



# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board  
**Meeting on:** 26th May 2023  
**Subject:** Strategic Service Plan 2021-24 – Annual Update  
**Author:** Assessor & Electoral Registration Officer

## 1.0 Introduction

The attached report is the 2023/24 annual update of our three yearly Strategic Service Plan which covers the years 2021-2024.

It is being presented to the Board for information purposes.

## 2.0 Recommendation

The Board notes this report.

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15<sup>th</sup> May 2022

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# **RENFREWSHIRE VALUATION JOINT BOARD**



## **STRATEGIC SERVICE PLAN APRIL 2021 TO APRIL 2024**

**Annual Update – April 2023**



## **BACKGROUND**

Renfrewshire Valuation Joint Board (RVJB) is committed to a three-year Service Planning Schedule. The most recent Strategic Service Plan approved by the Joint Board covers the period 2021-2024.

As the environment in which the Board operates is constantly changing, there is a need to review the Service Plan annually. Rather than produce a fully revised Plan, however, this 'Update' includes such changes and new tasks as have occurred or been identified since approval of the main document. It should therefore be read along with the main 2021-24 Strategic Service Plan. All references and numberings contained within this document refer to the original Plan.

## **PART ONE – SERVICE FUNCTION**

### **1.0 INTRODUCTION**

The Assessor is responsible for the valuation of non-domestic properties (The Valuation Roll) and the valuation of domestic properties (The Valuation List) and also in their role as Electoral Registration Officer, the compilation of the Electoral Register.

The Assessor is normally required to complete a 5-yearly Revaluation of all non-domestic properties within the Valuation Roll. As a result of recommendations from the Barclay Review of Non-Domestic Rates, legislation has now been enacted by the Scottish Government to facilitate the move to 3 yearly revaluations from 1<sup>st</sup> April 2023.

### **1.1 VALUATION ROLL**

The total rateable value as at 31<sup>st</sup> March 2023 was approximately £383m and the total number of subjects in the Valuation Rolls for the Joint Board area was 14,295.

A Revaluation took place on 1<sup>st</sup> April 2023, with the next Revaluation scheduled for 1<sup>st</sup> April 2026. This is a change to the previous Revaluation cycle which had always been at least five yearly.

### **1.2 VALUATION LIST**

As at the 31<sup>st</sup> March 2023 there were 171,440 properties in the Council Tax Valuation Lists for the Joint Board area.

### **1.3 REGISTER OF ELECTORS**

The Revised Register is updated by a canvass of all households. As at 11<sup>th</sup> May 2023 the number of electors was 278,573.

## **PART TWO - CORE OBJECTIVES**

### **2.1 THE VALUATION ROLL**

2.1.1 The maintenance of the Valuation Roll, dealing with non-domestic appeals, the delivery of the 2023 Revaluation and working with the new proposals and appeals system are the main tasks with the Valuation Roll

2.1.2 As at the 31<sup>st</sup> March 2023, we have disposed of 99.29% of the number of subjects under appeal from the 2017 Revaluation.

- 2.1.3 The Assessor continues to prepare and implement the various changes introduced by the Non-Domestic Rates (Scotland) Act 2020 and associated change Regulations.

## **2.2 THE VALUATION (COUNCIL TAX) LIST**

- 2.2.1 The maintenance of the Valuation List and dealing with council tax proposals and appeals are the main tasks with the Council Tax list.

## **2.3 THE REGISTER OF ELECTORS**

- 2.3.1 As at 11<sup>th</sup> May 2023 the number of electors was 278,573 over the three constituent authorities.
- 2.3.2 The Electoral Registration Officer has been preparing for the 2023 Annual Canvass
- 2.3.3 The Electoral Registration Officer has been implementing and preparing to implement the changes brought about by the Elections Act 2022.

## **2.4 CORPORATE GOVERNANCE**

- 2.4.1 A Corporate Risk Register is maintained and reviewed every 6 months and reported to the Board on a biannual basis. The revised Corporate Risk Register was presented to the Board Meetings held on the 16<sup>th</sup> September 2022 and 24<sup>th</sup> February 2023.
- 2.4.2 With regard to RVJB's Records Management Plan (RMP), which was agreed by the Keeper of the Records of Scotland in January 2016, RVJB was invited to submit a Progress Update Review (PUR) in January 2023 in relation to the RMP. The PUR process is entirely voluntary and RVJB responded to the Keeper's Assessment Team to confirm RVJB would submit a PUR. The PUR was submitted on 16<sup>th</sup> March 2023, a response is awaited from the Keeper's Assessment Team.

## **2.5 EQUAL OPPORTUNITIES**

- 2.5.1 RVJB monitors Equalities in line with our Public Sector Equalities Duty and the report for 2023-25, was published on our website in April 2023 in accordance with legislation.

## **2.6 STAFFING AND PERSONNEL MATTERS**

- 2.6.1 Staff retention and recruitment has proven challenging for all VJB's in recent times with RVJB undertaking several rounds of recruitment.

## **2.7 FINANCE AND BUDGETING**

- 2.7.1 Efficiency savings are continuously being sought through streamlining our services in conjunction with reviewing posts within RVJB's structure.

## **2.8 INFORMATION TECHNOLOGY**

- 2.8.1 A managed changeover of the servers operating systems is taking place to ensure that the versions used remain in support.

- 2.8.2 Due to the ending of the Public Services Network this part of the Service Plan has been renamed Cyber Security and tasks within the plan updated to reflect this.

## **2.9 INFORMATION MANAGEMENT**

- 2.9.1 In line with data protection legislation the Privacy Notices for both Joint Board staff and stakeholders were reviewed by RVJB's DPO and with regard to the Privacy Notice for stakeholders, published on our website.
- 2.9.2 Information Security Training tailored to the three functions of the Joint Board was delivered by RVJB's DPO.
- 2.9.3 To ensure continued compliance with data protection legislation, any new or amended data sharing agreements are reviewed by RVJB's Data Protection Officer prior to being signed by RVJB.

## **PART THREE**

### **KEY ACTIVITIES AND OUTCOMES**

#### **Key To Business Objectives**

The codes in the table below relate each Activity and Outcome contained in Part Three of the Service Plan to the relevant Business Objective(s) within RVJB's **Mission, Vision and Commitments** Statements.

<b>Number</b>	<b>Business Objective</b>
1	Compile the Valuation Roll
2	Compile the Council Tax Valuation List
3	Compile the Electoral Register
4	Maintain the Valuation Roll
5	Maintain the Council Tax Valuation List
6	Maintain the Electoral Register
All of the above are underpinned by the aim of providing these services in a high quality, effective and responsive manner.	
7	Listening and responding to Stakeholders needs
8	Valuing staff and providing them with opportunities to develop and contribute
9	Reacting innovatively to change
10	Treating all stakeholders in a fair, consistent manner and in accordance with equal opportunities requirements
11	Striving for continuous improvement in all aspects of service delivery
12	Ensuring that we are accessible and accountable to stakeholders
13	Pro-actively planning workloads and deploying resources
14	Using 'plain English'



### **3.1 THE VALUATION ROLL**

#### **3.1.1 Maintenance of the 2017 Valuation Roll** – Now Maintenance of the 2023 Valuation Roll

#### **3.1.2 Revaluation 2017 - Settlement of Appeals**

<b>Item</b>	<b>Description</b>	<b>Objective(s)</b>	<b>Ownership</b>	<b>Date/Recurrence</b>
(a)	Maintain records of appeals including their status	1,4,10,13	Assistant Assessor	Continuous
(b)	Negotiate and settle appeals with ratepayers and their agents in accordance with statutory timetables and with recourse, where necessary, to the First and Second Tier Tribunals or Lands Valuation Appeal Court.	1,4,10,11,12	Divisional Assessors	Continuous
(c)	Prepare First Tier Tribunal and Upper Tier Tribunal cases including rental analysis, valuations, photographs, plans and other productions	1,4,10,11,12,14	Divisional Assessors	As required
(d)	Provide SAA with information as required to support Tribunal preparation & Hearings	1,4,10,12,14	Assessor, Assistant Assessor / Divisional Assessors	As required
(e)	Where appropriate, amend the Valuation Roll to reflect appeal settlements in accordance with procedures as above	1,4,10,11,12	Divisional Assessors /Data Manager	Continuous
(f)	Check and authorise all such amendments in accordance with RVJB procedures, making changes or referring back as appropriate.	1,4,10,11,12	Divisional Assessors /Data Manager	Weekly
(g)	Where appropriate, issue Valuation Notices to reflect appeal settlements.	1,4,10,11,12,14	Data Manager	Weekly
(h)	Compile and present Revaluation Appeal statistics to Management Team and Scottish Government.	11	Assistant Assessor & Data Manager	As required

### **3.1.3 Running Roll Proposals and Appeals**

<b>Item</b>	<b>Description</b>	<b>Objective(s)</b>	<b>Ownership</b>	<b>Date/Recurrence</b>
(a)	Record proposals and appeals received arising from amendments made to the 2017 Valuation Roll.	4,10,13	Divisional Assessors Data Manager	Upto 31 <sup>st</sup> July receipt date
(b)	Implement and maintain procedures to process proposals received via SAA Web Portal	4,7,9,10,11,12,14	Divisional Assessors Data Manager	Continuous
(c)	Maintain records of proposals and appeals s including their status in relation to Proposal Determination Dates, referral to Upper Tier Tribunal etc.	4,10,13	Divisional Assessors Data Manager	Continuous
(d)	Negotiate and settle proposals and appeals with ratepayers and their agents in accordance with statutory timetables and with recourse, where necessary, to the First and Upper Tier Tribunals or Lands Valuation Appeal Court. In addition negotiate and settle any outstanding 2005 and 2010 appeals referred to the Upper Tier Tribunal	4,10,11,12	Divisional Assessors /Assistant Assessor	Continuous
(f)	Prepare Tribunal cases including rental analysis, valuations, photographs, plans and other productions	4,10,11,12	Divisional Assessors	As required
(h)	Where appropriate, amend the Valuation Roll to reflect proposal and appeal settlements in accordance with procedures as above.	4,10,11,12	All appropriate valuation staff/Data Manager	Continuous
(i)	Check and authorise all such amendments in accordance with RVJB procedures, making changes or referring back as appropriate.	4,10,11,12	Divisional Assessors /Data Manager	Weekly
(j)	Where appropriate, issue Valuation Notices to reflect proposal and appeal settlements.	4,10,11,12,14	Data Manager	Weekly
(j)	Compile and present Running Roll Appeal statistics to Management Team.	11	Assistant Assessor	Monthly

### **3.1.4 Revaluation 2023 (to include Telecoms as designated assessor)** – As per 2021-24 Service Plan

### **3.1.6 Telecoms Valuations** - As per 2021 – 24 Service Plan

### **3.1.7 Review of Tribunals System** - Remove from 2021 – 24 Service Plan

### **3.2 THE COUNCIL TAX VALUATION LIST**

**3.2.1 Maintenance of the Council Tax Lists** - As per 2021 – 24 Service Plan except change from Senior Surveyors to Principal Valuers

**3.2.2 Amendments to Bands following Alteration and Subsequent Sale** - As per 2021 – 24 Service Plan except change from Senior Surveyors to Principal Valuers

### **3.2.3 Proposals and Appeals**

<b>Item</b>	<b>Description</b>	<b>Objective(s)</b>	<b>Ownership</b>	<b>Date/Recurrence</b>
(a)	Record proposals received in respect of entries in the Council Tax List , including those received via the SAA web portal and monitor their status through appeals to First Tier Tribunal or Court of Session.	5,10,11,12	Principal Valuers /Data Manager	On receipt Ongoing
(b)	Negotiate and settle proposals/appeals with council taxpayers and their agents, including defence, where appropriate, to First Tier Tribunal or Court of Session.	5,10,11,12	Principal Valuers	Ongoing
(c)	Prepare Tribunal cases including sales analysis, valuations, photographs, plans and other productions	5,10,11,12	Principal Valuers	As required
(d)	Where appropriate, amend the Valuation List to reflect appeal settlements in accordance with procedures as above.	5,10,11,12	Principal Valuers /Data Manager	Ongoing
(e)	Where appropriate, issue Banding Notices to reflect settlement of proposals and appeals.	5,10,11,12,14	Data Manager	Weekly
(f)	All of the above to be completed in accordance with the RVJB procedures	5,11	Principal Valuers /Data Manager	Continuous
(g)	Compile and present Council Tax Proposals and Appeal statistics to Management Team in accordance with Reporting Framework	11,	Assistant Assessor	Monthly

**3.2.4 Council Tax Revaluation** - As per 2021-24 Service Plan except change from Senior Surveyors to Principal Valuers

### **3.3 THE ELECTORAL REGISTER**

#### **3.3.1 Annual Register of Electors** - As per 2021-24 Service Plan

#### **3.3.2 Maintenance of Register of Electors (Rolling Registration)** – As per 2021-24 Service Plan

**3.3.3 Elections/Electoral Events** – For each Election, individual timetables will be agreed with ROs and other interested parties. Regard will be had to directions and advice from Elections Management Board and Electoral Commission.

#### **3.3.4 Absent Voters – Collection/Refresh of Personal Identifiers** – As per 2021 - 24 Service Plan

#### **3.3.5 Anonymous registration** - As per 2021 – 24 Service Plan

#### **3.3.6 Changes in Legislation**

<b>Item</b>	<b>Description</b>	<b>Objective(s)</b>	<b>Ownership</b>	<b>Date/Recurrence</b>
(a)	Actively participate in SAA and AEA Committees etc to maintain awareness of likely change	7,8,9,11,13	ERO/Assistant ERO/ Senior Clerical Manager	Ongoing
(b)	Receive all relevant draft legislation and input to all relevant consultations	7,9,11,13	ERO/Assistant ERO/ Senior Clerical Manager	Ongoing
(c)	Implement changes to practices and procedures	3,6,7,9,11,13	Senior Clerical Manager	As required
(d)	Prepare for the implementation of voter ID	6,7,9,10,11,13	ERO & Senior Clerical Manager	December 2022
(e)	Prepare for the changes to absent voting and overseas electors	6,7,9,10,11,13	ERO & Senior Clerical Manager	Possibly Quarter 3/4 2023

##### **3.3.6.1 Voter ID**

<b>Item</b>	<b>Description</b>	<b>Objective(s)</b>	<b>Ownership</b>	<b>Date/Recurrence</b>
(a)	Issue and receive applications for Voter Authority certificates and process via ERO Portal	6,7,10,12,13	Senior Clerical Manager	Ongoing
(b)	Train Staff in the use of the ERO Portal as functionality increases	6,7,10,11,12,13	Senior Clerical Manager	Ongoing
(c)	Issue Anonymous Voter Authority Certificates	6,7,10,12,13	Senior Clerical Manager	Ongoing
(d)	Issue Temporary Voter Authority Certificates where appropriate	6,7,10,12,13	Senior Clerical Manager	Ongoing

**3.3.7 Boundary Changes** - As per 2021-24 Service Plan

**3.3.8 ER Data Standards** – As per 2021-24 Service Plan

### **3.4 CORPORATE GOVERNANCE**

**3.4.1 Joint Board Meetings** - As per 2021 – 24 Service Plan

**3.4.2 Probity and Propriety** - As per 2021 – 24 Service Plan

**3.4.3 Service Plans** - As per 2021 – 24 Service Plan

**3.4.4 Corporate Governance, Defalcation Procedures and Fraud Prevention** - As per 2021 – 24 Service Plan

**3.4.5 Strategic Management** - As per 2021 – 24 Service Plan

**3.4.6 Performance Management, Planning & Reporting** - As per 2021 – 24 Service Plan

**3.4.7 Internal Working Groups** - As per 2021 – 24 Service Plan

**3.4.8 Personnel, Policies and Procedures** - As per 2021 – 24 Service Plan

**3.4.9 Internal and External Audit** - As per 2021 – 24 Service Plan

**3.4.10 Risk Management** – As per 2022 update

### **3.5 ACCOUNTABILITY**

**3.5.1 Annual Accounts** - As per 2021 – 24 Service Plan

**3.5.2 External Audit** - As per 2022 update

**3.5.3 Audit Plan** - As per 2021 – 24 Service Plan

**3.5.4 Performance Monitoring and Reporting** - As per 2021 – 24 Service Plan

**3.5.5 Management Team Meetings** - As per 2021 – 24 Service Plan

### **3.6 BEST VALUE**

**3.6.1 Performance Monitoring and Measurement** - As per 2021 – 24 Service Plan

**3.6.2 Trends and Comparisons** - As per 2021 – 24 Service Plan

**3.6.3 Public Performance Reporting** - As per 2021 – 24 Service Plan

**3.6.4 Stakeholder Consultation** - As per 2021 – 24 Service Plan

**3.6.5 Customer Complaints** - As per 2022 update

**3.7 EQUAL OPPORTUNITIES** – Renamed Equalities

**3.7.1 Encouraging Equalities and Ensuring Compliance** - As per 2021 – 24 Service Plan

**3.7.2. Policy Review Timetable** - As per 2021 – 24 Service Plan

**3.7.3 Equalities Reporting to be summarised** - As per 2021 – 24 Service Plan

**3.7.4 Promotion and Training** - As per 2021 – 24 Service Plan

### **3.8 STAFFING AND PERSONNEL MATTERS**

**3.8.1 Development and Review of Personnel Policies** - As per 2021 – 24 Service Plan

**3.8.2 Training and Development Policy** - As per 2021 – 24 Service Plan

**3.8.3 Co-operation with Renfrewshire Council** - As per 2021 – 24 Service Plan

**3.8.4 Health and Safety Policy** - As per 2021 – 24 Service Plan

### **3.9 FINANCE AND BUDGETING**

**3.9.1 Financial Regulations and Standing Orders** - As per 2021 – 24 Service Plan

**3.9.2 Budget Preparation** - As per 2021 – 24 Service Plan

**3.9.3 Financial Procedures** - As per 2021 – 24 Service Plan

**3.9.4 Training** - As per 2021 – 24 Service Plan

**3.9.5 Financial Monitoring Reports** - As per 2021 – 24 Service Plan

**3.9.6 Annual Accounts** - As per 2021 – 24 Service Plan

**3.9.7 Payroll Checks** - As per 2021 – 24 Service Plan

### **3.10 INFORMATION TECHNOLOGY**

**3.10.1 Planning Forum** - As per 2021 – 24 Service Plan

**3.10.2 Business Systems Support** - As per 2021 – 24 Service Plan

**3.10.3 Public Services Network (PSN)** - Renamed Cyber Security in 2022

**3.10.4 Asset Refresh** - As per 2021 – 24 Service Plan

**3.10.5 Assessors 'Progress' System** - As per 2021 – 24 Service Plan

**3.10.6 Satellite Systems** - As per 2021 – 24 Service Plan

**3.10.7 Assessors Portal Project** - As per 2021 – 24 Service Plan

**3.10.8 Web Site** - As per 2021 – 24 Service Plan

**3.11 DATA PROTECTION** - As per 2021 – 24 Service Plan

### **3.12 FREEDOM OF INFORMATION**

**3.12.1 Freedom of Information Policy** - As per 2021 – 24 Service Plan

**3.12.2 Freedom of Information functionality** - As per 2021 – 24 Service Plan

**3.12.3 Publication Scheme and Guide to Information** - As per 2021 – 24 Service Plan

**3.12.4 Freedom of Information Procedures** - As per 2021 – 24 Service Plan

**3.12.5 Codes of Practice** - As per 2021 – 24 Service Plan



### **3.13 KEY PARTNERSHIPS**

**3.13.1 Support Services – Renfrewshire Council** - As per 20121 – 24 Service Plan

**3.13.2 Constituent Councils - Recipients of Operational Outputs** - As per 2021 – 24 Service Plan

**3.13.3 Scottish Assessors Association** - As per 2021 – 24 Service Plan

**3.13.4 Scottish Assessors Association Partners** - As per 2021 – 24 Service Plan

**3.13.5 Association of Electoral Administrators** - As per 2021 – 24 Service Plan

**3.13.6 The Electoral Commission** - As per 2021 – 24 Service Plan

**3.13.7 External Suppliers-** As per 2022 update

**3.14 RECORDS MANAGEMENT** - As per 2022 update

**3.15 MISCELLANEOUS** As per 2021 – 24 Service Plan

**3.15.1 Consultations** - As per 2021 – 24 Service Plan

**3.15.2 Local Authority and Electoral Boundary Changes** - As per 2021 – 24 Service Plan

**3.15.3 Corporate Address Gazetteers** – As per 2021-24 Service Plan

## **RENFREWSHIRE VALUATION JOINT BOARD**

### **ASSESSOR AND ELECTORAL REGISTRATION OFFICER** **SERVICE PLAN APRIL 2018 - APRIL 2021**

#### **PART FOUR** **PERFORMANCE MANAGEMENT**

The following section sets out the statutory framework governing the core duties, services and areas of activity of the Valuation Joint Board, along with the approach to performance planning, establishment of standard, target setting, performance monitoring and performance reporting related to these tasks.

**1.1 THE VALUATION ROLL** - As per 2021 – 24 Service Plan

**1.2 THE (COUNCIL TAX) VALUATION LIST** As per 2021 – 24 Service Plan

**1.3 REGISTER OF ELECTORS** - As per 2021 – 24 Service Plan