

REPORT TO: TAYSIDE VALUATION JOINT BOARD – 17 JUNE 2024

REPORT ON: CORPORATE PLAN & SERVICE PLAN 2022-2025

REPORT BY: ASSESSOR

REPORT NO: TVJB 13-2024

1 PURPOSE OF REPORT

1.1 The purpose of this report is to present to the Joint Board the Assessor's Corporate Plan and Service Plan for the years 2022-2025, which has been updated for the year 2024-2025.

2 RECOMMENDATIONS

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

3 FINANCIAL IMPLICATIONS

3.1 None. The financial implications of delivering the Joint Board's services are reflected in the 2024/25 Revenue Budget and Indicative Budgets for the years 2024/25 to 2028/29 which were approved by the Joint Board on 22 January 2024. It is not anticipated that the Draft Corporate Plan and Service Plan will require any significant changes to those budget forecasts.

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 At the meeting on 19 June 2023, the Joint Board approved the Assessor's Corporate & Service Plan for the years 2022-2025 and noted that it would be monitored and updated by the Assessor and an updated report presented to the Joint Board annually over this period.

5.2 The updated Corporate Plan and Service Plan are contained within the Appendix to this report.

5.3 The Corporate Plan and Service Plan will continue to be monitored and updated by the Assessor regularly and a report will be submitted to the Joint Board annually.

5.4 The Corporate Plan and Service Plan will be made available for inspection at the Assessor's offices and on the Joint Board's website at www.tayside-vjb.gov.uk.

6 CONSULTATIONS

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

7 BACKGROUND PAPERS

7.1 None.

DONALD ALLAN
Interim Assessor

June 2024

TAYSIDE VALUATION JOINT BOARD



***CORPORATE PLAN & SERVICE PLAN
2022 - 2025***

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 its 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.

It is a fundamental feature of the system of non-domestic rating that each proprietor, tenant and occupier shall be entitled to submit a proposal against an entry appearing in the Valuation Roll, subject to certain statutory time limits.

In addition to the maintenance of the Roll, the Assessor is required to carry out a General Revaluation of all subjects periodically and to deal with all proposals arising therefrom. The latest General Revaluation came into force on 1 April 2023 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 2026.

The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Regulations 1992, as amended, introduced the responsibility on the Assessor to annually review the appropriateness of the respective valuation roll entries for self-catering units. It must be intended to let out the subject for a minimum of 140 days, and actually let out for at least 70 days, in any financial year to qualify as a self-catering unit, This is done in retrospect for the previous financial year. Accordingly, the task can have a significant impact on Key Performance Indicators.

As at 1 April 2024, there were a total of 22094 subjects on the Valuation Roll, and the total Rateable Value at that date was approximately £452 million for all three Council areas.

2.3 Valuation (Council Tax) 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 2024 there were 218,034 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.

The Registers were re-published on 1 March 2024 after a review of boundaries. At 1 March 2024, the Register for Angus Council area contained 90,829 electors, and the Register for Perth & Kinross area contained 121,315 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 Joint Board or the Treasurer of the Joint Board as appropriate. All material matters are reported to the Joint 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, in real terms, a reducing budget and must absorb cost pressures such as increases in salary costs and utility costs.

3.1.2 The Joint Board's Best Value submission indicates 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 The Joint Board's two divisional offices remain open to the public on an appointments basis only although callers are welcomed when this occasion presents itself. Consultation with staff on the formulation of a hybrid working policy is underway and is intended to be finalised and introduced shortly with a view to enabling members of staff to deliver services as efficiently and effectively as possible, whilst creating a better work/life balance.
- 3.1.4 During the currency of this plan, the Joint Board's Corporate Governance, Business Continuity and Risk Management arrangements will continue to be monitored and updated as appropriate to meet the current challenges.

3.2 Valuation Roll

- 3.2.1 The Valuation Roll will continue to be monitored and updated during the currency of this plan. Where it is possible to do so with sufficient accuracy, amendments to the Valuation Roll will be undertaken using resources available electronically, otherwise on-site survey work will require to take place.
- 3.2.2 Following the 2017 Revaluation, some 6,255 revaluation appeals were received. Whilst the vast majority of these appeals have been resolved, there remain some 56 appeals outstanding that have been referred to the Upper Tribunal for Scotland. Arrangements will be made during the currency of this plan to ensure the resolution of these appeals as far as is possible. It is noted however that Tribunal costs and fees incurred in the engagement of Counsel can be significant and this will require to be carefully managed.
- 3.2.3 In addition to "revaluation" appeals, 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". Whilst in normal circumstances the number of such appeals is generally small, the Covid-19 pandemic has given rise to an additional 5,575 appeals that were received in the period since March 2020. Following introduction of the Non-Domestic Rates (Coronavirus) (Scotland) Act 2022, a number of these running roll appeals have been withdrawn leaving 779 outstanding. It remains to be seen whether the remaining appeals will also be withdrawn prior to the statutory date for their disposal of 31 December 2024, so may still represent a significant additional work stream going forward. .
- 3.2.4 The position with valuation appeals is further complicated with the introduction of a new two stage proposal and appeal system which has come into effect from 1 April 2023. In tandem with the introduction of this new system, responsibility for the disposal of both non-domestic rating appeals and council tax appeals has transferred from Local Valuation Appeal Committee to the Scottish Courts and Tribunal Service (SCTS). A new Local Taxation Chamber has been established within SCTS and legislation setting out the framework, processes and timescales by which appeals will be dealt with is now in place. Careful planning and liaison with SCTS where appropriate will be required to secure the disposal of all appeals under the new regime.
- 3.2.5 The 2023 General Revaluation has been carried out and came into force on 1 April 2023 - the first of a new system of 3 yearly revaluations (previously revaluations took place 5 yearly, or occasionally 7/8 yearly). In conjunction with this the interval between the "tone date" (i.e. the date at which valuations require to be assessed) and the date on which the revaluation comes into force has been reduced from 2 years to 1 year. To facilitate this shortened timescale new provisions related to information gathering were enacted allowing the Assessor to issue a civil penalty where an Assessor's Information Notice has not been complied with. New provisions also required a "Draft" Valuation Roll

to be published on 30 November 2022 along with supporting evidence to substantiate the rate per m² applied to comparatively valued properties. These changes represent a very substantial increase in the workload of the Assessor.

3.2.6 A detailed project management plan was developed and implemented to ensure that the necessary work to support these changes was in place. Resources were provided by the Scottish Government to engage additional staff and the Board's staff structure was reviewed to meet these increased demands. However, this will require to be kept under review during the currency of this plan to ensure that all statutory demands can be met and that this funding, which has been ring fenced until the year 2024/25, is reflected in Scottish Government allocations going forward.

3.2.7 The Council Tax (Dwellings) and Part Residential Subjects (Scotland) Regulations 1992 (as amended) obliges the Assessor to undertake a retrospective audit of self-catering holiday accommodation. The first audit was carried out during the financial year 2023/24. This resulted in a significant use of resources over a relatively prolonged period. Careful use of resources is required in future years to ensure maintenance of Key Performance Indicators as best as possible.

3.3 Valuation (Council Tax) 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. Amendments to the Valuation List will be mainly undertaken using resources available electronically, and on-site survey work will take place where required.

3.3.3 Proposals in relation to Council Tax Bandings will continue to be addressed and cleared by professional and technical staff in accordance with the statutory timetable. Appeal cases will be prepared for hearing by the SCTS Local Taxation Chamber as required.

3.4 Electoral Register

3.4.1 The Register of Electors is usually published annually on 1 December each year following a canvass of all households conducted during the period July to November each year.

3.4.2 The Electoral Register will be updated monthly outside the canvass period in accordance with current legislation. Clerical staff will issue and process forms from electors to allow registration at new or 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 Preparations will be made to enable the necessary registration activity to take place in advance of any planned elections or referenda. Staff will work together with Returning Officers and their staff to ensure effective delivery of election services.
- 3.4.6 Following the introduction of the Elections Act 2022 by the UK Government, the first provision of the legislation to come into effect is the requirement for electors to show photo ID to be allowed to vote at polls for UK Parliamentary elections. From 16 January 2023, individuals without appropriate ID were able to apply to the Electoral Registration Officer for a voter authority certificate to allow them to vote in such future elections.
- 3.4.7 In October 2023 new Postal Vote legislation was introduced where new applicants for a Postal or Proxy vote for UK Parliament elections had to supply a National Insurance number and complete separate applications for either a postal or proxy for UK Parliament and Scottish local elections. As well as paper applications, electors could also make their postal or certain proxy applications via a dedicated government website for their absent vote for UK Parliament elections only. This service has not been made available for Scottish local elections.
- 3.4.8 In January 2024, British citizens living overseas could register to vote at the address they were last registered at, or resident at, before they left the UK and the previous 15-year limit has been removed. Applications for overseas electors too can be made by paper or via a new online application service.
- 3.4.9 New procedures have been introduced and comprehensive staff training provided to allow successful implementation of the requirements. Additionally, arrangements have been made so that five clerical staff members will support electoral registration staff. The Electoral Registration Officer will continue to closely monitor developments and take action as appropriate to deliver the service efficiently.

3.5 Information Technology

- 3.5.1 The continuing effective delivery of the Joint Board's services is dependent on its IT Section. The major task of the IT Development Manager and his staff is to continue to maintain existing systems and to develop and provide new and altered systems to meet the needs of the Joint Board. The effectiveness of these IT systems is key to securing the maximum efficiency and effectiveness of the Joint Board in meeting its corporate objectives.
- 3.5.2 The IT Team have been engaged in upgrading server facilities to allow more efficient staff access to systems across the Board area, have installed a new Teams phone system and have installed IT equipment in support of hot-desking in the Divisional offices. During the currency of this plan, the IT team will continue to deliver improvements to IT infrastructure in order to best support hybrid working arrangements.
- 3.5.3 The IT team have also been heavily engaged in upgrading and amending the in-house valuation IT systems to accommodate new valuation practices and procedures which required to be introduced following reforms arising from the Barclay Review of Non-Domestic Rates and the subsequent introduction of the Non-Domestic Rates (Scotland) Act 2020. The IT team will continue to further develop systems as required.

- 3.5.4 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. New public facing initiatives to implement aspects of the Non-Domestic Rates (Scotland) Act 2020 have been developed in conjunction with other Assessors and delivered through the Portal. The Joint Board's IT Section will continue to contribute to those developments and initiatives.
- 3.5.5 An external provider supplies an Electoral Registration system to Tayside Valuation Joint Board. Constant liaison is required to ensure successful delivery of the service.
- 3.5.6 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.
- 3.5.7 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 Joint Board's Management Team, chaired by the Assessor, oversees the running of the organisation. 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 staff of the Joint Board are its major resource, and the Joint 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 Joint Board operates an Employee 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 Joint 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.
- 3.6.4 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 Joint Board's Internal Auditors will prepare an Audit Needs Assessment and deliver a Strategic Plan, Annual Plans and Individual Audit Reports designed to ensure best practice is achieved across all service areas.

3.6.5 Operationally, staff will continue to be advised and updated on the service delivery. The organisation's Intranet contains the Joint 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 Joint 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 Joint 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 Joint Board in line with an Audit Needs Assessment and an agreed Annual Plan.

3.7.3 External Audit will examine the Joint Board's draft accounts in line with current practices and will report to the Joint Board accordingly.

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 2022 – 31 March 2025. 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 Joint 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 Joint Board annually incorporating any changes necessary to reflect ongoing developments.

Donald Allan
Interim Assessor and Electoral Registration Officer
May 2024

CORPORATE PLAN – KEY CORPORATE OBJECTIVES

2024/25

No	Task/Project	Responsibility	Performance Measures
1	To ensure statutory duties are carried out for maintenance of the Valuation Roll .	Assessor	<ol style="list-style-type: none"> 1 Maintain Valuation Roll in line with statutory requirements. 2 Dispose of proposals within statutory time frame including First tier Tribunal for Scotland, Upper Tribunal for Scotland and Lands Valuation Appeal Court appeals. 3 Audit processes, procedures and values. 4 Prepare for the 2026 General Revaluation in line with the requirements of the Non-Domestic Rates (Scotland) Act 2020 and other relevant legislation, including the application of civil penalties. 5 Continue to develop amended systems and procedures to facilitate new proposal / appeal procedures following the transfer of appeals to the Scottish Courts & Tribunals Service. 6 Review NDR processes and procedures & further development IT systems, procedures and communications as required. 7 Maintain performance.
2	To ensure statutory maintenance of the Council Tax List.	Assessor	<ol style="list-style-type: none"> 1 Maintain CT List in line with statutory requirements. 2 Dispose of proposals within statutory time frame including First tier Tribunal for Scotland and Upper Tribunal for Scotland appeals. 3 Audit processes, procedures and Bands. 4 Maintain performance.
3	To ensure timeous publication and maintenance of the Electoral Register and registration services at elections.	Assessor	<ol style="list-style-type: none"> 1 Prepare and publish the Electoral Registers. 2 Maintain Electoral Register and publish statutory update each month. 3 Dispose of any registration appeals. 4 Prepare for and ensure refresh of Absent Vote personal identifiers. 5 Prepare for and ensure effective management of registration duties such as to be ready for any UK Parliamentary Election, Scottish Government Election and Local Government Elections that may be called, and any other elections or referendums as required. 6 Prepare for reforms affecting electoral registration for UK & Scottish Parliamentary elections. 7 Audit processes, procedures and accuracy to ensure quality registration delivery. 8 Further develop IT systems, procedures and communications. 9 Maintain performance.
4	To develop, prepare and publish reports to improve customer knowledge and ensure attainment of good Community Focus .	Assessor	<ol style="list-style-type: none"> 1 Prepare and publish statutory reports. 2 Prepare and present reports to Tayside Valuation Joint Board. 3 Maintain customer targeted policies. 4 Maintain appropriate public participation schemes. 5 Maintain, update and improve website.
5	To set standards and undertake corporate improvement in Service Delivery Arrangements and review the performance management and planning framework to ensure continuous improvement.	Assessor	<ol style="list-style-type: none"> 1 Maintain Valuation Roll performance. 2 Maintain Council Tax performance. 3 Meet Electoral performance indicators set by the Electoral Commission. 4 Preparation, monitoring and review of Service Planning. 5 Prepare and implement Employee Performance and Development Reviews (EPDR). 6 Maintain and update Health & Safety procedures.

CORPORATE PLAN – KEY CORPORATE OBJECTIVES (cont'd)

2024/25

No	Task/Project	Responsibility	Performance Measures
6	To review roles, responsibilities, Structures and Processes to ensure effective balance of responsibility and authority.	Assessor	<ol style="list-style-type: none"> 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 regularly.
7	To review, monitor and maintain organisational Risk Management and Internal Controls to ensure efficient and effective delivery of service.	Assessor	<ol style="list-style-type: none"> 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 Standards of Conduct are adhered to.	Assessor	<ol style="list-style-type: none"> 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 maintain Records Management Policy and Action Plan. 4 Report on Whistle Blowing. 5 Provide management, guidance and support timeously.
9	To plan and deliver an organisational development strategy considering corporate initiatives to ensure efficiency and quality of service delivery.	Assessor	<ol style="list-style-type: none"> 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 and update staff training and development.
10	To engage in key partnership working to ensure the integrated delivery of efficient government.	Assessor	<ol style="list-style-type: none"> 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 Work 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

2024/25

To ensure statutory duties are carried out for maintenance of the *Valuation Roll* and ensure timeous publication of the 2023 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 Departments weekly.	Assistant Assessors
		Continue to update rental, cost and turnover analysis to ensure accuracy of the Roll.	Assistant Assessors
1.2	Dispose of proposals within statutory time frame including First-tier Tribunal for Scotland (FTTS), Upper Tribunal for Scotland (UTS) and Lands Valuation Appeal Court (LVAC) appeals.	Conduct Annual Audit of Self Catering Units entered in valuation roll.	Assistant Assessors
		Correspond with proposers in line with legal requirements and Tayside Valuation Joint Board standards.	Assistant Assessors
		Ensure proposals are allocated appropriate Proposal Determination Dates.	Assistant Assessors
		Monitor loss on proposal/appeal and reasons for loss.	Assistant Assessors
1.3	Audit processes, procedures and values.	Ensure compliance with FTTS, UTS & LVAC requirements and ensure quality preparation of cases.	Assistant Assessors
		Audit valuation processes procedures and issued values.	Assistant Assessors / Internal Audit
		Audit appeal processes, procedures and outcomes.	Assistant Assessors/ Internal Audit
1.4	Prepare for the 2026 General Revaluation in line with the requirements of the Non-Domestic Rates (Scotland) Act 2020 and other relevant legislation, including the application of civil penalties.	Consider presented audit reports.	Assessor
		Implement the requirements of the Non-Domestic Rates (Scotland) Act 2020 and related secondary legislation.	Assessor/ Assistant Assessors
		Maintain and continue to develop systems and procedures for information gathering as required using civil penalty procedures.	Assessor/ Assistant Assessors
1.5	Continue to develop amended systems and procedures to facilitate new proposal / appeal procedures	Ingather and analyse returned information.	Assistant Assessors
		Systems and procedures are re-developed to facilitate new two stage proposal/appeals system following transfer of appeals to the Scottish Courts & Tribunals Service.	Assessor/ Assistant Assessors / IT Manager
1.6	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
1.7	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
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SERVICE PLAN - STRATEGIC AIMS & OPERATIONAL OBJECTIVES 2

2024/25

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.	In-gather 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 within statutory time frame including First-tier Tribunal for Scotland (FTTS) and Upper Tribunal for Scotland (UTS) appeals.	Correspond with proposers in line with legal requirements.	Assistant Assessors
		Monitor band reductions.	Assistant Assessors
		Ensure compliance with FTTS and UTS 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

2024/25

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 2023.	Publish Electoral Register in paper format and electronic format by 1 February 2024.	Admin Manager/ Assistant Assessors (East/West)
		Carry out postal and door to door canvass in line with legislation and health and safety provisions to maximise registration.	Admin Manager/ Assistant Assessors (East/West)
		Ensure appropriate advertising/publicity initiatives are in place in conjunction with Electoral Commission's public engagement strategy.	Admin Manager
		Action all absent vote applications received during and outside the canvass period.	Admin Manager/ Assistant Assessors (East/West)
		Distribute Register in requested format to persons as defined by statute.	Admin Manager/ Assistant Assessors (East/West)
		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 (East/West)
		Issue Notices in line with statutory requirement.	Admin Manager/ Assistant Assessors (east/West)
		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 2024.	Admin Manager/ Assistant Assessors (East/West)
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 2024.	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)

2024/25

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 (East/west)
		Ensure all AVPI applications for registration are processed accurately and timeously.	Admin Manager/ Assistant Assessors (East/West)
		Ensure all applications for Voter Authority Certificates are processed accurately and timeously.	Admin Manager/ Assistant Assessors (East/West)
		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	Prepare for reforms affecting electoral registration for UK & Scottish Parliamentary elections.	Engage with the SAA Electoral Registration Committee / UK Government and Scottish Government to ensure full awareness of proposed changes.	Assessor/ Assistant Assessors/ Admin Manager
		Engage with EMS suppliers to ensure electoral management system can accommodate required changes.	Assessor/ Assistant Assessors/ Admin Manager
		Prepare amended procedures and ensure staff are fully trained to implement amended procedures.	Assessor/ Assistant Assessors/ Admin Manager
3.7	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
3.8	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
3.9	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

SERVICE PLAN - STRATEGIC AIMS & OPERATIONAL OBJECTIVES 4

2024/25

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 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/Admin Manager
4.5	Maintain, update and improve websites.	Maintain and update the intranet site to ensure current and accurate.	Assessor/Assistant Assessors
		Maintain and update the internet site to ensure current and accurate.	Assessor

SERVICE PLAN - STRATEGIC AIMS & OPERATIONAL OBJECTIVES 5

2024/25

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 performance.	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 performance.	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

2024/25

To review roles, responsibilities, **Structures and Processes** to ensure effective balance of 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 (next review due June 2027).	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.	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

2024/25

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	Identify 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 Joint 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 Joint Board on identified key risks annually.	Assessor
		Report to Joint 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 Joint Board.	Assessor

SERVICE PLAN - STRATEGIC AIMS & OPERATIONAL OBJECTIVES 8

2024/25

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 implement Records Management Policy and Action Plan.	Ensure Records Management Policy and Action Plan are implemented to the required standard.	Assessor/ Assistant Assessors
8.4	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
8.5	Provide management, guidance and support timeously.	Ensure that policies are reviewed regularly, advised to the Joint 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

2024/25

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	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 Valuers
		Ensure appropriate training is provided.	Assessor/ Assistant Assessors/ Principal Valuers

SERVICE PLAN - STRATEGIC AIMS & OPERATIONAL OBJECTIVES 10

2024/25

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