

At a MEETING of the **TAYSIDE VALUATION JOINT BOARD** held at Forfar on 17th November, 2025.

Present:-

Representing Angus Council:-

Councillor Gavin Nicol
Councillor Craig Fotheringham
Councillor Martin Shepherd
Councillor Brenda Durno

Representing Dundee City Council:-

Councillor Jimmy Black
Councillor Lynne Short
Councillor Wendy Scullin
Councillor Craig Duncan (for Bailie Fraser Macpherson)

Representing Perth and Kinross Council:-

Councillor Sheila McCole
Councillor Jack Welch
Councillor Hugh Anderson
Councillor Angus Forbes (for Councillor Frank Smith)
Councillor Dave Cuthbert

Councillor Jimmy BLACK, Convener, in the Chair.

I APOLOGIES/SUBSTITUTIONS

Apologies for absence were submitted on behalf of Bailie Will Dawson (Dundee City Council), Bailie Fraser Macpherson (Dundee City Council) and Councillor Frank Smith (Perth and Kinross 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 25th August, 2025, was submitted and approved.

IV MEMBERSHIP – DUNDEE CITY COUNCIL

It was reported that at the meeting of Dundee City Council held on 22nd September, 2025, it was agreed that Bailie Will Dawson be appointed as a member of the Tayside Valuation Joint Board as a replacement for Bailie Christina Roberts who had resigned.

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

V INTERNAL AUDIT

There was submitted Report No TVJB22-2025 by the Assessor, presenting the Internal Audit Report which was attached as an appendix to the report.

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

VI FINANCIAL REPORTS 2024/2025

(a) EXTERNAL AUDITORS REPORT ON 2024-25 AUDIT

There was submitted Report No TVJB23-2025 by the External Auditor.

The Joint Board agreed to note the report.

(b) RESPONSE TO THE EXTERNAL AUDITORS ANNUAL AUDIT REPORT ON THE 2024-2025 AUDIT

There was submitted Report No TVJB24-2025 by the Treasurer, in response to the report prepared by the Board's External Auditor on the audit of the Tayside Valuation Joint Board for the year ended 31st March, 2025. A copy of the External Auditor's report and the Board's Audited Statement of Accounts were included on the agenda as separate items. A copy of the following draft reports were also included on the agenda as separate items;

- 2024/2025 Annual Audit Report (Report No TVJB23-2025)
- Audited Annual Accounts for the year ended 31st March, 2025 (Report No TVJB25-2025)

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 are 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 above Annual Accounts, to be published on the Tayside Valuation Joint Board website.

(c) ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

There was submitted Report No TVJB25-2025 by the Treasurer, detailing the Audited Annual Accounts for Tayside Valuation Joint Board for the year 2024/2025 which were noted.

VII REVENUE MONITORING FOR 6 MONTHS TO 30 SEPTEMBER 2025

There was submitted Report No TVJB21-2025 by the Treasurer, appraising of the latest monitoring position on its 2025/2026 Revenue Budget, based on the actual spend to 30th September, 2025.

The Joint Board agreed:-

- (i) to note the Revenue Monitoring position as at 30th September, 2025; and
- (ii) to note the Treasurer and Assessor would continue to monitor the Joint Board's projected outturn for 2025/2026 and endeavour to ensure that the final outturn was within the approved Revenue Budget.

VIII PROGRAMME OF MEETINGS - 2026

It was proposed that the programme of meetings for Tayside Valuation Joint Board over 2026 be as follows:-

- Monday, 9th February, 2026 – 9.00am
- Monday, 15th June, 2026 – 9.00am
- Monday, 24th August, 2026 – 9.00am
- Monday, 16th November, 2026 - 9.00am

The Joint Board agreed:-

- (i) to the programme of meetings as indicated.
- (ii) that a consultation exercise be undertaken with the Tayside Valuation Joint Board members as to the preferred day and time for these meetings to be held.

IX DATE OF NEXT MEETING

The Joint Board agreed to note that the next meeting of the Joint Board would be held in the Council Chamber, The Town and County Hall, The Cross, Forfar and also remotely on Monday, 9th February, 2026 at 9.00am.

Jimmy BLACK, Convener.