



Assessor for Fife Council

Service Plan 2018-21

INTRODUCTION:

Mission:

To provide an effective, efficient Assessor Service to all our stakeholders, delivering best value and strong customer focus.

Vision:

We aim to provide an efficient Assessor Service at levels of excellence which exceed stakeholder expectation and deliver best value.

Lead Officer: Heather Honeyman, Assessor for Fife Council

Location: The Assessor Service is based at Kingdom House, Kingdom Avenue, Glenrothes, KY7 5LY

Management Team: The Service management team is made up of the Assessor, Heather Honeyman, and two Assistant Assessors, Callum Brown and Walter Smith.

BACKGROUND:

The Assessor is responsible for delivering two statutory functions for the valuation area of Fife Council:

- The compilation and maintenance of the Valuation Roll
- The compilation and maintenance of the Council Tax Valuation List

Valuation Roll

The Valuation Roll lists all rateable, non-domestic lands and heritages. Each Valuation Roll entry includes; a reference number, description, property address, detail of the proprietor, tenant and/or occupier, net annual value /rateable value and the effective date of that value. The rateable value is a statutory valuation and is an estimate of the rental value of the property on a statutory basis. The rateable value forms the basis of the charging of non-domestic rates by Fife Council's Business Rates and Income Recovery team.

A new Valuation Roll is compiled at Revaluation. Revaluations are carried out on a regular basis; usually every five years. However, the Revaluation scheduled to take place in 2015 was postponed by the Scottish Government until 2017. The 2017 Valuation Roll came into force on the 1st April 2017. Between Revaluations, the Valuation Roll requires to be continually maintained. This involves adding new entries, deleting entries and amending existing entries as appropriate. The Valuation Roll for the valuation area of Fife Council can be viewed at the Scottish Assessors' Portal website

at: www.saa.gov.uk/fife/ The Assessor for Fife Council is also the designated Assessor for the valuation of the water utility for the whole of Scotland and this subject is entered in the Fife Valuation Roll.

Subject to statutory time limits, the proprietor, tenant and/or occupier may appeal against an entry in the Valuation Roll. Appeals must be dealt with to ensure they are disposed of within the set statutory time limits. The revaluation 2017 appeals received must be disposed of by the 31st December 2020. The majority of appeals are resolved through discussion however, there are cases which proceed to be heard by the Valuation Appeal Committee. Cases are prepared for hearing by the Committee on an ongoing basis.

On 1st April 2018 there were 14,286 entries in the Valuation Roll for Fife Council and the total rateable value at that date was £431,364,118.

Council Tax Valuation List

The Council Tax Valuation List for Fife contains all domestic dwelling houses within the valuation area of Fife Council. Each entry in the Valuation List is assessed into one of eight broad bands which range from A to H. The band assessed should reflect the capital value of the property at a valuation date of 1st April 1991 taking into account certain statutory assumptions. It is the Council Tax band allocated to a property which forms the basis for the charging of Council Tax by Fife Council's Benefits and Council Tax assessment team. The Council Tax Valuation List for Fife can be viewed at the Scottish Assessors' Portal website at: www.saa.gov.uk/fife/

The Council Tax Valuation List is maintained on a continual basis by adding new entries, deleting entries and also to amending existing entries as appropriate. Parties with an interest in a property entered in the Council Tax Valuation List may submit a proposal (similar to an appeal) for an entry to be amended. Proposals are received and dealt with on an ongoing basis. Cases may also proceed to the Valuation Appeal Committee and cases are prepared to be heard by the Committee on a regular basis.

On the 1st April 2018 there were 189,714 entries on the Council Tax Valuation List for the valuation area of Fife Council.

PRIORITIES:

A. Compiling and Maintaining the Valuation Roll (s)

Challenges:

- Compiling the 2017 Valuation Roll within statutory timescales.
- Compiling the 2017 Valuation Roll entry for the water utility.
- Maintaining the 2010 and 2017 Valuation Rolls in accordance with Service KPIs
- Entering shooting rights and deer forests in the Valuation Roll in accordance with legislation.
- Checking and validating 2017 revaluation appeals.

- Issuing Valuation Notices to all Proprietors, Tenants and Occupiers as appropriate.
- Notifying Fife Council's Income recovery and Business Rates team timeously of changes to the 2005, 2010 and 2017 Valuation Rolls.
- Disposing of 2010 Valuation Roll appeals by statutory disposal dates.
- Disposing of 2005 and 2010 Valuation Roll appeals referred to the Lands Tribunal for Scotland.
- Disposing of 2010 Valuation Roll appeals referred to the Lands Valuation Appeal Court in accordance with statutory and Valuation Appeal Committee timeframes.
- Ingathering and analysing returned information in order to prepare and /or defend valuations.
- Through partnership working with Fife Council's BTS Service developing and testing IT systems to support Service delivery and improvement.
- Carrying out a review of all Valuation Roll processes within the Service.
- Embedding the use of Document Management within Valuation Roll processes.
- Regularly uploading Valuation Roll data to the Assessors' Portal, including roll-over to the 2017 Valuation Roll.

Progress and Achievements:

- Delivery and maintenance of the 2017 Valuation Roll within statutory timescales.
- 2017 valuation roll entry for the water utility delivered.
- Workloads regularly monitored and performance measured against key performance targets set.
- 478 entries made for shooting rights.
- 2017 revaluation appeals checked, validated and logged.
- Valuation Notices issued weekly and at month end as appropriate.
- Fife Council's Business Rates and Income recovery team notified timeously of amendments to the Valuation Roll(s)
- All 2010 appeals disposed of within statutory deadline. Continuing to work towards Valuation Appeal Committee and statutory appeal disposal dates.
- Ongoing disposal of 2005 and 2010 appeals referred to the Lands Tribunal for Scotland.
- Preparation of cases to be heard by the Lands Valuation Appeal Committee within statutory and Valuation Appeal Committee framework. .
- Continued ingathering and analysis of returned information.
- Valuation Roll system software releases for Revaluation 2017 delivered.
- Majority of Valuation Roll processes mapped for improvement.
- Implementation of Document Management for Valuation Roll workload. Further phases to follow.
- Valuation Roll data to the Assessors Portal regularly uploaded including successful roll-over to the 2017 Valuation Roll.

Performance:

- Valuation Roll amendments for 2017-18: achieved 50.39% within 3 months against 65% target.
- 2010 Valuation Roll: revaluation and running roll appeal progress by end of March 2018:
- 13,320 appeals disposed of from a total of 13,337 to be disposed of. This represents 99.87% clearance, 100% of these being cleared within the statutory deadline.
- 2017 Valuation Roll: revaluation and running roll appeal progress by end of March 2018:
- 71 appeals disposed of from a total of 4335 appeals to be disposed of by 31st December 2020.

Next Steps:

- Maintaining the 2017 Valuation Roll in accordance with statutory requirements including the addition of new entries, deletion of entries and the amendment of existing entries as appropriate.
- Maintaining the 2017 Valuation Roll entry for the water utility, including appeal disposal.
- Issuing Valuation Notices to all Proprietors, Tenants and Occupier as appropriate.
- Notifying Fife Council's Income Recovery and Business Rates team timeously of changes to the Valuation Roll.
- Disposing of 2010 Valuation Roll appeals by statutory disposal dates.
- Disposing of 2017 Valuation Roll appeals by statutory disposal dates.
- Delivering a programme for citation of appeals to be heard disposed of by end of 31st December 2020.
- Disposing of 2005, 2010 and 2017 Valuation Roll appeals referred to the Lands Tribunal for Scotland in accordance with the Tribunal's timeframe.
- Disposing of Valuation Roll appeals to the Lands Valuation Appeal Court in accordance with statutory and Valuation Appeal Committee timeframes.
- Continued ingathering and analysis of returned information in order to prepare and/or defend valuations.
- Regularly uploading Valuation Roll data to the Scottish Assessors Portal.
- Managing Service planning with certainty when the number of appeal cases referred for hearing by the Lands Tribunal for Scotland or the Lands Valuation Appeal Court can be outwith the control of the Service.
- Through partnership working with Fife Council's BTS Service, managing IT assets, including the development and testing of software systems which support ongoing Service delivery and improvement.
- Embedding further document management for Valuation Roll documentation.
- Implementing streamlined Valuation Roll processes.

- Progressing the bulk issue of Returns of Information–Lands Valuation Schedules.
- Progressing the bulk issue of Returns of Information forms in 2020 in preparation for R2022.
- Programming and commencing work on Revaluation 2022.
- Implementing revised Service procedures and processes as a result of amendments to the Appeals Procedure Regulations for appeals submitted from 1st April 2017.
- Progressing Mobile and Flexible working solutions for the Valuation Roll.
- Implementing Service process change if required as the Valuation Appeal Committee function transfers to the Scottish Tribunals structure, possibly in 2022. Preparation for this will be covered by the time period of this plan.
- Continuing Service contribution within the Scottish Assessors Association (SAA) to ensure harmonisation throughout Scotland and, through Service work within the SAA, harmonisation with the VOA in England and Wales.
- Complying with the General Data Protection Regulations and Data Protection legislation in Valuation Roll matters.
- Dealing timeously with Freedom of Information (S) Act 2002 requests for Valuation Roll data.
- Delivering an improved Valuation Roll performance against a background of increasing demand and continued budgetary constraints.
- Continuing participation in SAA working groups and Committees to maintain the 2017 Valuation Roll and to prepare for the 2022 Revaluation.
- Continuing to review Valuation Roll processes to introduce further service improvement.
- A number of recommendations made in the recent Barclay review into non-domestic rates are likely to have significant impact on the Assessor Service in the future. The exact detail of the proposed changes are as yet undefined therefore Service planning with certainty is challenging. Nevertheless, the proposals affecting the Service will require to be prepared for and some changes implemented during the period of this Service Plan.

Resource Implications:

- Significant staff involvement in dealing with Revaluation 2017 appeals.
- Continued staff involvement in partnership working with BTS Service on projects to deliver Assessors System improvements.
- Significant resource required to fully implement document management in Valuation Roll work.
- Additional resource and Service structure change required if recommendations of Barclay review are implemented.

B. Compiling and Maintaining the Council Tax Valuation List

Challenges:

- Maintaining the Council Tax Valuation List in accordance with statutory requirements.
- Issuing Banding Notices issued to interested parties.
- Embedding the use of document management for Council Tax documentation.
- Notifying Fife Council's Benefits and Council Tax Assessment team timeously of changes to the Council Tax Valuation List.
- Disposing of Council Tax proposals and appeals within Valuation Appeal Committee and Service disposal dates.
- Regularly uploading the Council Tax Valuation List to the Scottish Assessors' Portal.
- Managing IT assets in partnership with Fife Council's BTS Service including supporting the development and testing of new systems to deliver the Council Tax Valuation List and customer service requirements.
- Dealing timeously with Freedom of Information (S) 2002 requests for Council Tax Valuation List data.
- Dealing with the upsurge in proposals/appeals due to events which are outwith Service control; for example, media programmes or Fife Council billing runs.
- Delivering a high level of Council Tax Valuation List performance against a background of budgetary constraint and increased activity in house building.

Progress and Achievements:

- Council Tax Valuation List maintained in accordance with statutory requirements.
- Banding Notices regularly issued to interested parties
- Council Tax documentation being scanned into Document Management System.
- Fife Council's Benefits and Council Tax Assessment team timeously notified of changes to the List.
- Proposals and appeals continue to be disposed of within disposal dates.
- Council Tax Valuation List regularly uploaded to Scottish Assessors Portal.
- Work on new Council Tax element of Assessors system underway.
- Freedom of Information (S) 2002 requests for Council Tax Valuation List data dealt within statutory timescales.
- Continuing to deal with upsurges in proposal volumes at certain times.
- Continuing to deliver a high level of Council Tax performance.
- Geographical area workload monitored and resources distributed as appropriate.

Performance:

- Council Tax new house amendments for 2017-18 within 3 months: 96.20% against 93% target.
- Council Tax re-banding on sale within 6 months for 2017-18: 91.56% against target of 92%.

Next Steps:

- Continuing to maintain the Council Tax Valuation List within statutory requirements.
- Regularly issuing Banding Notices to interested parties.
- Notifying Fife Council's Benefits and Council Tax Assessment team timeously of changes to the Council Tax Valuation List.
- Disposing of Council Tax proposals and appeals within Valuation Appeal Committee and Service disposal dates.
- Regularly uploading the Council Tax Valuation List to the Scottish Assessors' Portal.
- Continuing to work with the BTS Service to deliver domestic element of Assessors system.
- Continuing to embed document management in the Service for Council Tax documentation.
- Complying with the General Data Protection Regulations and Data Protection Legislation in Council Tax Valuation List matters.
- Monitoring geographical split and resource allocation for Council Tax workload.
- Continuing to review of Council Tax processes to introduce service improvement.
- Over the forthcoming years, maintaining a high level of performance in Council Tax, whilst also working to improve performance in relation to the Valuation Roll.
- Managing a consistent level of performance during increasing house building activity and budget constraints.
- The Scottish Government's position in relation to the future of Council Tax continues to remain uncertain therefore, clear Service planning in this area can be challenging.

Resource Implications

- Staff involvement in partnership working with BTS Services on project to deliver new IT Council Tax system.
- Staff involvement in process review.

C. Providing effective management of Service assets & resources

Challenges:

- Motivating staff through organisational restructure and change.
- Embedding a culture of continuous improvement and performance.
- Ensuring resources are aligned to Service priorities.
- Making efficient and effective use of buildings and assets through flexible work styles.
- Embedding carbon reduction management into the culture of the Service.
- Ensuring technology is used to deliver valued, responsive and efficient services to customers and can be adapted to changing business needs.
- Progressing efficient records management including continued roll out of scanning and document management.
- Ensuring achievement of high standards of health and safety performance in relation to the safety of employees and in minimising risk to the public.
- Ensuring risk and business continuity is effectively managed throughout the change process.

Progress and Achievements:

- Effective development of a Workforce Change plan.
- Effective performance management information informs Service management reports.
- Service Carbon Management Plan in place.
- Document management solution embedded in the Service.
- Regular health and safety reports provided and reviewed.
- Risk Management information on Pentana and management reports extracted.

Performance:

- At the end of 2017-18 on average 7.17 working days /annum were lost through sickness absence in the Assessor Service, this compares to an average of 10.93 working days lost in the same period in 2016-17.
- The number of employees receiving a Contribution Management meeting in the Assessor Service is reported annually. In 2017-18, 100% of employees had received a Contribution Management meeting.

Next Steps:

- Continuing to advance with workforce change, particularly where savings can be achieved.
- Continuing to drive business improvement by reviewing performance in the context of comparable organisations.
- Taking forward actions detailed in the e-Vision to drive forward improvements to Service delivery and to reduce costs.
- Improving organisational culture through focus on the UGR process.
- Developing and implementing the Service Risk Management Action Plan for 2018-19.
- Embedding Performance management in the Service for 2018-19.

Resource Implications:

- Optimise Service delivery whilst reducing resources.
- Managing and supporting people through operational and cultural change.
- Ensure all employees attain the necessary skills by undertaking relevant training and development to meet future challenges and support the continuous improvement and change agenda.

Appendix 1: Financial Results

Workforce Information

Establishment (Full Time Equivalents)			
	31Mar 2017	31Mar 2018	%Difference
Assessor Service	30	28	6.7%
Total Establishment	30	28	6.7%
Summary of Changes to Establishment			
<ul style="list-style-type: none"> Reduction due to Workforce Change 			

Financial Information

Budget (£'000)	17/18 Budget	18/19 Budget	19/20 Budget	20/21 Budget
Valuation Roll	1,154	897	885	904
Council Tax Valuation List	579	450	444	454
Total Budget	1,733	1,347	1,329	1,358

Revenue Budget	2017/18	2017/18	2018/19	2019/20	2020/21
Breakdown by Subjective (£m)	Budget £000	Actual £000	Budget £000	Budget £000	Budget £000
Employee Costs	1,229	1,293	1,206	1,188	1,217
Premises Related Expenditure	0	0	0	0	0
Transport Related Expenditure	10	10	8	8	8
Supplies & Services	24	64	26	27	27
Third Party Payments	0	0	0	0	0
Transfer Payments	0	0	0	0	0
Support Services	0	0	0	0	0
Capital Financing Costs	0	0	0	0	0
Former Ring Fenced Funding	0	0	0	0	0
Total Expenditure	1,263	1,366	1,240	1,222	1,252
Income	0	0	0	0	0
Service Managed Budget	1,263	1,366	1,240	1,222	1,252
Corporately Managed Budgets	89	89	107	107	106
Net Expenditure	1,733	1,456	1,347	1,329	1,358

Capital Budget (£'000) - Capital Sub-Theme	18/19 Budget	19/20 Budget	20/21 Budget
Not Applicable	0	0	0
Total Budget	0	0	0

Appendix 2: Scorecard Results

Theme A. Compile and Maintain the Valuation Roll(s)

Objective	Performance Indicator	2015/16	2016/17	2017/18	Annual Target 2018/19
		Value	Value	Value	
A. Compile and Maintain Valuation Roll(s)	Percentage of Valuation Roll amendments made within 3 month period of completion	68.11%	43.78%	50.39%	55%
A. Compile & Maintain Valuation Roll(s)	Percentage of Valuation Roll appeals disposal of by statutory deadline	100%	100%	100%	100%

Appendix 2: Scorecard Results

Theme B. Compile and Maintain the Council Tax Valuation List

Objective	Performance Indicator	2015/16	2016/17	2017/18	Annual Target 2018/19
		Value	Value	Value	
B1 Compile & Maintain Council Tax Valuation List	Percentage of new houses entered on Council Tax List within 3 months of completion	96.56%	94.97%	96.20%	83%
B1 Compile & Maintain Council Tax Valuation List	Percentage of Council Tax re-banding on sale achieved within 6 months of date of sale	99.29%	87.41%	91.56%	92%

Theme C. Effective Management of Assets & Resources

Objective	Performance Indicator	2015/16	2016/17	2017/18	Annual Target 2018/19
		Value			Value
C1 Management of People Resources	Average number of working days per Assessor Service employee lost through sickness absence	7.44	10.93	7.83	7