

MINUTE of MEETING of CENTRAL SCOTLAND VALUATION JOINT BOARD held within HILLSIDE HOUSE, LAURELHILL, STIRLING on FRIDAY 12 JUNE 2009 at 10.00 a.m.

PRESENT: Depute Provost McLaren; Councillors Blackwood, Goss, Hughes, C MacDonald, Nimmo, Patrick and Simpson.

CONVENER: Councillor Simpson

APOLOGIES: Councillors Biggam, Balsillie, Carleschi, Jackson, McNeil and Paterson

ATTENDING: Assessor, Depute Assessor, Assistant Assessor, Treasurer and Assistant to the Clerk

DECLARATIONS: None

VJB1. MINUTE

There was submitted (circulated) and **APPROVED** Minute of Meeting of Central Scotland Valuation Joint Board held on 6 February 2009.

VJB2. DRAFT FINAL ACCOUNTS AS AT 31 MARCH 2009

There was submitted Report (circulated) by the Treasurer presenting the draft Financial Report and Accounts 2008/09. A net surplus of £9,000 had been realised in 2008/09 and would be retained by the Board as reserves.

NOTED.

VJB3. GENDER EQUALITY SCHEME

There was submitted Report (circulated) dated 28 May 2009 by the Assistant Assessor (West Division) presenting the Board's draft Gender Equality Scheme Annual Progress Report.

The Scheme sets out the Board's arrangements for meeting its duties in terms of gender equality.

Discussion took place on the following:-

- The Board's anti-harassment policy
- The use of a 'buddy' system to support staff
- The Board's recruitment policy

AGREED to approve the draft Gender Equality Scheme Annual Progress Report.

VJB4. SERVICE AGREEMENT WITH FORTH VALLEY GIS

With reference to the Minute of the Meeting of 22 June 2007 (Para VJB 5 refers), there was submitted Report (circulated) dated 1 June 2009 by the Assessor advising of an addendum to the Service Level Agreement between the Board and Forth Valley Geographic Information System, originally entered into in July 2003 and proposing a further extension to run until 30 June 2010.

NOTED.

VJB5. ASSESSOR'S BEST VALUE REPORT

There was submitted Report (circulated) dated 2 June 2009 by the Depute Assessor summarising performance during the period 1 April 2008 to 31 March 2009.

Discussion focussed on:-

- The need to allocate resources appropriately
- The average time to make an entry for a new house in the Valuation list.

NOTED.

VJB6. REPORT ON 2010 REVALUATION PROGRESS

There was submitted Report (circulated) dated 20 May 2009 by the Assessor summarising the progress made towards the revaluation of all non-domestic properties by 1 April 2010 in accordance with the Local Government Finance Act 1975.

NOTED.

AGENDA ITEM 2

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: FINAL ACCOUNTS as at 31 MARCH 2009
Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD
Date: 4th September 2009
Author: TREASURER

1. INTRODUCTION

- 1.1 The purpose of this report is to present the report by Grant Thornton on the 2008-09 Audit to the Joint Board,

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2. BACKGROUND

- 2.1 Following completion of the audit by Grant Thornton there are no adjusted differences to report. There are therefore no changes in the final accounts from the draft accounts presented to the Board in June.
- 2.2 There is no action required from the 2008-09 Audit report.

3. CONCLUSIONS

- 3.1 There are no changes to the draft accounts presented to the Board in June 2009. The Valuation Joint Board has outturned a surplus of £9K which when added to previous surpluses results in a net surplus of £167K now being held.

4. RECOMMENDATIONS

- 4.1 The Joint Board is asked to note the audited financial position as at 31st March 2009 and the contents of the Report by Grant Thornton on the 2008-09 Audit.

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Treasurer

LIST OF BACKGROUND PAPERS

1. Various working papers associated with the production of the accounts.

Any person wishing to inspect the above background papers should contact the Treasurer, Muir Wilson, on Alloa (01259) 452030.



Grant Thornton

Central Scotland Valuation Joint Board

Report on the 2008-09 Audit

19 August 2008

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1 Executive Summary

Introduction

We have audited the financial statements of the Central Scotland Valuation Joint Board (the Board) for the year ending 31 March 2009 and examined aspects of the Board's governance arrangements. This report sets out our key findings and discharges our responsibilities under ISA 260 - reporting matters arising from our audit to those charged with governance.

Key Findings

We plan to give an unqualified opinion on the financial statements of the Board for the 2008-09 financial year. There are no material adjusted or unadjusted differences to the accounts following our audit.

The draft financial statements were presented for audit in accordance with the agreed timetable. The accounts and supporting working papers were of a good standard and, as a result, few findings emerged from the audit process.

Our audit has not identified any weaknesses in internal control arrangements during the year. The Board has fully addressed the three recommendations made in our 2007-08 audit. A summary of the actions taken to address these prior year recommendations is contained as an Appendix to this report.

Status of our Report

This report is part of a continuing dialogue between the Board and Grant Thornton UK LLP and is not, therefore, intended to cover every matter, which came to our attention. Our procedures are designed to support our audit opinion and they cannot be expected to identify all weaknesses and inefficiencies in the Board's systems and work practices.

The report is not intended for use by third parties and we do not accept responsibility for any reliance that third parties may place on it. The report will be submitted to the Accounts Commission for Scotland and will be published on their website at www.audit-scotland.gov.uk.

Acknowledgements

We would like to take this opportunity to thank the staff who have been involved in this review for their assistance and co-operation.

2 Detailed Findings

Introduction

In accordance with the Code of Audit Practice we are required to audit the financial statements of the Board for the year ended 31 March 2009 and examine aspects of the Board's governance arrangements.

We audit the financial statements and give an opinion on whether:

- they present fairly the Board's financial position as at 31 March 2009 in accordance with Part VII of the Local Government (Scotland) Act 1973 (the Act) and the CIPFA 2008 Statement of Recommended Practice (2008 SORP); and
- the Statement on the System of Internal Financial Control is consistent with the information we obtain through our audit.
- information which comprises the management commentary, included with the Annual Report, is consistent with the financial statements.

We also review the Statement on the System of Internal Financial Control by:

- considering compliance with relevant guidance
- considering the adequacy of the process put in place by the Board to obtain assurances on systems of internal financial control
- assessing whether disclosures in the Statement are consistent with the information emerging from our normal audit work.

Overall Conclusion

We are able to conclude that the Board's financial statements give a true and fair view of the financial position for the period from 1 April 2008 to 31 March 2009. We confirm that information which comprises the management commentary, included with the Annual Report, is consistent with the financial statements.

Follow up of 2007-08 Recommendations

We are pleased to note that the Board has fully implemented the 3 recommendations emerging from our 2007-08 audit. Our 2008-09 audit has not identified any significant weaknesses in internal control arrangements.

Matters Arising

We have given an unqualified opinion on the Board's 2008-09 financial statements. Under ISA 260, we are required to communicate certain matters arising from the audit to those charged with governance. The areas considered are summarised in the table below:

Area	Key Messages
Independence and objectivity of the audit team	<p>We are able to confirm our independence and objectivity as auditors and note the following:</p> <ul style="list-style-type: none"> • we are independently appointed by Audit Scotland; • we comply with the Auditing Practices Board's Ethical Standards; and • we have not performed any non Code of Audit Practice (the Code) or advisory work during the year.
Quality of the Accounts	<p>The draft financial statements were presented for audit in accordance with the agreed timetable. The accounts and supporting working papers were of a good standard and, as a result, few adjustments were required following our audit.</p>
Approach to the audit	<p>Our approach to the audit was set out in our 2008-09 audit plan. We have planned our audit in accordance with International Auditing Standards and the Code. Other key factors to highlight include:</p> <ul style="list-style-type: none"> • we consider the materiality of items in the financial statements both in determining the approach to audit them and in determining the impact of any errors; and • the Board's financial affairs are managed by Clackmannanshire Council and rely on the Council's financial systems for processing, recording and reporting transactions. Grant Thornton UK LLP are also the auditors of Clackmannanshire Council and, during the 2008-09 financial year, we performed audit work on the core financial systems in operation at the Council. Our work did not identify any specific control weaknesses in the financial systems operated by the Council that we need to draw to the Board's attention.
Material risks and exposures	<p>The Board has considered and confirmed that it has no material risks and exposures, which should be reflected in the financial statements, and the Treasurer will confirm this in the Letter of Representation.</p>

Area	Key Messages
Accounting policies and practices	<p>Management agreed to our request for additional disclosure in respect of financial instruments to reflect the additional requirements of the 2008 SORP.</p> <p>Following this, we consider that the Treasurer has adopted appropriate accounting policies in the areas covered by our testing, in accordance with the SORP.</p> <p>The Treasurer has considered and confirmed that the Board remains a going concern and confirms this in the Letter of Representation.</p>

Accounting Issues:

There are no adjusted differences to report.

Summary of unadjusted audit differences

	Income and Expenditure Account		Balance Sheet	
	Dr £ '000s	Cr £ '000s	Dr £ '000s	Cr £ '000s
Adjustments affecting reported results				
Understatement of bad debt provision	8			8
Correction for Credit Note to Invoice		5	5	
Adjustment to reflect actual pension contributions		4	4	
Accruals not processed	2			2
Total	10	9	9	10

The overall effect of the above adjustments would be to decrease the net expenditure for the year by £1,000 and this is not considered material.

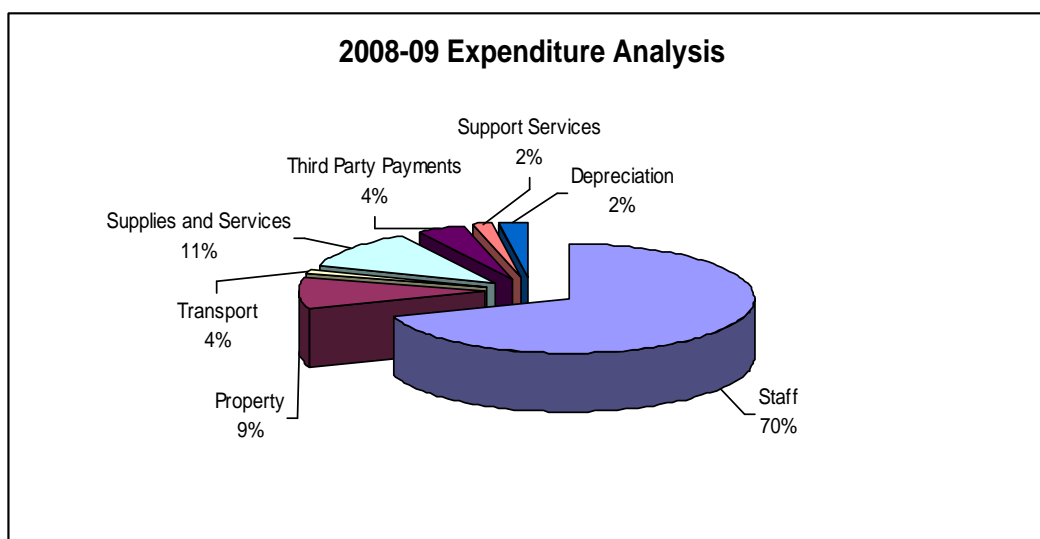
Financial Position

The Board's Income and Expenditure Account for the year records a deficit of £73,000. Funding from Constituent Authorities in the year was £2.632 million with other income of £109,000 mainly from the Modernising Government Fund (MGF) to cover the costs of the National Assessors Project.

The Board incurred gross operating expenditure of £2.762 million compared to the budget of £2.642 million, representing an overspend of £120,000. Staff costs were underspent by £64k due to vacancies not being filled during the year. This was offset by an overspend on the National Assessors Project (£100k) the costs of which were met from the MGF. Notional depreciation costs of £68k were not included in the original budget.

Staff costs account for the significant majority of Board expenditure (70%). A more detailed analysis of expenditure is shown in figure one:

Figure One - Analysis of the Board's 2008-09 gross expenditure



The Board's general fund balance at 31 March 2008 was £0.167 million representing 6% of gross expenditure for the year. The Board's balance sheet records net liabilities at 31 March 2009 of £2.519 million (2007:08: £0.822 million) almost entirely due to pension fund liabilities which have risen from £1.1 million to £2.8 million over the year, reflecting largely more pessimistic assumptions with regard to investment returns.

Pension costs are met as they are incurred from the Board's revenue expenditure on an ongoing basis. The pension liability reflects the full pension costs that will have to be met by the Board over the longer term.

The Board is funded from annual requisitions from constituent authorities under the Valuation Joint Boards (Scotland) Order 1995. Funding requisitions are based on the expenditure forecast prepared for each financial year, which include estimates of likely pension costs for that year. The Board has agreed the level of requisitions for the year ending 31 March 2009 in order to meet its expenditure requirements and the Board, therefore, considers that it has sufficient funding to meet ongoing liabilities.

2.1 International Financial Reporting Standards

The Board will be required to adopt International Financial Reporting Standards (IFRS) in the preparation of the 2010-11 accounts. The Board's 2009-10 accounts will also require to be re-stated under IFRS accounting rules to provide appropriate comparative information.

The adoption of IFRS is likely to impact on the way the Board's financial results are reported in the future. In particular employee benefits, such as accrued annual leave, may be recorded on the Board's balance sheet.

Grant Thornton provides an annual training workshop for the Board's finance staff on developments in accounting and auditing standards and we will continue to work closely with the Board's finance team over the period of our appointment.

Grant Thornton UK LLP
19 August 2009

3 Appendix A: Follow Up Review

No	Finding	Risk	Recommendation	Management Response	Position at August 2008
1	The 2006-07 financial statements required a number of presentational amendments following the audit.	Medium	A supervisory check of the draft accounts should be undertaken prior to submission for audit.	Agreed.	Addressed A supervisory review of the draft accounts is now undertaken prior to submission to audit.
2	The Board's accounts advert did not comply with the Local Authority (Scotland) Regulations 1985 as it did not specify a 21 day period for objections to be raised by members of the public.	High	The Board should ensure that future accounts adverts comply with relevant Regulations.	Agreed The advert ran from Monday 13th till Friday 31st of August, but to fully comply should have been held over till Sunday 2nd September.	Addressed We noted however that the 2007-08 advert included an error relating to audit contact details. This was addressed, and the advert subsequently reissued.

No	Finding	Risk	Recommendation	Management Response	Position at August 2008
3	The Board is treated as a separate cost centre within Clackmannanshire Council's ledger rather than a separate entity.	Medium	The Board should undertake a review of its financial management arrangements.	Agreed, but only in part as separate arrangements would lead to higher administration costs.	Addressed We are satisfied following review that the arrangements in place are appropriate for the Board.



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AGENDA ITEM 3

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: REVENUE BUDGET 2009/10 – REVIEW AS AT 30.06.09
Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD
Date: 4th September, 2009
Author: TREASURER

1. INTRODUCTION

- 1.1 The purpose of this report is to advise the Joint Board of the forecast outturn for the financial year ending 31 March 2010.

2. BACKGROUND

- 2.1 The budget for the financial year 2009/10 is £2.708 million. The projected outturn against the budget shows an underspend of £36K (see Appendix A).
- 2.2 The main reason for the reported underspend relates to a reduction in Employee Costs.

3. RECOMMENDATIONS

- 3.1 The Joint Board is asked to note the contents of this report.

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Treasurer

LIST OF BACKGROUND PAPERS

1. Various working papers associated with the production of the outturns.

Any person wishing to inspect the above background papers should contact the Treasurer, Muir Wilson, on Alloa (01259) 452033.

CENTRAL SCOTLAND VALUATION JOINT BOARD

Summary

June Outturn

	Budget 2009/10	Budget to 30 June 09	Actual @ June 09	30 Outturn @ 31 March 10
	£	£	£	£
Employee Costs				
Gross Salaries	1,597,300	491,329	466,137	1,582,300
Employer's Superannuation	309,020	95,055	82,971	269,740
Employer's National Insurance	123,800	38,081	38,001	123,540
Overtime	0	0	1,354	1,350
SMP	0	0	69	70
Canvassers	10,000	2,500	150	10,000
Occupational Sick Pay	0	0	16,482	0
Superannuation Annual Charges	17,630	2,937	1,371	16,840
Severance Payments	0	0	3,762	3,760
Staff Advertising	0	0	344	340
Employee Training	6,500	1,625	0	6,500
Conf. Exp. & Subsistence	1,500	375	530	1,500
Other Employee Costs	3,000	750	316	3,000
	2,068,750	632,652	611,487	2,018,940
				(49,810)
Property Costs				
Repairs & Maintenance	9,000	2,250	4,350	14,000
Heat & Light - Gas	1,700	425	369	2,400
Heat & Light - Electricity	12,540	3,135	910	10,500
Property Rental	136,000	34,000	55,564	136,000
Service Charge	11,460	2,865	4,474	11,460
Rates & Water	62,830	62,830	0	62,830
Water Charges	6,000	1,500	1,681	6,000
Cleaning Materials	1,000	250	212	1,000
Cleaning Services	13,640	3,410	0	13,640
Insurance	2,250	2,250	0	2,250
	256,420	112,915	67,560	260,080
				3,660
Transport Costs				
Staff Travelling Expenses	22,000	6,767	6,218	22,000
Car Allowances	14,430	4,439	4,439	14,430
	36,430	11,206	10,657	36,430
				0
Supplies and Services				
Equipment	0	0	240	0
Furniture	500	125	0	500
Bottled Water	1,200	300	194	1,200
Hospitality	1,000	250	622	2,000
Clothing	300	75	72	300
	3,000	750	1,128	4,000
				1,000
Administration				
Office Equipment	0	0	627	630
Office Equipment Maintenance	5,000	1,250	988	5,000
Printing	9,000	2,250	1,532	9,000
Photocopying	3,000	750	(728)	6,000
Stationery	11,000	2,750	2,220	11,000
Publications	5,000	1,250	1,588	5,000
Advertising	5,000	1,250	0	5,000
Insurance	12,570	3,351	0	12,570
Postages	87,500	21,875	41,283	123,500
Telecommunications	10,000	2,500	4,073	10,000
Legal Fees	6,000	1,500	0	6,000
Miscellaneous Supplies	500	125	27	30
	154,570	38,851	51,610	193,730
				39,160

	Budget 2009/10 £	Budget to 30 June 09 £	Actual @ June 09 £	30 Outturn @ 31 March 10 £
<u>Computer</u>				
IBM Hardware/Software Lease - DO NOT USE	0	0	0	210
Computer Hardware Purchase	2,000	500	302	2,000
Disaster recovery	24,130	6,033	13,236	24,260
Computer Hardware Maintenance	3,540	885	7,196	5,390
Computer Software Purchase	1,000	250	4,437	4,440
Computer Software Maintenance	56,930	14,233	48,269	62,680
Computer Peripherals	1,000	250	302	500
Computer Consumables	1,000	250	149	500
Computer Services	32,260	8,065	23,301	28,370
	121,860	30,466	97,192	128,350
				6,490
<u>Third Party Payments</u>				
Other Local Authorities	0	0	0	8,000
Payments to Contractors	5,000	1,250	112	5,000
Accounts Commission - Audit Fees	9,550	2,387	(3,733)	9,550
	14,550	3,637	(3,621)	22,550
				8,000
<u>Support Services</u>				
Personnel Services	23,340	0	0	23,340
Financial Services	27,580	0	0	27,580
Clerking of the Board	9,480	0	0	9,480
	60,400	0	0	60,400
				0
TOTAL EXPENDITURE	2,715,980	830,477	836,013	2,724,480
				8,500
<u>Income</u>				
Other Grants	0	0	(15,514)	0
Electoral Roll - Sales	0	0	(288)	0
Other Income	(8,000)	(2,000)	(288)	(53,000)
	(8,000)	(2,000)	(16,090)	(53,000)
				(45,000)
NET EXPENDITURE	2,707,980	828,477	819,923	2,671,480
				(36,500)

June Outturn**Analysis of actual variation to Budget****Employee**

Savings from Staff Vacancies and reduced hours. Removal of one post from establishment
Superannuation budgeted at 19.5%. Actual payment 18%

Underspend**Property costs**

Additional repairs and maintenance required

Overspend**Transport Costs**

No Variance

Overspend**Supplies and Services**

Additional costs of hospitality incurred which is partly recharged

Overspend**Administration**

Additional postage costs incurred as a result of recent European Election.
Costs recharged to constituent authorities

Overspend**Computer Equipment**

Additional hardware and software maintenance costs incurred.

Overspend**Third Party Payments**

Additional payments to councils for enhanced salary payments to Board members

Overspend**Support Services**

Outturned on budget

Income

Additional income from constituent authorities in relation to additional Election costs incurred by VJB

Underspend**Overspend**

APPENDIX 1

Central Scotland Valuation Joint Board Publication Scheme

**Produced as required by the
Freedom of Information (Scotland) Act 2002**

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SECTION 1: INTRODUCTION TO THE PUBLICATION SCHEME

The Freedom of Information (Scotland) Act 2002 (FOISA) provides individuals with a right of access to all recorded information held by Scotland's public authorities. Anyone can use this right, and information can only be withheld where FOISA expressly permits it.

Section 23 of FOISA also requires that all Scottish public authorities maintain a publication scheme. A publication scheme sets out the types of information that a public authority routinely makes available. This scheme has been approved by the Scottish Information Commissioner, who is responsible for enforcing FOISA. Public authorities are also obliged to review their schemes from time to time.

The purpose of this scheme is to provide you with details of the range of information that we routinely publish. The scheme also provides details of how you can access this information, and tells you whether it is available free, or if there is a charge for the information.

This Scheme is based on the model Publication Scheme produced by the Scottish Assessors' Association. Following consultation with all Assessors, the model Scheme identifies key areas of information the public may require. These areas form the basis of our classes of information.

Assessors are committed to delivering an open and transparent service wherever possible and it is intended to publish information that the public has an interest in viewing.

Alongside FOISA, the Environmental Information (Scotland) Regulations 2004 (the EIRs) provide a separate right of access to the environmental information that we hold.

Where information is not published under this scheme, you can request it from us under FOISA. For further information on accessing information not covered by this scheme, refer to *Section 11 – How to access information not available under the scheme*.

SECTION 2: ABOUT ASSESSORS/ CENTRAL SCOTLAND VALUATION JOINT BOARD

Since the enactment of the Lands Valuation (Scotland) Act 1854, Assessors have been responsible for the valuation of all heritable properties for local taxation purposes within their respective valuation areas. Currently all rateable properties are shown in the Valuation Roll and domestic subjects are contained within the Council Tax List. These documents form the basis for levying non-domestic rates (Valuation Roll) and Council Tax (Council Tax Valuation Lists).

Each of the 32 Councils within Scotland is a valuation authority and responsible for appointing an Assessor who must in turn compile and maintain a Valuation Roll and a Council Tax Valuation List.

There are fourteen Assessors throughout Scotland, four are appointed directly by single Councils whilst the remaining ten are appointed by Valuation Joint Boards comprising two or more Councils. Where a Valuation Joint Board exists, all the duties of the constituent Councils as Valuation Authorities are delegated to the Board.

Until 1975 Statute required that Local Authorities appoint Assessors to be their Electoral Registration Officers. While that requirement has been revoked, in practice the overwhelming number of Authorities continue this practice no doubt reflecting the fact that Assessors have unrivalled knowledge of the properties within their area, in particular those of a predominantly non-residential character where nevertheless qualifying electors may be resident.

Central Scotland Valuation Joint Board has been established since 1996 and discharges jointly the function of 3 Valuation Authorities.

Central Scotland Valuation Joint Board is a body in its own right, separate from the Falkirk, Stirling and Clackmannanshire Councils, comprising 15 members, elected councillors from each of the 3 authorities for which the Board has responsibility.

The Board appoint the Assessor responsible for the preparation and maintenance of the Valuation Roll and Valuation List, base documents which are required for the 3 Councils to ingather non-domestic rates and council tax.

The Councils of Falkirk, Stirling and Clackmannanshire have also appointed Central Scotland Valuation Joint Board to discharge jointly the function of Electoral Registration and so the Board is also responsible for the preparation and maintenance of the Register of Electors which is essential for all Parliamentary and Local Government Elections.

2.1 Services Provided

2.1.1 Valuation Roll

In Statutory terms, a general Revaluation of all non-domestic properties is required to take place every five years. This necessitates a complete reappraisal, by the Assessor, of the values shown for all properties in the Roll to reflect the movement in property values over the previous five years. Each owner, tenant or occupier shown in the Roll has a right of appeal against the valuation issued by the Assessor and considerable resources are devoted to the disposal of such appeals.

The next Revaluation will take effect from 1st April, 2010 and will be the tenth to take place in Scotland since the modern rating regime was established with the passing of the Valuation and Rating (Scotland) Act, 1956.

Assessors maintain the Valuation Roll between Revaluations by making entries for new properties, deleting entries for demolished properties and amending entries to reflect extensions, part demolitions etc.

2.1.2 Council Tax Valuation List

Assessors are responsible for compiling a Council Tax List showing each house, or “dwelling”, located within the area of the Authority, which indicates the valuation band into which the property falls. There are eight bands of value, ranging from Band A (properties with a value not exceeding £27,000) to Band H (properties with a value exceeding £212,000). Every new Council Taxpayer has a right of appeal against the banding proposed by the Assessor. In addition, the Assessor maintains the Valuation List by making entries for new properties, either as “new build” or by sub-division of existing properties, deleting entries for those which have been demolished and amending entries to reflect, houses which have been extended and subsequently sold.

2.1.3 Electoral Registration

Where the Assessor also holds the office of Electoral Registration Officer, he is responsible for the annual production of the Register of Electors, which includes an entry for all persons qualified to vote. In order to prepare the Register, the Electoral Registration Officer must make a “house to house or other sufficient enquiry” to secure the names of persons entitled to be registered. Since 2001, the Register has become a “Rolling Register” and monthly updating is permitted.

2.2 Assessor as a Statutory Official

In order for any taxation system to be administered in an effective manner it is essential that the public perception is one of integrity and even-handed application.

Although the Scottish Government, through the Scottish Parliament, establishes the Statutory regime and Assessors are appointed by Local Authorities, they are recognised as having a significant degree of independence in the valuations that they make. Individual valuations are not therefore determined by the Parliament or the Local Authorities but by the Assessors. There is a right of appeal to a range of bodies who, again, act independently of Central and Local Government.

Assessors account directly to taxpayers and electors for their actions. In terms of their Statutory remit, independent adjudication is an integral part of the process. Where maladministration is an issue there is open resort to the Office of the Public Services Ombudsman.

Summary

Assessors, in their three main roles act as independent Statutory officials, directly charged with implementing Statutory regimes subject to the direction of independent appellate bodies. Their scope for action, their workloads and timetables are largely governed by Statute. Councils and Joint Boards are responsible for the appointment and funding of Assessors and Electoral Registration Officers. Administrative oversight is provided by the appointing bodies as well as by internal and external auditors.

SECTION 3: PREPARING THE PUBLICATION SCHEME

When preparing or reviewing our publication scheme, we are obliged by FOISA to have due regard to the public interest in providing access to the information that we hold which relates to:

- **the services we provide;**
- **the costs of those services;**
- **the standard of those services;**
- **the facts that inform the important decisions we take; and**
- **the reasoning that informs our decisions.**

The content of this Publication Scheme was prepared with the agreement of members of the Scottish Assessors' Association after full consultation.

The classes of information identified in the Scheme have been arrived at based on the knowledge of the types of questions and enquiries made of Assessors/Valuation Joint Boards over a number of years, together with a consideration of the type of requests which have been made since the previous scheme was introduced in 2004, though no specific public consultations have taken place.

As a matter of routine, consideration will be given to any views expressed by members of the public as to the contents of the Scheme, which will be the subject of periodic review.

Under the terms of the existing legislation, it is not believed that there is a legal requirement for Assessors to publish information associated with Electoral Registration as this is a reserved matter in relation to Scottish devolution.

However, the view of Assessors is that although there may be duplication of information provided by Local Authorities and Assessors it is in the public interest to provide guidance within the Assessors Schemes. It should be noted that the legislation providing for Electoral Registration contains specific limitations on the ways in which the Electoral Register may be displayed, provided and used.

As explained earlier, either Councils or Joint Boards appoint Assessors. In the case of Valuation Joint Boards there may be a great deal of duplication as between the Assessor's and Joint Board's publication schemes because the Board's function is to appoint and provide sufficient support for the Assessor to carry out his Statutory duties. The publication scheme for Assessors will, therefore, provide details related to those functions that the Assessor is responsible for. The costs of providing the service, together with relevant policies of Valuation Joint Boards, will be found in the schemes published by the Boards. www.saa.gov.uk/central/foi_new.html

An audit of information held by Assessors has been undertaken.

SECTION 4: ACCESSING INFORMATION UNDER THE SCHEME

Information available under our publication scheme will normally be available through the routes described below. *Section 12 – Classes of Information* provides more details on the information available under the scheme, along with additional guidance on how the information falling within each “class” may be accessed.

Online:

Most information listed in our publication scheme is available to download from our website, and on the SAA website (www.saa.gov.uk). In many cases a link within *Section 12: Classes of Information* will direct you to the relevant page or document. Where no such link is present, you can use our website’s “Search” facility at www.saa.gov.uk/central/index.html. If you are still having trouble finding any document listed under our scheme, then please call (01324) 506078 for further assistance.

By e-mail:

If the information you seek is listed in our publication scheme but is not published on our website, we can send it to you by email, wherever possible. When requesting information from us, please provide a telephone number so that we can telephone you to clarify details, if necessary.

By phone:

Information can also be requested from us over the telephone. Please call (01324) 506078 to request information available under this scheme.

By post:

All information under the scheme will normally be available in paper copy form. Please address your request to:

Clerk to the Valuation Joint Board
Falkirk Council
Law and Administration Services
Municipal Buildings
Falkirk
FK1 5RS

When writing to us to request information, please include your name and address, full details of the information or documents you would like to receive, and any fee applicable (see *Section 6: Our Charging Policy* for further information on fees). Please also include a telephone number so we can telephone you to clarify any details, if necessary.

Advice and assistance:

If you have any difficulty identifying the information you want to access, then please contact Clerk to the Valuation Joint Board, Tel: (01324) 506078 or e-mail directorla@falkirk.gov.uk who will be happy to help.

SECTION 5: INFORMATION THAT WE MAY WITHHOLD

All information covered by our publication scheme can either be accessed through our website, or will be provided promptly following our receipt of your request.

Our aim in maintaining this publication scheme is to be as open as possible. You should note, however, that there may be limited circumstances where information will be withheld from one of the classes of information listed in *Section 12 – Classes of Information*. Information will only be withheld, however, where FOISA (or, in the case of environmental information, the Environmental Information (Scotland) Regulations 2004) expressly permits it.

Information concerning items of a confidential nature, with respect to business that has been gathered by Assessors as part of their Statutory duties, may not be made available.

In this respect Assessors/Valuation Joint Boards will, when appropriate, apply reasonable consideration of the exemptions afforded under the Freedom of Information Act, 2002 particularly Sections 33, 35, 36 and 38 e.g. Information, which if disclosed,

- 1) would be likely to prejudice substantially the commercial interests of any person,**
- 2) would prejudice substantially the assessment of any tax,**
- 3) would constitute a breach of confidence actionable by any person, or**
- 4) if personal data, would contravene any of the Data Protection principles.**

Whenever information is withheld we will inform you of this, and will set out why that information cannot be released. Even where information is withheld it may, in many cases, be possible to provide copies with the withheld information edited out.

If you wish to complain about any information which has been withheld from you, please refer to *Section 10 – Complaints*.

SECTION 6: OUR CHARGING POLICY

Unless otherwise stated in *Section 12 – Classes of Information*, all information contained within our scheme is available from us free of charge where it can be downloaded from our website or where it can be sent to you electronically by email.

We reserve the right to impose charges for providing information in paper copy or on computer disc. Charges will reflect the actual costs of reproduction and postage to the authority, as set out below.

In the event that a charge is to be levied, you will be advised of the charge and how it has been calculated. Information will not be provided to you until payment has been received.

Reproduction costs:

Where charges are applied, photocopied information will be charged at a standard rate of 10p per A4 side of paper (black and white copy) and 30p per A4 side of paper (colour copy).

Computer discs will be charged at the rate of £1.00 per CD-Rom.

Postage cost:

We will pass on postage charges to the requester at the cost to the authority of sending the information by first class post.

For the avoidance of doubt these costs relate to the delivering of information in Section 12 which are shown as free.

SECTION 7: OUR COPYRIGHT POLICY

Central Scotland Valuation Joint Board holds the copyright for the vast majority of information in this publication scheme. All of this information can be copied or reproduced without our formal permission, provided it is copied or reproduced accurately, is not used in a misleading context, and provided that the source of the material is identified.

The publication scheme may, however, contain information where the copyright holder is not Central Scotland Valuation Joint Board. In most cases the copyright holder will be obvious from the documents. In cases where the copyright is unclear, however, it is the responsibility of the person accessing the information to locate and seek the permission of the copyright holder before reproducing the material or in any other way breaching the rights of the copyright holder. Wherever possible, this scheme will indicate where we do not own the copyright on documents within *Section 12 – Classes of Information*.

Information about Crown copyright material is available on the website of the Queens Printer for Scotland at www.oqps.gov.uk. We can provide you with a copy of this information if you do not have internet access.

Re-Use of Public Sector Information

Access to the information does not mean that copyright has been waived, nor does it give the recipient the right to re-use the information for a commercial purpose. If you intend to re-use information obtained from the scheme, and you are unsure whether you have the right to do so, you are advised to make a request to Central Scotland Valuation Joint Board to re-use the information. Your request will be considered under the Re-Use of Public Sector Information Regulations 2005 (RPSIs) for which a charge may be imposed. In the event that a charge is payable, you will be advised what this is and how it has been calculated. If you would like more information on the re-use of information, please contact the Clerk to the Valuation Joint Board, Falkirk Council, Law and Administration Services, Municipal Buildings, Falkirk FK1 5RS.

Guidance on the RPSI regulations can also be found on the Office of Public Sector Information (OPSI) website at <http://www.opsi.gov.uk/advice/psi-regulations/index.htm>. We can provide you with a copy of this information if you do not have internet access.

SECTION 8: OUR RECORDS MANAGEMENT AND DISPOSAL POLICY

To ensure that records are managed properly, the Assessor/Valuation Joint Board aims to conform to the Code of Practice on Records Management which has been issued by Ministers in accordance with Section 61 of the Freedom of Information (Scotland) Act 2002 and has adopted a Records Policy detailing how it intends to manage its records. This details the Assessors/Valuation Joint Boards commitment to ensuring that records are accurate and reliable, can be retrieved easily and are kept for no longer than is absolutely necessary.

For further information on Records Management and the Assessors/Valuation Joint Boards Records Policy, please contact: Clerk to the Valuation Joint Board, Tel: (01324) 506078 or e-mail: directorla@falkirk.gov.uk

SECTION 9: FEEDBACK

FOISA requires that we review our publication scheme from time to time. As a result, we welcome feedback on how we can develop our scheme further. If you want to comment on any aspect of this publication scheme, then please contact us. You may, for example wish to tell us about:

- **other information that you would like to see included in the scheme;**
- **whether you found the scheme easy to use;**
- **whether you found the publication scheme useful;**
- **whether our staff were helpful;**
- **other ways in which our publication scheme can be improved.**

Please send any comments or suggestions to:

Clerk to the Valuation Joint Board
Falkirk Council
Law and Administration Services
Municipal Buildings
Falkirk
FK1 5RS

Tel: (01324) 506078

e-mail: directorla@falkirk.gov.uk

SECTION 10: COMPLAINTS

Our aim is to make our publication scheme as user-friendly as possible, and we hope that you can access all the information we publish with ease. If you do wish to complain about any aspect of the publication scheme, however, then please contact us, and we will try and resolve your complaint as quickly as possible. You can contact:

Clerk to the Valuation Joint Board
Falkirk Council
Law and Administration Services
Municipal Buildings
Falkirk
FK1 5RS

Tel: (01324) 506078
e-mail: directorla@falkirk.gov.uk

Any complaint will be acknowledged within two working days of receipt and we will respond in full within twenty working days.

You have legal rights to access information under this scheme and a right of appeal to the Scottish Information Commissioner if you are dissatisfied with our response. These rights apply only to information requests made in writing* or another recordable format. If you are unhappy with our responses to your request you can ask us to review it and if you are still unhappy, you can make an appeal to the Scottish Information Commissioner.

The Commissioner's website has a guide to this three step process, and he operates an enquiry service on Monday to Friday from 9:00am to 5:00pm. His office can be contacted as follows:

Scottish Information Commissioner

Kinburn Castle
Doubledykes Road
St Andrews
Fife
KY16 9DS

Tel: 01334 464610
Email: enquiries@itspublicknowledge.info
Website: www.itspublicknowledge.info

*verbal requests for environmental information carry similar rights.

SECTION 11: HOW TO ACCESS INFORMATION WHICH IS NOT AVAILABLE UNDER THIS SCHEME

If the information you are seeking is not available under this publication scheme, then you may wish to request it from us. The Freedom of Information (Scotland) Act 2002 (FOISA) provides you with a right of access to the information we hold, subject to certain exemptions. The Environmental Information (Scotland) Regulations 2004 (EIRs) separately provide a right of access to the environmental information we hold, while the Data Protection Act 1998 (DPA) provides a right of access to any personal information about you that we hold. Again, these rights are subject to certain exceptions or exemptions.

Should you wish to request a copy of any information that we hold that is not available under this scheme, please write to:-

Clerk to the Valuation Joint Board
Falkirk Council
Law and Administration Services
Municipal Buildings
Falkirk
FK1 5RS

Charges for information which is not available under the scheme:

The charges for information which ***is*** available under this scheme are set out under *Section 6 – Our Charging Policy*. If you submit a request to us for information which ***is not*** available under the scheme the charges will be based on the following calculations:

General information requests:

- There will be no charge for information requests which cost us £100 or less to process.
- Where information costs between £100 and £600 to provide you may be asked to pay 10% of the cost. That is, if you were to ask for information that cost us £600 to provide, you would be asked to pay £50, calculated on the basis of a waiver for the first £100 and 10% of the remaining £500.
- We are not obliged to respond to requests which will cost us over £600 to process.
- In calculating any fee, staff time will be calculated at actual cost per staff member hourly salary rate to a maximum of £15 per person per hour.
- We do not charge for the time to determine whether we hold the information requested, nor for the time it takes to decide whether the information can be released. Charges may be made for locating, retrieving and providing information to you.

- In the event that we decide to impose a charge we will issue you with notification of the charge (a fees notice) and how it has been calculated. You will have three months from the date of issue of the fees notice in which to decide whether to pay the charge. The information will be provided to you on payment of the charge. If you decide not to proceed with the request there will be no charge to you.

Charges for environmental information:

We do not charge for the time to determine whether we hold the information requested, nor for the time it takes to decide whether the information can be released. Charges may be made for locating, retrieving and providing information to you.

In the event that we decide to impose a charge we will issue you with notification of the charge and how it has been calculated. The information will be provided to you on payment of the charge. If you decide not to proceed with the request there will be no charge to you.

Charges are calculated on the basis of the actual cost to the authority of providing the information.

- Photocopying is charged at 10p per A4 sheet for black and white copying, 30p per A4 sheet for colour copying.
- Postage is charged at actual rate for first class mail.
- Staff time is calculated at actual cost per staff member hourly salary rate to a maximum of £15 per person per hour.

The first £100 worth of information will be provided to you without charge.

Where information costs between £100 and £600 to provide, you will be asked to pay 10% of the cost. That is, if you were to ask for information that cost us £600 to provide, you would be asked to pay £50, calculated on the basis of a waiver for the first £100 and 10% of the remaining £500.

Where it would cost more than £600 to provide the information to you, however, we will ask you to pay the full cost of providing the information, with no waiver for any portion of the cost.

Requests for your own personal data:

You are entitled to request your personal data from Central Scotland Valuation Joint Board who reserves the right to charge £10 for requests for an individual's own personal data.

SECTION 12: CLASSES OF INFORMATION

The Freedom of Information (Scotland) Act, 2002 requires a Publication Scheme to specify the classes of information the Public Authority already publishes or intends to publish. Our intention is to publish as much information as possible on subjects where there is known to be public interest. However, exemptions under the Freedom of Information (Scotland) Act, 2002 may allow us to withhold some information, as indicated in Section 5.

Assessors/Valuation Joint Boards publish, or intend to publish, information under the Classes listed below:-

- a) Who's Who and Where**
- b) Valuation Joint Board Minutes of Meetings***
- c) Annual Accounts***
- d) Electoral Register (Edited)**
- e) How Are We Doing?**
- f) Policy and Procedures**

** May be exemptions in this Class*

a) **Who's Who and Where**

Class Definition:

"Details of the organisational structures and key personnel. This will include, the senior personnel and office locations.

Availability:

Website (www.saa.gov.uk)

Email, post, inspection

Cost:

Free

b) **Valuation Joint Board Minutes of Meetings**

Class Definition:

"In recognition of the need to have regard to the public interest in allowing access to public information held and in the publication of reasons for decisions made, the Minutes of formal Board Meetings, concerning the work of the Assessor, are published. They contain discussion of key strategic issues under consideration and the primary decisions relating to resource and budgetary matters. The annual accounts and policy and procedures are listed as a separate class.

Details of Standing Orders, Schemes of Delegation can also be found within this Class."

Availability:

Website (www.saa.gov.uk)

Email, post, inspection

Cost:

Free

c) **Annual Accounts**

Class Definition:

"Within this category details of the Accounts in relation to the Assessors function can be found. This will also include that of the Electoral Registration Officer."

Availability:

Email, Post, inspection

Cost:

Free

d) **Electoral Register (Edited)**

Class Definition:

“Edited version of the Register of Electors. This version does not include the names of those electors whose names appear in the Full version of the Register but who have taken advantage of the Representation of the People Legislation and chosen to have their names excluded from the Edited version of the Register, which can be sold to anyone.”

Availability:

Paper copies can be inspected at Local offices, or post

Cost:

Per Representation of the People (Scotland) Regulations 2001

If in Data Format

The fee for purchasing a copy of the register in data format, is at the rate of £20 per Constituency plus £1.50 for each 1,000 entries (or remaining entries) in it.

Or if Printed

The fee for purchasing a copy of the register in the printed form, is at the rate of £10 plus £5 for each 1000 entries (or remaining entries) in it.

e) **How Are We Doing?**

Class Definition:

“A copy of the most recent Public Performance Report revealing our performance objectives/targets and Best Value Indicators which are produced on an annual basis.”

Availability:

Website (www.saa.gov.uk)

Email, post, inspection

Cost:

Free

f) Policies and Procedures

Class Definition:

“Details of Policies and Procedures, including Document Retention and Records Management (where approved) can be found within this class”

Availability:

Email, post, inspection

Cost:

Free

APPENDIX 2

Central Scotland Assessor Publication Scheme

**Produced as required by the
Freedom of Information (Scotland) Act 2002**

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SECTION 1:	INTRODUCTION TO THE PUBLICATION SCHEME
SECTION 2:	ABOUT CENTRAL SCOTLAND ASSESSOR
SECTION 3:	PREPARING THE PUBLICATION SCHEME
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SECTION 5:	INFORMATION THAT WE MAY WITHHOLD
SECTION 6:	OUR CHARGING POLICY
SECTION 7:	OUR COPYRIGHT POLICY
SECTION 8:	OUR RECORDS MANAGEMENT AND DISPOSAL POLICY
SECTION 9:	FEEDBACK
SECTION 10:	COMPLAINTS
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SECTION 1: INTRODUCTION TO THE PUBLICATION SCHEME

The Freedom of Information (Scotland) Act 2002 (FOISA) provides individuals with a right of access to all recorded information held by Scotland's public authorities. Anyone can use this right, and information can only be withheld where FOISA expressly permits it.

Section 23 of FOISA also requires that all Scottish public authorities maintain a publication scheme. A publication scheme sets out the types of information that a public authority routinely makes available. This scheme has been approved by the Scottish Information Commissioner, who is responsible for enforcing FOISA. Public authorities are also obliged to review their schemes from time to time.

The purpose of this scheme is to provide you with details of the range of information that we routinely publish. The scheme also provides details of how you can access this information, and tells you whether it is available free, or if there is a charge for the information.

This Scheme is based on the model Publication Scheme produced by the Scottish Assessors' Association. Following consultation with all Assessors, the model Scheme identifies key areas of information the public may require. These areas form the basis of our classes of information.

Assessors are committed to delivering an open and transparent service wherever possible and it is intended to publish information that the public has an interest in viewing.

Alongside FOISA, the Environmental Information (Scotland) Regulations 2004 (the EIRs) provide a separate right of access to the environmental information that we hold.

Where information is not published under this scheme, you can request it from us under FOISA. For further information on accessing information not covered by this scheme, refer to *Section 11 – How to access information not available under the scheme*.

SECTION 2: ABOUT ASSESSORS - CENTRAL SCOTLAND ASSESSOR

Since the enactment of the Lands Valuation (Scotland) Act 1854, Assessors have been responsible for the valuation of all heritable properties for local taxation purposes within their respective valuation areas. Currently all rateable properties are shown in the Valuation Roll and domestic subjects are contained within the Council Tax List. These documents form the basis for levying non-domestic rates (Valuation Roll) and Council Tax (Council Tax Valuation Lists).

Each of the 32 Councils within Scotland is a valuation authority and responsible for appointing an Assessor who must in turn compile and maintain a Valuation Roll and a Council Tax Valuation List.

There are fourteen Assessors throughout Scotland, four are appointed directly by single Councils whilst the remaining ten are appointed by Valuation Joint Boards comprising two or more Councils. Where a Valuation Joint Board exists, all the duties of the constituent Councils as Valuation Authorities are delegated to the Board.

Until 1975 Statute required that Local Authorities appoint Assessors to be their Electoral Registration Officers. While that requirement has been revoked, in practice the overwhelming number of Authorities continue this practice no doubt reflecting the fact that Assessors have unrivalled knowledge of the properties within their area, in particular those of a predominantly non-residential character where nevertheless qualifying electors may be resident.

2.1 Services Provided

2.1.1 Valuation Roll

In Statutory terms, a general Revaluation of all non-domestic properties is required to take place every five years. This necessitates a complete reappraisal, by the Assessor, of the values shown for all properties in the Roll to reflect the movement in property values over the previous five years. Each owner, tenant or occupier shown in the Roll has a right of appeal against the valuation issued by the Assessor and considerable resources are devoted to the disposal of such appeals.

The next Revaluation will take effect from 1st April, 2010 and will be the tenth to take place in Scotland since the modern rating regime was established with the passing of the Valuation and Rating (Scotland) Act, 1956.

Assessors maintain the Valuation Roll between Revaluations by making entries for new properties, deleting entries for demolished properties and amending entries to reflect extensions, part demolitions etc.

2.1.2 Council Tax Valuation List

Assessors are responsible for compiling a Council Tax List showing each house, or “dwelling”, located within the area of the Authority, which indicates the valuation band into which the property falls. There are eight bands of value, ranging from Band A (properties with a value not exceeding £27,000) to Band H (properties with a value exceeding £212,000). Every new Council Taxpayer has a right of appeal against the banding proposed by the Assessor. In addition, the Assessor maintains the Valuation List by making entries for new properties, either as “new build” or by sub-division of existing properties, deleting entries for those which have been demolished and amending entries to reflect, houses which have been extended and subsequently sold.

2.1.3 Electoral Registration

Where the Assessor also holds the office of Electoral Registration Officer, he is responsible for the annual production of the Register of Electors, which includes an entry for all persons qualified to vote. In order to prepare the Register, the Electoral Registration Officer must make a “house to house or other sufficient enquiry” to secure the names of persons entitled to be registered. Since 2001, the Register has become a “Rolling Register” and monthly updating is permitted.

2.2 Role of the Scottish Assessors’ Association

The Scottish Assessors’ Association is a body whose origins can be traced back to the Association of Lands Valuation Assessors, which was instituted in 1886. Although a voluntary organisation, all Assessors and their senior staff are members of the Association. One of the principal functions of the Association is to facilitate a consistency of approach in the administration of the rating, council tax and electoral registration services. The decisions and policies of the Association have a bearing on how decisions are made by Assessors. For this reason, Assessors have considered the public interest and decided to make some Scottish Assessors’ Association publications available, even though the Act does not cover them.

The Association works through a series of Committees and associated Working Parties, which meet in advance of periodic plenary sessions of the Association.

The Association also liaises with the Valuation Office Agency in England and Wales, the Land and Property Service in Northern Ireland and the Valuation Office in the Republic of Ireland, in matters of common interest.

2.3 Assessor as a Statutory Official

In order for any taxation system to be administered in an effective manner it is essential that the public perception is one of integrity and even-handed application.

Although the Scottish Government, through the Scottish Parliament, establishes the Statutory regime and Assessors are appointed by Local Authorities, they are recognised as having a significant degree of independence in the valuations that they make. Individual valuations are not therefore determined by the Parliament or the Local Authorities but by the Assessors. There is a right of appeal to a range of bodies who, again, act independently of Central and Local Government.

Assessors account directly to taxpayers and electors for their actions. In terms of their Statutory remit, independent adjudication is an integral part of the process. Where maladministration is an issue there is open resort to the Office of the Public Services Ombudsman.

2.4 Link with Local Area

There is a very strong perception amongst the public that both Non-domestic Rates and Council Tax are local taxes.

In these circumstances, there is an expectation that these taxes will be administered and accountable through local offices and, if required, redress may be obtained by applying to a Local Committee or Tribunal. Assessors are perceived to be accountable to the local taxpayers and non-domestic taxpayers.

2.5 Links with Finance Officers

Assessors liaise closely with the Finance Officers (or Revenues and Benefits Officers) for the relevant Council(s). This direct local contact promotes the smooth administration of the process from valuation to the eventual billing of the Council Taxpayer or Ratepayer thus ensuring the public receives notification of any change in liability as quickly and accurately as possible.

Summary

Assessors, in their three main roles act as independent statutory officials, directly charged with implementing Statutory regimes subject to the direction of independent appellate bodies. Their scope for action, their workloads and timetables are largely governed by Statute. Councils and Joint Boards are responsible for the appointment and funding of Assessors and Electoral Registration Officers. Administrative oversight is provided by the appointing bodies as well as by internal and external auditors.

SECTION 3: PREPARING THE PUBLICATION SCHEME

When preparing or reviewing our publication scheme, we are obliged by FOISA to have due regard to the public interest in providing access to the information that we hold which relates to:

- **the services we provide;**
- **the costs of those services;**
- **the standard of those services;**
- **the facts that inform the important decisions we take; and**
- **the reasoning that informs our decisions.**

The content of this Publication Scheme was prepared with the agreement of members of the Scottish Assessors' Association after full consultation.

The classes of information identified in the Scheme have been arrived at based on the knowledge of the types of questions and enquiries made of Assessors over a number of years, together with a consideration of the type of requests which have been made since the previous scheme was introduced in 2004, though no specific public consultations have taken place.

As a matter of routine, consideration will be given to any views expressed by members of the public as to the contents of the Scheme, which will be the subject of periodic review.

Under the terms of the existing legislation, it is not believed that there is a legal requirement for Assessors to publish information associated with Electoral Registration as this is a reserved matter in relation to Scottish devolution.

However, the view of Assessors is that although there may be duplication of information provided by Local Authorities and Assessors it is in the public interest to provide guidance within the Assessors Schemes. It should be noted that the legislation providing for Electoral Registration contains specific limitations on the ways in which the Electoral Register may be displayed, provided and used.

As explained earlier, either Councils or Joint Boards appoint Assessors. In the case of Valuation Joint Boards there may be a great deal of duplication as between the Assessor's and Joint Board's publication schemes because the Board's function is to appoint and provide sufficient support for the Assessor to carry out his Statutory duties. The publication scheme for Assessors will, therefore, provide details related to those functions that the Assessor is responsible for. The costs of providing the service, together with relevant policies of Valuation Joint Boards, will be found in the schemes published by the Boards. [\(Insert link to VJB publication scheme\)](#)

An audit of information held by Assessors has been undertaken.

SECTION 4: ACCESSING INFORMATION UNDER THE SCHEME

Information available under our publication scheme will normally be available through the routes described below. *Section 12 – Classes of Information* provides more details on the information available under the scheme, along with additional guidance on how the information falling within each “class” may be accessed.

Online:

Most information listed in our publication scheme is available to download from our website, and on the SAA website (www.saa.gov.uk). In many cases a link within *Section 12: Classes of Information* will direct you to the relevant page or document. If you are still having trouble finding any document listed under our scheme, then please call Ian Ballance (see Section 9) for further assistance.

By e-mail:

If the information you seek is listed in our publication scheme but is not published on our website, we can send it to you by email, wherever possible. When requesting information from us, please provide a telephone number so that we can telephone you to clarify details, if necessary.

By phone:

Information can also be requested from us over the telephone. Please call Ian Ballance (see Section 9) to request information available under this scheme. (Where a formal request for information not covered by this scheme is made it must be made in a recordable manner e.g. e-mail or letter, a verbal request is not sufficient.)

By post:

All information under the scheme will normally be available in paper copy form. Please address your request to:

Ian Ballance (see Section 9)

When writing to us to request information, please include your name and address, full details of the information or documents you would like to receive, and any fee applicable (see *Section 6: Our Charging Policy* for further information on fees). Please also include a telephone number so we can telephone you to clarify any details, if necessary.

Advice and assistance:

If you have any difficulty identifying the information you want to access, then please contact Ian Ballance (see Section 9) who will be happy to help.

SECTION 5: INFORMATION THAT WE MAY WITHHOLD

All information covered by our publication scheme can either be accessed through our website, or will be provided promptly following our receipt of your request.

Our aim in maintaining this publication scheme is to be as open as possible. You should note, however, that there may be limited circumstances where information will be withheld from one of the classes of information listed in *Section 12 – Classes of Information*. Information will only be withheld, however, where FOISA (or, in the case of environmental information, the Environmental Information (Scotland) Regulations 2004) expressly permits it.

Information concerning items of a confidential nature, with respect to business that has been gathered by Assessors as part of their Statutory duties, may not be made available.

In this respect Assessors will, when appropriate, apply reasonable consideration of the exemptions afforded under the Freedom of Information Act, 2002 particularly Sections 33, 35, 36 and 38 e.g. Information, which if disclosed,

- 1) would be likely to prejudice substantially the commercial interests of any person,**
- 2) would prejudice substantially the assessment of any tax,**
- 3) would constitute a breach of confidence actionable by any person, or**
- 4) if personal data, would contravene any of the Data Protection principles.**

Whenever information is withheld we will inform you of this, and will set out why that information cannot be released. Even where information is withheld it may, in many cases, be possible to provide copies with the withheld information edited out.

If you wish to complain about any information which has been withheld from you, please refer to *Section 10 – Complaints*.

SECTION 6: OUR CHARGING POLICY

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In the event that a charge is to be levied, you will be advised of the charge and how it has been calculated. Information will not be provided to you until payment has been received.

Reproduction costs:

Where charges are applied, photocopied information will be charged at a standard rate of 10p per A4 side of paper (black and white copy) and 30p per A4 side of paper (colour copy).

Postage cost:

We will pass on postage charges to the requester at the cost to the authority of sending the information by first class post.

For the avoidance of doubt these costs relate to the delivering of information in Section 12 which are shown as free.

Fixed Charge Publications:

There are a small number of pre-printed publications for which Central Scotland Assessor makes a charge. These documents include the Valuation Roll and Council Tax Lists (see Section 12 d, e.).

The Assessor reserves the right to charge for photocopying. Where charges are made for photocopying they will be made at a rate of 10p per A4 monochrome sheet single sided, and 15p per A4 monochrome sheet duplex. The equivalent charges for colour are 30p and 45p.

SECTION 7: OUR COPYRIGHT POLICY

Central Scotland Assessor holds the copyright for the vast majority of information in this publication scheme. All of this information can be copied or reproduced without our formal permission, provided it is copied or reproduced accurately, is not used in a misleading context, and provided that the source of the material is identified.

The publication scheme may, however, contain information where the copyright holder is not Central Scotland Assessor. In most cases the copyright holder will be obvious from the documents. In cases where the copyright is unclear, however, it is the responsibility of the person accessing the information to locate and seek the permission of the copyright holder before reproducing the material or in any other way breaching the rights of the copyright holder. Wherever possible, this scheme will indicate where we do not own the copyright on documents within *Section 12 – Classes of Information*.

Information about Crown copyright material is available on the website of the Queens Printer for Scotland at www.oqps.gov.uk. We can provide you with a copy of this information if you do not have internet access.

Re-Use of Public Sector Information

Access to the information does not mean that copyright has been waived, nor does it give the recipient the right to re-use the information for a commercial purpose. If you intend to re-use information obtained from the scheme, and you are unsure whether you have the right to do so, you are advised to make a request to Central Scotland Assessor to re-use the information. Your request will be considered under the Re-Use of Public Sector Information Regulations 2005 (RPSIs) for which a charge may be imposed. In the event that a charge is payable, you will be advised what this is and how it has been calculated. If you would like more information on the re-use of information, please Contact Ian Ballance (see Section 9).

Guidance on the RPSI regulations can also be found on the Office of Public Sector Information (OPSI) website at <http://www.opsi.gov.uk/advice/psi-regulations/index.htm>. We can provide you with a copy of this information if you do not have internet access.

SECTION 8: OUR RECORDS MANAGEMENT AND DISPOSAL POLICY

To ensure that records are managed properly, the Assessor aims to conform to the Code of Practice on Records Management which has been issued by Ministers in accordance with Section 61 of the Freedom of Information (Scotland) Act 2002 and has adopted a document retention and disposal policy detailing how it intends to manage its records. This details the Assessors commitment to ensuring that records are accurate and reliable, can be retrieved easily and are kept for no longer than is absolutely necessary.

For further information on Records Management and the Assessors Records Policy, please contact: Ian Ballance (see Section 9).

SECTION 9: FEEDBACK

FOISA requires that we review our publication scheme from time to time. As a result, we welcome feedback on how we can develop our scheme further. If you want to comment on any aspect of this publication scheme, then please contact us. You may, for example wish to tell us about:

- **other information that you would like to see included in the scheme;**
- **whether you found the scheme easy to use;**
- **whether you found the publication scheme useful;**
- **whether our staff were helpful;**
- **other ways in which our publication scheme can be improved.**

Please send any comments or suggestions to:

Ian Ballance
Depute Assessor
Assessor for Central Scotland
Hillside House
Laurelhill
Stirling
FK7 9JQ

Phone: 01786 892204

e-mail: ian.ballance@centralscotland-vjb.gov.uk

SECTION 10: COMPLAINTS

Our aim is to make our publication scheme as user-friendly as possible, and we hope that you can access all the information we publish with ease. If you do wish to complain about any aspect of the publication scheme, however, then please contact us, and we will try and resolve your complaint as quickly as possible. You can contact:

Ian Ballance (see Section 9)

Any complaint will be acknowledged within two working days of receipt and we will respond in full within twenty working days.

You have legal rights to access information under this scheme and a right of appeal to the Scottish Information Commissioner if you are dissatisfied with our response. These rights apply only to information requests made in writing* or another recordable format. If you are unhappy with our responses to your request you can ask us to review it and if you are still unhappy, you can make an appeal to the Scottish Information Commissioner.

The Commissioner's website has a guide to this three step process, and he operates an enquiry service on Monday to Friday from 9:00am to 5:00pm. His office can be contacted as follows:

Scottish Information Commissioner

Kinburn Castle
Doubledykes Road
St Andrews
Fife
KY16 9DS

Tel: 01334 464610
Email: enquiries@itspublicknowledge.info
Website: www.itspublicknowledge.info

*verbal requests for environmental information carry similar rights.

SECTION 11: HOW TO ACCESS INFORMATION WHICH IS NOT AVAILABLE UNDER THIS SCHEME

If the information you are seeking is not available under this publication scheme, then you may wish to request it from us. The Freedom of Information (Scotland) Act 2002 (FOISA) provides you with a right of access to the information we hold, subject to certain exemptions. The Environmental Information (Scotland) Regulations 2004 (EIRs) separately provide a right of access to the environmental information we hold, while the Data Protection Act 1998 (DPA) provides a right of access to any personal information about you that we hold. Again, these rights are subject to certain exceptions or exemptions.

Should you wish to request a copy of any information that we hold that is not available under this scheme, please write to Ian Ballance (see Section 9).

Charges for information which is not available under the scheme:

The charges for information which **is** available under this scheme are set out under *Section 6 – Our Charging Policy*. If you submit a request to us for information which **is not** available under the scheme the charges will be based on the following calculations:

General information requests:

- There will be no charge for information requests which cost us £100 or less to process.
- Where information costs between £100 and £600 to provide you may be asked to pay 10% of the cost. That is, if you were to ask for information that cost us £600 to provide, you would be asked to pay £50, calculated on the basis of a waiver for the first £100 and 10% of the remaining £500.
- We are not obliged to respond to requests which will cost us over £600 to process.
- In calculating any fee, staff time will be calculated at actual cost per staff member hourly salary rate to a maximum of £15 per person per hour.
- We do not charge for the time to determine whether we hold the information requested, nor for the time it takes to decide whether the information can be released. Charges may be made for locating, retrieving and providing information to you.
- In the event that we decide to impose a charge we will issue you with notification of the charge (a fees notice) and how it has been calculated. You will have three months from the date of issue of the fees notice in which to decide whether to pay the charge. The information will be provided to you on payment of the charge. If you decide not to proceed with the request there will be no charge to you.

Charges for environmental information:

We do not charge for the time to determine whether we hold the information requested, nor for the time it takes to decide whether the information can be released. Charges may be made for locating, retrieving and providing information to you.

In the event that we decide to impose a charge we will issue you with notification of the charge and how it has been calculated. The information will be provided to you on payment of the charge. If you decide not to proceed with the request there will be no charge to you.

Charges are calculated on the basis of the actual cost to the authority of providing the information.

- Photocopying is charged at 10p per A4 sheet for black and white copying, 30p per A4 sheet for colour copying.
- Postage is charged at actual rate for first class mail.
- Staff time is calculated at actual cost per staff member hourly salary rate to a maximum of £15 per person per hour.

The first £100 worth of information will be provided to you without charge.

Where information costs between £100 and £600 to provide, you will be asked to pay 10% of the cost. That is, if you were to ask for information that cost us £600 to provide, you would be asked to pay £50, calculated on the basis of a waiver for the first £100 and 10% of the remaining £500.

Where it would cost more than £600 to provide the information to you, however, we will ask you to pay the full cost of providing the information, with no waiver for any portion of the cost.

Requests for your own personal data:

You are entitled to request your personal data from Central Scotland Assessor who reserves the right to charge £10 for requests for an individual's own personal data.

SECTION 12: CLASSES OF INFORMATION

The Freedom of Information (Scotland) Act, 2002 requires a Publication Scheme to specify the classes of information the Public Authority already publishes or intends to publish. Our intention is to publish as much information as possible on subjects where there is known to be public interest. However, exemptions under the Freedom of Information (Scotland) Act, 2002 may allow us to withhold some information, as indicated in Section 5.

Assessors publish, or intend to publish, information under the Classes listed below:-

- a) Who's Who and Where**
 - b) Valuation Joint Board or Council Minutes of Meetings***
 - c) Annual Accounts***
 - d) Valuation Rolls**
 - e) Council Tax Lists**
 - f) Electoral Register (Edited)**
 - g) How Are We Doing?**
 - h) SAA Constitution**
 - i) SAA Practice Notes (2005 and 2010 Revaluation)**
 - j) Policy and Procedures**
-
- k) All Scotland Valuation Roll and Council Tax List statistics**

** May be exemptions in this Class*

a) Who's Who and Where

Class Definition:

"Details of the organisational structures and key personnel. This will include, the senior personnel and office locations.

Availability:

Website (www.saa.gov.uk)

Email, post, inspection

Cost:

Free

b) Board/Council Minutes of Meetings

Class Definition:

"In recognition of the need to have regard to the public interest in allowing access to public information held and in the publication of reasons for decisions made, the Minutes of formal Board or Council level Meetings, concerning the work of the Assessor, are published. They contain discussion of key strategic issues under consideration and the primary decisions relating to resource and budgetary matters. The annual accounts and policy and procedures are listed as a separate class.

Details of Standing Orders, Schemes of Delegation can also be found within this Class."

Availability:

Website (www.saa.gov.uk)

Email, post, inspection

Cost:

Free

c) Annual Accounts

Class Definition:

"Within this category details of the Accounts in relation to the Assessors function can be found. This will also include that of the Electoral Registration Officer."

Availability:

Email, Post, inspection

Cost:

Free

d) Valuation Rolls

Class Definition:

“List of non-domestic properties for the Valuation Area with appropriate Rateable Valuations as a basis for rates bills.” See also previous narrative “*About Assessors*”.

Availability:

Website (www.saa.gov.uk) or from the Portal Data Custodian at the office of the Assessor for Lothian Valuation Joint Board, 17A South Gyle Crescent, Edinburgh, EH12 9FL Tel: 0131 344 2500 Fax: 0131 344 2600 e-mail: saacustodian@lothian-vjb.gov.uk

Paper copies can be inspected at Local Offices and main Libraries.

Cost:

Valuation Roll on paper

All Central Scotland	£168
Clackmannanshire	£23
Stirling	£75
Falkirk	£75

Separate volumes or parts of volumes can be provided. Please ask for details.

The Valuation Roll on CD is available from the Portal Data Custodian above.

e) Council Tax Lists

Class Definition:

“List of domestic properties within the Valuation Area with appropriate Bands.” See also details referred to in section headed “*About Assessors*”.

Availability:

Website (www.saa.gov.uk) or from the Portal Data Custodian at the office of the Assessor for Lothian Valuation Joint Board, 17A South Gyle Crescent, Edinburgh, EH12 9FL Tel: 0131 344 2500 Fax: 0131 344 2600 e-mail: saacustodian@lothian-vjb.gov.uk

Paper copies can be inspected at Local Offices and main Libraries.

Cost:

Valuation List on paper

All Central Scotland	£315
Clackmannanshire	£55
Stirling	£105
Falkirk	£155

Separate Volumes or parts of volumes can be provided. Please ask for details.

The Council Tax List on CD is available from the Portal Data Custodian above.

f) Electoral Register (Edited)

Class Definition:

“Edited version of the Register of Electors. This version does not include the names of those electors whose names appear in the Full version of the Register but who have taken advantage of the Representation of the People Legislation and chosen to have their names excluded from the Edited version of the Register, which can be sold to anyone.”

Availability:

Paper copies can be inspected at Local offices, or post

Cost:

Per Representation of the People (Scotland) Regulations 2001

If in Data Format

The fee for purchasing a copy of the register in data format, is at the rate of £20 plus £1.50 for each 1,000 entries (or remaining part of 1,000 entries) in it.

Or if Printed

The fee for purchasing a copy of the register in the printed form, is at the rate of £10 plus £1.50 for each 1,000 entries (or remaining part of 1,000 entries) in it.

g) How Are We Doing?

Class Definition:

“A copy of the most recent Public Performance Report revealing our performance objectives/targets and Best Value Indicators which are produced on an annual basis.”

Availability:

Website (www.saa.gov.uk)

Email, post, inspection

Cost:

Free

h) SAA Constitution

Class Definition:

“Although not a requirement under the terms of the legislation, Assessors feel that details in relation to the Constitution of the Scottish Assessors’ Association may be of interest to members of the public and are willing to provide on request.”

Availability:

Email, post, inspection

Cost:

Free

i) SAA Practice Notes (Revaluations 2005/ 2010)

Class Definition:

“The Scottish Assessors’ Association Practice Notes, used by the members of the Association, are published at the time of notification of valuations in relation to the Non-Domestic Revaluation with effect from 1st April 2005. New Practice Notes will also be published with effect from 1st April 2010 to reflect the Revaluation coming into effect at that time. These papers cover the appropriate guidance issued by the SAA to Assessors to allow a uniformity of approach to valuation for the benefit of all ratepayers.”

Availability:

SAA Website, (www.saa.gov.uk)

Email, post, inspection,

Cost:

Free

j) **Policies and Procedures**

Class Definition:

“Details of Policies and Procedures, including Document Retention and Records Management (where approved) can be found within this class”

Availability:

Email, post, inspection

Cost:

Free

k) **All Scotland Valuation Roll and Council Tax Lists Statistics**

Class Definition

“Within the SAA website reports are provided in relation to general statistics in respect of both the Valuation Rolls and Council Tax Lists as published by all Assessors”

Availability:

Through the SAA website at www.saa.gov.uk

Email, post

Cost:

Free



AGENDA ITEM 4

VALUATION JOINT BOARD FOR CENTRAL SCOTLAND

Subject: Assessor's Publication Scheme
Meeting: Central Scotland Valuation Joint Board
Date: 4th September, 2009
Author: Ian Ballance, Depute Assessor

1.0 Introduction

- 1.1 The Freedom of Information (Scotland) Act 2002 obliges "Scottish Public Authorities" to publish and maintain Publication Schemes. Both the Assessor and the Valuation Joint Board are named separately in Schedule 1 of the Act and thus both must satisfy this obligation.

2.0 Publication Scheme

- 2.1 A Publication Scheme is a guide to what information a public authority publishes or intends to publish, if there is a charge (and if so what that charge is) and the format and detail of such information. The Publication Scheme must be approved by the Scottish Information Commissioner and must be published by the authority but it may do so in such manner as it thinks fit.
- 2.2 The Scottish Information Commissioner may approve a Model Publication Scheme for a public authority falling within particular classes. The Commissioner has approved a Model Publication Scheme for Assessors and for Valuation Joint Boards and these Schemes are based on the Models.
- 2.3 These revised Publication Schemes are effective from 30th June, 2009. They should be reviewed by the start of 2013 or if significant changes are proposed before that date. Any alterations must be approved by the Information Commissioner.

3.0 Publication Scheme for Central Scotland Valuation Joint Board

3.1 A copy of the new revised Scheme is attached to this Report.

4.0 Publication Scheme for Central Scotland Assessor

4.1 A copy of the new revised Scheme is attached to this Report.

5.0 General

5.1 It can be seen that the Publication Schemes are similar except that the Assessor's Scheme is expanded to cover the information which is substantially more extensive than that held by the Joint Board. The section covering information costs is also therefore larger.

5.2 A Publication Scheme allows members of the public to see what information will be made available and at what cost. One benefit of the Scheme is that there can be no arguments over what information is chargeable and what the charge will be.

6.0 Recommendation

I recommend that the Joint Board note that content of each Publication Scheme.

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Ian Ballance
Depute Assessor
Date: 11th August, 2009

APPENDICES

1.0 Central Scotland Valuation Joint Board Publication Scheme.

2.0 Central Scotland Assessor Publication Scheme.