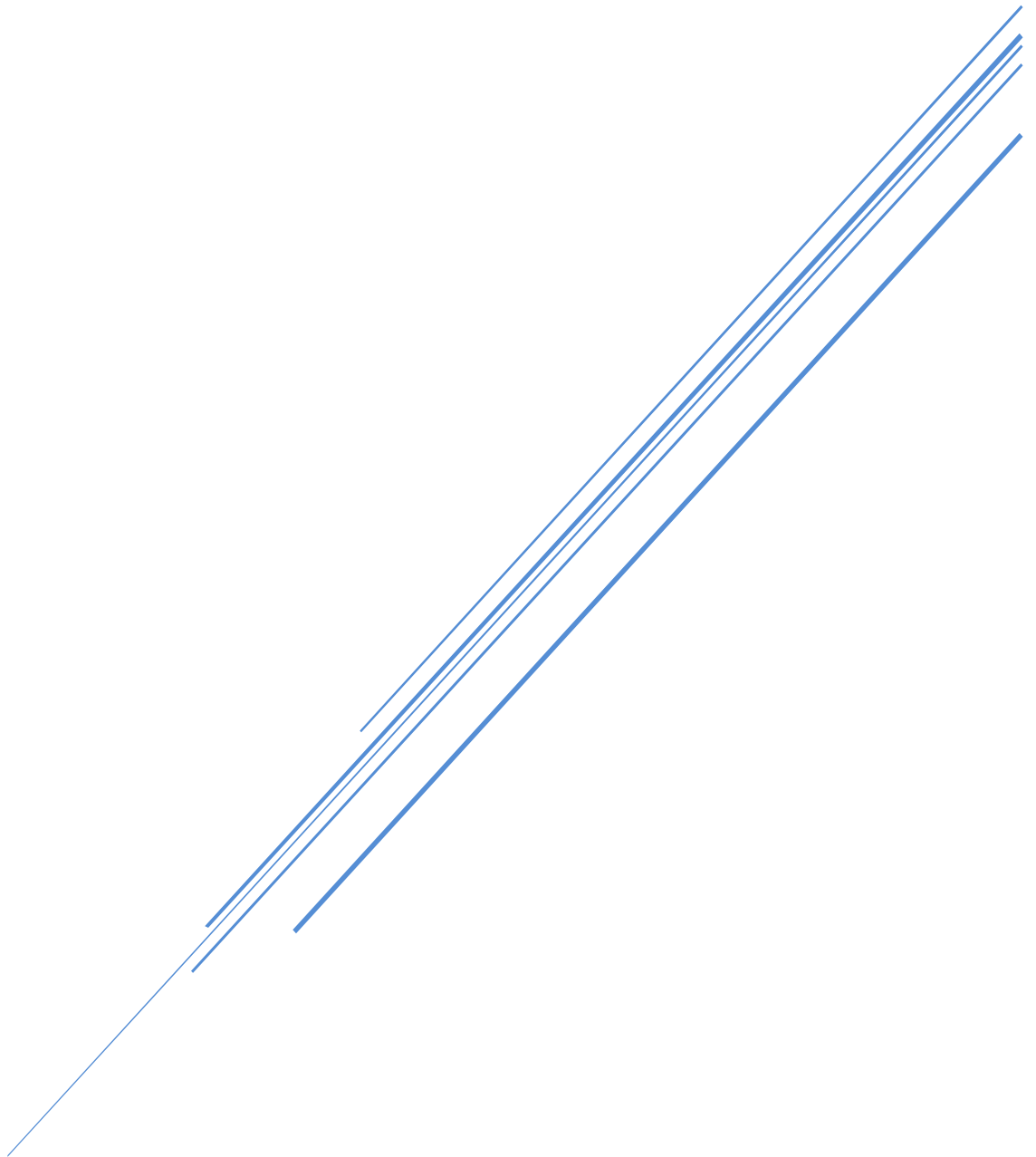


# THE HIGHLAND & WESTERN ISLES VALUATION JOINT BOARD

Service Plan 2025-2028



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## **Purpose**

The Highland & Western Isles Valuation Joint Board is an independent local government body which was established by The Valuation Joint Boards (Scotland) Order 1995.

This Service Plan is a strategic document which details the actions required for the delivery and improvement of the statutory and core functions of the Assessor & Electoral Registration Officer. The statutory and core functions are to compile and maintain Valuation Rolls, Council Tax Valuation Lists and Registers of Electors for the Highland and Western Isles council areas.

The Highland & Western Isles Valuation Joint Board is committed to 3-yearly Service Planning. This plan is an active document and will be subject to update and review on an annual basis. Reviews will take into account internal and external influences and actions arising from monitoring activity throughout the year.

## **Aims and Objectives**

The overall aim is to discharge fully the Office of the Assessor and Electoral Registration Officer in a manner that is exemplary.

## **Service Mission and Vision**

Our mission is to provide equitable, customer focussed, best value, high quality, professional valuation and electoral services for all our customers and stakeholders.

Our vision is to provide a range of valuation and electoral services to the customers and stakeholders of the Valuation Joint Board in accordance with statute and at levels of excellence which exceed their expectations.

## **In order that we fulfil our Mission and achieve our Vision we will:-**

- Ensure that our services are delivered in accordance with all statutory requirements;
- Work with partners in the Scottish Assessors Association (SAA) to ensure Scotland wide approach in service delivery, ensuring consistency throughout;
- Plan service development and delivery in accordance with the principles of Best Value and strive for continuous improvement;
- Consult with customer and stakeholders about their needs and expectations, and actively listen and respond to their views;
- Recognising employees as stakeholders and our most important asset, and providing them with the opportunity to develop and contribute;
- Take individual and collective responsibility for the services provided by the Highland & Western Isles Valuation Joint Board;
- Encouraging innovation and recognising achievement within the organisation;
- Integrate equalities issues into all aspects of our service provision and delivery;
- Be adaptable and innovative towards change and deploy resources efficiently;
- Treat customers, stakeholders and staff in a fair and consistent manner.

## Service Plan

This Service Plan presents more detailed information on the operational challenges faced by the Highland & Western Isles Valuation Joint Board. It is split into four sections:

Part 1	Service Function
Part 2	Core Objectives
Part 3	Key Activities and Outcomes
Part 4	Performance Management

# **PART ONE**

## **SERVICE FUNCTION**

## **Service Function**

The Highland & Western Isles Valuation Joint Board (HWIVJB) was established as part of the 1996 reorganisation of local government in terms of The Valuation Joint Boards (Scotland) Order 1995 and is vested with the functions of the valuation authorities of Highland and Western Isles. The Board carries out the Electoral Registration functions for the two local authority areas.

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

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

As at 31 March 2025 the service has a total of 55 (58) full time equivalent permanent staff. Staff are located in three main locations:

- Headquarters, Moray House, 16-18 Bank Street, Inverness, IV1 1QY
- 3A Bridge Street, Wick, KW1 4AG
- 40-42 Point Street, Stornoway, HS1 2XF

## **Valuation Roll**

The Valuation Roll is a list of all non-domestic properties, which are not excluded properties, along with the Net Annual and Rateable Values the Assessor has established for each property. These annual values form the basis for non-domestic rates charges. The Valuation Roll is published at each Revaluation, reproduced annually and updated weekly. It is available through the SAA portal - [www.saa.gov.uk](http://www.saa.gov.uk)

Following the passing of the Non-Domestic Rates (Scotland) Act 2020 the Assessor is required to complete a Revaluation at 3-yearly intervals. This involves the revaluation of all non-domestic properties within the Valuation Roll; this is carried out by the Assessor's staff in accordance with statutory timetables. The Assessor is also responsible for the issue of Revaluation notices to all landlords, tenants and occupiers, as shown in the Valuation Roll, within the Highland and Western Isles Council areas.

The Assessor is also responsible for the valuation of Railways for the whole of Scotland.

During this three-year plan, the Assessor's main focus will be on the full cycle of a revaluation, as well as cases which remained from the previous revaluations.

There is a two-stage appeals system which encourages earlier resolution of any disagreement between the Assessor and the proprietor, tenant or occupier without the need to use the formal appeals process.

Assessors are now required to provide more, and clearer, information to proprietors, tenants and occupiers on how a property's rateable value has been calculated. It is hoped that this clarity will reduce reliance on the formal appeals system to understand how a property has been valued.

## **Valuation List**

The Council Tax Valuation List is a list of all domestic properties, which are subject to Council Tax legislation and any separate storage or garage buildings used in conjunction with these domestic properties.

Each dwelling is placed in one of eight broad valuation bands according to the subject's estimated market value at 1st April 1991.

The List is printed annually and updated weekly. The full list incorporating the weekly updates is available through the SAA portal - [www.saa.gov.uk](http://www.saa.gov.uk)

## **Register of Electors**

The Register of Electors contains the names of all person's resident within the area and eligible to vote at Parliamentary, Scottish Parliamentary and Local elections and Referendums. The register is published annually, usually by the 1st December, and outside of the canvass period (see below), is updated monthly. The Register may be re-published at other times when necessary.

The revised Register is updated by a canvass of all households, which is carried out during July to November each year. Individual Electoral Registration legislation requires the Electoral Registration Officer to canvass outwith this period. Accordingly, canvass is a year-round process and the Register produced at 1st December is only a snapshot in time. The main canvass consists of postal, door-to-door, telephone, email and internet elements, supplemented by inspection of Council and other available records.

The introduction of Canvass Reform in 2020 makes the process less prescriptive, allowing EROs greater flexibility and discretion to run tailored canvasses that best fit their local areas and will lead to less elector confusion.

Use of the Electoral Register is tightly restricted by statute. An Edited or "Open" Register of Electors, which is made available for a variety of purposes, is also prepared and maintained. Electors may opt out of this Open Register.

The Scotland Act devolved the legislative responsibility for electoral registration in respect of Scottish Parliamentary and Local Government elections to the Scottish Government. This opens up a whole new prospect of differing legislation regulating registration in respect of the local government register and the UK parliamentary register.

## **Other Functions**

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

The next Local Government elections will be held in the currency of the service plan and are scheduled for May 2027. This will result in changes to the elected membership of Highland Council and Comhairle nan Eilean Siar and a new Joint Board will be established.

Corporate Governance procedures and practices have been implemented and are adhered to at member and official level. They will be continually reviewed and improved with particular

reference made to such good practice and good governance guidance as is provided by Audit Scotland. Risk Management forms an integral part of the corporate governance framework, and the Corporate Risk Register identifies and analyses business risks and how we intend to mitigate these. It is monitored quarterly.

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

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

In accordance with the Equality Act 2010, HWIVJB discharges its functions in a manner which eliminates discrimination, harassment and victimisation which is prohibited by the Act. It also advances equality of opportunity and fosters good relations between persons with protected characteristics and persons who do not share them.

The Valuation Joint Board recognises its staff as valuable assets and key stakeholders. Financial pressures will, however, require staffing levels and structures to be reviewed on an ongoing basis and the effects of any changes will require to be monitored and managed.

Proper financial procedures and practices, including 3-yearly budgeting – one year agreed and the following two years are indicative as to funding levels, monthly monitoring and public reporting, are also in place.

The services of HWIVJB will continue to be supported and improved through the application and development of Information Technology systems in accordance with the Highland Council's refresh of computer programme.

In accordance with Section 23 of the Freedom of Information (Scotland) Act, both the Valuation Joint Board and the Assessor comply with the requirements of the local government Model Publication Scheme. The Guide to Information has been published and updated when required, which is available on our website. It complies with the requirements of the request for information regime. Further, the HWIVJB recognises and adheres to the Codes of Practice issued under the terms of the Act.

The Board has a statutory responsibility under the Local Government (Scotland) Act 1994 and the Public Records (Scotland) Act 2011 to ensure that records created by the Board are properly managed.

Records Management is the systematic control of the records generated by the Board in an effort to achieve optimum efficiency of storage, retrieval, disposal or preservation of those records.

The HWIVJB's Records Management Plan was approved on 13 December 2016, subject to an Action/Improvement Plan. The accurate and efficient management of the records we create will help us meet our statutory duties under the above-mentioned Acts as well as the Freedom of Information (Scotland) Act 2002, UK GDPR and the Data Protection Act 2018. A progress update review was submitted to the Keeper of the Records of Scotland in March 2023. Formal notification has been given by the Keeper requesting a revised Records Management Plan by 31 October 2025.

The Board takes very seriously any complaints received in connection with the services it provides. It has therefore adopted the Scottish Public Services Ombudsman Model Complaints Procedure which was updated in April 2021. The Complaints Procedure is published on our website.

For several years now, we have dealt with any complaints in accordance with this procedure. By adopting the SPSO's Model Complaints Procedure we have the opportunity to learn from the complaints received and implement new procedures and working practices.

HWIVJB operates in an ever more complex and financially challenging environment and continues to develop a range of key partnerships, shared services and stakeholder relationships.

# **PART TWO**

## **CORE OBJECTIVES**

## **Core Objectives**

### **The Valuation Roll**

Maintenance of the Valuation Roll, including the addition of new subjects and the amendment of existing subjects, will continue, year-on-year, in accordance with the Joint Board's established procedures for completion within the statutory timescales and annual targets. Where appropriate, Valuation Notices will be issued to all proprietors, tenants and occupiers and all relevant changes will be notified to the billing authorities timeously. Valuation Roll data will continue to be uploaded to the SAA's Portal regularly in accordance with SAA agreements.

During the period of this Service Plan the 2026 Revaluation will be delivered in respect of all existing entries in the Valuation Roll. Preparations will include the issue of rental, cost and other Assessor Information Notices. Running parallel to this will be the disposal of proposals from the 2023 Revaluation which will see proposals dealt with at a local level and those where agreement is not made will in turn be heard before the Local Taxation Chamber of the First-tier Tribunal.

In support of the revaluation and proposals/appeals process, the Assessor's staff will continually ingather and analyse rental (and other) information. Additionally, staff will actively participate in the Working Groups and Committees of the SAA to confirm or amend 'Practice Notes' and input into other valuation matters. This shared service allows production of SAA Practice Notes for the purposes of the Revaluation.

Factors which may be outwith the Assessor's control include the possibility of the appeals for a number of subjects, or subject types, being heard by the Local Taxation Chamber of the First-tier Tribunal, referred to the Lands Valuation Appeal Court or the Upper Tribunal for Scotland. This effectively removes the timetabling of appeals from local control and provides a degree of uncertainty in service planning.

The Assessors staff will contribute at the SAA to ensure harmonisation throughout Scotland and will, through the SAA, liaise with the Valuation Office Agency (VOA) to achieve harmonisation throughout the UK.

Over the life of this plan the Assessor will carry out annually an audit of the self-catering units within his valuation area. This audit was enacted following changes effected by the Barclay review through the Non-Domestic Rates (Scotland) Act 2020. The number of subjects within the valuation area greatly exceed those in other Assessor areas, and account for around 30% of all such entries in Scotland. These changes will have an impact on the resources of HWIVJB and the successful completion of the 2026 Revaluation.

### **The Council Tax Valuation List**

Maintenance of the Valuation List, in particular the addition of new subjects, will continue, year-on-year, in accordance with the Joint Board's established procedures for completion within annual targets. Banding Notices will be issued to all interested parties and all relevant changes will be notified to the billing authorities timeously.

Band changes following alteration to and subsequent sale of properties will continue in accordance with the Board's established procedures. In particular, care should be taken to avoid a backlog in relation to this task, in addition to regular maintenance. In order to

demonstrate the Assessors commitment to continual improvement in this area, internal Key Performance Indicators have been set and will be reported to the Board.

A number of Proposals (appeals) against bandings continue to be received. Discussions in relation to these are ongoing and, where necessary, the Assessor will refer such appeals to the Local Taxation Chamber of the First-tier Tribunal which will arrange for cases to be heard. Again, to demonstrate the Assessors commitment to continual improvement it is planned to introduce Key Performance Indicators in this area of service delivery after the backlog of proposals has been dealt with.

There is a possibility that a Council Tax Revaluation; major change or abolition may be ordered at some stage over the coming years. However, a watching brief will be retained, and any major change will be initiated as required but will be required to be resourced. In the meantime, records of alterations to domestic properties will be maintained and updated at point of sale, with others updated as and when time and resources allow. Currently the resources are not available to facilitate this type of survey work. Upsurges in Council Tax appeal activity is expected to occur following Council Tax billing runs each year. These will continue to be dealt with as part of normal Council Tax procedures.

### **Register of Electors**

The Electoral Commission produced a new set of performance standards for EROs in December 2022. These standards allow the Electoral Commission to monitor the performance of EROs on the following outcomes:

- Outcome One: electoral registers are as accurate and complete as possible, ensuring that everyone who is eligible and wants to vote is able to do so;
- Outcome Two: absent voting is accessible, ensuring that everyone who is eligible and wants an absent vote is included on the relevant absent vote list
- Outcome Three: stakeholders and electors have confidence in the secure management of the electoral registers

The standards require detailed planning and resources through the identification and allocation of budget and staffing for electoral registration activities. The new standards also require the ERO to develop relevant and appropriate key performance indicators to set targets and baseline performance. A set of generic performance indicators is being developed through an SAA Working Group.

A change of legislation was introduced in 2022 to allow the ERO scope to tailor the canvass to suit local arrangements to safeguard the completeness and accuracy of the register. A data matching process is carried out annually of the electoral register with DWP records to produce a match of household composition. Where there is a mismatch, the ERO can use local records to increase the match rate. The data matching determines which kind of communication a household will receive and whether any further follow up work is required such as a reminder form, doorstep visit or telephone canvass.

Any constituency or ward boundary changes will require to be processed timeously. The Boundary Commission for Scotland carries out reviews of UK Parliament constituencies with the latest review carried out in 2023. Boundaries changed at the UK Parliamentary election held on 4 July 2024 and the ERO worked alongside colleagues in Argyll & Bute and Moray Councils for the first time. Boundaries Scotland carries out reviews of Scottish Parliament

constituencies with the second review of Scottish Parliament boundaries commencing in September 2022. Boundaries Scotland has submitted its final recommendations for this review of boundaries to Scottish Ministers. If approved the new constituencies and regions will come into force at the next scheduled Scottish Parliamentary election on 7 May 2026. The Na h-Eileanan an Iar constituency is defined by legislation and not within the scope of the review.

The ERO is subject to direction by a Secretary of State under the terms of the Representation of the People Act 1983. Such directions are out with the control of the ERO and may result in changes to the Service Plan if any significant direction is made.

The Elections Act 2022 introduced a number of changes. The Act makes provision to:

- require voters to show photo ID at polling stations before a ballot paper is issued. This change requires Electoral Registration Officers to issue free voter authority certificates, temporary voter authority certificates or anonymous electors documents to those without a valid form of photo ID
- require postal voters to reapply for a postal vote every three years, replacing current rules of refreshing their signature every five years
- further limit the number of people someone may act as proxy for
- allow all British citizens living overseas to vote in UK Parliamentary elections, regardless of when they left the UK.

These changes apply to UK Parliamentary Elections in Great Britain. Elections to the Scottish Parliament and all local elections in Scotland are devolved and are not affected by these changes.

Voter ID was introduced on 16 January 2023 with all other changes following on. The UK Parliamentary General Election saw the introduction of voter authority certificates, the limiting of the number of proxies, and the extension of the overseas voting provisions.

The Scottish Elections (Representation & Reform) Bill is currently being considered by the Scottish Government. Amongst other matters the Bill extends constituency rights and addresses the rescheduling of elections.

## **Corporate Governance**

Members will be required to act in accordance with the Code of Conduct for Councillors, which is approved by the Scottish Government.

The Valuation Joint Board must ensure that the Assessor and Electoral Registration Officer is adequately resourced to perform his statutory functions. It will meet to discuss and approve budgets, policies and practices as necessary.

The Officers of the Valuation Joint Board will act in accordance with the relevant Joint Board's Scheme of Delegation, Financial Regulations, Contract Standing Orders and Code of Conduct. These will be reviewed and updated as required.

The Service Plan will cover a three-year period and will be reviewed, if required annually, prior to annual budget planning.

The Management Team will continue to be the primary forum for the development and implementation of Strategy and Policy and will oversee all strategic and operational matters. Actions will be communicated to staff by e-mail or staff briefings.

Effective performance management systems continue to be developed, with the Assessor's Management Team also forming the principle forum for matters relating to performance management, planning and reporting. A reporting framework has been implemented and will be subject to continual review.

To maximise the benefits of HR support, the Valuation Joint Board will continue to align its HR and other related policies, generally, and where possible, with those of the Highland Council, but will where necessary produce a policy reflecting the needs of the Board, the Assessor and staff. The independence of the statutory functions of the Assessor and ERO will be a high priority in the design of policies. Relevant policies will be published on the Board's website and saved in an electronic library for staff access.

The finances and operations of the Valuation Joint Board will be subject to internal and external audit.

A Risk Register is maintained and reviewed regularly by the Assessor and the Management Team, with the reviewed Register presented to the Board as required by the risk ratings.

### **Accountability**

Annual Accounts will be submitted for external audit. They will be published in accordance with the requirements of Audit Scotland and the Board's Publication Schemes.

The procedures and practices of the Valuation Joint Board will also be subject to external audit, in accordance with a timetable to be directed by Audit Scotland.

An audit plan encompassing the requirements of the external and internal auditors will be drawn up annually.

Performance will be monitored and reported internally and externally and will be subject to continuous review.

In accordance with the Publication Scheme/Guidance to Information, all papers presented to the Valuation Joint Board will be published on the Board's website.

### **Best Value**

Best Value is statutorily defined as 'continuous improvement in the authority's performance'. The Valuation Joint Board is committed to the principle of continuous improvement. In support of this, performance will be planned and monitored. KPIs have been implemented in conjunction with the, then, Scottish Executive and the SAA and are reported to the Government and other key stakeholders annually. The range of Key Performance Indicators will be further developed as required.

In accordance with the Electoral Administration Act 2006, a set of performance standards as defined by the Electoral Commission must be adhered to and a suite of performance standards is submitted to both the Cabinet Office and the Electoral Commission (EC)

following the canvass each year. The EC performance regime was renewed in 2022 and the introduction of KPI stats will need some development work in conjunction with the SAA.

Performance indicators will be used for year-on-year comparisons as well as comparisons with other Assessors' offices, local authorities and other bodies. However, where there are strict budgetary constraints, the review of KPI's may well be downward. The introduction of the annual self-catering audit will inevitably have a downward effect on both valuation roll and council tax KPIs as the timetable for returning subjects to the council tax list will exceed the 3 month period.

In accordance with Section 13 of The Local Government in Scotland Act 2003, the performance of Highland & Western Isles Valuation Joint Board in relation to its functions will be reported to all stakeholders of the Valuation Joint Board, including staff, in the most appropriate manner.

There is a customer comments and complaints procedure in place which is reviewed and updated in line with the Scottish Public Sector Ombudsman's Model Complaints Handling procedure. All comments/complaints will be considered by the Management Team for improvement action and reported as required by the procedure.

The Highland and Western Isles Valuation Joint Board will consider any guidance issued under the terms of Section 2(1)(b) of The Local Government in Scotland Act 2003. This is an external factor over which the Joint Board has no control, and which may result in variations to the Service Plan.

Under Section 24 of the Non-Domestic Rates (Scotland) Act 2020, there is a duty for the Board to report to the Scottish Parliament on the number of Assessors and availability of resources. The report must be submitted to parliament by the 31<sup>st</sup> May in the reporting year. The first reporting year is 2025 and reports are to be three yearly thereafter.

### **Equal Opportunities**

The Valuation Joint Board is committed to equality in respect of the nine protected characteristics (as defined in the Equality Act 2010) which are: age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation. In pursuance of this it has introduced The Highland & Western Isles Valuation Joint Board Public Sector Equality Duty report, which is available on the Board's website. This scheme is effective from 1 April 2017 for a period of 4 years with reviews carried out every two years. The scheme will be updated in April 2025 and April 2027, which is during the period of this Service Plan.

All policies will be continuously reviewed and monitored to encompass equalities issues. As these policies are implemented or amended, staff will be adequately trained.

A revised induction programme was introduced in 2023, subsequently reviewed and updated in 2024, which highlights the importance of equalities in the workplace. Equalities training through the Highland Council training platform has now been made mandatory for all staff.

### **Staffing and Personnel Matters**

The HWIVJB will continue to generally align its Personnel and other related policies, as appropriate, with those of the Highland Council. Regular contact is maintained to ensure that policies and procedures are kept up to date.

A staffing review, including a staff consultation process, will be considered annually, in a manner that integrates with service and budget planning.

In line with the current Health, Safety & Wellbeing Policy, Risk Assessments covering all areas of the Board's function are reviewed annually.

### **Finance and Budgeting**

The officers of the Valuation Joint Board will act in accordance with the relevant Financial Regulations and Contract Standing Orders, which will be reviewed on a three-yearly basis or as circumstances demand.

In partnership with the Treasurer of the HWIVJB, budgets will be prepared annually and approved by the Joint Board. These will be for a 3-year period (1st year actual, years 2 & 3 indicative). A detailed report on the makeup of the budget will also be prepared annually. The budget process will take into account any grant funding which may be received from central government to assist with legislation changes.

Appropriate procedures for procurement, authorisation and payment have been implemented and these will be subject to annual review and auditing. Adequate training in respect of these procedures will be provided to relevant staff.

Financial monitoring reports are received from the Treasurer and verified monthly with under and overspends being reported to the Management Team and to the Joint Board as required.

Year-end Accounts will continue to be prepared, audited and made available for public inspection.

### **Information Technology**

The provision and maintenance of Information Technology assets, systems and services are carried out "in house" and in partnership with the Highland Council's ICT Service. The Management Team will continually monitor service provision.

The assets of the HWIVJB were refreshed in March 2023, replacing desktop computers with laptops in accordance with the IT Strategy. In particular, it is intended that PCs be refreshed on a rolling four/five yearly basis. It is anticipated that a refresh will take place towards the end of this service plan.

Systems to deal with Freedom of Information requests have been developed. A Freedom of Information Log is currently maintained.

HWIVJB will commit resources to the SAA's Portal project. The project continues to develop a single point of information on Assessor and ERO data across Scotland to the public and other stakeholders, as well as providing a facility for the dissemination of information within the Assessors community. The SAA will be carrying out a review of its "e-vision" and the portal is being further developed to deliver such a vision.

The form and content of the HWIVJB web pages within the Portal will be reviewed on an ongoing basis, with a view to the Board having its own standalone website. In particular, the website will continue to be used to publish information as required through our commitment to the local government Model Publication Scheme.

A secure shared directory structure is being implemented and is on schedule to be fully developed within the currency of this service plan to support improved records management to satisfy the Public Records (Scotland) Act 2011.

### **Freedom of Information**

The Board has approved a Freedom of Information Policy Statement and this will be reviewed regularly.

A commitment has been made to the local government Model Publication Scheme and a Guide to Information has been published, reviewed and updated in April 2024. Reviews of information to be published will take place on an ongoing basis to include information that is subject to repeated requests.

Procedures to deal with requests for information are in place and reviewed in light of the ongoing impact of the request for information regime.

The Valuation Joint Board recognises the importance of Codes of Practice issued under the terms of the Freedom of Information (Scotland) Act and will review practices and procedures on publication of any of such guidance. Cognisance is taken of the appeal decisions of the Information Commissioner and these will continue to be used to change procedures where appropriate.

### **Key Partnerships & Shared Services**

The support services provided by the Highland Council are essential to the operations of HWIVJB. These services will continue to be managed by regular contact with relevant persons in each of the supporting resources.

The Highland & Western Isles Valuation Joint Board recognises its constituent councils as key stakeholders, and the Assessor and ERO will consult with these bodies in all areas relating to the outputs of Valuation Rolls, Council Tax Valuation Lists and Electoral Registers.

The Joint Board will continue to commit resources to the workings of the SAA. In this respect, it will participate in Plenary, Committee and Working Group meetings and fully engage in the exchange of information, ideas and knowledge provided by this association.

Through the SAA, the Assessor for HWIVJB will maintain liaison with bodies such as the Scottish Government, Valuation Office Agency (England and Wales), the Valuation and Land Agency (Northern Ireland), the Valuation Office in Ireland, The Royal Institution of Chartered Surveyors and The Institute of Revenues, Rating and Valuation (IRRV).

Similarly, Joint Board staff will continue to participate in the workings and proceedings of the Association of Electoral Administrators (AEA).

HWIVJB recognises the role of, and support provided by The Electoral Commission and the Electoral Management Board for Scotland in respect of Electoral Registration matters.

Staff are recognised as both key assets of the Valuation Joint Board and primary stakeholders and consultations with both staff and their representatives will continue on a regular basis.

Relationships with external suppliers of systems and services are subject to contract and/or Service Level Agreements and are managed through liaison with the relevant account manager or similar representative. Such services are, however, subject to continuous review regarding effectiveness, quality and price.

HWIVJB recognises the important relationship it has with the Returning Officers in Highland Council and Comhairle nan Eilean Siar and will continue regular liaison.

### **Miscellaneous**

The Valuation Joint Board is committed to various initiatives, not covered above but which have significant implications for service planning, priorities and actions. These tend to be of an ad-hoc nature and demand variable commitment.

HWIVJB will respond, either directly or through relevant associations, to pertinent legislative, and other consultations.

Any future local authority boundary or electoral constituency changes will require resource allocation and project planning.

HWIVJB is committed to the continuing development and implementation of the Corporate Address Gazetteers of its constituent councils (and through these initiatives to the development of a One Scotland Gazetteer) and use of National Unique Property Reference Numbers. To that end it will continue to provide such assistance, information and data as it reasonably can. It will also continue to develop and utilise such interfaces as are necessary to support its own applications and the maintenance of the constituent authorities CAGs.

# **PART THREE**

## **KEY ACTIVITIES AND OUTCOMES**

## Key Objectives and Outcomes

### THE VALUATION ROLL

#### Maintenance of the Valuation Roll

Item	Description	Date/Recurrence
(a)	Record all known development activities, including planning permissions and building control warrants granted, in accordance with the HWIVJB procedures.	On receipt
(b)	Survey of all new, amended or demolished non-domestic properties following appropriate guidance and adhering to the principles of best value.	Ongoing
(c)	Valuation of above following appropriate guidance and adhering to the principles of best value.	Ongoing
(d)	Authorisation of all value changes.	Ongoing
(e)	Amend the Valuation Roll by input to the valuation system (CAS).	Ongoing
(f)	Check and authorise all such amendments following appropriate guidance and adhering to the principles of best value, making changes or referring back as appropriate.	Ongoing
(g)	Transfer all changes to relevant billing authorities in accordance with annually agreed schedules.	Weekly
(h)	Issue Valuation Notices to all interested parties as required by statute.	Weekly
(i)	Extract of Valuation Roll data uploaded to the SAA Portal (inc. Value, Valuation Method and Value histories for each triennium and also indication of outstanding appeals). Valuation data extracted from HWIVJB Valuation System sufficient enough to compile a summary valuation where a template has been made available at the Portal.	Weekly

(j)	Answer all ad-hoc enquiries from current, past and potential ratepayers in accordance with appropriate guidance and adhering to the principles of best value.	Ongoing
(k)	Issue rental, and other assessor information notices in accordance with appropriate guidance and adhering to the principles of best value.	As required
(l)	Introduce a fully integrated Workload Manager system.	Ongoing

### **Revaluation - Settlement of Proposals**

Item	Description	Date/Recurrence
(a)	Record all proposals received in respect of the entries in the Valuation Roll (received by mail and e-mail, via the Portal and via PALS).	On receipt
(b)	Maintain records of proposals and appeals including their status in relation to their lodging as appeals with the Local Taxation Chamber of the First-tier Tribunal.	On receipt
(c)	Negotiate and settle appeals with ratepayers and their agents, with recourse where necessary, to the Local Taxation Chamber of the First-tier Tribunal or Lands Valuation Appeal Court.	As required to meet statutory timetables
(d)	Where appropriate, amend the Valuation Roll to reflect proposal settlements.	Within 14 days of settlement
(e)	Amend the Valuation Roll by input to the Assessors valuation system (CAS).	Ongoing
(f)	Check and authorise all such amendments in accordance with appropriate guidance and adhering to the principles of best value, making changes or referring back as appropriate.	Ongoing
(g)	Transfer all changes to relevant billing authorities in accordance with annually agreed schedules.	Weekly
(h)	Authorisation of all changes.	Ongoing
(i)	Where appropriate, issue Valuation Notices to reflect proposal settlements.	Weekly

(j)	Full extract of Valuation Roll data uploaded to the Portal (inc. Value, Valuation Method and Value <b>histories</b> for each triennium and also indication of outstanding appeals). Valuation data extracted from HWIVJB Valuation System sufficient enough to compile a summary valuation where a template has been made available at the Portal.	Weekly
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### **Running Roll Proposals**

Item	Description	Date/Recurrence
(a)	Record appeals received arising from amendments made to the Valuation Roll.	On receipt
(b)	Maintain records of proposals and appeals including their status in relation to their lodging with the Local Taxation Chamber of the First-tier Tribunal.	As required
(c)	Negotiate and settle appeals with ratepayers and their agents, with recourse where necessary, to the Local Taxation Chamber of the First-tier Tribunal or Lands Valuation Appeal Court. Using appropriate guidance and adhering to the principles of best value.	As required to meet statutory timetables
(d)	Set Proposal Determination Dates in accordance with the statutory timetable appropriate to each appeal.	Refer to statutory timetable
(e)	Where appropriate, amend the Valuation Roll to reflect proposal settlements in accordance with procedures as above using appropriate guidance and adhering to the principles of best value.	Within 14 days of settlement
(f)	Authorisation of all changes using appropriate guidance and adhering to the principles of best value.	Ongoing
(g)	Amend the Valuation Roll by input to the valuation system (CAS).	Ongoing
(h)	Check and authorise all such amendments using appropriate guidance and adhering to the principles of best value, making changes or referring back as appropriate.	Ongoing
(i)	Transfer all changes to relevant billing authorities in accordance with annually agreed schedules.	Weekly

(j)	Where appropriate, issue Valuation Notices to reflect proposal settlements.	Weekly
(k)	Full extract of Valuation Roll data uploaded to the Portal (inc. Value, Valuation method and Value <b>histories</b> for each triennium and also indication of outstanding appeals).  Valuation data extracted from HWIVJB Valuation System sufficient enough to compile a summary valuation where a template has been made available at the Portal.	Weekly

### **Revaluation**

Item	Description	Date/Recurrence
(a)	Issue rental, and other assessor information notices using appropriate guidance and adhering to the principles of best value.	As required and/or on receipt from SAA
(b)	Manage returns of above using appropriate guidance and adhering to the principles of best value.	On receipt
(c)	Where appropriate issue Civil Penalty Notices for non-compliance with Assessor Information Notices	Ongoing
(d)	Analyse rentals of 'bulk class' subjects as agreed within established Working Groups and in accordance with SAA rental analysis guidance. Facilitate same, using Information Technology.	Ongoing & within timetable
(e)	Analyse local land sale information for use in contractor's valuations.	Ongoing & Within timetable
(f)	Produce Narratives and rates to be applied in valuations.	Within timetable
(g)	Value 'bulk class' subjects in accordance with narratives and proposed rates. Facilitate same, using Information Technology.	Within timetable
(h)	Provide such information as is requested to PN authors of SAA, and other reports.	Within timetable
(i)	Where appropriate complete such analysis as is necessary and draft SAA reports.	Within timetable

(j)	Make comment on and provide input to the draft SAA reports.	Within timetable
(k)	Adopt approved reports for use within HWIVJB.	On receipt from SAA following approval and being placed in the Portal
(l)	Value subjects for which SAA/HWIVJB reports are provided at the Portal. Facilitate same, where appropriate, using Information Technology.	Within timetable
(m)	All valuations are authorised electronically on the HWIVJB Valuation System using appropriate guidance and adhering to the principles of best value.	Within timetable
(n)	Create, print and publish a Revaluation Roll, advising the relevant billing authorities in accordance with statutory timetable.	Refer to statutory timetable
(o)	Continue to review current appeal logging system.	Ongoing & within timetable
(p)	Continue to review Valuation Roll content on HWIVJB website.	Weekly and as when required
(q)	Content manage articles and documents on HWIVJB Sub Portal website.	Weekly and as required
(r)	Full extract of Valuation Roll data uploaded to the Portal (inc. Value and Value <b>histories</b> for each triennium and also indication of outstanding appeals).  Valuation data extracted from HWIVJB Valuation System sufficient enough to compile a summary valuation where a template has been made available at the Portal.	Weekly

## **Scottish Assessors' Association**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Attend Plenary Meetings.	Dec, May, Sept of each year
(b)	Attend Assessors Committee Meetings.	Monthly & as required
(c)	Attend Category Committee Meetings.	In accordance with Committee Timetables
(d)	Chair Category Committee Meetings.	In accordance with SAA executive requests
(e)	Attend other Committee Meetings.	In accordance with Committee Timetables
(f)	Attend Working Group Meetings.	In accordance with relevant Timetable
(g)	Attend ad-hoc Meetings and Representations.	As required
(h)	Attend meetings with Scottish and National Ratepayers Associations.	As required
(i)	Attend meetings with the Royal Institution of Chartered Surveyors.	As required

### **Scottish Assessors' Association Partners**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Meet with VOA, Valuation and Land Agency and Eire Valuation Office for purposes of harmonisation.	As required
(b)	Liaise with VOA.	As required
(c)	Meet formally with Scottish Government Departments.	As required
(d)	Liaise with Scottish Government Departments.	As required
(e)	Provide statistical returns to Scottish Government.	Quarterly
(f)	Complete statistical exercises for Scottish Government and their partners.	As required

## **THE VALUATION LIST**

### **Maintenance of the Valuation List**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Scrutinise all proposed development activities, including planning permissions and building control warrants granted, to identify those properties where survey is required.	On receipt
(b)	Record all relevant development activities using appropriate guidance and adhering to the principles of best value.	On receipt
(c)	Survey of all new, altered or demolished domestic properties using appropriate guidance and adhering to the principles of best value.	Ongoing
(d)	Valuation and banding of above in accordance with the statutory valuation assumptions using appropriate guidance and adhering to the principles of best value.	Ongoing
(e)	Authorise new or amended band using appropriate guidance and adhering to the principles of best value.	Ongoing
(f)	Amend the Valuation List by input to the valuation system (CAS).	Ongoing
(g)	Check and authorise all such amendments using appropriate guidance and adhering to the principles of best value, making changes or referring back to valuation staff as appropriate.	Weekly
(h)	Extract of Valuation List uploaded to the Portal (including address, band and effective date).	Weekly
(i)	Transfer all changes to relevant billing authorities in accordance with annually agreed schedules.	Weekly
(j)	Issue Banding Notices to all interested parties as required by statute.	Weekly
(k)	Answer all ad-hoc enquiries from current, past and potential council taxpayers using appropriate guidance and adhering to the principles of best value.	Ongoing

## **THE VALUATION LIST**

### **Self-Catering Audit**

Item	Description	Date/Recurrence
(a)	Email Self-Catering operators in advance of audit advising of upcoming request and information can be returned prior to formal request.	Annually
(b)	Issue letter requesting evidence to satisfy Self-Catering audit be returned within 56 days.	Annually
(c)	Issue reminder to operators who have not made a return after 28 days.	As required
(d)	Reject any late returns after 56 days cut off, and return entries to the council tax valuation list.	As required
(e)	Return subjects to the council tax valuation list where the evidence does not meet the criteria.	As required
(f)	Maintain entries on the valuation roll where the evidence has been sufficient and write to operator to confirm.	As required

### **Amendments to Bands following Alteration and Subsequent Sale**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Receive and record the sales of all domestic properties in Highland and Western Isles, check for matches with development records and identify subjects that may require to be re-banded following the sale.	On receipt
(b)	Check records identified above and determine if survey or re-banding required.	On receipt
(c)	Where appropriate, survey amended properties.	As part of scheduled work
(d)	Value and band the above in accordance with the statutory valuation assumptions using appropriate guidance and adhering to the principles of best value.	Immediately following completion of survey
(e)	Authorise new or amended band using appropriate guidance and adhering to the principles of best value.	Ongoing
(f)	Full extract of Valuation List uploaded to the Portal (including Address, Band and Effective Date).	Weekly
(g)	Amend the Valuation List by input to the valuation system (CAS).	Immediately following completion of banding
(h)	Check and authorise all such amendments using appropriate guidance and adhering to the principles of best value.	Weekly
(i)	Transfer all changes to relevant billing authorities in accordance with annually agreed schedules.	Weekly
(j)	Issue Banding Notices to all interested parties as required by statute.	Weekly
(k)	KPI's for point of sales properties with alterations reviewed.	Ongoing

## **Proposals and Appeals**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Check validity of proposal, i.e., time, title etc.	On receipt
(b)	Record valid proposals received in respect of entries in the Valuation List.	On receipt
(c)	Record invalid proposals received in respect of entries in the Valuation List.	Within 6weeks of receipt of proposal
(d)	Monitor the status of the valid and invalid proposals through appeals to Local Taxation Chamber of the First-tier Tribunal or Court of Session.	Ongoing
(e)	Facilitate the settlement of appeals following the scheduling of hearings by the Local Taxation Chamber of the First-tier Tribunal.	Ongoing
(f)	Provide a detailed explanation of the banding and negotiate and settle proposals with council taxpayers and their agents.	Ongoing
(g)	Where appropriate prepare evidence to defend banding in appeals to be heard by the Local Taxation Chamber of the First-tier Tribunal or Court of Session.	Ongoing and where necessary to comply with statutory timetable
(h)	Consider tribunal decision with regard to lodging an appeal to the Court of Session.	Ongoing and where necessary to comply with relevant timetable
(i)	Where appropriate, amend the Valuation List to reflect appeal/proposal settlements using appropriate guidance and adhering to the principles of best value.	Immediately following agreement
(j)	Where appropriate, amend the Valuation List to reflect decisions of Local Taxation Chamber of the First-tier Tribunal, Upper Tribunal or Court of Session.	On receipt of decision or when necessary to

		comply with relevant timetables
(k)	Authorise amended Band of (i) and/or (j).	Ongoing
(l)	Full extract of Valuation List uploaded to the Portal (including address, band and effective date).	Weekly
(m)	Check and authorise all such amendments using appropriate guidance and adhering to the principles of best value, making changes or referring back as appropriate.	Weekly
(n)	Transfer all changes to relevant billing authorities in accordance with annually agreed schedules.	Weekly
(o)	Issue Banding Notices to reflect settlement of proposals and appeals or decisions of Local Taxation Chamber of the First-tier Tribunal / Upper Tribunal / Court of Session.	Weekly
(p)	Clear the existing backlog of appeals/proposals.	Ongoing

## **THE REGISTER OF ELECTORS**

### **Annual Register of Electors**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Issue of annual canvass communications and, where appropriate, reminders to all households in accordance with annually established timescale.	Annual
(b)	Employ all year-round canvassers for IER and order resources/stationery.	Ongoing
(c)	Issue Invitations to Register Forms, as required, and where appropriate issue reminders to individual electors.	Ongoing
(d)	As part of the canvass employ canvassers to undertake a door-to-door or telephone canvass where forms have not been returned.	Annual
(e)	Review canvass procedures, including door-to-door canvass, and telephone/internet/SMS facility.	Annual
(f)	Update canvasser training manuals and materials, issue canvasser questionnaire.	Annual
(g)	Train door-to-door canvassers and provide resources.	Annual
(h)	Obtain potential “attainer” and young voter information from education authorities and provide information to other EROs as appropriate.	August & January
(i)	Identify missing unique property reference numbers and update on Electoral Management System (EMS).	Annually
(j)	Complete door-to-door canvass in accordance with annually established deadlines using tablets.	Annually
(k)	Record Canvass returns and scan into workflow system in accordance with EMS instructions.	Annual
(l)	Process changes, etc., including opt-outs, in EMS.	Annual

(m)	Check all changes to source document or document image.	Annual
(n)	Check all 'No Changes' to source document image.	Annual
(o)	Provide Senior Managers with canvass progress reports, including electronic service returns.	Regularly during canvass
(p)	Produce and publish 'Full' and 'Open' Registers for appropriate bodies and places, and for sale to Credit Reference Agencies in accordance with statutory timetables.	Annual
(q)	Timeous provision of Registers to appropriate bodies and places, including places of public display, in accordance with statute.	Dec/Annual
(r)	Answer all ad-hoc enquiries from current, past and potential electors using appropriate guidance and adhering to the principles of best value.	Ongoing
(s)	Maintain a record of sale and supply of Registers.	On request
(t)	Production of Electoral Statistics to National Records of Scotland (NRS), Office for National Statistics (ONS) and Electoral Commission in line with statutory regulations.	On request
(u)	Assess feedback from users of telephone/internet service.	Dec/Annual
(v)	Arrange print contract with printing companies.	Annual
(w)	Carry out national data match and local data match prior to annual canvass.	Annual
(x)	Arrange press releases and social media campaigns to highlight start and end of annual canvass.	Annual
(y)	Arrange update of website to include canvass start and end dates.	Annual

## **Maintenance of Register of Electors**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Interrogate various data sources including Council Tax systems, Housing records etc. to identify potential new electors or potential changes.	Ongoing
(b)	Issue Canvass Communications, Invitations to Register Forms (ITRs), 'Absent Vote Applications, Review Letters and other documents timeously to all parties giving notice of such a requirement.	Ongoing
(c)	Issue reminders to non-responses from above.	Ongoing
(d)	Arrange door-to-door canvassers for non-responses to Canvass Communications and ITRs.	Ongoing
(e)	Record returns, and process via EMS as above.	On receipt
(f)	Check all changes to source document or document image.	On receipt
(g)	Receive and process applications via the Government Digital Service.	On receipt
(h)	Timeous production of revised registers, monthly notices of alternation and supply to legislated recipients.	Per statutory timetable
(i)	Timeous supply of changes to appropriate persons and bodies in format of choice.	As requested
(j)	Answer all ad-hoc enquiries for supply of Electoral Registers.	As required
(k)	Target new Council Taxpayers by using the Finance databases for issue of ITRs.	Ongoing
(l)	Target new attainers to the registers using the education department lists for issue of ITRs.	Ongoing
(m)	Target potential new electors from information relating to Registers of Scotland sales.	Ongoing
(n)	Maximising Registration: liaise with Nursing Homes etc. regarding new residents' applications to register and absent vote applications.	Ongoing

(o)	Maximising Registration: liaise with education authorities to obtain lists of 14 - 17-year-olds eligible to vote.	August & January
(p)	Enquiry to absent voters to provide fresh signature in line with statutory regulations.	5 yearly from receipt of application
(q)	Employ all year-round canvassers for IER.	Ongoing
(r)	Work with local partners such as University of Highlands and Islands and Highland Youth Parliament to encourage registration.	Annually
(s)	Maintain an electoral risk register, registration plan document and verification contingency plan.	Update as required

## **Elections**

Item	Description	Date/Recurrence
(a)	In the event of an election (or elections/referenda), the production of an Election Register and special lists of electors such as Overseas Electors, Absent Voters (Postal and Proxy Voter) Lists, labels and letters in accordance with statute and by agreement with Returning Officers.	At an election
(b)	Liaise with Returning Officers re. polling places and apply changes where appropriate.	As required
(c)	Provision of data to allow the printing of poll cards.	By agreement with Returning Officer
(d)	Production of the register for use by Returning Officers on polling day. (Registers are marked to show electors who have applied for a postal vote).	By agreement with Returning Officer
(e)	Supply of election register and absent voter' lists to candidates and election agents in line with the statutory regulations and maintain a record of same.	By agreement with Returning Officer

(f)	Promotion of importance of voting at elections.	In conjunction with Returning Officer
(g)	Receive report of Absent Voters which failed due to personal identifier inconsistencies from ROs.	ASAP following electoral event
(h)	Issue relevant letters and/or forms to “failed” absent voters and carry out any follow-up work as per statutory regulations.	ASAP following electoral event
(i)	Issue Voter Authority Certificates received via the gov.uk Voter Authority website.	Daily or as required

### **Boundary Changes**

Item	Description	Date/Recurrence
(a)	Adjustments to Register to accord with new ward or constituency boundaries as required by any boundary review.	As required
(b)	Assisting councils by allocating streets to Polling Districts, which will be used in the event of an election.	As required

### **Association of Electoral Administrators**

Item	Description	Date/Recurrence
(a)	Attend Association of Electoral Administrators AGM, Conference and meeting as required.	Annually, subject to budgetary considerations

### **SAA Electoral Registration Committee**

Item	Description	Date/Recurrence
(a)	Attendance at SAA Electoral Registration Committee meetings.	Committee timetable

### **Electoral Commission**

Item	Description	Date/Recurrence
(a)	Return of Requests for various data.	Annually, if required
(b)	Public Engagement Strategy & other required strategies.	Ongoing
(c)	Attendance at Returning Officer and ERO events.	Annually

### **Electoral Software Supplier Meetings**

Item	Description	Date/Recurrence
(a)	Attendance at E8 Governance Group Meetings.	As required
(b)	Attendance at E8 User Group Meetings.	Monthly
(c)	Attendance at User Group Meetings and any training sessions/webinars arranged by EMS supplier.	Annually / as required

### **Highland and Comhairle nan Eilean Siar Election Meetings**

Item	Description	Date/Recurrence
(a)	Attendance at Meetings.	As required

## **CORPORATE GOVERNANCE**

### **Establishment of New Joint Board**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Councils to nominate representatives to the Valuation Joint Board.	June 2027
(b)	New Valuation Joint Board to meet and appoint Convener and Vice Convener.	June 2027
(c)	Valuation Joint Board to consider meeting cycles and Committee memberships.	June 2027
(d)	Assessor to provide an “introduction to the duties and functions of the VJB” presentation.	September 2027
(e)	Members to be advised of duty to act in accordance with Code of Conduct for Councillors.	May / June 2027

### **Joint Board Meetings**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Agree timetable for Valuation Joint Board Meetings.	Annually
(b)	Nominate Report authors for VJB Meetings.	As required
(c)	Prepare Board Reports for VJB Meetings.	As required
(d)	Attend meetings of VJB.	As required

## **Probity and Propriety**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Liaise with Treasurer to the Valuation Joint Board to review Financial Regulations and present to Board for approval.	As and when required
(b)	Review Code of Corporate Governance and Anti-fraud and Anti-Corruption Detection documentation.	Annually
(c)	Liaise with Clerk to the Valuation Joint Board to review Schemes of Delegation and present to Board for approval.	Annually
(d)	Review Codes of Conduct for officers of the Valuation Joint Board.	3 yearly
(e)	Prepare and review internal procedural guides to ensure adherence to Schemes of Delegation, Financial Regulations and Codes of Conduct.	Following approval of above
(f)	Check RICS membership of professional staff.	Annually
(g)	Update Code of Corporate Governance annually in line with CIPFA / SOLACE guidance.	Annually

## **Service Plans**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Prepare and review 3-year strategic Service Plan.	2025 Full Review & Annually if required
(b)	Seek approval of Service Plans by the Joint Board.	3 yearly unless amended

### **Performance Management, Planning & Reporting**

Item	Description	Date/Recurrence
(a)	Report performance to Scottish Government through SAA Governance Committee.	Annually in June
(b)	Section 24 of the Non-Domestic Rates (Scotland) Act 2020 – report to Scottish Government on number of assessors and availability of resources.	3 yearly
(c)	Report revaluation appeal performance to Scottish Government via RVAPP.	Quarterly
(d)	Review compliance with EC Performance Standards and update practices and supporting documentation. Produce Electoral Performance statistics for submission to the Electoral Commission.	As required

### **Policies and Procedures**

Item	Description	Date/Recurrence
(a)	Review and adapt The Highland Council (HC) HR Policies to meet VJB requirements.	Programme for review in place
(b)	Consider new/revised HC HR Policies and procedures for adoption/adaptation by VJB.	As required
(c)	Place all approved VJB Policies and procedures on website and circulate to staff.	Immediately following approval
(d)	Review document retention/disposal policy and implement revised policies.	Annually
(e)	Develop and review Freedom of Information, Model Publication Scheme and Model Complaint procedures.	Review Annually
(f)	Budget monitoring.	Reviewed monthly

(g)	Checking driving licences, insurances and MOTs for essential car users.	Annually
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### **Internal and External Audit**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Present Annual Accounts for external audit.	Annually
(b)	Agree audit plan with External Auditors.	Annually
(c)	Agree audit plan with Internal Auditors.	Annually
(d)	Co-operate with internal and external auditors in completion of audit plans.	As audit plan
(e)	Co-ordinate actions arising from audit recommendations.	As required

### **Risk Management**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Review H&S Risk Assessments.	Annually
(b)	Review Risk Registers.	Quarterly
(c)	Liaise with HC to review public liability insurance.	March
(d)	Compile and review specific project risk registers.	As required
(e)	Lodge Caveats with the appropriate Courts for the Assessor and ERO.	Annually
(f)	Review Business Continuity Plan.	Quarterly

## **Data Protection**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Review Data Protection Notification to Information Commissioner.	Annually, before July
(b)	Review forms to comply with Data Protection requirements.	As required
(c)	Implement and review data sharing agreements.	As required
(d)	Carry out Data Protection Impact Assessments.	As required
(e)	Review and update Data Protection Policy, Personal Data Breach Policy and Special Category Personal Data Breach Policy documents.	Annually

## **Records Management**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Implement Records Management Plan, including data storage protocols, retention policies, destruction policies etc.	As required
(b)	Staff training for above.	As required
(c)	Carry out Progress Update Review.	Completed March 23

## **ACCOUNTABILITY**

### **Annual Accounts**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Process and authorise all invoices and credit notes.	Daily
(b)	Pass Accruals forms to HC Finance Team including leave/flexi balances.	Annually
(c)	Pass manual journals to HC Finance Team.	As Required
(d)	Preparation of year end account activities as per agreed timetable.	Annually
(e)	All Revenue Accounts to be finalised.	Annually
(f)	Consolidation of Abstract Accounts and completion of Financial Statements for Annual Report.	Annually
(g)	Annual Report Produced on accounts.	Annually
(h)	First Public Inspection.	Annually
(i)	Final Audit Reports and Audit Certificates to be received.	Annually
(j)	Submission of Annual Report on Accounts.	Annually
(k)	Production of Annual Report.	Annually
(l)	Final Public Inspection (adding to website).	Annually

## **External Audit**

The timetabling of, and resource allocation to, External Audits are outwith the direct control of the Assessor and are subject to annual agreement.

### **Audit Plan**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Identify priorities for audit including areas of VJB management concern and internal audit priorities.	By agreement with Auditors
(b)	Develop and implement an Audit Plan taking account of both internal and external auditors.	By agreement with Auditors
(c)	Co-operate with internal and external auditors in completion of audit plans.	As audit plan
(d)	Co-ordinate actions arising from audit recommendations.	As required

### **Performance Monitoring and Reporting**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Report KPIs to Scottish Government (via SAA).	Annually as requested by SAA
(b)	Collate and submit Electoral Registration statistics (Form RPF 29).	Annually in December
(c)	Collate evidence for and report on Electoral Registration Performance including KPI stats.	Annually or as required
(d)	Produce and return COSLA Joint Staffing Watch Survey.	Quarterly
(e)	Produce and return quarterly Freedom of Information statistics.	Quarterly

## **Procurement**

Item	Description	Date/Recurrence
(a)	Ensure all procurement is carried out in accordance with HC procurement guidance.	Continuously
(b)	Complete procurement of printing contract.	Contract to be renewed in 2026
(c)	Complete procurement of replacement telephone system.	Ongoing

## **Customer Comments and Complaints**

Item	Description	Date/Recurrence
(a)	Approve and implement new procedures and systems for recording Comments and Complaints.	In place April 2021 – to be reviewed
(b)	Report to management team on performance statistics in line with the complaints performance indicators published by SPSO including the analysis of the trends and outcomes of complaints.	Quarterly
(c)	Publish information on complaints outcomes and actions taken to improve services on our website.	Quarterly
(d)	Publish an annual complaints performance report on our website in line with SPSO requirements.	Annually
(e)	Publish quarterly complaints information on our website in line with SPSO requirements.	Quarterly

## **EQUAL OPPORTUNITIES**

### **Encouraging Equal Opportunities and Ensuring Compliance**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Implement Equality Policies which incorporates Action Plans.	Continuously
(b)	Provide multi-language assistance at all offices and produce language aid/guide for electoral canvassers.	As required
(c)	Provide regularly used documents in variable formats.	As required
(d)	Subscribe to language line facilities through HC.	Annually
(e)	Ensure compliance with accessibility requirements.	Continuously
(f)	Produce and publish statutory Equality Reports including how Equality actions are mainstreamed and progress against stated “outcomes”, including gender pay gap information.	Every two years

### **Policy Review**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Review Equality Policies and Board specific Equality Outcomes.	Continuously
(b)	Review Equal Opportunities Policy.	Annually
(c)	Review Recruitment and Selection Policies.	Annually
(d)	Ensure that all Policies are compliant with principles of Equality Act 2010.	As implemented or revised

### **Promotion of Equal Opportunities and Training**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Brief staff in all new and amended Policies.	As required
(b)	Include aspects of equality in all Induction Policy/Procedures.	As required

### **Equalities Reporting**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Report/Publish progress against “Outcomes” and mainstreaming of equalities actions – to include gender pay gap information from April 2021.	April 2021 and thereafter

## **STAFFING AND PERSONNEL**

### **Development and Review of Personnel Policies**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Review existing HC Personnel Policies for adoption and adaptation to VJB specific requirements.	As required
(b)	Present suite of Policies to Joint Board for approval.	As required
(c)	Review all policies.	As required
(d)	Update staff terms and conditions.	As necessary
(e)	Review and update Health & Safety policies.	As necessary

### **Training and Development Policy**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Revise budget provision for training.	Annually
(b)	Provide induction training.	As required
(c)	Provide ongoing training for IER and implement training plan for new staff.	Continually
(d)	Provide training on the Electoral Management System.	As and when required
(e)	Provide training for Trainees/Graduate Valuers that meet RICS requirements.	Continually
(f)	Provide training for relevant staff towards AEA qualifications.	As required
(g)	Identify mandatory training for all staff i.e., Information Management, Data Protection, Equalities etc.	As required

## **FINANCE AND BUDGET**

### **Financial Regulations and Contract Standing Orders**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Review Financial Regulations.	As required
(b)	Review Contract Standing Orders.	As required
(c)	Review procedural guidance to staff to reflect financial regulations.	As required

### **Financial Procedures**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Carry out budget monitoring checks, advising HC Accountant of any queries.	Monthly
(b)	Prepare and agree provisional Revenue Budget with Treasurer.	Annually
(c)	Seek approval for proposed budgets from Valuation Joint Board.	Annually
(d)	Review procedures for Ordering, Invoicing and Payment, and advise relevant staff.	As required
(e)	Review financial procedures to take account of Financial Regulations.	As required
(f)	Review list of Authorised Signatories.	Annually or as required
(g)	Review procedures and train relevant staff in debtor's procedures.	As required
(h)	Identify training requirements for relevant staff.	As required

### **Financial Year End procedures**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Prepare Year end accounts.	March to June
(b)	Collate details of outstanding Holidays and Flexi.	April
(c)	Final outturns for March (annual).	April
(d)	Presentation to Valuation Joint Board of unaudited accounts.	Annually
(e)	Final audit accounts to Valuation Joint Board.	September
(f)	Analyse and prepare budget.	From November to January
(g)	Budget presented for approval by Valuation Joint Board.	January to February

## **INFORMATION TECHNOLOGY**

### **Assessors Portal Project – Shared Service**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Provide regular data uploads to Portal.	Weekly
(b)	Refresh Portal local content.	Continually

### **Web Sites**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Review general content and appearance of web sites.	Continually
(b)	Refresh to reflect changes to Publication Scheme.	At least annually

## **FREEDOM OF INFORMATION**

### **Freedom of Information Policy**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Review Freedom of Information content on website.	By June annually
(b)	Review workloads created by FOI and procedures.	June annually
(c)	Review Publication Schemes, including various costs.	As required
(d)	Implement new Freedom of Information Logging System.	September 2023
(e)	Prepare statistics for the Information Commissioner.	Quarterly

### **Publication Scheme and Guide to Information**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Review Model Publication Schemes and Guide to Information	As required
(b)	Review content of publications contained in Publication Schemes and Guide to Information.	At least annually

## **KEY PARTNERSHIPS**

### **Co-operation with Councils**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Ad-hoc meetings with HC personnel staff to review current issues and policy development.	Continual
(b)	Correspondence or meetings with councils to review access to corporate databases for electoral purposes.	Ongoing
(c)	Finalise data sharing agreement / information sharing protocol with councils.	By August 2023

### **Support Services – The Highland Council**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Liaise with representatives from HC HR Department.	Ad hoc basis
(b)	Ad-hoc meetings with representatives from HC HR Department.	Ad hoc basis
(c)	Meetings and liaison with Internal Audit section.	As agreed
(d)	Liaison with HC Accountant.	As required
(e)	Liaison with Treasurer to the Board.	As required
(f)	Budget planning meetings with Treasurer/Accountants.	Annually
(g)	Liaison with Clerk to the Board.	As required

### **The Electoral Commission**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Receipt of Electoral Commission Circulars.	Regularly
(b)	Receipt of Electoral Commission Alerts.	Regularly

### **External Suppliers**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Investigate printing of canvass stationery.	Annually, in April
(b)	Meetings/Liaison with suppliers of postal services, EMS, Valuation system etc.	As required
(c)	Meetings/Liaison with suppliers of services, fixtures and fittings, including photocopier, water supplies etc.	As required
(d)	Review building security arrangements.	As required

## **MISCELLANEOUS**

### **Miscellaneous Initiatives**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Review Electoral Canvass procedures.	March to April Annually

### **Local Authority and Electoral Boundary Changes**

<b>Item</b>	<b>Description</b>	<b>Date/Recurrence</b>
(a)	Effect changes to Ward Boundaries and Polling district Boundaries.	As required
(b)	Input to and respond to future changes, drafts etc.	As required

# **PART FOUR**

## **PERFORMANCE MANAGEMENT**

## **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.

### **THE VALUATION ROLL**

<b>CORE OBJECTIVE DESCRIPTION</b>	<b>PLANNING (Including statutory timetables etc)</b>	<b>STANDARDS AND TARGETS</b>	<b>MONITORING</b>	<b>REPORTING</b>
Maintenance of the Valuation Roll	Section 2(2), Local Government (Scotland) Act 1975.	Changes generally must be affected in the same financial year.	Divisional Assessors check and authorise. See KPIs below.	Monthly stats provided to staff.
	Valuation Roll update schedule agreed at start of each year.	Weekly updates.	IT Systems Manager responsibility.	KPIs reported to Scottish Government and included in Board, Annual and Public Performance Reports.
	KPI targets agreed by Management Team at start of each year.	Ratio of changes made within 3, 6 and 9 months each year.	Monthly reports of progress re surveys, changes to Valuation Roll and time lag stats provided to Management Team.	
Disposal of Revaluation Proposals/Appeals	Valuation Timetable (Scotland) Order 2022	Proposals/Appeals to be disposed of in accordance with the timetable.	Monthly reports on proposals/appeals progress provided to Management Team.	Progress in relation to proposal/appeal settlements and amount of proposal/appeal loss reported in Board, Annual and Public Performance Reports.
	Appeals scheduled by the Local Taxation Chamber of the First-tier Tribunal		Procedure subject to scrutiny of appellants.	
	The First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022			RVAPP statistics provided to Scottish Government quarterly.
Running Roll Proposals/Appeals	As above	Proposals/Appeals disposed of in accordance with timetable.	As above	As above

Disposal of Railway Utility Appeal	As above
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### **THE COUNCIL TAX VALUATION LIST**

<b>CORE OBJECTIVE DESCRIPTION</b>	<b>PLANNING (Including statutory timetables etc)</b>	<b>STANDARDS AND TARGETS</b>	<b>MONITORING</b>	<b>REPORTING</b>
Maintenance of the Council Tax Valuation List	Section 84 of Local Government Finance Act.	No set timetable/requirement.		Monthly stats provided to staff.  KPIs reported to Scottish Government and included in Board, Annual and Public Performance Reports.
	Valuation list update schedule agreed at start of each year.	Weekly updates.	IT Systems Manager responsibility.	
	KPI targets agreed by Management Team at start of each year.	Ratio of additions made within 3, 6 and 9 months each year.  Average number of days taken to alter the list.	Monthly reports of progress re surveys, changes to Valuation List and time lag stats provided to Management Team.	
Disposal of Council Tax Proposals/Appeals	The Council Tax (Alterations of Lists and Appeals) (Scotland) Regulations 1993, (as amended).	No set timetable/ requirement for disposal.	Monthly reports on appeals progress provided to Management Team.	Progress in relation to appeal settlements reported in Annual and Public Performance Reports.

## **REGISTER OF ELECTORS**

CORE OBJECTIVE DESCRIPTION	PLANNING (Including statutory timetables etc)	STANDARDS AND TARGETS	MONITORING	REPORTING
Compilation of Register of Electors	Representation of the People Act 2000.	Registers normally to be published annually, prior to 1 <sup>st</sup> December.	Canvass Progress Stats returns provided to Senior Managers weekly during canvass period.	Canvass return rate reported to SAA and included in Board, Annual and Public Performance Reports. Electoral Commission and RPF29 statistics submission.
	Section 10 of Representation of the People Act 1983.	Carry out an annual canvass (to allow publication of above). Aim for maximum return possible of canvass communication B forms and canvass forms.		
	Schedule of canvass communication issue and reminder dates agreed in advance.			
	System of canvass return by telephone, internet or SMS established annually.			
			System providers supply rates of return weekly.	These returns are shown separately in stats shared with the SAA.
Maintenance of Register of Electors	The Representation of the People Regulations 2001	Monthly updates to be made to registers from normally January to November each year.	Updated Statistics presented to Management Team monthly, between January and December.	Monthly changes included in Annual Reports. Electoral Commission and RPF29 statistics submission.
	Regulations set out a timetable to be followed each year. Amended for working days and local holiday variations etc at start of each year.			