <b>Total Employee Costs</b>                                      | <b>3,167</b>           | <b>1,584</b>             | <b>1,483</b>               | <b>101</b>                | <b>2,968</b>     | <b>199</b>  |
| <b>Property Costs</b>          |                                                                  |                        |                          |                            |                           |                  |             |
| 7                              | Accommodation Charges                                            | 317                    | 153                      | 137                        | 16                        | 340              | (23)        |
| 8                              | Repairs and Maintenance                                          | 4                      | 2                        | 1                          | 1                         | 6                | (2)         |
| 9                              | Energy Costs                                                     | 7                      | 3                        | 3                          | -                         | 8                | (1)         |
| 10                             | Cleaning                                                         | 3                      | 1                        | 1                          | -                         | 3                | -           |
|                                | <b>Total Property Costs</b>                                      | <b>331</b>             | <b>159</b>               | <b>142</b>                 | <b>17</b>                 | <b>357</b>       | <b>(26)</b> |
| <b>Transport Costs</b>         |                                                                  |                        |                          |                            |                           |                  |             |
| 11                             | Staff Travel and Subsistence                                     | 75                     | 38                       | 42                         | (4)                       | 90               | (15)        |
|                                | <b>Total Transport Costs</b>                                     | <b>75</b>              | <b>38</b>                | <b>42</b>                  | <b>(4)</b>                | <b>90</b>        | <b>(15)</b> |
| <b>Supplies &amp; Services</b> |                                                                  |                        |                          |                            |                           |                  |             |
| 12                             | Equipment, Furniture & Materials                                 | 17                     | 8                        | 24                         | (16)                      | 31               | (14)        |
| 13                             | Protective Clothing                                              | 1                      | -                        | -                          | -                         | 1                | -           |
| 14                             | Text & Reference Books                                           | 8                      | 4                        | 3                          | 1                         | 9                | (1)         |
| 15                             | Printing & Stationery                                            | 32                     | 16                       | 13                         | 3                         | 32               | -           |
| 16                             | Postages                                                         | 267                    | 174                      | 147                        | 27                        | 256              | 11          |
| 17                             | Telephones                                                       | 5                      | 3                        | 3                          | -                         | 5                | -           |
| 18                             | Advertising                                                      | 5                      | 3                        | 9                          | (6)                       | 9                | (4)         |
| 19                             | IT Maintenance & Support                                         | 163                    | 89                       | 82                         | 7                         | 170              | (7)         |
| 20                             | Canvass Expenses                                                 | 60                     | 30                       | 34                         | (4)                       | 60               | -           |
| 21                             | Valuation Appeals                                                | 61                     | -                        | (3)                        | 3                         | 61               | -           |
| 22                             | Fees, Charges & Subs                                             | 3                      | 1                        | -                          | 1                         | 3                | -           |
| 23                             | Specialist Services                                              | 19                     | 10                       | 7                          | 3                         | 19               | -           |
| 24                             | Other Supplies & Services                                        | 2                      | 1                        | -                          | 1                         | 1                | 1           |
|                                | <b>Total Supplies &amp; Services</b>                             | <b>643</b>             | <b>339</b>               | <b>319</b>                 | <b>20</b>                 | <b>657</b>       | <b>(14)</b> |
| <b>Support Services</b>        |                                                                  |                        |                          |                            |                           |                  |             |
| 25                             | Lead Authority Charge                                            | 55                     | -                        | -                          | -                         | 55               | -           |
|                                | <b>Total Support Services</b>                                    | <b>55</b>              | <b>-</b>                 | <b>-</b>                   | <b>-</b>                  | <b>55</b>        | <b>-</b>    |
|                                | <b>Gross Expenditure</b>                                         | <b>4,271</b>           | <b>2,120</b>             | <b>1,986</b>               | <b>134</b>                | <b>4,127</b>     | <b>144</b>  |
| <b>Income</b>                  |                                                                  |                        |                          |                            |                           |                  |             |
| 26                             | Sales and Other Income                                           | (8)                    | -                        | -                          | -                         | (8)              | -           |
| 27                             | Grants & Recharges relating to Individual Electoral Registration | (208)                  | (208)                    | (208)                      | -                         | (255)            | 47          |
| 28                             | Interest on Revenue balances                                     | (2)                    | -                        | -                          | -                         | (2)              | -           |
|                                | <b>Total Income</b>                                              | <b>(218)</b>           | <b>(208)</b>             | <b>(208)</b>               | <b>-</b>                  | <b>(265)</b>     | <b>47</b>   |
| 29                             | <b>Net Expenditure</b>                                           | <b>4,053</b>           | <b>1,912</b>             | <b>1,778</b>               | <b>134</b>                | <b>3,862</b>     | <b>191</b>  |
| 30                             | <b>Requisitions</b>                                              | <b>(4,011)</b>         | <b>(2,001)</b>           | <b>(2,001)</b>             | <b>-</b>                  | <b>(4,011)</b>   | <b>-</b>    |
| 31                             | <b>(Surplus)/Deficit for Year</b>                                | <b>42</b>              | <b>(89)</b>              | <b>(223)</b>               | <b>134</b>                | <b>(149)</b>     | <b>191</b>  |

The net expenditure budget £42,000 is in respect of IER expenditure funded by grant carried forward from 2014/15 and held in reserves.



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**REPORT TO: Grampian Valuation Joint Board on 30 October 2015**

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

**BY: The Assessor & ERO**

**1. Reason for Report**

1.1 To advise the Board of performance levels achieved during the period 1 April 2015 to 30 September 2015.

**2. Recommendation**

2.1 **It is recommended that the Board note the performance information.**

**3. Background**

3.1 The Board's Code of Corporate Governance sets out a framework of performance measurement and evaluation. This framework identifies a number of quantitative service related performance indicators.

3.2 The performance thresholds have been set for the performance indicators that have been agreed between the Scottish Government and the Scottish Assessors Association. The Board reviewed the valuation roll performance thresholds in 2013 and the council tax valuation list performance thresholds in June 2015.

## 4. **Current Position**

### 4.1 **Valuation Roll**

4.1.1 **Appendix 1** provides performance for the first 5 months of 2015/16 and the previous two whole years. The performance threshold of 77% of amendments to the valuation roll being implemented within three months was set 2013 and has proved to be difficult to achieve; the report to the Board on 25 June 2015 set out the position regarding re-assignment of resources to address other priorities in the service. For 2015/16 resource re-assignment has not been as significant but performance as recorded does not meet the published target. As a management tool, performance indicators must be considered in context and as such, headline figures will not reflect local contextual elements. In this regard, headline performance in Aberdeen is influenced by a significant exercise to re-assess accommodation that has been treated as domestic subjects but have in fact in recent years been let as short-term guest accommodation where a valuation roll assessment would be more appropriate. This re-assessment process involves working in partnership with Aberdeen City Council and does inevitably lead to re-assessments being backdated and as such impacting on the headline performance figure. Had this exercise not been carried out, 79% of amendments would have been made within the initial 3 month performance window.

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

4.2.1 **Appendix 2** provides the position for the first 5 months of 2015/16 and the previous two whole years. For 2015/16 the performance threshold was increased from 92% to 94% of new entries to be made in the valuation list within 3 months of effective date of the addition to the list. Re-assignment of resources impacted on the published data for 2014/15 however in relation to 2015/16 three of the five divisions are exceeding the revised performance target of 94%. The Banff and Elgin divisions have not met the 2015/16 performance threshold. These divisions have relatively small establishments and recruitment difficulties in tandem with a long-term leave of absence have impacted on the capabilities of these divisions to meet the 2015/16 performance threshold. The service has responded by re-allocating resources from Aberdeen and 3 surveying posts are currently being re-advertised.

**5. Conclusion**

- 5.1 The valuation service is delivering at a level that is not reflected in the published performance data. The re-assessment of properties that change in nature of occupation in response to economic circumstances is an important element of the Assessor's role but is not reflected in the relatively blunt performance indicators that focus on quantitative elements of amendments.
- 5.2 Recruitment of qualified professional personnel is proving to be a particular challenge to the service and the relatively small professional teams located in Banff and Elgin are particularly vulnerable to a direct impact on performance where posts are not filled.

Author of Report: Ian H Milton

Signature: \_\_\_\_\_

Date: 12 October 2015

Designation: Assessor & ERO

Name: Ian H Milton

**Appendix 1**

**Valuation Roll Performance Indicators as at 30 September 2015**

|                                                                                                                                                                                                                                                                                                                            | <b>Time Period</b> | <b>2015/2016</b><br><i>(part year)</i> | 2014/2015 | 2013/2014 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------------------------------|-----------|-----------|
| <b>Amendments within Time Periods</b><br>The number of amendments made to the valuation roll during the year as a result of material change of circumstances and new subjects.<br><br>The time period is the period between the effective date of the amendment and the date the corresponding Valuation Notice is issued. | 0 - 3 Months       | <b>806</b>                             | 1,505     | 1,562     |
|                                                                                                                                                                                                                                                                                                                            | %                  | <b>72.4%</b>                           | 68.4%     | 74.5%     |
|                                                                                                                                                                                                                                                                                                                            | <i>Threshold %</i> | <b>77.0%</b>                           | 77.0%     | 77.0%     |
|                                                                                                                                                                                                                                                                                                                            | 3 - 6 Months       | <b>163</b>                             | 366       | 285       |
|                                                                                                                                                                                                                                                                                                                            | %                  | <b>14.6%</b>                           | 16.6%     | 13.6%     |
|                                                                                                                                                                                                                                                                                                                            | <i>Threshold %</i> | <b>13.0%</b>                           | 13.0%     | 13.0%     |
|                                                                                                                                                                                                                                                                                                                            | Over 6 Months      | <b>144</b>                             | 329       | 249       |
|                                                                                                                                                                                                                                                                                                                            | %                  | <b>12.9%</b>                           | 15.0%     | 11.9%     |
|                                                                                                                                                                                                                                                                                                                            | <i>Threshold %</i> | <b>10.0%</b>                           | 10.0%     | 10.0%     |
| <b>Number of Amendments</b>                                                                                                                                                                                                                                                                                                |                    | <b>1,113</b>                           | 2,200     | 2,096     |
| <b>Total Number of Entries</b>                                                                                                                                                                                                                                                                                             | At 1 April         | <b>24,803</b>                          | 24,667    | 24,434    |
| <b>Total Rateable Value</b>                                                                                                                                                                                                                                                                                                | At 1 April         | <b>£772.20M</b>                        | £753.28M  | £741.98M  |



**Appendix 2**

**Council Tax Valuation List Performance Indicators as at 30 September 2015**

|                                                                                                                                                                              | <b>Time Period</b> | <b>2015/2016</b><br><i>(part year)</i> | 2014/2015 | 2013/2014 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------------------------------|-----------|-----------|
| <b>New Entries within Time Periods</b><br>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>1,433</b>                           | 2,430     | 2,629     |
|                                                                                                                                                                              | %                  | <b>92.8%</b>                           | 91.7%     | 95.4%     |
|                                                                                                                                                                              | <i>Threshold %</i> | <b>94.0%</b>                           | 92.0%     | 92.0%     |
|                                                                                                                                                                              | 3 - 6 Months       | <b>68</b>                              | 140       | 92        |
|                                                                                                                                                                              | %                  | <b>4.4%</b>                            | 5.3%      | 3.3%      |
|                                                                                                                                                                              | <i>Threshold %</i> | <b>4.0%</b>                            | 5.0%      | 5.0%      |
|                                                                                                                                                                              | Over 6 Months      | <b>44</b>                              | 80        | 36        |
|                                                                                                                                                                              | %                  | <b>2.8%</b>                            | 3.0%      | 1.3%      |
|                                                                                                                                                                              | <i>Threshold %</i> | <b>2.0%</b>                            | 3.0%      | 3.0%      |
| <b>Number of New Entries Added</b><br>The Actual number of new dwellings added to the Valuation List during the year.                                                        |                    | <b>1,545</b>                           | 2,650     | 2,757     |
| <b>Total Number of Entries</b><br>The actual number of properties shown in the Valuation List as at 1 April annually.                                                        |                    | <b>282,009</b>                         | 279,902   | 277,659   |
| <b>Adjusted to Band "D" Equivalent</b>                                                                                                                                       |                    | <b>278,000</b>                         | 275,251   | 272,465   |



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**REPORT TO: Grampian Valuation Joint Board on 30 October 2015**

**SUBJECT: Register of Electors Annual Canvass**

**BY: The Assessor & ERO**

**1. Reason for Report**

1.1 Inform the Board of progress with the annual canvass.

**2. Recommendation**

2.1 **The Board note the content of this report.**

**3. Annual Canvass**

3.1 The 2015 canvass is the first full canvass since the introduction of individual electoral registration (IER) and involves a two-stage process of issuing household enquiry forms to the 273,181 dwellings in Grampian as at 1 August 2015 and carrying out follow-up activity once a return is made. Previously, it was sufficient for the ERO to revise the register on the strength of the canvass return made by each household. IER however requires each new elector notified on the returned household canvass form to be supported by an individual application to register. If a new potential elector does not apply to register independently, the ERO is required to issue an invitation to register by post. Since 1 August 2015 the service has issued 23,921 invitations to register and so far, processed 10,264 additions to the register. Similarly, IER requires further verification that someone has moved out before an ERO can remove an elector's name from the register where the household have advised that the elector has moved out. In this regard, 10,309 reviews of entitlement to remain registered have been initiated during the same period.

3.2 On 24 July the Scottish Elections (Reduction of Voting Age) Act received Royal Assent. This Act extends the franchise to electors aged 16 or 17 for local government elections on/after 5 April 2016 and Scottish Parliamentary elections on/after 5 May 2016. It requires the registers revised for 1 December 2015 to include details of young voters however the Act makes provision to protect information relating to any attainments who may be aged under 16.

- 3.3 On 6 August the Electoral Registration and Administration Act 2013 (Transitional Provisions) Order 2015 came into force. This order brings the end of the period of transition to IER forward from 30 November 2016 to 30 November 2015. In practical terms, this means that any electors who have not been confirmed or individually registered since 19 September 2014 will not be carried forward in the register that is revised by 1 December 2015. In Grampian, the number of unconfirmed electors carried forward has been reduced from 19,222 as at 27 February 2015 to 10,636 as at 9 October 2015
- 3.4 The canvass therefore addresses these three important elements – IER, the registration of younger voters and the early end of transition.
- 3.5 The 2015 return statistics for each of the Scottish Parliamentary Constituencies as at 30 September are provided in the table:-

| Constituency                  | Issued         | Returned       |           | Method of Return (%) |           |           |           |
|-------------------------------|----------------|----------------|-----------|----------------------|-----------|-----------|-----------|
|                               |                | Number         | %         | Post/Other           | Phone     | Online    | Text      |
| Aberdeen Donside              | 37,224         | 23,873         | 64        | 68                   | 3         | 27        | 2         |
| Aberdeen Central              | 46,786         | 23,879         | 51        | 65                   | 2         | 31        | 2         |
| Aberdeen South & N Kincardine | 35,520         | 23,562         | 66        | 67                   | 3         | 28        | 2         |
| Banff & Buchan Coast          | 36,208         | 24,878         | 69        | 78                   | 2         | 18        | 2         |
| Aberdeenshire East            | 34,884         | 25,319         | 73        | 70                   | 2         | 26        | 2         |
| Aberdeenshire West            | 33,324         | 24,753         | 74        | 70                   | 2         | 27        | 1         |
| Angus N & Mearns              | 12,052         | 8,685          | 72        | 69                   | 2         | 27        | 2         |
| Moray                         | 37,183         | 25,557         | 69        | 74                   | 2         | 22        | 2         |
| <b>Grampian 2015</b>          | <b>273,181</b> | <b>180,506</b> | <b>66</b> | <b>70</b>            | <b>2</b>  | <b>26</b> | <b>2</b>  |
| <b>Grampian 2013</b>          | <b>269,167</b> | <b>215,800</b> | <b>80</b> | <b>60</b>            | <b>11</b> | <b>18</b> | <b>11</b> |
| <b>Grampian 2012</b>          | <b>267,043</b> | <b>204,638</b> | <b>77</b> | <b>62</b>            | <b>14</b> | <b>14</b> | <b>10</b> |

The return information for 2012 and 2013 has also been provided for comparison purposes albeit that this reflects the position as at 15 October 2012 and 9 December 2013 as the canvass forms were issued in late August in 2012 and mid-October in 2013.

- 3.6 In recent years the service has been successful in encouraging households to use highly efficient automated response services that are integrated with our registration system. Automated responses increased from 26,478 in 2010 to 86,320 at this point in the canvass in 2013. The number of households using the automated response services has however declined in 2015 to 54,152.

**4. Edited Register**

- 4.1 At the start of the canvass 207,756 electors were opted out of the Open Register that is made available to any individual or organisation on payment of a set fee. This represents 47% of the 446,022 electors registered in Grampian as at 1 August. This compares to a total of 196,359 electors or 44% of the electorate who had opted out when the registers were revised on 27 February 2015.

**5. Postal Votes**

- 5.1 Prior to the canvass there were 90,651 postal voters in Grampian, this compares to 85,618 as at 27 February 2015.

**6. December Register**

- 6.1 The Electoral Register will be published on 1 December with copies being made available via the secure download facility to elected members, MSPs, MPs etc as prescribed. Whilst it will contain details of attainers aged 16 or over, no data for registered attainers who are under 16 will be published. Any existing electors who have remained registered throughout the transition to IER but their identity has not been confirmed by data matching or verified by way of an application to re-register will be removed from the register prior to publication.

**7.0 Conclusion**

- 8.1 The 2015 annual canvass is the first canvass carried out under IER provisions and as such is proving to be more resource intensive than the canvasses conducted prior to the introduction of IER. The complexity of the prescribed forms may have contributed to the reverse of the earlier trend towards automated responses from households and the two-stage process for additions and deletions in tandem with a prohibition on using other data sources to establish household occupancy at the canvass stage are resulting in a demand for resources that exceeds current funding provision. The Cabinet Office has indicated that EROs may submit a justification led bid for further funding during January 2016 and preparations are in hand to ensure that the relevant costs are identified and a bid for additional funding submitted in January 2016.

Author of Report: Ian H Milton

Signature:

Date: 16 October 2015

Designation: Assessor & ERO

Name: Ian H Milton



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**REPORT TO: Grampian Valuation Joint Board on 30 October 2015**

**SUBJECT: IRRV Scottish Conference**

**BY: The Assessor & ERO**

**1. Reason for Report**

1.1 To advise the Board of attendance at 'Service Delivery – fit for the challenge', the Institute of Revenues, Rating and Valuation's Scottish conference.

**2. Recommendation**

2.1 **The Board note the content of this report**

**3. Background**

3.1 The IRRV is the largest UK based professional body operating in the field of local government revenues, rating and valuation. It holds an annual conference in Scotland, which has been attended by the Assessor and Valuation Joint Board since 1995. The Assessor is professionally qualified as a corporate member of the Institute.

3.2 The Depute-Convenor, Cllr Donnelly, the Assessor and Depute Assessor (Aberdeenshire) attended the 2015 conference.

3.3 The Assistant Assessors for Aberdeen and the Kincardine, Deeside and Gordon divisions also attended the valuation workshops as day delegates along with a principal valuer and graduate trainee valuer. The conference provides vital professional development opportunities that all valuers must fulfil to initially qualify as chartered surveyors and then to maintain that qualification.

**4. The 2015 Conference**

4.1 The conference took place on 2 and 3 September and was attended by fulltime and day delegates that included members from councils and valuation authorities along with revenues, benefits and valuation staff.

- 4.2 Marco Biagi MSP, Minister for Local Government and Community Empowerment set out the government's position on local government finance. In relation to non-domestic rates, he advised that the Small Business Bonus Scheme benefits 40% of ratepayers, repeated the policy intention of matching the rate poundage applied in England and set out the government's plans to devolve powers to local authorities to reduce rates poundages. In relation to Council Tax he made reference to the council tax reduction scheme and the work of the Commission on Local Tax Reform which he co-Chairs with Cllr David O'Neill, President of COSLA.
- 4.3 Steve Allen, Deputy Chief Constable for Police Scotland provided an insight into the challenges facing leadership in the public sector in Scotland and argued that a different style of leadership is now required that focusses on localism, engagement and a move away from performance measurements to broader out-come related analysis.
- 4.4 An overview of managing change and business transformation was provided by Sue Nelson and Sarah Gadsden of Luton Council and The Improvement Service respectively. The session focussed on encouraging citizens to move towards digital interaction with local authorities, and the potential benefits for both service and citizen of such channel shift.
- 4.5 The valuation workshop sessions were extremely popular and covered topics that included rates relief, revaluation 2017, land reform, trends in different sectors on the property market, the implications of the removal of the existing exemption from assessment of shootings and the future options following the consultation on the business rates valuation appeal system.

## **5. Conclusion**

- 5.1 The conference provided an opportunity for surveyors and members to familiarise themselves with current thinking on a variety of relevant topics and gave them access to experts in the field of valuation, revenues and benefits. As such it was extremely useful to all of the Board's attendees and proved to be an excellent source of continuing professional development.

Author of Report: Ian H Milton

Signature:

Date: 16 October 2015

Designation: Assessor & ERO

Name: Ian H Milton

# **QUESTION TIME**