

At a MEETING of the **TAYSIDE VALUATION JOINT BOARD** held remotely on 23rd January, 2023.

Present:-

Representing Angus Council:-

Councillor Serena Cowdy
Councillor Brenda Durno
Councillor George Meechan
Councillor Linda Clark (for Councillor Martin Shepherd)

Representing Dundee City Council:-

Depute Lord Provost Kevin Cordell
Bailie Christina Roberts
Councillor Lynne Short
Councillor Wendy Scullin
Councillor Pete Shears
Bailie Fraser Macpherson

Representing Perth and Kinross Council:-

Councillor Dave Cuthbert
Councillor Sheila McCole
Bailie Mike Williamson
Bailie Chris Ahern
Councillor Frank Smith

Depute Lord Provost Kevin Cordell, Convener, in the Chair.

I APOLOGIES

Apologies for absence were submitted on behalf of Councillor Martin Shepherd (Angus Council).

II DECLARATION OF INTEREST

There were no declarations of interest.

III MINUTE OF PREVIOUS MEETING

The minute of meeting of the Tayside Valuation Joint Board held on 21st November, 2022 was submitted and approved.

IV ELECTORAL PRINT AND POSTAL SERVICES

The Joint Board noted that the existing contract for the provision of electoral print and postal services would expire in June 2023 and that the Assessor would intend to review the available options for supply of such services within the Scottish (Government) Procurement and Property Directorate - National Postal Services Framework, with the aim of appointing a suitable contractor. The Joint Board further agreed to note that a report on the outcome of the review would be submitted to the next meeting of the Joint Board to be held on 19th June 2023.

V ELECTORAL REGISTRATION – ELECTIONS ACT 2022

There was submitted Report No TVJB1-2023 by the Assessor providing an update on the additional duties which would require to be carried out by the Electoral Registration Officer following introduction of the Elections Act, 2022.

The Joint Board agreed:-

- (i) to note that the Elections Act 2022 was granted Royal Assent on 28th April 2022;
- (ii) to note that secondary legislation, which would provide many of the details of the administrative processes, would follow;
- (iii) to note that the requirement to show photographic ID, to be allowed to vote at polls for UK Parliamentary elections only, would be the first change to come into effect. Individuals without such ID would be able to apply to the Electoral Registration Officer for a 'Voter Authority Certificate' via an online facility which was scheduled to go live on 16th January 2023;
- (iv) to note that the Voter Authority Certificate would be an A4 paper-based document, with appropriate security features, displaying only the elector's name, photograph, date of issue, issuing authority, an alphanumeric reference, and a recommended renewal date;
- (v) to note that these certificates would be issued via a central agency, except in the period immediately prior to relevant elections when Electoral Registration Officers would need to issue these directly. Any temporary documents issued by the Electoral Registration Officer would be valid for the specific election only;
- (vi) to note that the deadline for applications to obtain a Voter Authority Certificate for elections was 5pm, 6 working days before the poll, with emergency proxy procedures being available to anyone who lost their ID thereafter up until 5pm on polling day;
- (vii) to note that the Electoral Commission intended to roll out a public awareness campaign in relation to the above change in Scotland ahead of a UK Parliament General Election;
- (viii) to note that a further change, due to be implemented in summer 2023, was an amendment to the existing Postal Vote signature refresh period arrangements to change this from the current 5 years to 3 for UK Parliamentary elections, at which point a reapplication would require to be made, whilst maintaining the 5 year refresh period for Scottish elections;
- (ix) to note that electoral management system suppliers would upgrade functionality and new processes would be implemented accordingly, and to note that the potential for elector confusion and administrative complexity due to the divergence that would exist between Scotland and the rest of the UK as a result of the above changes;
- (x) to note that other changes to be introduced in due course included the introduction of an online absent vote application service, removal of the 15 year limit on voting rights for British citizens living overseas, and a limit to be imposed on the number of electors a person could be appointed to act as proxy for; and
- (xi) to note that in order to cope with the increased workload which would be generated as a result of the above changes, the Electoral Registration Officer intended to put in place additional capacity by upskilling five existing members of clerical staff to enable them to contribute to electoral registration work as required.

VI NON-DOMESTIC RATING UPDATE

There was submitted Report No TVJB3-2023 by the Assessor, advising of progress made by the Assessor in preparation for the 2023 Revaluation of Non-Domestic subjects and on-going activities to implement the Non-Domestic Rating (Scotland) Act 2020 and the recommendations of the Barclay Review.

The Joint Board agreed to note the contents of the report.

VII REVENUE MONITORING FOR 8 MONTHS TO 30TH NOVEMBER 2022

There was submitted Report No TVJB4-2023 by the Treasurer, providing an analysis of the 2022/2023 projected revenue outturn as at 30th November 2022 and the impact on the Joint Board's overall reserves position.

The Joint Board agreed:-

- (i) to note that the overall Revenue Monitoring position as at 30th November, 2022 against the adjusted budget and the impact this had on the projected reserves;
- (ii) to note the budget adjustments detailed in second column of Appendix A (and summarised in Appendix B) to the report as virements to the previously approved Revenue Budget; and
- (iii) to note that the Treasurer and the Assessor would continue to monitor the Joint Board's projected outturn for 2022/2023 and endeavour to ensure that the final outturn was within the approved Revenue Budget and to note that where this was not possible, and recurring cost pressures were emerging that could not be contained, the Treasurer and Assessor would report the outcome of this exercise to the constituent authorities and report back to the Joint Board as part the established budget preparation and monitoring exercise.

VIII REVENUE BUDGET 2023/2024 TO 2027/2028

There was submitted Report No TVJB5-2023 by the Assessor and Treasurer submitting the Joint Board's 2023/2024 Revenue Budget for approval and to set the level requisitions payable by the constituent authorities.

The Joint Board agreed:-

- (i) to approve the 2023/2024 Revenue Budget for the Tayside Valuation Joint Board as detailed in Appendix A of the report;
- (ii) to note that the sum of £32,000 would be taken from the General Reserve and used in setting the 2023/2024 Revenue Budget and to note that of this £32,000; £27,000 related to offsetting Barclay costs and an additional £5,000 to balance the budget;
- (iii) to approve that the apportionment of the 2023/2024 Revenue Budget be based on the proportion of each Council's relevant 2022/2023 Grant Aided Expenditure figures and that the 2023/2024 requisitions for the three constituent Councils be as detailed in Appendix B of the report;
- (iv) to note that Scottish Government income was based on current indications and the effect of any in year adjustments would be monitored and reported as required; and
- (v) to note the indicative Revenue Budgets for 2024/2025 to 2027/2028 as detailed in Appendix C of the report.

IX DATE OF NEXT MEETING

The Joint Board agreed to note that the next meeting of the Joint Board would be held remotely on Monday, 23th June, 2023 at 9.00 am.

The Joint Board resolved under Section 50(A)(4) of the Local Government (Scotland) Act 1973 that the press and public be excluded from the meeting for the undernoted item of business on the grounds that it involved the likely disclosure of exempt information as defined in paragraphs 6, 8 and 9 of Part I of Schedule 7A of the Act.

X INTERNAL AUDIT

There was submitted Report No TVJB2-2023 by the Assessor presenting the following Internal Audit Report which was attached as an appendix to the report:-

- Internal Audit Report 2023/04 – Follow-Up Reviews.

The Joint Board agreed to note the contents of the Report and the Audit Report.

Kevin CORDELL, Convener.