

GRAMPIAN VALUATION JOINT BOARD

FRIDAY 28 OCTOBER 2016

YOUR ATTENDANCE IS REQUESTED at a Meeting of the GRAMPIAN VALUATION JOINT BOARD to be held in the Council Chambers, Moray Council, High Street, Elgin on FRIDAY 28 OCTOBER 2016 at 10.30am.

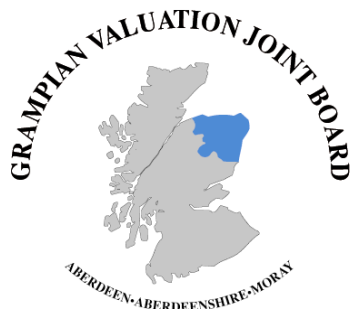
R D Burns
Clerk to the Board

19 October 2016

BUSINESS

1. Sederunt
2. Declaration of Financial and Other Interests*
3. Written Questions**
4. Minute of Meeting of the Board dated 26 August 2016
5. Revenue Budget Monitoring Statement for the Period 1 April to 30 September 2016 - Report by Treasurer to the Board
6. Public Performance Report – Report by The Assessor & ERO
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.



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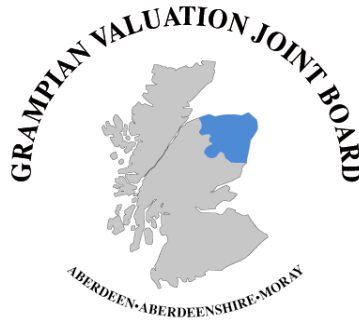
GUIDANCE NOTES

- * **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.

WRITTEN QUESTIONS



MINUTE OF MEETING OF THE GRAMPIAN VALUATION JOINT BOARD

FRIDAY 26 AUGUST 2016 AT 10.30 A.M

COUNCIL CHAMBERS, WOODHILL HOUSE, ABERDEEN

PRESENT

Councillors G. Owen (Depute Convener), A. Donnelly, A. Finlayson, L. Pirie, N. Smith and S. Stuart.

APOLOGIES

Apologies were intimated on behalf of Councillors R. Shepherd (Convener), B. Cormie, G. Coull, R. Grant, I. Gray, F. Hood, S. Lonchay, J. Morrison and C. Tuke.

IN ATTENDANCE

Mr I. Milton, Assessor & Electoral Registration Officer (ERO), Mrs. D. Brands, Principal Accountant and Mr D. Westmacott, Committee Services Officer as Clerk to the Board (all The Moray Council).

Also in attendance by video-conferencing, Mrs G. Collin, Engagement Manager (PricewaterhouseCoopers LLP) in respect of Agenda Item 5 'External Audit Annual Report to Board for Financial Year 2015-16.'

1. CONVENER

In the absence of the Convener, Councillor Owen, in her role as Depute Convener, assumed the position of Convener.

2. DECLARATION OF GROUP DECISIONS AND MEMBERS INTERESTS

In terms of Standing Order 25 and the Councillors' Code of Conduct, there were no declarations from group leaders or spokespersons in regard to any prior decisions taken on how Members will vote on any item on the agenda or any declarations of Members' interests in respect of any item on the agenda.

3. WRITTEN QUESTIONS

The Board noted that no written questions had been submitted.

4. MINUTE OF MEETING OF THE BOARD DATED 9 JUNE 2016

The minute of the meeting of the Board dated 9 June 2016 was submitted and approved as an accurate record.

5. EXTERNAL AUDIT ANNUAL REPORT TO BOARD FOR FINANCIAL YEAR 2015-2016

A report was submitted by the Treasurer to the Board requesting that the Board consider and approve the Annual Report from the Board's External Auditor for the year ended 31 March 2016. A copy of the Annual Report to Officers and the Controller of Audit was provided as Appendix 1 to the report.

Following consideration, the Board agreed to note the Annual Report from the External Auditor for the year ending 31 March 2016, as set out in Appendix 1 of the report.

6. AUDITED ANNUAL ACCOUNTS FOR YEAR ENDING 31 MARCH 2016

A report was submitted by the Treasurer to the Board requesting that the Board consider and approve the Annual Accounts for the financial year ending 31 March 2016.

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

Following consideration, the Board agreed:-

- (i) that the Annual Accounts for the year ending 31 March 2016 should be signed, having regard to the Annual Report from the external auditor considered earlier at the meeting;
- (ii) to note the surplus £231,000 for 2015/16; and
- (iii) that £222,000 be returned to constituent authorities, as detailed in paragraph 3.5 of the report, leaving a balance on the General Fund of £207,000.

7. REVENUE BUDGET MONITORING STATEMENT FOR THE PERIOD 1 APRIL TO 31 JULY 2016

Under reference to paragraph 6 of the minute of this Board dated 29 January 2016, a report was submitted and noted by the Treasurer to the Board requesting the Board to consider the Revenue Budget Monitoring Statement for the period 1 April to 31 July 2016. A copy of the Monitoring Statement was provided as Appendix 1 to the report.

8. COMPLAINTS HANDLING AND UNACCEPTABLE ACTIONS

A report was submitted by the Assessor & Electoral Registration Officer (ERO) to

provide an update on complaints handling and seeking approval of the revised Complaints Handling Procedure and a new Unacceptable Actions Policy. A copy of the Complaints Handling Procedure, Complaints Form, and Unacceptable Actions Policy were provided at Appendices 1-3 of the Report.

Following consideration, the Board agreed:-

- (i) the changes to complaints handling, as summarised in Section 3 of the report;
- (ii) to approve the revised Complaints Handling Procedure, as set out in Appendix 1 of the report; and
- (iii) to approve the Unacceptable Actions Policy, as set out in Appendix 3 of the report.

9. RECORDS MANAGEMENT

Under reference to paragraph 8 of the minute of this Board dated 29 January 2016, a report was submitted and noted by the Assessor & Electoral Registration Officer (ERO) updating the Board on current records management developments. A copy of the Records Management Plan was provided at Appendix 1 to the report.

10. RISK MANAGEMENT

A report was submitted by the Assessor & Electoral Registration Officer (ERO) advising the Board of the current risk management position. A copy of the Risk Register was provided at Appendix 1 to the report.

The Board joined the Convener in commending the Grampian Valuation Joint Board's IT support team for their continued good work which has been commended in a recent report for Public Services Network (PSN) accreditation.

Following consideration, the Board agreed to note the current version of the Risk Register, as set out in Appendix 1 to the report, and plans for future reviews.

11. VALUATION ROLL & COUNCIL TAX VALUATION LIST

A report was submitted by the Assessor & Electoral Registration Officer (ERO) advising the Board of current activities and performance levels achieved during the period 1 April 2016 to 31 July 2016 in respect of the Valuation Roll and Council Tax Valuation List.

The Board joined the Convener in commending the Assessor & Electoral Registration Officer (ERO) and his staff for their continued good work in respect of the Valuation Roll and Council Tax Valuation List.

Following consideration, the Board agreed to note the current position of the Valuation Roll and Council Tax Valuation List, as set out in Appendices 1 and 2 of the report.

12. REGISTER OF ELECTORS

There was submitted a report by the Assessor & Electoral Registration Officer (ERO) updating the Board on grant funding provision, the referendum on the UK's membership of the European Union and the 2016 canvass.

The Board joined the Convener in commending the Electoral Registration team for the continued good work through a busy and difficult period.

Following consideration, the Board agreed to note the contents of the report in respect of the Register of Electors.

13. QUESTION TIME

There were no questions raised.



REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 28 OCTOBER 2016

SUBJECT: REVENUE BUDGET MONITORING STATEMENT FOR THE PERIOD 1 APRIL TO 30 SEPTEMBER 2016

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 2016.
- 1.2 To consider the Estimated Outturn position for the year 2016/17.

2 RECOMMENDATION

It is recommended that the Board

- (i) Considers the Revenue Monitoring Statement for the period 1 April 2016 to 30 September 2016 and the estimated outturn forecast for the financial year 2016/17.**

3. CURRENT POSITION

- 3.1 At its meeting on 29 January 2016 the Board agreed the Revenue Budget for 2016/17 and approved that the requisitions from constituent authorities be set at £4,196,000.
- 3.2 **APPENDIX 1** shows the monitoring position to 30 September 2016. It gives details of the 2016/17 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 At its meeting on 9 June 2016, the Board agreed to carry forward £7,000 unspent government grant (paragraph 4 of the minute refers). As the audited accounts were approved by the Board at its meeting on 26 August 2016 (paragraph 6 of the draft minute refers), this amount has now been included in line 16 Printing and Stationary budget.

- 3.4 Total net expenditure is £1,815,000 which results in an underspend against budget to date of £177,000.
- 3.5 To date there is a £83,000 under spend within employee costs, £81,000 of which relates to vacant posts. The service has incurred £4,400 of employee relocation costs to date, following successful recruitment of staff. Further relocation costs are expected towards the end of the year.
- 3.6 Accommodation charges to date are within budget. Property costs were reviewed this year following the Woodhill House rent review. Discussions have begun with Aberdeenshire Council to negotiate the next five year rental period from 2017.
- 3.7 Transport costs are under budget by £6,000 to date but are expected to come back up to budget as the year progresses. The Valuers have been desk bound over the last couple of months due the nature of the revaluation, resulting in lower mileage for the period.
- 3.8 The total budget for Supplies and Services shows an underspend of £63,000 to date, with minor overspends and underspends across the headings.
- 3.9 The equipment, furniture and materials budget was reduced in 2016/17 by £10,000 as there was no material purchases planned. The Quarter 2 actual is on budget but may be over budget by year end as equipment and letter opener contracts are renewed.
- 3.10 Printing and stationery is on budget to date and is expected to remain on budget by year end. This includes expenditure on school banners for young voters, funded by the £7,000 unspent grant carried forward from last year.
- 3.11 The postages budget was increased this year, up £18,000 to £280,000 to reflect the IER practices now embedded in the service. While there is an under spend of £22,000 to date, this is expected to be back on budget by the year end. Similarly the IT maintenance and support budget shows a variance to date of £32,000. It is difficult to predict the spend profile of this budget but it is expected to be fully spent by year end.
- 3.12 Valuation Appeals expenditure is always difficult to forecast. The budget for valuation appeals panel costs are usually submitted for payment towards the end of the year by the panel secretaries. The Valuation appeals expenses have been significantly underspent the last few years; however this year there are legal fees for counsel expected at a major case involving the Lands Tribunal for Scotland at a week-long hearing in December 2016. This is expected to take expenditure up to budget.
- 3.13 The support services charge is processed at 31 March as part of the year end closedown.
- 3.14 It was reported in January at the budget setting meeting that the revaluation exercise will necessitate some overtime working in quarters 1 and 2 of this

year. A contingency budget of £40,000 was estimated and approved, with the proviso that if any amount was not used in 2016/17 the balance would be returned to the constituent authorities. £3,000 of expenditure to date has been spent on overtime for valuation staff working on the revaluation, which should mean that the balance remains intact for the remainder of the year.

3.15 Income from government grants and recharges are above budget. Additional grant of £21,000 was received from the UK government prior to the European Referendum in June for use in relation to processing overseas voters. This has now been fully applied to overtime worked in the lead up to the referendum.

3.16 There are no other significant variances to report at this stage.

4. ESTIMATED OUTTURN 2016/17

4.1 The revenue budget is expected to be underspent by the year end and at this stage the underspend is estimated at £192,000 giving an overall variance against the budget of £199,000.

4.2 The most significant underspend is anticipate in employee costs of £157,000. Of this amount £20,000 relates to vacancies in the six Electoral Registration Assistants recruited for IER and funded from the government grant. A further amount of £142,000 is vacancies in the establishment. There are currently 4.0 FTE vacant posts in the service. This underspend is reduced by an overspend in recruitment advertising and relocation expense of £6,000

4.3 Property costs are expected to be over budget by £8,000 as 2015/16 figures have been used to predict year end charges for Elgin and Woodhill House.

4.4 Supplies and Services are estimated on budget in total. Postages are expected to be on budget.

4.5 General Advertising is forecast to be on budget, but with a Scotland wide broadcasting initiative with other Electoral Registration services, it may be over budget by the end of the year.

4.6 The contingency budget set aside for overtime working for the revaluation should incur no further expenditure, leaving a variance £37,000 to be returned to the constituent authorities at year end.

4.7 As an increasing amount of expenditure relates to IER, the Assessor has highlighted the current government's pledge to fund the additional cost of IER. As long as the Assessor can justify the level of expenditure on IER that is additional to what the service previously spent on the electoral registration duties they can submit an application to recover the costs.

5. CONCLUSION

- 5.1 The total net expenditure as at 30 September 2016 is £1,815,000 giving an underspend against budget to date of £177,000.
- 5.2 The estimated outturn is an underspend of £192,000, including £37,000 from unspent overtime budget, giving an estimated underspend against budget of £199,000.
- 5.3 An update on IER expenditure and anticipated additional funding from the Cabinet Office will be reported to the Board at the meeting in January 2017.
- 5.4 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:	11 October 2016

Signature:

Designation: Treasurer **Name:** Margaret Wilson

Date: **18th October 2016**

GRAMPIAN VALUATION JOINT BOARD REVENUE MONITORING STATEMENT
FOR PERIOD 1 APRIL TO 30 SEPTEMBER 2016

Line No.	2016-17 Annual Budget	2016-17 Budget to Date	Actual 30 September 2016	Variance 30 September 2016	2016-17 Estimated Outturn	2016-17 Estimated Variance
	£'000	£'000	£'000	£'000	£'000	£'000
Employee Costs						
1 Salaries	2,471	1,272	1,207	65	2,343	128
2 National Insurance	251	126	123	3	246	5
3 Superannuation	477	238	225	13	448	29
4 Additional Pensions	23	11	7	4	22	1
5 Other Employee Costs	3	2	5	(3)	6	(3)
6 Staff Advertising	0	0	2	(2)	3	(3)
7 Training	14	7	4	3	14	0
Total Employee Costs	3,239	1,656	1,573	83	3,082	157
Property Costs						
8 Accommodation Charges	317	156	146	10	326	(9)
9 Repairs and Maintenance	6	2	3	(1)	5	1
10 Energy Costs	7	4	4	0	7	0
11 Cleaning	3	2	1	1	3	0
Total Property Costs	333	164	154	10	341	(8)
Transport Costs						
12 Staff Travel and Subsistence	90	45	39	6	90	0
Total Transport Costs	90	45	39	6	90	0
Supplies & Services						
13 Equipment, Furniture & Materials	7	4	4	0	10	(3)
14 Protective Clothing	1	0	0	0	1	0
15 Text & Reference Books	8	4	2	2	3	5
16 Printing & Stationery	34	21	20	1	34	0
17 Postages	280	147	125	22	280	0
18 Telephones	4	2	4	(2)	6	(2)
19 Advertising	5	3	4	(1)	5	0
20 IT Maintenance & Support	163	84	52	32	163	0
21 Canvas Expenses	75	32	41	(9)	75	0
22 Valuation Appeals	61	20	1	19	61	0
23 Fees, Charges & Subs	3	0	0	0	3	0
24 Specialist Services	20	14	16	(2)	20	0
25 Other Supplies & Services	2	1	0	1	2	0
Total Supplies & Services	663	332	269	63	663	0
Support Services						
26 Lead Authority Charge	56	0	0	0	56	0
Total Support Services	56	0	0	0	56	0
Contingency						
27 Overtime working - Revaluation	40	3	3	0	3	37
Total Contingency	40	3	3	0	3	37
28 Gross Expenditure	4,421	2,200	2,038	162	4,235	186
Income						
29 Sales and Other Income	(8)	0	0		(6)	(2)
30 Government Grant and recharges	(208)	(208)	(223)	15	(223)	15
31 Interest on Revenue balances	(2)	0	0	0	(2)	0
Total Income	(218)	(208)	(223)	15	(231)	13
32 Net Expenditure	4,203	1,992	1,815	177	4,004	199
33 Requisitions	(4,196)	(2,090)	(2,090)	0	(4,196)	0
34 (Surplus)/Deficit for Year	7	(98)	(275)	177	(192)	199



REPORT TO: Grampian Valuation Joint Board on 28 October 2016

SUBJECT: Public Performance Report

BY: The Assessor & ERO

1. Reason for Report

1.1 To seek approval for the publication of the fifteenth 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 report focusses on the priorities identified in the management commentary to the audited accounts and provides statistical information that shows how the organisation has performed over recent years.

4.3 The net budget out-turn of £3.82M against a budget of £4.01M reflects the fact that significant additional funding was secured from government for the ongoing overhead of IER which is now acknowledged to suffer from unsustainable elements such as the current format of the annual canvass.

4.4 Staffing levels have recovered over the year with 73 full time equivalent posts filled against an establishment of 78 full time equivalent posts as at 31 March 2016, this compares to the 70 post filled as at 31 March 2015.

- 4.5 The overall percentage of days lost to ill-health absence shows a very modest decline from 4.0% to 3.9%; however the relatively small size of the establishment means that these statistics are vulnerable to absences by a small number of personnel who have chronic conditions or undergone surgery. The Management Team actively monitor all absences and our absence management procedure ensures that all absence is effectively managed.

5. Conclusion

- 5.1 The priorities and performance levels set out in the public performance report reflect the challenges of the year. 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 first national election and canvass following the introduction of IER, coupled with the preparations for the first revaluation of over 25,000 non-domestic properties for seven years. Once again, I must express my appreciation to the Board's employees in showing the dedication and commitment that enabled them to meet the demands of 2015/16.

Author of Report: Ian H Milton

Signature: _____ Date: 13 October 2016

Designation: Assessor & ERO Name: Ian H Milton

APPENDIX 1



Grampian Assessor & Electoral Registration Officer

Public Performance Report 2015/16

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 2015/16 was £3.822M against a budget of £4.011M and was net of additional grant funded expenditure of £0.375M 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 2015 there were 73 full-time equivalent staff in post. In the last year staff absence due to ill health amounted to 3.9%. This is a modest decrease on the figure of 4.0% in the previous year. Absence data for a small establishment is sensitive to the misfortune of a small number of employees. Only 5 employees recorded absence of greater than 14 days in the year, all of which was due to chronic conditions/surgery.

A review of our 2015/16 priorities

Complete and accurate registers of electors for the UK Parliamentary General Election (UKPGE) of 7 May 2015.

This election took place during the period of transition to IER which meant that absent voters had to be fully transitioned to IER if they were planning to vote by post or proxy. Electors who had not transitioned could however continue to vote in person at their polling station. We managed our publicity and engagement activities to assist citizens with this complex issue and the elections took place without any issues arising despite the fact that the customary autumn household canvass had not been carried out in 2014 due to the IER transitional arrangements. Reports on the election published by the Electoral Commission and the Association of Electoral Administrators highlighted a number of issues where ERO's had encountered logistical and software difficulties that had impacted on the election. These difficulties all arose in England or Wales, with no reports of problems in Scotland.

Conduct the first full canvass of properties in the area since 2013 and manage the end of the transitional arrangements for the introduction of individual electoral registration (IER).

Through the recruitment of full time electoral registration assistants, the first canvass of all residential properties in the area since 2013 was carried out. The end of transition was brought forward to 30 November 2015 and targeted canvassing ahead of this date minimised the number of entries removed from the registers to less than 1% of the

registers. The two stage nature of the canvass process now required under the IER framework means that canvass activity extends well beyond the 1 December and registration application activity has developed to an all year round process with special emphasis around electoral events. By 1 April 2016 the total electorate was 441,677.

The registration of under 18s in line with the Scottish Elections (Reduction of Voting Age) Act 2015.

The extension of the franchise was managed carefully and benefitted from partnership working with education authorities and individual schools. Apart from presentations and provision of information, specific activities included assisting authority-wide school elections and a design competition for engagement materials. By the end of the year just over 11,000 under 18s had registered to vote.

Prepare for the 2017 general revaluation of all non-domestic properties.

The revaluation of over 25,000 non-domestic properties takes a substantial amount of planning and preparation. Market evidence is of paramount importance and 1 April 2015 is the date that the market evidence should relate to. This is known as the tone date for the revaluation. We have issued rental questionnaires to more than 10,000 let properties and information forms requesting details of the occupation of the property to a further 3,500 properties. By the end of the year we had draft revaluation values for a third of the properties in the valuation roll.

Publish revised registers that marked the end of the IER transition period by 1 December 2015.

Throughout the last year we have provided information and statistical data on our registration activities to both the Cabinet Office that has been responsible for the implementation of IER and the Electoral Commission. The Commission reported on its assessment of the IER Transition progress in GB and the May 2015 registers in June 2015 and published its report on the December 2015 registers in February 2016. The Commission's reports assessed ERO performance. All EROs in Scotland met all the performance standards set by the Commission.

Maintain complete and accurate valuation lists and rolls

The Council Tax Valuation Lists for Aberdeen, Aberdeenshire and Moray contain the addresses and council tax bands of all **dwelling**s in each council area. The Valuation Rolls provide the address, owner, occupier and rateable value of **non-domestic properties** in the three council areas. Agricultural property is exempt from rating and is not included in the valuation rolls. The lists and rolls 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 or rateable value of a property by using the Scottish Assessors Association website www.saa.gov.uk.

We use quantitative target-based performance indicators rather than qualitative measures to monitor our performance in this area. In terms of overall numbers, the organisation increased the number of assessments of domestic and non-domestic properties being made within the 90 day performance timeframe when compared to the previous year with assessments for 4,296 properties made within the 90 day timeframe, whereas the corresponding total for 2014/15 was 3,935. However, in both domestic and non-domestic categories we did not achieve the targets of 94% of new dwellings being banded in the 90 day timeframe nor 77% of amendments to the valuation roll within the same 90 day timeframe. The corresponding percentages are 92.5% and 61.2%.

An examination of the reasons where the change to the list (domestic) or roll (non-domestic) was more than 90 days from the effective date of the change established that where the organisation relied on information required to make the change to come from third parties delays in implementation frequently lay with the third party rather than the

Assessor. Many changes or alterations to properties that did not require planning consents or building warrants were identified from rent questionnaires that had been issued as part of the Revaluation 2017 preparations. If the changes made in response to the late provision of information from third parties/rent questionnaires are excluded from the analysis, the resultant performance indicator is that 70% of changes to the valuation roll were made within the 90 day timeframe.

In overall terms the organisation met its priorities for 2015/16. The major commitment to Revaluation 2017 has impacted on our services and has in fact, given rise to a significant volume of updates to non-domestic assessments. The organisation has however responded and delivered in order to meet its priorities.

Data tables

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
2015/16	3,009	94%	93%	97%	98%
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%

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 are also provided. Alterations include new entries to the valuation roll for newly constructed or converted buildings as well as alterations to existing buildings.

Table 2 The time taken to alter the Valuation Roll

Year	Number	Within 3 months		Within 6 months	
		Threshold	Actual	Threshold	Actual
2015/16	2,474	77%	61%	90%	78%
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%

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
1 Dec 2015	436,748*	75%*	87,110	n/a	213,544
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

*As stated above the canvass now extends beyond the 1 December, the number of registered electors rose to 441,667 by the end of 2015/16

Conclusion

The organisation has adapted to continue to deliver high quality registration and valuation services in a continuing cost efficiency driven environment. The organisation has tackled and delivered the first post-individual electoral registration transition canvass. It has also embraced the reduction in voting age to 16, and through its partnership working ensured that the young people were registered and engaged ahead of the Scottish Parliamentary elections that took place early in the following year.

The organisation is however only as good as the people that collectively represent it. In this regard the officers and employees of the Board have continued to demonstrate a commitment and agility that has ensured that service delivery reflects local concerns and conditions. I am extremely grateful to fellow officers and employees for their professionalism and dedication to ensure that the statutory duties of the Assessor and Electoral Registration Officer are delivered to the citizens of Grampian.

Ian H Milton
Grampian Assessor & Electoral Registration Officer

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REPORT TO: Grampian Valuation Joint Board on 28 October 2016

SUBJECT: Valuation Roll & Council Tax Valuation List

BY: The Assessor & ERO

1. Reason for Report

1.1 To advise the Board of current activities and performance levels achieved during the period 1 April 2016 to 30 September 2016.

2. Recommendation

2.1 **It is recommended that the Board note the current position.**

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 June 2016 in order to reflect the additional workload of the 2017 general revaluation of all non – domestic properties that is currently underway. The council tax valuation list performance thresholds were last reviewed in June 2015.

4. Current Position

4.1 Valuation Roll

4.1.1 Appendix 1 provides performance information for the first 6 months of 2016/17 and the previous two whole years. The revised performance threshold of 60% of amendments to the valuation roll being implemented within three months reflects the diversion of surveying resources from routine maintenance of the valuation roll to the revaluation. As at 30 September, 74.8% of amendments were being made within the initial 90 day performance window. Given the demands of the revaluation exercise, this level of performance is satisfactory.

4.2 Council Tax Valuation List

4.2.1 Appendix 2 provides the position for the first 6 months of 2016/17 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. Performance is currently running at 91.3% and again reflects the diversion of survey staff onto revaluation duties.

4.3 Revaluation

4.3.1 It was reported in August that Rateable values are normally re-assessed every five years however the last revaluation took effect from 1 April 2010 and the 2015 revaluation postponed by both the UK and Scottish governments until 2017.

4.3.2 It was also reported that Assessors pool their expertise through the Scottish Assessors Association to ensure that all 225,000 non-domestic properties in Scotland are revalued in a consistent fashion, with each Assessor reflecting local evidence that relates to their own valuation areas.

4.3.3 The current valuation roll in Grampian contains 25,253 subjects with a total rateable value of £805M based on values that prevailed as at 1 April 2008. That valuation roll came into force on 1 April 2010. Revaluation values, based on the levels of value prevailing at 1 April 2015 have been produced for 24,834 of these subjects and are now being subject to validation checks and peer review. The remaining 419 subjects relate largely to fishings that will be revalued for 1 April 2017, but are assessed for fishery board assessment purposes rather than non-domestic rates.

- 4.3.4 The revaluation values have been made available to the Scottish Government's finance team via Scottish Assessors Association shared web portal. This is a shared resource that allows government and other public bodies to access valuation roll assessment data (and council tax valuation list data) centrally in a secure manner. This data is currently being used by the Scottish Government to model outcomes and inform decisions regarding relief schemes and the rate poundage that will be announced by the Cabinet secretary for Finance as part of the budget setting procedure.
- 4.3.5 It was also reported in August that work was underway at a national level through the SAA to value shooting rights that since 1995 have been exempted from assessment. A nationally agreed data sharing agreement is now in place and Assessors are waiting to receive farm data from the Scottish Government that will allow an enquiry form to be issued to land managers. Land managers who receive the form will be able to respond online using the SAA shared website, they will also be able to complete and return the form by post.

5. **Conclusion**

- 5.1 Routine performance figures continue to show the impact of the revaluation exercise. They do however remain satisfactory when considered in the context of such a major revaluation exercise.
- 5.2 The first milestones of the revaluation programme have been passed. Surveyors are now engaged in the detailed verification and peer review stage that will scale up from individual properties, to the Grampian area and ultimately Scotland as a whole.

Author of Report: Ian H Milton

Signature: _____ Date: 13 October 2016

Designation: Assessor & ERO Name: Ian H Milton

Appendix 1

Valuation Roll Performance Indicators as at 30 September 2016

	Time Period	2016/2017 <i>(part year)</i>	2015/2016	2014/2015
Amendments within Time Periods	0 - 3 Months	568	1513	1,505
The number of amendments made to the valuation roll during the year as a result of material change of circumstances and new subjects.	%	74.8%	61.2%	68.4%
	<i>Threshold %</i>	60.0%	77.0%	77.0%
	3 - 6 Months	124	421	366
	%	16.3%	17.0%	16.6%
The time period is the period between the effective date of the amendment and the date the corresponding Valuation Notice is issued.	<i>Threshold %</i>	25%	13.0%	13.0%
	Over 6 Months	68	540	329
	%	8.9%	21.8%	15.0%
	<i>Threshold %</i>	15%	10.0%	10.0%
Number of Amendments		760	2,474	2,200
Total Number of Entries	At 1 April	25,267	24,803	24,667
Total Rateable Value	At 1 April	£804.15M	£772.20M	£753.28M



REPORT TO: Grampian Valuation Joint Board on 28 October 2016

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 2016 canvass is the second full canvass since the introduction of individual electoral registration (IER) and involves a two-stage process of issuing household enquiry forms to the 276,440 dwellings in Grampian as at 15 August 2016 and carrying out follow-up activity once a return is made. Last year the canvass commenced on 1 August, however, the canvass was delayed until 15 August to allow for the post-EU referendum updates to be implemented prior to printing the canvass forms for this year's canvass.

3.2 IER 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 15 August 2015 the service has issued 6,662 invitations to register and processed 8,822 additions to the register.

3.3 Where an elector has moved out and has been crossed out on the household canvass form IER requires further verification that the person is no longer resident before the ERO can remove an elector's name from the register. If an ERO cannot verify that the person in question has moved out a review must be carried out. 9,757 reviews have been initiated for the period from 15 August to date.

3.4 The 2016 return statistics for each of the Scottish Parliamentary Constituencies as at 10 October are provided in the table:-

Constituency	Issued	Returned		Method of Return (%)			
		Number	%	Post/Other	Phone	Online	Text
Aberdeen Donside	37,669	27,133	72	63	7	25	5
Aberdeen Central	47,611	27,737	58	60	5	30	5
Aberdeen South & N Kincardine	35,878	26,572	74	62	6	27	5
Banff & Buchan Coast	36,537	28,229	77	73	6	17	4
Aberdeenshire East	35,396	28,441	80	65	6	24	5
Aberdeenshire West	33,679	27,568	82	65	6	25	4
Angus N & Mearns	12,153	9,599	79	64	6	25	5
Moray	37,517	29,302	78	70	5	20	5
Grampian 2016	276,440	204,581	74	65	6	24	5
Grampian 2015	273,181	180,506	66	70	2	26	2
Grampian 2013	269,167	215,800	80	60	11	18	11
Grampian 2012	267,043	204,638	77	62	14	14	10

3.5 The corresponding return information for 2012, 2013 and 2015 has been provided for comparison purposes. A full household canvass was not carried out in 2014 as the IER transitional arrangements were in place immediately following the referendum on 18 September 2014.

3.6 The move towards automated response channels is a welcome development that has been one of the priorities in order to improve the efficiency of the canvass. Automated responses increased from 26,478 in 2010 to 86,320 in 2013. The transition to IER in 2014 interrupted the 'routine' of an autumn canvass and the greater complexity of the IER canvass impacted on all return channels in 2015. It is encouraging to note that the overall rate of return has increased for 2016 and that the use of automated response channels has increased too. As at 10 October 69,815 households had used automated response channels. This compares favourably to the 54,152 automated responses that had been made at the same stage in the canvass during 2015. The move from postages to automated responses make net cost savings in postages alone that exceed £11,000.

4. Edited Register

- 4.1 At the start of the canvass 232,025 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 52% of the 449,809 electors registered in Grampian and compares to a total of 213,544 electors or 49% of the electorate who had opted out when the registers were revised on 1 December 2015.

5. Postal Votes

- 5.1 Prior to the canvass there were 94,053 postal voters in Grampian, this compares to 87,223 as at 1 December 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.
- 6.2 The fact that the IER canvass consists of two distinct phases and extends beyond 1 December with follow-up registrations continuing to be made on a year-round basis raises an issue over the continuing relevance of revising registers on the 1 December. The current IER canvass model has been recognised as 'unsustainable' by the Electoral Commission and EROs are working with the Commission and Cabinet Office to develop and test more efficient data-driven and focussed canvass techniques. In this respect a number of alternative canvass models are being considered at a national level.

7.0 Conclusion

- 8.1 Clear quantifiable improvements in the 2016 canvass in terms of return rates and return modes are extremely welcome. The canvass does however remain a major logistical and budgetary challenge.

Author of Report: Ian H Milton

Signature:

Date: 14 October 2016

Designation: Assessor & ERO

Name: Ian H Milton



REPORT TO: Grampian Valuation Joint Board on 28 October 2016

SUBJECT: IRRV Scottish Conference

BY: The Assessor & ERO

1. Reason for Report

1.1 To advise the Board of attendance at 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 Davidson and the Assessor attended the conference.

3.3 Three trainee valuers and one qualified valuer attended the valuation workshops as day delegates gaining valuable professional development training that all valuers must fulfil to initially qualify as chartered surveyors and then to maintain that qualification.

4. The 2016 Conference

4.1 The 2016 conference was unique as it shared the venue and some sessions with the Commonwealth Heads of Valuation Agencies conference that was also taking place in Crieff.

4.2 Derek Mackay MSP and Cabinet Secretary for Finance and Constitution had to cancel at short notice but Sarah Davidson, the Scottish Government's Director General for Communities with responsibility for local government & communities, housing, regeneration and welfare, provided an overview of the work of the Local Tax Commission.

- 4.3 Ken Barclay, Chair of the Scottish Government Business Rates Review, spoke about the remit of the review group that is currently taking evidence. The group has been asked to establish what improvements can be made to the system of non-domestic rates in Scotland in order that it provides better support for business growth. More regular revaluations and a streamlined appeals system are some of the initial suggestions that have been put to the group.
- 4.4 Board members and employees attended sessions on the valuation of public buildings for property tax, valuing visitor attractions, natural resources and property taxation, the valuation of sporting estates for property tax purposes, self-assessment and ratepayer assisted valuations, community empowerment in Scotland, streamlining the appeals process, the frequency of revaluations and property tax assessment in Ontario.
- 4.5 Without exception the sessions provided a valuable insight into the processes, challenges and benefits of property taxation. They also provided extremely useful training and continuous professional development for the trainee and qualified employees.

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.

Author of Report: Ian H Milton

Signature:

Date: 14 October 2016

Designation: Assessor & ERO

Name: Ian H Milton

QUESTION TIME