

At a MEETING of the **TAYSIDE VALUATION JOINT BOARD** held remotely on 20th November, 2023.

Present:-

Representing Angus Council:-

Councillor Serena Cowdy
Councillor Brenda Durno
Councillor George Meechan
Councillor Martin Shepherd

Representing Dundee City Council:-

Depute Lord Provost Kevin Cordell
Baillie Christina Roberts
Councillor Wendy Scullin
Baillie Fraser Macpherson

Representing Perth and Kinross Council:-

Councillor Dave Cuthbert
Baillie Mike Williamson
Councillor Sheila McCole
Councillor Hugh Anderson
Councillor Frank Smith

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

I APOLOGIES

Apologies for absence were submitted on behalf of Councillor Lynne Short (Dundee City Council) and Councillor Pete Shears (Dundee City 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 28th August, 2023 was submitted and approved.

IV MEMBERSHIP – PERTH AND KINROSS COUNCIL

It was reported that at the meeting of Perth and Kinross Council held on 4th October, 2023, it was agreed that Councillor Hugh Anderson be appointed as a member of Tayside Valuation Joint Board as replacement for Baillie Chris Ahern who had resigned.

The Joint Board agreed to note the change in membership as indicated.

V ELECTORAL REGISTRATION – ELECTIONS ACT 2022

There was submitted Report No TVJB25-2023 by the Assessor, providing an update on the latest additional duties required to be carried out by the Electoral Registration Officer following introduction of the Elections Act 2022. It was noted that the changes referred to below only applied to UK Parliamentary General Elections and recall petitions.

The Joint Board agreed:-

- (i) to note that the statutory instrument to implement changes to postal and proxy voting and introduce an online application service for these voting methods had been approved by Parliament;
- (ii) to note a change to Postal Voting for UK Parliamentary General Elections and recall petitions where postal vote signature refresh arrangements were now limited to a maximum of 3 years, following which the elector would need to make a fresh application. This would apply to any postal vote applications made after 31st October, 2023. Transitional arrangements were in place – any postal voters with an existing arrangement in place prior to 31st October, 2023 would not need to reapply until 31st January, 2026. The existing 5 year refresh period for Scottish elections would continue to apply;
- (iii) to note a change to Proxy Voting for UK Parliamentary General Elections and recall petitions where the total number of electors for whom a person may act as a proxy for was now limited to four, of which no more than two could be for ‘domestic electors’ – i.e. an elector that was neither an overseas elector nor a service voter. This would apply to any proxy vote appointments made after 31st October, 2023. Transitional arrangements were in place – any proxy voters with an existing arrangement in place prior to 31st October, 2023 would need to reapply for their proxy vote by 31st January, 2024;
- (iv) to note that a new online service to allow electors to apply for a postal or proxy vote online went live on 31st October, 2023. On that date the ERO Portal, a service provided by the UK Government, began accepting applications (although paper applications continued to be available). Applications would be accessed by Tayside Valuation Joint Board staff who would determine and process them. At the date of writing the report no applications had been received. Identity checking had now been introduced for all absent vote applications other than those for emergency proxies. The online service and the identity verification requirements applied to UK Parliamentary General Elections and recall petitions only. For Scottish elections, paper application forms required to be completed; and
- (v) to note that for public awareness purposes, the Electoral Commission had produced guidance on the above changes on the Electoral Commission website. Also, Register to Vote and How to Vote pages on GOV.UK signposted to the online application service.

VI INTERNAL AUDIT

There was submitted Report No TVJB23-2023 by the Assessor, presenting the following Internal Audit Report which was attached as an Appendix to the report:-

Internal Audit Report 2024/02 – Payroll

The Joint Board agreed to note the content of the report and the Internal Audit Report.

VII FINANCIAL REPORTS 2022/2023

(a) EXTERNAL AUDITORS REPORT ON 2022/2023 AUDIT

The Joint Board agreed to note the External Auditors report to members on the 2023/2023 audit and External Auditors covering letter which were submitted as Report No TVJB31-2023 and TVJB27-2023.

(b) **RESPONSE TO EXTERNAL AUDITORS ANNUAL REPORT ON THE 2022/2023 AUDIT**

There was submitted Report No TVJB28-2023 by the Treasurer, as a response to the report prepared by the Joint Board's External Auditor on the audit of Tayside Valuation Joint Board for the year ended 31st March, 2023. A copy of the External Auditor's report and the Board's Audited Statement of Accounts were included on the agenda as separate items.

The Joint Board agreed:-

- (i) to endorse the report as the formal response to the External Auditor's report;
- (ii) to note that the External Auditor's findings and conclusions were favourable;
- (iii) to instruct the Treasurer to arrange the Audited Annual Accounts noted above to be signed and then returned to the External Auditor; and
- (iv) to instruct the Treasurer thereafter to arrange for the Annual Accounts to be published on the Tayside Joint Valuation Boards website.

(c) **ANNUAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2023**

The Joint Board agreed to note the Annual Accounts for the year ended 31st March, 2023 which were submitted as Report No TVJB29-2023.

VIII REVENUE MONITORING FOR 6 MONTHS TO 30TH SEPTEMBER, 2023

There was submitted Report No TVJB26-2023 by the Treasurer, appraising of the latest monitoring position on the 2023/2024 Revenue Budget, based on the actual spend to 30th September, 2023.

The Joint Board agreed:-

- (i) to note the Revenue Monitoring position as at 30th September, 2023; and
- (ii) to note that the Treasurer and the Assessor would continue to monitor the Joint Board's projected outturn for 2023/2024 and endeavour to ensure that the final outturn was within the approved Revenue Budget.

IX POSITION OF ASSESSOR AND ELECTORAL REGISTRATION OFFICER – NOTIFICATION OF RESIGNATION AND RECRUITMENT OF SUCCESSOR

There was submitted Agenda Note TVJB30-2023, advising that Assessor and Electoral Registration Officer, Mr Roy Christie would resign on 31st January, 2024. Mr Christie had been appointed to this position on 1st June, 2022.

The Joint Board agreed:-

- (i) to note that the current Assessor and Electoral Registration Officer would resign on 31st January, 2024.
- (ii) to note that arrangements for the appointment of his successor were currently being established in accordance with the terms of Section 27(2) of the Local Government etc (Scotland) Act 1994; and
- (iii) to note that the General Purposes Sub Committee, the membership of which was the Convener, Vice Convener and the Spokesperson, advised by the Clerk, the Treasurer and such other officers as were appropriate, would make arrangements to advertise, shortlist, interview and make appointment to the position of Assessor and Electoral Registration Officer of Tayside Valuation Joint Board.

X PROGRAMME OF MEETINGS 2024

The Joint Board agreed that the programme of meetings for 2024 be as follows:-

Monday, 22nd January, 2024 - 9.00am
Monday, 17th June, 2024 - 9.00am
Monday, 26th August, 2024 - 9.00am
Monday, 18th November, 2024 - 9.00am

XI DATE OF NEXT MEETING

The Joint Board agreed to note that the next meeting of the Joint Board would be held remotely on Monday, 22nd January, 2024 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 paragraph 1 of Part I of Schedule 7A of the Act.

XII REVIEW OF STAFF STRUCTURE

There was submitted Report No TVJB24-2023 by the Assessor, presenting a revised staffing structure for the Assessor and Electoral Registration Officers' Service.

The Joint Board agreed to approve the revised staffing structure contained in the report.

Kevin CORDELL, Convener.