

Central Scotland Valuation Joint Board

Assessor and Electoral Registration Officer

SERVICE PLAN 2010-2013

PART ONE SERVICE FUNCTION

Central Valuation Joint Board was established as part of the 1996 reorganisation of local government in terms of The Valuation Joint Boards (Scotland) Order 1995, and is vested with the functions of the valuation authorities of Clackmannanshire, Falkirk, and Stirling. The three Councils have also asked the Board to appoint the Assessor as Electoral Registration Officer (ERO) for their areas.

The Assessor is responsible for valuation for non-domestic rating (The Valuation Roll) and council tax banding (The Council Tax Valuation List), and in his role as Electoral Registration Officer, the compilation of the Electoral Register.

The primary service functions are the compilation and maintenance of the Valuation Roll, the compilation and maintenance of the Council Tax Valuation List and the preparation and, as ERO, publication of the Register of Electors.

The service currently has a total permanent staff equivalent of 57 at Hillside House, Stirling.

1.1 VALUATION ROLL

The Valuation Roll is a list of all non-domestic properties, other than statutorily excluded properties, along with the Net Annual and Rateable Values that the Assessor has established for each property. These annual values are the basis for non-domestic rates charges. The Roll is published annually and updated continuously.

The Assessor is required to complete a 5-yearly Revaluation of all non-domestic properties within the Valuation Roll. The most recent of these was completed in accordance with the statutory timetable and came into effect on 1st April 2010.

The number of properties in the Valuation Rolls for the three council areas varies around 11,000, with a total rateable value at revaluation of around £316,000,000. The Assessor is also responsible for the valuation of certain Docks and Harbours, outwith the local area, under the Utilities (Scotland) Order 2005, and entries are made in the Falkirk Roll for Forth Ports, Clydeport, and Caledonian MacBrayne.

Current statistics are available at www.saa.gov.uk/general_statistics.php

1.2 VALUATION LIST

The Valuation List is a list of all domestic properties upon which Council Tax charges are based. It is published annually and is updated continuously

Each dwelling is placed in one of eight broad valuation bands according to its estimated market value as at 1st April 1991.

There are 136, 000 properties (including over 133,000 chargeable dwellings) in the Valuation Lists for the Joint Board area,

Current statistics are available at www.saa.gov.uk/general_statistics.php

1.3 REGISTER OF ELECTORS

The Register of Electors contains the names of all persons resident within the area and eligible to vote at Parliamentary, Scottish Parliamentary, European and Local Elections (including Loch Lomond and Trossachs National Park). The register is published annually, by the 1st December, and outside of the canvass period (see below), is updated on a monthly basis. The register may be re-published at other times when necessary.

The Revised Register is updated by a canvass of all households, which is carried out during August - November each year. Additional canvass activity can be carried out at other times. Canvasses consist of postal, door to door, telephone, email and internet elements, supplemented by inspection of Council and other available records.

At 1st December 2009, the total electorate of the Joint Board area was over 224,000. Current statistics are available at www.gro-scotland.gov.uk/statistics/publications-and-data/electoral-statistics/index.html

Use of the Electoral Register is tightly restricted by statute. However an Edited Register of Electors, which can be used for any purposes, is also prepared. Electors may opt out of this edited Register. In February 2010 the UK Government's Ministry of Justice conducted a consultation on the future of this Edited Register.

1.4 OTHER FUNCTIONS

Arising from legislative requirement or commitment to government policy, the assessor also carries out a range of functions in support of the above primary services. These include the following:-

Corporate Governance procedures and practices have been implemented and are adhered to at member and official level. These will be continually reviewed and improved with particular reference made to such good practice and good governance guidance as is provided by Audit Scotland. Risk Management forms an integral part of the corporate governance framework.

Accountability is achieved through a combination of external audit, internal audit, performance monitoring and reporting.

Central Scotland VJB recognises its duty, under Section 1 of The Local Government in Scotland Act 2003, to make arrangements to secure Best Value. The Valuation Joint Board is committed to the principles and practices of Best Value and to the integration of this theme into all areas of operation.

In accordance with Section 16(1) of The Local Government in Scotland Act 2003 and equalities legislation, Central Scotland VJB discharges its functions in a manner that encourages equal opportunities and the observance of equal opportunity requirements.

The Valuation Joint Board recognises its staff as valuable assets and key stakeholders.

Proper Financial procedures and practices, including annual budgeting, monthly monitoring and public reporting, are in place.

The services of Central Scotland VJB will continue to be supported and improved on through the application and development of Information Technology systems in accordance with the approved IT Strategy.

In accordance with Section 23 of the Freedom of Information (Scotland) Act, both the VJB and the Assessor separately maintain Publication Schemes and comply with the requirements of the request for information regime. Further, they recognise and adhere to the Codes of Practice issued under the terms of the Act.

Central Scotland VJB continues to develop a range of key partnerships and stakeholder relationships.

CENTRAL VALUATION JOINT BOARD
ASSESSOR AND ELECTORAL REGISTRATION OFFICER
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PART TWO
CORE OBJECTIVES

2.1 THE VALUATION ROLL

- 2.1.1 Maintenance of the Valuation Roll, including the addition of new subjects and the amendment of existing subjects, will continue, year-on-year, in accordance with the Joint Board's established procedures for completion within the statutory timescales and annual targets. Valuation Notices will be issued to all Proprietors, Tenants and Occupiers and all relevant changes will be notified to the billing authorities timeously. Valuation Roll data will continue to be uploaded to the Scottish Assessors' Portal regularly in accordance with Scottish Assessors' Association agreements.
- 2.1.2 2,692 appeals were submitted against entries made in the 2005 Revaluation Roll. The last date for submission of such appeals for the 2010 Revaluation is 30th September 2010, and the statutory timetable for their disposal is 31st December 2013. To facilitate the disposal of these, the Assessor will, in conjunction with the Secretary to the local Valuation Appeal Committee, schedule Valuation Appeal Committee Hearings, and his staff will invest significant effort in achieving settlement.
- 2.1.3 Additionally, running roll appeals will be submitted in respect of the 2010 valuation roll. The Assessor will include such appeals in his ongoing schedule of VAC Hearings in order that they are disposed of in accordance with their varying timetables.
- 2.1.4 In support of the appeals process, the Assessor's staff will continually ingather and analyse rental (and other) information. Additionally, staff will actively participate in the Working Groups and Committees of the Scottish Assessors' Association to confirm or amend the 'Practice Notes' produced by the SAA for the purposes of the Revaluation.
- 2.1.5 The Assessor for Central Scotland VJB is responsible for the maintenance of the Docks & Harbours utility valuations for all of Scotland, including any appeals made against these. The need to deal with appeals, in particular, places additional obligations on the organisation and may impact on its functions, and structure.
- 2.1.6 Factors which may be outwith the Assessor's control include the possibility of the appeals for a number of subjects or subject types being referred to the Lands Valuation Appeal Court or Lands Tribunal for Scotland. This effectively removes the timetabling of appeals from local control and provides a degree of uncertainty in service planning.

2.2 THE VALUATION LIST

- 2.2.1 Maintenance of the Valuation List, in particular the addition of new subjects, will continue, year-on-year, in accordance with the Joint Board's established procedures for completion within annual targets. Banding Notices will be issued to all interested parties and all relevant changes will be notified to the billing authorities timeously.
- 2.2.2 Band changes following alteration to and subsequent sale of properties will continue in accordance with the Joint Board's established procedures. In particular, care should be taken to avoid a backlog in relation to this task, in addition to regular maintenance.
- 2.2.3 A small number of proposals/appeals against banding continue to be received. Discussions in relation to these are ongoing and, where necessary, the Assessor will refer such appeals within six months of receipt, to the Secretaries to the local Valuation Appeal Committee for inclusion in their schedules of VAC Hearings.

- 2.2.4 There is a possibility that a Council Tax Revaluation or abolition may be ordered at some stage within the next 5 years. A watching brief will be retained and processes and procedure to facilitate such a Revaluation or abolition will be initiated as required. In the meantime, records of alterations to domestic properties will be maintained and updated. Occasional upsurges in council tax appeal activity are expected to occur following council tax billing runs each year and occasional media interest in reform. These will be dealt with as part of normal council Tax procedures (2.2.3).

2.3 REGISTER OF ELECTORS

- 2.3.1 The 'Full' Annual and 'Edited' Registers will be published by 1st December in each year following a canvass carried out, as before, during August - November and with reference to 15th October. The objective of the canvass will be to ensure the maximum possible return of satisfactorily completed forms and that the register accurately reflects the information contained on them. During the period of this plan it is expected that a voluntary system of individual identifiers will be introduced leading to compulsory identifiers after 2014. These identifiers may require an additional canvass or significant changes to the canvass procedures. As the identifiers become compulsory efforts will have to be made in targeting groups such as attainers, young mobile population and some ethnic minorities. Experience in Northern Ireland has shown that these groups may be more difficult to engage with under individual registration than under a household canvass system.
- 2.3.2 The Register will be updated on a monthly basis between January and September by the production of Lists of Additions, Deletions and Alterations. All statutory Notices and Lists will be timeously provided to relevant parties.
- 2.3.3 Election Registers and Lists of Absent/Postal/Proxy voters etc will be produced as required by statute and by agreement with Returning Officers.
- 2.3.4 Recent changes in the statutory duties of the ERO are still being developed. These have involved several changes to Electoral and Electoral Registration procedures. These include the use of direct canvass methods including door-to-door, phone and email contact as well as increased use of other records (e.g. from Councils and Landlords) in addition to the postal canvass. Electoral Commission performance standards require detailed planning and budget setting, and evaluation of methods. Other recent new duties include dealing with personal identifiers for postal votes. This as noted above will extend into the possibility of individual, as opposed to household, registration. Any such change may have a significant impact on the operation of this service and the implications will require to be considered further in due course.
- 2.3.5 Any constituency or ward boundary changes will require to be actioned timeously.
- 2.3.6 The requirements of CORE have resulted in a need to install a new computer system for electoral registration (in 2006) and new data standards in addressing and naming (Dec 2009). The Computer system has been designed to integrate closely with the Election Management systems of the three Councils. This is an example of a key partnership but it requires constant dialogue with the three partner Councils, and encouragement of all stakeholders to take a full part in the facilities offered by the software supplier in terms of support, user groups, and on-line forums
- 2.3.7 The ERO takes a full part in the Electoral Commission's Performance Standards regime and will take full account of any advice or guidance from the Commission to allow continuous improvement in the standards achieved.
- 2.3.8 The ERO is subject to direction by a Secretary of State under the terms of the Representation of the People Act 1983. Such direction is outwith the control of the ERO and may result in changes to the Service Plan if any direction is made

2.4 CORPORATE GOVERNANCE

- 2.4.1 The Valuation Joint Board will ensure that the Assessor and Electoral Registration Officer is adequately resourced to perform his statutory functions. It will meet to discuss and approve Budgets, Policies and Practices as necessary and the members will act in accordance with the Code of Conduct for Councillors which is approved by the Scottish Executive.

- 2.4.2 The officers of the Valuation Joint Board will act in accordance with the relevant Schemes of Delegation, Financial Regulations, Standing Orders and Codes of Conduct. These will be reviewed as required.
- 2.4.3 Strategic Annual Service Plans will be implemented, and maintained. The Strategic Plan will cover a three-year period, whilst noting matters of relevance beyond that timescale. However the service plan will be reviewed annually prior to annual budget planning. A note of any matter of significance for the period beyond the plan will be recorded in an adjunct to the plan
- 2.4.4 Policies covering Defalcation Procedures and Fraud Prevention have been implemented and will be reviewed on a three-yearly basis.
- 2.4.5 The Management Team will continue to be the primary forum for the development and implementation of Strategy and Policy and will oversee all operational matters. Actions will be communicated to staff by means of informal team briefings and published minutes/notes (see 2.5.5).
- 2.4.6 Effective performance management systems continue to be developed, with the Assessor's Management Team also forming the principle forum for matters relating to Performance Management, Planning and Reporting. A reporting framework has been implemented and will be subject to continual review.
- 2.4.7 Specific operational matters will be within the remit of the various internal groups. These groups, whose format, remit and membership will be reviewed regularly, will report to the Assessor's Management Team.
- 2.4.8 The Valuation Joint Board will continue to align its Personnel and other related policies, generally, with those of Clackmannanshire Council.
- 2.4.9 The finances and operations of the Valuation Joint Board will be subject to internal and external audit (see later).
- 2.4.10 A Risk Register is maintained and reviewed regularly by the Assessor and the Management Team.

2.5 ACCOUNTABILITY

- 2.5.1 Annual Accounts will be submitted for external audit. They will be published in accordance with the requirements of Audit Scotland and the Board's Publication Schemes..
- 2.5.2 The procedures and practices of the Valuation Joint Board will also be subject to external audit, in accordance with a timetable to be directed by Audit Scotland.
- 2.5.3 An audit plan encompassing the requirements of the external and internal auditors will be drawn up annually.
- 2.5.4 Performance will be monitored and reported internally and externally. A reporting framework of annual, quarterly, monthly, statutory, KPI and internal management reports has been developed. This framework will, in response to changing external requirements and management need, be subject to continuous review.
- 2.5.5 Decisions of the Management Team and any Working Groups will be minuted and available for inspection. The minutes of Management Team Meetings will be published on the Central Scotland VJB intranet site.

2.6 BEST VALUE

- 2.6.1 Best Value is statutorily defined as 'continuous improvement in the authority's performance'. The Valuation Joint Board is committed to the principle of continuous improvement. In support of this performance will be planned and monitored (see 2.5.4 above). Key Performance Indicators have been implemented in conjunction with the Scottish Executive and the Scottish Assessors' Association and reported to the Executive and other key stakeholders annually. The range of Key Performance Indicators will be further developed in association with the above bodies.

- 2.6.2 Performance Indicators will be used for year-on-year comparisons as well as comparisons with other Assessors' offices, Local Authorities and other bodies.
- 2.6.3 In accordance with Section 13 of The Local Government in Scotland Act 2003, the performance of Central Scotland VJB in relation to its functions will be reported to all stakeholders of the Valuation Joint Board, including staff, in the most appropriate manner.
- 2.6.4 Stakeholder Consultations will be continually developed and implemented, and taken account of in Service Planning. There is a Customer Comments and Complaints procedure that is kept under review.
- 2.6.5 Central Scotland VJB will give consideration to any guidance issued under the terms of Section 2(1)(b) of The Local Government in Scotland Act. This is an external factor over which the Joint Board has no control and which may result in variations to the Service Plan.

2.7 EQUAL OPPORTUNITIES

- 2.7.1 The Valuation Joint Board is committed to equality in respect of race, ethnicity, disability, age and gender, both in staffing and service provision. In pursuance of this it has published Race, Disability and Gender Equalities Policies incorporating Action Plans. The Equality Act will require us to review these policies
- 2.7.2 All policies will be reviewed to encompass equalities issues.
- 2.7.3 As these policies are implemented or amended, staff will be adequately trained.
- 2.7.4 Equality impact assessments will be carried out before implementing any new or amended policy

2.8 STAFFING AND PERSONNEL MATTERS

- 2.8.1 The Valuation Joint Board will continue to align its Personnel and other related policies, generally, with those of Clackmannanshire Council.
- 2.8.2 A Training and Development Policy, which aims to ensure that adequate training is provided to all members of staff, has been developed. It provides a systematic approach based on assessing needs, identifying ways to improve, through training and development. Staff will review their training needs with their managers on a rolling biennial basis.
- 2.8.3 A staffing review, including a staff consultation process, will be considered bi-annually, in a manner that integrates with Service and Budget Planning.
- 2.8.4 To ensure that the Joint Board's personnel policies and procedures are kept up to date, regular contact will be maintained with Clackmannanshire Council's Personnel Services department.

2.9 FINANCE AND BUDGETING

- 2.9.1 The officers of the Valuation Joint Board will act in accordance with the relevant Financial Regulations and Standing Orders, which will be reviewed on a five-yearly basis or as circumstances demand.
- 2.9.2 In partnership with the Finance Resources of Clackmannanshire Council, budgets will be prepared annually and approved by the Joint Board.
- 2.9.3 Appropriate procedures for procurement, authorisation and payment have been implemented and these will be subject to annual review.
- 2.9.4 Adequate training in respect of these procedures will be provided to relevant staff.
- 2.9.5 Financial monitoring reports are received and verified on a monthly basis with under and over spends being reported both to Management Meetings and to the Joint Board.
- 2.9.6 Year-end Accounts will continue to be prepared, audited and made available for public inspection.

2.10 INFORMATION TECHNOLOGY

- 2.10.1 The provision and maintenance of Information Technology assets, systems and services are carried out “in house” and in partnership with Corona, Halarose, and Onyx, and in accordance with the Joint Board’s Information Technology Strategy. Regular ‘IS Liaison Meetings’ will be held between Corona and Assessor’s staff, and between Onyx and Assessor’s staff. Full use will be made of the Halarose support service and on-line forum. The Management Team will continually monitor service provision and will be open to alternative suppliers when opportunities arise for review.
- 2.10.2 Membership of any appropriate Halarose and Corona users’ groups will be actively maintained
- 2.10.3 The assets of the VJB will be refreshed in accordance with the IT Strategy. In particular, it is intended that PCs be refreshed on a rolling four yearly basis.
- 2.10.4 Central Scotland VJB adheres to the principles of Data Protection and reviews its Notification to the Information Commissioner annually.
- 2.10.5 Systems to deal with Freedom of Information requests have been developed and implemented and these will be reviewed in light of the demands of the request regime.
- 2.10.6 The assessor’s core information technology system will be continuously monitored to ensure that it meets changing external requirements.
- 2.10.7 Satellite systems to support primary functions and reporting requirements will continue to be maintained and developed by the IT Team as required.
- 2.10.8 Partnership arrangements with any other Assessors using the same core systems will be developed wherever practicable.
- 2.10.9 Central Scotland VJB will commit resources to the Scottish Assessors Association “Assessors Portal” project.
- 2.10.10 The form and content of the Central Scotland VJB Web pages within the Portal will be reviewed on an on-going basis.
- 2.10.11 Central Scotland VJB is committed to implementing and developing an intranet site that is the definitive source of all internal policies, procedures and guidance documents.
- 2.10.12 The advent of individual registration may impact on IT systems but as the current electoral system has been used in Northern Ireland since the introduction of individual registration, it is expected that changes will be minimised and be directed to exchange of data with new data sources.

2.11 FREEDOM OF INFORMATION

- 2.11.1 The Board has approved a Freedom of Information Policy Statement and this will be reviewed regularly.
- 2.11.2 A Model Publication Scheme has been compiled for Scottish Assessors. The Information Commissioner has approved this. We have adopted the model scheme but will annually review and amend where necessary to include information requests, which result in repeated provision of information.
- 2.11.3 Procedures to enable compliance with the requirements of the Freedom of Information (Scotland) Act 2002 have been developed and implemented. These will be reviewed in light of the impact of the request for information regime.
- 2.11.4 The Valuation Joint Board recognises the importance of Codes of Practice issued under the terms of the Freedom of Information (Scotland) Act, and will review practices and procedures on publication of any of such guidance.

2.12 KEY PARTNERSHIPS

- 2.12.1 The support services provided by Clackmannanshire Council are essential to the operations of Central Scotland VJB. These services will continue to be managed by regular contact with relevant persons in each of the supporting Resources.
- 2.12.2 Central Scotland VJB recognises its constituent Councils as key stakeholders, and the Assessor and ERO will consult with these bodies in all areas relating to the outputs of Valuation Rolls, Councils Tax Valuation Lists and Electoral Registers.
- 2.12.3 In particular close co-operation in electoral matters is required to make best use of the combined Electoral Registration/Election Management system. A service level agreement has been drawn up to facilitate this co-operation.
- 2.12.4 The Joint Board will continue to commit resources to the workings of the Scottish Assessors' Association. In this respect, it will participate in Plenary, Committee and Working Group meetings and fully engage in the exchange of information, ideas and knowledge provided by this association.
- 2.12.5 Through the SAA, the assessor for Central Scotland VJB will maintain liaison with bodies such as the Scottish Executive, Scotland Office, Valuation Office Agency (England and Wales), the Valuation and Land Agency (Northern Ireland), the Eire Valuation Office and The Royal Institution of Chartered Surveyors.
- 2.12.6 Similarly, Joint Board staff will continue to participate in the workings and proceedings of the Association of Electoral Administrators.
- 2.12.7 Central Scotland VJB recognises the role of, and support provided by, The Electoral Commission and the (interim) Electoral Management Board for Scotland in respect of Electoral Registration matters.
- 2.12.8 Staff are recognised as both key assets of the Valuation Joint Board and primary stakeholders.
- 2.12.9 Relationships with external suppliers of systems and services are subject to contract and/or Service Level Agreement and are managed through liaison with the relevant account manager or similar representative. Such services are, however, subject to continuous review regarding quality and price.

2.13 MISCELLANEOUS

- 2.13.1 The Valuation Joint Board is committed to various initiatives, not covered above but which have significant implications for Service Planning, priorities and actions. These tend to be of an ad-hoc nature and demand variable commitment.
- 2.13.2 The Assessor for Central Scotland VJB will respond, either directly or through relevant associations, to pertinent legislative, and other, consultations.
- 2.13.3 Any future local authority boundary or electoral constituency changes will require resource allocation and planning.
- 2.13.4 Central Scotland VJB is committed to the development and implementation of the Corporate Address Gazetteers of its constituent Councils (and through these initiatives to the formation of a National Gazetteer) and use of National Unique Property Reference Numbers. To that end it will continue to provide such assistance, information and data as it reasonably can and continue to participate in such joint projects as it can meaningfully contribute to.