

**REPORT TO: TAYSIDE VALUATION JOINT BOARD – 24 JUNE 2019**

**REPORT ON: CORPORATE PLAN & SERVICE PLAN 2019-2022**

**REPORT BY: ASSESSOR**

**REPORT NO: TVJB 10-2019**

## **1 PURPOSE OF REPORT**

1.1 The purpose of this report is to present to the Board the Assessor's Corporate Plan for the years 2019-2022.

## **2 RECOMMENDATIONS**

2.1 It is recommended that the Board approves the Corporate Plan and Service Plan contained in the Appendix.

## **3 FINANCIAL IMPLICATIONS**

3.1 None.

## **4 POLICY IMPLICATIONS**

4.1 This report has been screened for any policy implications in respect of Sustainability, Strategic Environment Assessment, Anti-Poverty and Equality Impact Assessment. There are no major issues.

## **5 BACKGROUND**

5.1 The Assessor's previous Corporate & Service Plan came to an end on 31 March 2019. A new Corporate Plan and Service Plan which each reflect the current and anticipated service demands and deliverables for the period 2019 – 2022 is set out within the Appendix to this report.

5.3 Once approved the Corporate Plan and Service Plan will continue to be monitored and updated by the Assessor and the Management Team regularly to ensure that it reflects any changes to the operational environment. An updated report will be submitted to the Board annually.

5.4 The Corporate Plan and Service Plan will be made available for inspection at the Assessor's offices and on the Board's website at [www.tayside-vjb.gov.uk](http://www.tayside-vjb.gov.uk).

## **6 CONSULTATIONS**

6.1 The Clerk and Treasurer to the Board have been consulted in the preparation of this report.

## **7 BACKGROUND PAPERS**

7.1 None.

**ALASTAIR KIRKWOOD**  
Assessor

**June 2019**

***TAYSIDE VALUATION JOINT BOARD***



***CORPORATE PLAN & SERVICE PLAN  
2019 - 2022***

# CORPORATE PLAN

## 1 SERVICE MISSION & VISION

Tayside Valuation Joint Board's mission is to ensure best value and provide equitable, customer focussed, high quality, professional valuation and electoral services for all its stakeholders.

Our vision is to provide valuation and electoral services in accordance with statute and in a manner that is exemplary.

## 2 PURPOSE AND SCOPE OF SERVICES

### 2.1 Introduction

The statutory duties allocated to the Assessor for Tayside Valuation Joint Board are the maintenance of the non-domestic Valuation Roll and the Council Tax Valuation List for the valuation areas of Angus, Dundee City and Perth & Kinross Councils.

In addition, both Angus and Perth & Kinross Councils have appointed the Assessor as Electoral Registration Officer for their respective Council areas.

### 2.2 Valuation Roll

The Valuation Roll is a statutory document which lists all non-domestic lands and heritages within the Valuation Area. The Valuation Roll includes an entry for each non-domestic subject in the area and each entry contains the details of the properties' ownership, occupation and it's Rateable Value. The Rateable Value is an estimate of the annual rental value of the property and reflects the statutory basis upon which this must be assessed. The Rateable Value appearing in the Valuation Roll will be used by the Local Authority to determine the level of Non-Domestic Rates to be paid by the occupier. The Assessor is responsible for maintaining the Valuation Roll by adding any new entries, amending existing entries and deleting any entries which are no longer appropriate on a daily basis.

In addition to the maintenance of the Roll, the Assessor is required to carry out a General Revaluation of all subjects periodically. The latest General Revaluation came into force on 1 April 2017 and this will remain in force, amended as appropriate, until it is superseded. The next General Revaluation is due to come into effect on 1 April 2022.

As at 1 April 2019, there were a total of 21,425 subjects on the Valuation Roll, and the total Rateable Value at that date was approximately £437 million for all three Council areas.

It is a fundamental feature of the system of non-domestic rating that each proprietor, tenant and occupier shall be entitled to appeal against an entry appearing in the Valuation Roll, subject to certain statutory time limits. There are statutory time limits which determine the period within which appeals against entries appearing in the Valuation Roll should be disposed of.

## 2.3 Valuation List

The Valuation List is also a statutory document and lists all domestic subjects (dwellings) within the Valuation Area. Each subject included in the Valuation List is ascribed to one of eight Valuation Bands according to its estimated capital value as at 1 April 1991. The Valuation Band appearing in the Valuation List will be used by the Local Authority to determine the level of Council Tax to be paid by the occupier. The Assessor is responsible for maintaining the Valuation List on a daily basis by adding any new entries, amending existing entries and deleting any entries which are no longer appropriate.

At 1 April 2019 there were 211,332 dwellings on the Lists for the three Council areas.

## 2.4 Register of Electors

The Assessor, having been appointed as Electoral Registration Officer for Angus and Perth & Kinross Councils, also produces the Register of Electors for these areas. The Register is published annually and contains the names of all persons resident in the areas and eligible to vote at UK Parliamentary, Scottish Parliamentary, Local Government or European Elections. An annual canvass of electors is carried out in order to update the Register prior to its publication. Out with the annual canvass period the Register is updated on a monthly basis.

At 1 April 2019 the Register for Angus Council area contained 89,739 electors, and the Register for Perth & Kinross area contained 115,478 electors.

## 2.5 Governance

The Joint Board is required to exercise good governance and sound financial management, which includes compliance with Best Value, Promoting Fairness and Equality to all our staff and customers and meeting all statutory requirements relating to Data Protection, Freedom of Information, Environmental Impact Regulations, Record Management Requirements, etc. These issues are monitored and, where required, action is taken by the Assessor, the Clerk to the Board or the Treasurer of the Board as appropriate. All material matters are reported to the Board at regular meetings. Detailed examination of all material matters is also undertaken by Internal Audit and External Audit as appropriate.

# 3 SERVICE ISSUES & DELIVERY

## 3.1 General

3.1.1 As the functions of the service are statutory in nature, the resources of the Joint Board are directed by the need to meet the statutory timetables associated with each of its functions. These resources are under pressure as the Joint Board has had a reducing budget and must absorb cost pressures such as increases in salary costs and utility costs.

3.1.2 The Joint Board's requirement to provide Best Value mandates that provision of services should comply with the essential elements of good governance and sound strategic, operational and financial management. The overall objectives of the service are to meet all its statutory requirements, achieve the highest possible quality of Valuation and Electoral Registration services for stakeholders and achieve such quality in the most cost effective manner.

- 3.1.3 During the currency of this plan, the Board's Corporate Governance, Business Continuity and Risk Management arrangements will continue to be monitored and updated as appropriate.

## 3.2 Valuation Roll

- 3.2.1 The Valuation Roll will continue to be monitored and updated up to 31 March 2019.

3.2.2 Following the 2017 Revaluation, some 6,258 appeals were received. Further "running roll" appeals are received on an ongoing basis as a result of changes to the Valuation Roll, in relation to perceived "errors" or concerning "material change of circumstances". The Statutory date for the disposal of all revaluation appeals, and running roll appeals received before 31 December 2019, is 31 December 2020. Whilst significant progress has already been made in dealing with these appeals the most complicated appeals, and those with the greatest value implications, remain outstanding. Professional staff will discuss these appeals with ratepayers and their agents in accordance with the disposal schedule. Where agreement is not achieved appeal cases will be prepared for presentation before Valuation Appeal Committees, the Lands Tribunal for Scotland and the Lands Valuation Appeal Court as required. Valuation Appeal Committee costs and fees incurred in the engagement of Counsel can be significant and will be carefully managed.

3.2.3 The Barclay Review of Non-Domestic Rating reported in August 2017 and included considerable number recommendations, the majority of which were accepted by the Scottish Government. The Government has now published the Non-Domestic Rates (Scotland) Bill 2019, which will bring these proposals into force. Key amongst provisions of the Bill is that, with effect from 2022, General Revaluations should take place each 3 years (as opposed to 5 yearly as is currently the case). Such a change will require all non-domestic subjects in the Valuation Area to be revalued each 3 years and the appeals following each revaluation will require to be dealt with within a shortened time-frame. Further changes included in the Bill are; the inclusion in the Valuation Roll of markers to identify newly built properties and improved properties; the inclusion in the Valuation Roll of subjects within parks that are currently exempt; a new two-stage appeal procedure with the later stage directed to the new Scottish Courts & Tribunal Service; and new information gathering powers for Assessors which will require the levying of civil penalties. The implementation of these changes to the system of Non-Domestic Rates in Scotland will present considerable challenges during the currency of this plan.

3.2.4 In the light of the above changes, a review of the Board's non-domestic valuation systems and processes will now commence and will continue in close partnership with other Assessors and the Scottish Government. The project mapping stage is currently underway and it is intended that following this stage specific work packages to implement the various improvements will be identified and timetabled.

## 3.3 Valuation List

3.3.1 The Valuation List has been in place since April 1993.

3.3.2 The Valuation List will continue to be updated as required by current legislation to reflect changes, new entries and deletions.

- 3.3.3 Proposals and appeals in relation to Council Tax Bandings will continue to be addressed and cleared by professional and technical staff in accordance with the statutory timetable.

### 3.4 **Electoral Register**

- 3.4.1 The Register of Electors is to be published annually on 1 December each year. This will follow a period of canvass of all households conducted during the period July to November each year.
- 3.4.2 The Register will be updated monthly out with the canvass period in accordance with current legislation. Clerical staff will issue and process forms from electors to allow registration at new/changed addresses. Reviews of registrations will be carried out for those electors no longer thought to be eligible for registration at a particular address.
- 3.4.3 Absent voters' personal identifiers will be maintained and refreshed each 5 years.
- 3.4.4 Current legislation requires the Registration Officer to compile and keep two versions of the Register. The Electoral Register contains the details of everyone who is entitled to vote and the use of this Register is reserved for elections and certain other statutory purposes only. Access to this Register and the sale and the supply of this Register is strictly controlled by legislation. The Open Register (formerly known as the Edited Register) which omits the names of electors who have asked to be excluded from this version, has no restrictions on its use, access or sale and supply. Clerical staff will monitor and process requests to be excluded from the Open Register as appropriate.
- 3.4.5 Contrary to previous intentions, in April 2019 the UK Government brought forward a Statutory Order requiring a European Parliamentary Election to take place on 23 May 2019. Detailed planning was undertaken to ensure that all the necessary registration functions are carried out timeously. However, notwithstanding this election, the political situation remains very volatile and there remains the possibility that further national elections or referendum will be called at short notice. Separately local government by-elections may be called at any time. Arrangements will therefore be made to ensure that Polling Station Registers, Absent Vote Lists and Poll Card Data Extracts can be provided to Returning Officers in accordance with current regulations if required. Staff will work together with Returning Officers and their staff to ensure effective delivery of election services.
- 3.4.6 Both the Scottish Government and the UK Government are actively considering significant changes to the system of Electoral Registration that are likely to come into effect during the currency of this plan. The Scottish Government has recently undertaken a formal consultation on possible electoral reforms which include, amongst other aspects; term lengths for elections; electronic voting; the transfer of oversight for Scottish elections from the Electoral Commission to Scottish Parliament and the possible extension of the franchise for Scottish Parliament and Local Government elections to include every person who is legally resident in Scotland. The Scottish Government is also considering the position with regard to prisoner voting. The UK Government has undertaken a number of pilot exercises aimed at streamlining canvass procedures, are reviewing proposed UK constituency boundaries and are considering extending Overseas Voter's franchise. The outcome of these reviews is awaited and will be closely scrutinised to identify any changes that require to be implemented.

### 3.5 Information Technology

- 3.5.1 The continuing effective delivery of the Board's services is highly dependent on its IT Section. The major task of the IT Development Manager and his staff is to maintain existing systems and to develop and provide new and altered systems to meet the needs of the Board. The effectiveness of these IT systems is key to securing the maximum efficiency and effectiveness of the organisation in meeting its corporate objectives. Specific provision will be made to facilitate changes to non-domestic valuation systems in order to implement the provisions of the Non-Domestic Rates (Scotland) Bill 2019.
- 3.5.2 The Assessor contributes to the Scottish Assessors' Portal, a national website which provides a fully searchable national dataset of Non Domestic Rating and Council Tax information, together with on-line interactive services available to all stakeholders. IT resources will be required to upload data regularly to provide the most up to date information, and this will continue during the currency of this plan. It is anticipated that, where possible, new public facing initiatives to implement aspects of the Non-Domestic Rates (Scotland) Bill will be developed in conjunction with other Assessors and delivered through the Portal. The Board's IT Section will contribute to those developments and initiatives.
- 3.5.3 An external provider supplies an Electoral Registration system to Tayside Valuation Joint Board. Constant liaison is required to ensure successful delivery of the service.
- 3.5.4 Local Authorities maintain Corporate Address Gazetteers in association with the One Scotland Gazetteer, an address database made up of all 32 local authority gazetteers. Assessors' primary databases are an important source of information in this development. IT resources will require to be allocated to ensure the regular exchange of up-to-date data in a nationally compliant format.
- 3.5.5 The Finance departments of the three constituent authorities are currently advised of changes to the Valuation Roll and Valuation List by interface reports to allow manual update of the authorities' billing and collection systems.

### 3.6 Management Structures & Organisational Structure

- 3.6.1 The Board's Management Team, chaired by the Assessor, oversees the running of the service. The team meets regularly to consider issues of Policy and Strategy, Valuation and Council Tax, Electoral Registration, Governance and IT Management.
- 3.6.2 In-house Working Groups have also been formed to oversee various aspects of the service provision and to report to the Management Team. Established Working Groups are:-
- Council Tax
  - Non-domestic Rating
  - Electoral Registration
  - Governance
  - Information Technology
  - Health & Safety Group.
- 3.6.3 The organisational structure of the organisation will be reviewed to reflect both an amended geographical setup which now operates from just two physical locations and the new duties imposed by the Non-Domestic Rates (Scotland) Bill 2019. Consultation with staff and with the recognised Trade Union has been

undertaken and a report identifying any required changes will be presented to the Board for approval.

- 3.6.4 The staff of the Board are its major resource, and the Board's success depends on their knowledge, experience and ability. Professional staff must meet the continuous professional development (CPD) requirements of their professional bodies, and are encouraged and assisted, so far as resources permit, to meet these requirements. The Board operates a Staff Performance and Development Review scheme designed to maximise the performance and development of individual staff members. Where required training will be provided to staff in the operation of the Board's IT systems. General training is also required in relation to external IT systems, packages and general PC use. Budgetary arrangements will be put in place to allow the necessary training courses to be set up.
- 3.6.5 Procedures and practices, some of which are of long standing, will be reviewed to ensure that service delivery proceeds in the most effective manner. In this context, the Board's Internal Auditors will prepare an Audit Needs Assessment, Annual Plans and Individual Audit Reports will be designed to ensure best practice is achieved across all service areas.
- 3.6.6 Operationally, staff will continue to be advised and updated on the service delivery. The department's Intranet contains the Board's Guidelines, Policies, and operational instructions. These will be monitored and updated as required.

### **3.7 Governance**

- 3.7.1 Tayside Valuation Joint Board meets regularly to consider reports by the Assessor, the Clerk to the Board and the Treasurer as appropriate. The Treasurer will report on all financial matters, including submitting a draft budget for approval annually and reporting upon budget monitoring to the Board at 3 monthly intervals. The Assessor will report on service delivery and associated matters as required and will produce and publish a Public Performance Report annually.
- 3.7.2 Internal Audit will examine all aspects of governance and service delivery and a report will be submitted to the Board in line with an Audit Needs Assessment and an agreed Annual Plan.
- 3.7.3 External Audit will examine the Board's draft accounts in line with current practices and will report to the Board accordingly.
- 3.7.4 The introduction of the new General Data Protection Regulations 2018 and the associated Data Protection Act 2018 created a number of issues that have been addressed by the Board and the Assessor. Further work to embed the revised procedures and effective records management will be undertaken during the currency of this plan to ensure compliance with the requirements of the relevant Acts and Regulations.

## **4 AIM & OBJECTIVES**

Our overall aim will be to fulfil our mission and achieve our vision as outlined above. In doing so we will:-

- Ensure that our services are delivered in accordance with all statutory requirements.
- Plan service development and delivery in accordance with the principles of Best Value and continuous improvement.
- Take individual and collective responsibility for the services provided.



- Encourage innovation and recognise achievement within the organisation.
- Monitor and report performance levels to stakeholders.
- Integrate Equalities issues into all aspects of our service provision.
- Build on our achievements to date.

Our Key Corporate Objectives are set out in the attached Appendix 1.

## **5 SERVICE PLAN**

Detailed analysis of how we will achieve our key corporate objectives is set out in our Service Plan which is attached as Appendix 2.

## **6 MONITORING AND REVIEW OF CORPORATE PLAN AND SERVICE PLAN**

This Corporate Plan and the attached Service Plan are designed to cover the period 1 April 2019 – 31 March 2022. Progress towards achieving the goals set out in these plans will be monitored by the Assessor's Governance Working Group and reported to the Management Team at regular Management Meetings. The Assessor will report to the Board as required and will produce a Public Performance Report annually.

This Corporate Plan and Service Plan will be reviewed by the Assessor each year and consideration will be given to the degree to which the key corporate objectives and the more detailed objectives set within the Service Plan have been achieved. The Corporate Plan and Service Plan will be re-presented to the Board annually incorporating any changes necessary to reflect ongoing developments.

Alastair Kirkwood  
Assessor and Electoral Registration Officer  
15 April 2019

**CORPORATE PLAN – KEY CORPORATE OBJECTIVES**

**2019/20**

No	Task/Project	Responsibility	Performance Measures
1	To ensure statutory duties are carried out for maintenance of the <b>Valuation Roll</b> .	Assessor	<ol style="list-style-type: none"> <li>1 Maintain Valuation Roll in line with statutory requirements.</li> <li>2 Dispose of appeals within statutory time frame including Valuation Appeal Committee, Lands Tribunal for Scotland and Lands Valuation Appeal Court appeals.</li> <li>3 Audit processes, procedures and values.</li> <li>4 Make provision to implement the requirements of the Non-Domestic Rates (Scotland) Bill 2019</li> <li>5 Review NDR processes and procedures &amp; further develop IT systems, procedures and communications as required.</li> <li>6 Maintain performance.</li> </ol>
2	To ensure statutory maintenance of the <b>Council Tax</b> List.	Assessor	<ol style="list-style-type: none"> <li>1 Maintain CT List in line with statutory requirements.</li> <li>2 Dispose of proposals &amp; appeals.</li> <li>3 Audit processes, procedures and Bands.</li> <li>4 Maintain performance.</li> </ol>
3	To ensure timeous publication and maintenance of the <b>Electoral Register</b> and registration services at elections.	Assessor	<ol style="list-style-type: none"> <li>1 Prepare and publish Electoral Register by 1 December 2019.</li> <li>2 Maintain Electoral Register and publish statutory update each month.</li> <li>3 Dispose of any registration appeals.</li> <li>4 Prepare for and ensure refresh of Absent Vote personal identifiers in January 2020.</li> <li>5 Prepare for and ensure effective management of registration duties such as to be ready for the European Parliamentary Election, any UK Parliamentary Election, Scottish Government Election and Local Government Elections that may be called, and any other elections or referendums as required.</li> <li>6 Audit processes, procedures and accuracy to ensure quality registration delivery.</li> <li>7 Further develop IT systems, procedures and communications.</li> <li>8 Maintain performance.</li> <li>9 Review outcome of the Scottish Government Consultation on Electoral Reform and take action as appropriate.</li> <li>10 Review outcome of UK Government Review of streamlining Electoral Registration Processes and take action as appropriate.</li> </ol>
4	To develop, prepare and publish reports to improve customer knowledge and ensure attainment of good <b>Community Focus</b> .	Assessor	<ol style="list-style-type: none"> <li>1 Prepare and publish statutory reports.</li> <li>2 Prepare and present reports to Tayside Valuation Joint Board.</li> <li>3 Develop and improve customer targeted policies.</li> <li>4 Maintain appropriate public participation schemes.</li> <li>5 Maintain, update and improve website.</li> </ol>
5	To set standards and undertake corporate improvement in <b>Service Delivery Arrangements</b> and review the performance management and planning	Assessor	<ol style="list-style-type: none"> <li>1 Maintain Valuation Roll key and internal performance indicators.</li> <li>2 Maintain Council Tax key and internal performance indicators.</li> <li>3 Meet Electoral performance indicators set by the Electoral Commission.</li> <li>4 Preparation, monitoring and review of Service Planning.</li> <li>5 Prepare and implement Employee Performance and Development Reviews (EPDR).</li> </ol>

	framework to ensure continuous improvement.		6	Maintain and update Health & Safety procedures.
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## CORPORATE PLAN – KEY CORPORATE OBJECTIVES (contd)

2019/20

No	Task/Project	Responsibility	Performance Measures
6	To review roles, responsibilities, <b>Structures and Processes</b> to ensure effective balance of responsibility and authority.	Assessor/ Clerk/ Treasurer	1 Review Standing Orders, Scheme of Delegation and Financial Regulations; 5 yearly. 2 Adhere to Standing Orders, Scheme of Delegation and Financial Regulations. 3 Consider structure and responsibilities with staff changes and new tasks.
7	To review, monitor and maintain organisational <b>Risk Management and Internal Controls</b> to ensure efficient and effective delivery of service.		1 Identify risks. 2 Mitigate risks. 3 Monitor and review risks. 4 Maintain task specific, strategic and rolling risk registers. 5 Report risks to Tayside Valuation Joint Board and review risk strategy as required.
8	To develop, adopt and review formal documentation and put in place appropriate systems to ensure <b>Standards of Conduct</b> are adhered to.	Assessor	1 Monitor compliance to legislation and Tayside Valuation Joint Board policies and procedures. 2 Monitor and review compliance to Records Management, Freedom of Information, Data Protection and Equalities. 3 Monitor and review compliance to GDPR. 4 Monitor and implement Records Management Policy and Action Plan. 5 Report on Whistle Blowing. 6 Provide management, guidance and support timeously.
9	To plan and deliver an <b>organisational development strategy</b> considering corporate initiatives to ensure efficiency and quality of service delivery.	Assessor	1 Maintain Annual Service Plan for each sector of the organisation. 2 Deliver corporate improvement. 3 Achieve key corporate objectives, Tayside Valuation Joint Board mission, vision, aims and Service Plan objectives. 4 Review the organisational structure to reflect both an amended geographical setup operating from two physical locations and the new duties imposed by the Non-Domestic Rates (Scotland) Bill 2019. 5 Review and update staff training and development.
10	To engage in <b>key partnership working</b> to ensure the integrated delivery of efficient government.	Assessor	1 Encourage partnership working with constituent authorities. 2 Encourage partnership working with public and civil servants e.g. Valuation Office Agency, Scottish Assessors Association, Scottish Government, Electoral Commission, Cabinet Office, Department for Works and Pensions (DWP), Elections Management Board, etc. 3 Maintain partnership working with external professional bodies e.g. Royal Institution of Chartered Surveyors (RICS), The Institute of Revenues Rating and Valuation (IRRV), Association of Electoral Administrators (AEA), etc.

**SERVICE PLAN - STRATEGIC AIMS & OPERATIONAL OBJECTIVES 1**

2019/20

To ensure statutory duties are carried out for maintenance of the *Valuation Roll* and ensure timeous publication of the 2017 Revaluation Roll.

No	Aims & Objectives	Performance Measures	Key Task Owner(s)
1.1	Maintain Valuation Roll in line with statutory requirements.	Maintain and update survey records in line with relevant guidance and practice.	Assistant Assessors
		Consider planning and building warrants and take appropriate action to maintain records.	Assistant Assessors
		Prepare valuations in line with practice notes and 'tone' evidence.	Assistant Assessors
		Update valuations daily, issue Valuation Notices weekly; provide update to constituent authorities Finance weekly.	Assistant Assessors
		Continue to update rental, cost and turnover analysis to ensure accuracy of the Roll.	Assistant Assessors
1.2	Dispose of appeals within statutory time frame including Valuation Appeal Committee (VAC), Lands Tribunal for Scotland (LTS) and Lands Valuation Appeal Court (LVAC) appeals.	Correspond with appellants in line with legal requirements and Tayside Valuation Joint Board standards.	Assistant Assessors
		Ensure appeals are allocated to appropriate court dates.	Assistant Assessors
		Monitor loss on appeal and reasons for loss.	Assistant Assessors
		Ensure compliance with VAC, LTS & LVAC requirements and ensure quality preparation of cases.	Assistant Assessors
1.3	Audit processes, procedures and values.	Audit valuation processes procedures and issued values.	Assistant Assessors / Internal Audit
		Audit appeal processes, procedures and outcomes.	Assistant Assessors/ Internal Audit
		Consider presented audit reports.	Assessor
1.4	Make provision to implement the requirements of the Non-Domestic Rates (Scotland) Bill 2019	Review staffing structure, ensure sufficient resource allocation, review and update NDR processes and procedures, ensure appropriate project planning takes place including goal setting, milestone markers, risk management, delivery and appropriate reviews	Assessor/ Assistant Assessors
1.5	Review NDR processes and procedures & further develop IT systems, procedures and communications.	Review NDR processes and further develop IT systems, where possible, in conjunction with other Assessors	Assessor/ Assistant Assessors/ IT Manager
		Review and further develop procedures and communications.	Assessor/ Assistant Assessors
1.6	Maintain performance.	Maintain efficiency in survey procedures.	Assistant Assessors
		Maintain quality of valuations by reference to appeal loss.	Assistant Assessors
		Maintain performance in terms of KPIs and internal indicators.	Assistant Assessors

## SERVICE PLAN - STRATEGIC AIMS & OPERATIONAL OBJECTIVES 2

2019/20

To ensure statutory maintenance of the *Council Tax List*.

No	Aims & Objectives	Performance Measures	Key Task Owner(s)
2.1	Maintain Council Tax in line with statutory requirements.	Ingather and analyse sales evidence.	Assistant Assessors
		Maintain and update survey records.	Assistant Assessors
		Update bandings daily, issue Valuation Notices weekly; provide update to constituent authorities Finance Departments weekly.	Assistant Assessors
		Ensure accuracy of all amended and new bands.	Assistant Assessors
		Update Council Tax daily, issue new and band change notices weekly and notify Councils weekly.	Assistant Assessors
2.2	Dispose of proposals and appeals.	Correspond with appellants in line with legal requirements.	Assistant Assessors
		Ensure appeals are allocated to appropriate number of court dates.	Assistant Assessors
		Monitor band reductions.	Assistant Assessors
		Ensure compliance with VAC requirements and ensure quality preparation of cases.	Assistant Assessors
2.3	Audit processes, procedures and Bands.	Audit banding processes, procedures and issued bands.	Assistant Assessors/ Internal Audit
		Audit appeal processes, procedures and outcomes.	Assistant Assessors/ Internal Audit
		Consider presented audit reports.	Assessor
		Review and further develop procedures and communications.	Assessor/ Assistant Assessors
2.4	Maintain performance.	Maintain efficiency in survey procedures.	Assistant Assessors
		Maintain quality of bandings by reference to band reductions on appeal.	Assistant Assessors
		Maintain performance in terms of Key Performance Indicators and internal indicators.	Assistant Assessors

## SERVICE PLAN - STRATEGIC AIMS & OPERATIONAL OBJECTIVES 3

2019/20

To ensure timeous publication and maintenance of the *Elector Register* through full Individual Electoral Registration.

No	Aims & Objectives	Performance Measures	Key Task Owner(s)
3.1	Prepare and publish Electoral Register by 1 December 2019.	Publish Electoral Register in paper format and electronic format by 1 December 2019.	Admin Manager/ Assistant Assessors (Angus/Perth)
		Carry out postal and door to door canvass in line with legislation and to maximise registration.	Admin Manager/ Assistant Assessors (Angus/Perth)
		Ensure appropriate advertising/publicity initiatives are in place in conjunction with Electoral Commission public engagement strategy.	Admin Manager
		Action all absent vote applications received during and outside the canvass period.	Admin Manager/ Assistant Assessors (Angus/Perth)
		Distribute Register in requested format to persons as defined by statute.	Admin Manager/ Assistant Assessors (Angus/Perth)
		Actively encourage recipients to accept the Register in electronic format to reduce costs.	Admin Manager
		Liaise with external contractors and manage/mitigate risks.	Admin Manager
3.2	Maintain Electoral Register for statutory updates each month.	Update Electoral Register monthly per legislative requirements.	Admin Manager/ Assistant Assessors (Angus/Perth)
		Issue Notices in line with statutory requirement.	Admin Manager/ Assistant Assessors (Angus/Perth)
		Improve contact with hard to reach groups through partnership working initiatives.	Admin Manager
		Identify and improve appropriate advertising/publicity channels re registration.	Admin Manager
		Refresh Absent Vote Personal Identifiers (AVPIs) as required in January 2020.	Admin Manager/ Assistant Assessors (Angus/Perth)
3.3	Dispose of any registration appeals.	Correspond with appellants in line with statutory requirements.	Admin Manager
		Ensure hearings are set up and conducted timeously.	Admin Manager
3.4	Prepare for refresh of Absent Vote personal identifiers in January 2018.	Identify quantities and additional required expenditure.	Admin Manager
		Establish required processes, timetable for collection and processing.	Admin Manager
		Provide reports as required.	Admin Manager

## SERVICE PLAN - STRATEGIC AIMS & OPERATIONAL OBJECTIVES 3 (contd)

2019/20

To ensure timeous publication and maintenance of the *Elector Register* through full Individual Electoral Registration.

No	Aims & Objectives	Performance Measures	Key Task Owner(s)
3.5	Prepare for and ensure effective management of registration duties for any elections or referendums as required.	Ensure all applications for registration are processed accurately and timeously.	Admin Manager/ Assistant Assessors (Angus/Perth)
		Ensure all AVPI applications for registration are processed accurately and timeously.	Admin Manager/ Assistant Assessors (Angus/Perth)
		Prepare and maintain all necessary timetables including the identification of all key risks associated with election preparation requirements.	Admin Manager
		Ensure staff are trained and available to answer all telephone and email enquiries.	Admin Manager
		Ensure staffing resource in place at all peak periods and as required during polling hours.	Assessor/ Assistant Assessors
3.6	Audit processes, procedures and accuracy to ensure quality registration delivery.	Audit Electoral Registration processes, procedures and issued notices.	Assistant Assessors/ Internal Audit
		Audit personal identifiers with canvass signatures.	Assistant Assessors/ Internal Audit
		Audit name changes to ensure accuracy.	Assistant Assessors/ Internal Audit
		Consider all audit reports for appropriate actions.	Assessor
3.7	Further develop IT systems, procedures and communications.	Improve address data matching, maximise Individual Electoral Registration (IER) confirmation and IER verification.	Admin Manager
		Deliver electorate statistics to National Records of Scotland (RPF 29).	Admin Manager
3.8	Maintain performance.	Improve efficiency in the delivery of the canvass processes and procedures.	Admin Manager/ Assistant Assessors
		Review performance reports and consider targets and new electoral tasks.	Assessor/ Admin Manager
		Deliver performance standards, self-assessment and data returns to Electoral Commission.	Admin Manager
3.9	Review outcome of Scottish Government's Consultation on Electoral Reform.	Review Outcome of the Scottish Government's Consultation on Electoral Reform and arrange for any required actions to be undertaken.	Assessor
3.10	Review outcome of UK Government's review of electoral registration processes.	Review outcome of UK Government's review of electoral registration canvass processes and overseas electors and arrange for any required actions to be undertaken.	Assessor

## SERVICE PLAN - STRATEGIC AIMS & OPERATIONAL OBJECTIVES 4

2019/20

To systematically develop, prepare and publish reports to improve customer knowledge and ensure attainment of improved **Community Focus**.

No	Aims & Objectives	Performance Measures	Key Task Owner(s)
4.1	Prepare and publish statutory reports.	Strategic Aims/Operational Objectives	Assessor
		Annual Assessor's report to Tayside Valuation Joint Board and staff re service planning, performance and target setting.	Assessor
		Annual Treasurer's un-audited accounts.	Treasurer
		Annual Audit reports to Tayside Valuation Joint Board.	Assessor/Internal Audit
		Annual proposed Revenue Report to Tayside Valuation Joint Board.	Treasurer/Assessor
4.2	Prepare and present reports to Tayside Valuation Joint Board.	Prepare and present reports to Tayside Valuation Joint Board as required.	Assessor
4.3	Develop and improve customer targeted policies.	Oversee development of performance statistical analysis and monitoring.	Assessor
		Monitor adherence to equality principles.	Assessor
		Liaise with the Electoral Commission to ensure a robust public engagement strategy is in place for Electoral Registration.	Admin Manager
4.4	Maintain appropriate public participation schemes.	Liaise with universities, further education establishments and schools to maximise student registration.	Admin Manager
		Liaise with care homes to maximise registration for residents.	Admin Manager/Assistant Assessors
		Identify improvements to Tayside Valuation Joint Board internet site and review contents.	Assessor/ IT Manager
		Maintain and update the internet site to ensure current and accurate especially at key electoral events.	Assessor/ IT Manager
4.5	Maintain, update and improve websites.	Maintain and update the intranet site to ensure current and accurate.	Assessor
		Maintain and update the internet site to ensure current and accurate.	Assessor



## SERVICE PLAN - STRATEGIC AIMS & OPERATIONAL OBJECTIVES 5

2019/20

To set standards and undertake corporate improvement in *Service Delivery Arrangements* and review the performance management and planning framework to ensure continuous improvement.

No	Aims & Objectives	Performance Measures	Key Task Owner(s)
5.1	Maintain Valuation Roll key and internal performance indicators.	Agree and set KPI targets for Valuation Roll.	Assessor/ Assistant Assessors
		Agree internal indicators for Valuation Roll performance.	Assessor/ Assistant Assessors
		Monitor, analyse and report on Valuation Roll performance at regular management meetings.	Assessor/ Assistant Assessors
5.2	Maintain Council Tax key and internal performance indicators.	Agree and set KPI targets for Council Tax.	Assessor/ Assistant Assessors
		Agree internal indicators for Council Tax performance.	Assessor/ Assistant Assessors
		Monitor, analyse and report on Council Tax performance at regular management meetings.	Assessor/ Assistant Assessors
5.3	Meet Electoral Registration key and internal performance indicators.	Produce and submit details of Electoral Registration planning to Electoral Commission.	Assessor/ Admin Manager
		Produce and submit statistical monitoring and indicators for Electoral Registration performance to Electoral Commission.	Assessor/ Admin Manager
		Monitor, analyse and report on Electoral Registration performance at regular management meetings.	Admin Manager
5.4	Prepare, monitor and review Service Plan.	Monitor Corporate and Service Plans.	Assessor/ Assistant Assessors
		Ensure adherence to Service Plan and Performance Indicators.	Assessor/ Assistant Assessors
5.5	Prepare and implement EPDR scheme Reviews.	Review EPDR Procedure, implement procedure and review staff comments and organisational requirements.	Assessor/ Assistant Assessors
5.6	Maintain and update Health & Safety Procedures.	Ensure all Health and Safety procedures are monitored and reviewed by the Health and Safety Working Group and reported at regular management meetings.	Assessor/ Assistant Assessors
		Present a Health and Safety Report to Tayside Valuation Joint Board annually.	Assessor

## SERVICE PLAN - STRATEGIC AIMS & OPERATIONAL OBJECTIVES 6

2019/20

To review roles, responsibilities, **Structures and Processes** to ensure effective balance or responsibility and authority.

No	Aims & Objectives	Performance Measures	Key Task Owner(s)
6.1	Review Standing Orders, Scheme of Delegation and Financial Regulations 5 yearly.	Review contents of Standing Orders 5 yearly.	Assessor/Clerk/Treasurer
		Review contents of Scheme of Delegation 5 yearly.	Assessor/Clerk/Treasurer
		Review contents of Financial Regulations 5 yearly.	Assessor/Clerk/Treasurer
6.2	Adhere to Standing Orders, Scheme of Delegation and Financial Regulations.	Report to Tayside Valuation Joint Board re review of contents of Standing Orders 5 yearly.	Assessor/Clerk/Treasurer
		Report to Tayside Valuation Joint Board re review of contents of Scheme of Delegation 5 yearly.	Assessor/Clerk/Treasurer
		Report to Tayside Valuation Joint Board re review of contents of Financial Regulations 5 yearly.	Assessor/Clerk/Treasurer
6.3	Consider structure and responsibilities with staff changes and new tasks.	Review staffing structure and ensure sufficient resource allocation to meet the requirements of the Non-Domestic Rates (Scotland) Bill 2019.	Assessor/Clerk/Treasurer
		Review staffing structure to ensure efficient service delivery in the light of amended geographical locations.	Assessor/Clerk/Treasurer
		Monitor compliance with Standing Orders, Scheme of Delegation and Financial Regulations for executive and managers.	Assessor/Clerk/Treasurer
		Review staffing and post requirements when staff leave, reduce hours or alter posts.	Assessor

## SERVICE PLAN - STRATEGIC AIMS & OPERATIONAL OBJECTIVES 7

2019/20

To review, monitor and maintain organisational *Risk Management and Internal Controls* to ensure efficient and effective delivery of service.

No	Aims & Objectives	Performance Measures	Key Task Owner(s)
7.1	Identity risks.	Consider new risks for addition to risk registers at regular management meetings.	Assessor/ Assistant Assessors
		Consider risks within each service delivery planning timetable on an ongoing basis.	Assessor/ Assistant Assessors
		Consider risks arising from legislative changes.	Assessor/ Assistant Assessors
7.2	Mitigate risks.	Ensure mitigation strategy is considered timeously.	Assessor/ Assistant Assessors
		Implement mitigation decisions effectively.	Assessor/ Assistant Assessors
7.3	Monitor and review risks.	Monitor budget spend and variances at regular management meetings.	Assessor/ Assistant Assessors
		Monitor actions resulting from audit reports at regular management meetings.	Assessor/ Assistant Assessors
		Liaise with the Treasurer to the Board to ensure appropriate monitoring and accounting.	Assessor
		Review risk register at regular management meetings.	Assessor/ Assistant Assessors
7.4	Maintain task specific and strategic risk registers.	Maintain work timetables with corresponding risk management monitoring regularly at all relevant meetings.	Assessor/ Assistant Assessors
		Consider new risks to be added to timetables/risk registers on an ongoing basis.	Assessor/ Assistant Assessors
		Mitigate all risks on timetables/risk registers on an ongoing basis	Assessor/ Assistant Assessors
7.5	Report risks to Tayside Valuation Joint Board and review risk strategy as required.	Report to Board on identified key risks annually.	Assessor
		Report to Board on budget monitoring on a quarterly basis.	Assessor/Treasurer
		Submit external and internal auditors' reports and actions carried out resulting from recommendations to the Board.	Assessor

## SERVICE PLAN - STRATEGIC AIMS & OPERATIONAL OBJECTIVES 8

2019/20

To develop, adopt and review formal documentation and put in place appropriate systems to ensure **Standards of Conduct** are adhered to.

No	Aims & Objectives	Performance Measures	Key Task Owner(s)
8.1	Monitor legislation to ensure Tayside Valuation Joint Board policies and procedures are compliant.	Ensure compliance with Tayside Valuation Joint Board policies on a day to day basis.	Assessor/ Assistant Assessors
8.2	Monitor and review compliance to Freedom of Information, Data Protection and Equalities.	Ensure compliance with all legal requirements e.g. Records management, Freedom of Information, Data Protection, Equal Opportunities, etc. on a day to day basis and assess at regular management meetings.	Assessor/ Assistant Assessors
		Ensure Complaints policy and procedure meets required standards.	Assessor/ Assistant Assessors
8.3	Monitor and review compliance to GDPR.	Ensure the amended processes and procedures to reflect new requirements of the General Data Protection Regulations 2018 and the Data protection Act 2018 are embedded throughout the organisation.	Assessor / Assistant Assessors
8.4	Monitor and implement Records Management Policy and Action Plan.	Ensure Records Management Policy and Action Plan are implemented to the required standard.	Assessor/ Assistant Assessors
8.5	Report on Whistle Blowing.	Ensure the policy and procedures are reviewed as appropriate to ensure staff concerns are addressed.	Assessor/ Assistant Assessors
		Report on items raised as appropriate.	Assessor/ Assistant Assessors
8.6	Provide management, guidance and support timeously.	Ensure that policies are reviewed regularly, advised to the Board and staff briefed.	Assessor/ Assistant Assessors
		Ensure that appropriate guidance is developed and training given for new tasks produced.	Assessor/ Assistant Assessors
		Ensure that policies are available, preferably on the Tayside Valuation Joint Board intranet.	Assessor/ Assistant Assessors
		Ensure an appropriate support structure is in place for all employees.	Assessor/ Assistant Assessors

## SERVICE PLAN - STRATEGIC AIMS & OPERATIONAL OBJECTIVES 9

2019/20

To plan and deliver an *organisational development strategy* considering corporate initiatives to ensure efficiency and quality of service delivery.

No	Aims & Objectives	Performance Measures	Key Task Owner(s)
9.1	Maintain annual Service Plan.	Prepare annual service plan and present to Tayside Valuation Joint Board.	Assessor
		Ensure staff awareness, guidance, monitoring and assessment of compliance procedures.	Assessor/ Assistant Assessors
		Monitor compliance with the Service Plan on a day to day basis and assess at regular management meetings.	Assessor/ Assistant Assessors
9.2	Deliver corporate improvement.	Develop and review internal performance indicators and update KPIs to ensure improvement.	Assessor/ Assistant Assessors
		Monitor performance improvement and report at management meetings and Tayside Valuation Joint Board.	Assessor/ Assistant Assessors
		Monitor and report absence levels.	Assessor/ Assistant Assessors
		Discuss and develop corporate improvement strategies at management meetings.	Assessor/ Assistant Assessors
		Ensure that key corporate objectives are communicated to all staff and included in EPDR process.	Assessor/ Assistant Assessors
9.3	Deliver Key Corporate Objectives & Tayside Valuation Joint Board Mission, vision, aims and objectives.	Review key corporate objectives at regular management meetings.	Assessor/ Assistant Assessors
		Ensure key corporate objectives are communicated to all staff and included in EPDR process.	Assessor/ Assistant Assessors
		Communicate and monitor adherence to mission, vision, aims and objectives.	Assessor/ Assistant Assessors
9.4	Merge two separate existing office (Dundee and Forfar) into new premises at William Wallace House, Forfar.	Review the organisational structure to reflect both an amended geographical setup operating from two physical locations and the new duties imposed by the Non-Domestic Rates (Scotland) Bill 2019.	Assessor/ Assistant Assessors
9.5	Review and update staff training and development.	Ensure training requirements identified through EPDR and by other management routes are reported to regular management meetings.	Assessor/ Assistant Assessors/ Principal Valuer
		Ensure appropriate training is provided.	Assessor/ Assistant Assessors/ Principal Valuer

## SERVICE PLAN - STRATEGIC AIMS & OPERATIONAL OBJECTIVES 10

2019/20

To engage in *key partnership working* to ensure the delivery of efficient government.

No	Aims & Objectives	Performance Measures	Key Task Owner(s)
10.1	Encourage partnership working with constituent authorities.	Continue partnership working with Finance departments of the three authorities.	Assistant Assessors
		Continue partnership working with the Returning Officer staff of the three authorities.	Assessor/ Admin Manager/Assistant Assessors
		Continue partnership working with the Treasurer to Tayside Valuation Joint Board.	Assessor
		Improve partnership working with Planning and Building departments of the three authorities.	Assistant Assessors
10.2	Encourage partnership working with public and civil servants e.g. Valuation Office Agency, Scottish Assessors Association, Scottish Government, Electoral Commission, Cabinet Office, Department for Works & Pensions, Elections Management Board, etc.	Continue partnership working with the Scottish Assessors Association.	Assessor/ Admin Manager/Assistant Assessors
		Continue partnership working with the Valuation Office Agency.	Assessor/ Assistant Assessors
		Continue partnership working with the National Register of Scotland.	Assessor/ Assistant Assessors
		Continue partnership working with the Electoral Commission, Cabinet Office, DWP, Electoral Management Board etc.	Assessor/ Assistant Assessors/Admin Manager
10.3	Maintain partnership working with external professional bodies e.g. RICS, IRRV, AEA, etc.	Continue partnership working with the RICS, IRRV and AEA professional bodies.	Assessor/ Assistant Assessors