

ASSESSOR FOR FIFE COUNCIL RETENTION SCHEDULE

PUBLICATION DATE:

25/04/2019

12	FINANCE								
Ref.	Activity/ Records Series	Description/ Example Record Types	Trigger - event that prompts start of retention period	Retention Period	Destroy or Sample for Archivist	Authority	Citation/Notes	Location	Destruction Authorised By
12.005	Local taxation								
12.005.A.005	Valuation Roll for non-domestic rates	Valuation Roll compiled and maintained in accordance with requirements of Lands Valuation Acts held electronically		Permanent	Retain for business and historical value	Business requirement	Lands Valuation Acts - Annual archive copy taken as at 1 April	Assessors System	
12.005.A.005.001	Property files for current entries	information on property shown on Valuation Roll retained for record purposes		Permanent	Retain	Business requirement	Duplicate and unnecessary plans destroyed	IDOX and Filing System and Assessors System	
12.005.A.005.002	Property files for deleted entries	information on property deleted from Valuation Roll retained for record purposes	Revaluation following deleted date	5 years	Destroy or Archive if of historical interest	Business requirement	Information of historical interest passed to Archivist	IDOX and Filing System and Assessors System	Member of Service Management team
12.005.A.005.003	Lands Valuation Schedule Forms	obtained under statutory authority as part of preparation for a Revaluation to recover PTO and alteration information	Revaluation following received date	6 years	Destroy	Business requirement		IDOX/Filing System	Member of Service Management team
12.005.A.005.004	Rent Return Forms	obtained under statutory authority on rental information for valuation and revaluation purposes	Revaluation following received date	6 years	Destroy	Business requirement	Subject to review if relevant to outstanding appeal	IDOX/Filing System	Member of Service Management team
12.005.A.005.005	Cost Return Forms and related hard copy information (Building, Fitting Out, etc)	obtained under statutory authority on cost information for valuation and revaluation purposes	Revaluation following received date	6 years	Destroy	Business requirement	Subject to review if relevant to outstanding appeal	IDOX/Filing System	Member of Service Management team
12.005.A.005.006	Other Lands Valuation Return Forms	obtained under statutory authority on other information for valuation and revaluation purposes	Revaluation following received date	6 years	Destroy	Business requirement	Subject to review if relevant to outstanding appeal	IDOX/Filing System	Member of Service Management team
12.005.A.005.007	Valuation Information sent to Assessor	information sent to Assessor Service mainly by other Fife Council Services	Revaluation following received date	6 years	Destroy	Business requirement	Subject to review if relevant to outstanding appeal	Network Drive	Member of Service Management team
12.005.A.005.008	Revaluation information sent to Assessor	information sent to Assessor Service mainly by other Assessors to support SAA activity	Revaluation following received date	6 years	Destroy	Business requirement	Subject to review if relevant to outstanding appeal	Network Drive	Member of Service Management team
12.005.A.005.009	Planning Review Meeting lists	hard copy list manually marked up for action	Receipt	5 years	Destroy	Business requirement		IDOX	Member of Service Management team
12.005.A.005.010	Valuation Appeals including formal exchanges of information and procedural correspondence	information held hard copy and electronically relating to receipt and disposal	Revaluation following received date	6 years	Destroy	Business requirement	Record of receipt and progress retained in main IT system	IDOX/Filing System	Member of Service Management team
12.005.A.005.011	Fife Valuation Appeal Committee Hearing Lists	information on Valuation Roll appeals cited for hearing	Revaluation following received date	6 years	Destroy	Business requirement		Network Drive	Member of Service Management team
12.005.A.005.012	Fife Valuation Appeal Committee and Lands Tribunal for Scotland Productions	documents prepared for presentation of Fife appeals at hearing		Permanent	Retain one copy	Business requirement		Filing System and IDOX	
12.005.A.005.013	Fife Valuation Appeal Committee Hearing Audio Recordings	electronic recording of Valuation Roll appeal hearing	Hearing date	1 year	Destroy	Business requirement		Network Drive and IDOX	Member of Service Management team
12.005.A.005.014	Fife Valuation Appeal Committee and Lands Tribunal Decisions	written decisions on Fife Valuation Roll appeals issued by Secretary/Clerk		Permanent	Retain	Business requirement	Retained in electronic format	Network Drive	

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12.005.A.005.015	Fife Stated Cases and related material	Stated Case and related documentation on production and progress of Fife appeals		Permanent	Retain	Business requirement		IDOX/Filing System/Network Drive	
12.005.A.005.016	Fife Lands Valuation Appeal Court Decisions etc	written decisions on Fife appeals issued by LVAC and associated papers		Permanent	Retain	Business requirement	Retained in electronic format	Network Drive	
12.005.A.006.017	Land Register Information for Fife	information received from Registers of Scotland on property sales		Permanent	Archive	Business requirement	Headline information held in main IT system. Review requirement after 10 years	Assessors System/Network Drive	
12.005.A.005.018	Alteration Advices	forms for actioning alterations to the Valuation Roll	Last process date	5 years	Destroy	Business requirement	For audit purposes	Network Drive and Filing System and IDOX	Member of Service Management team
12.005.A.005.019	Audit Reports	reports from both internal and external audit		Permanent	Retain	Business requirement		Network Drive	
12.005.A.005.020	Notice Production Stats Audit List	Weekly report of notices issued used for checking by Tech Support	Report date	2 years	Destroy	Business requirement		Network Drive	Member of Service Management team
12.005.A.005.021	Assessors System data	Valuation Roll and property related information held in core IT system		Permanent	Retain	Business requirement	Retained in electronic format	Assessors System	
12.005.A.005.022	Non Domestic spreadsheet valuations	Excel spreadsheet valuations held on General Drive		Permanent	Retain	Business requirement	Retained in electronic format	Network Drive	
12.005.A.006	Valuation List for council tax	Valuation List compiled and maintained in accordance with statutory requirements held electronically		Permanent	Retain for business and historical value	Business requirement	Local Government Finance Act 1992 - Annual archive copy taken as at 1 April	Assessors System	
12.005.A.006.001	Property files for current entries	information on property shown on Valuation List retained for record purposes		Permanent	Retain	Business requirement	Duplicate and unnecessary plans destroyed	IDOX and Assessors System	
12.005.A.006.002	Property files for deleted entries	information on property deleted from Valuation List retained for record purposes	Revaluation following deleted date	5 years	Destroy or Archive if of historical interest	Business requirement	Information of historical interest passed to Archivist	IDOX and Assessors System	Member of Service Management team
12.005.A.006.003	Standard house type records	information on local authority house types including plans, size calculations and accommodation		Permanent	Retain	Business requirement		Filing System	
12.005.A.005.004	Planning Review Meeting lists	hard copy list manually marked up for action	Receipt	5 years	Destroy	Business requirement		IDOX	Member of Service Management team
12.005.A.006.005	Proposal/ Appeal documentation and correspondence	information held hard copy and electronically relating to receipt and disposal	Revaluation following received date	5 years	Destroy	Business requirement	Record of receipt and progress retained in main IT system	IDOX/Filing System	Member of Service Management team
12.005.A.006.006	Fife Valuation Appeal Committee Hearing Lists	information on council tax appeals cited for hearing	Revaluation following received date	6 years	Destroy	Business requirement		Network Drive	Member of Service Management team
12.005.A.006.007	Fife Valuation Appeal Committee Productions	documents prepared for presentation at hearing		Permanent	Retain one copy	Business requirement		Network Drive	
12.005.A.006.008	Fife Valuation Appeal Committee Hearing Audio Recordings	electronic recording of council tax appeal hearing	Hearing date	1 year	Destroy	Business requirement		Network Drive	Member of Service Management team
12.005.A.006.09	Fife Valuation Appeal Committee Decisions	written decisions on council tax appeals issued by Secretary/Clerk		Permanent	Retain	Business requirement	Retained in electronic format	Network Drive	
12.005.A.006.010	Court of Session papers for Fife appeals	documentation on progress including correspondence		Permanent	Retain	Business requirement		Filing System/Network Drive	

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12.005.A.006.011	Fife Court of Session Decisions	written decisions issued by Court of Session on Fife appeals		Permanent	Retain	Business requirement	Retained in electronic format	Filing System/Network Drive	
12.005.A.006.012	Land Register Information for Fife	information received from Registers of Scotland on property sales		Permanent	Archive	Business requirement	Headline information held in main IT system. Review requirement after 10 years	Assessors System/Network Drive	
12.005.A.006.013	Council House Sales Notifications	written confirmation of council house sale including valuation		Permanent	Archive	Business requirement	Headline information held in main IT system. Review requirement after 10 years	IDOX/Filing System	
12.005.A.006.014	Housing Development Master files	file created and maintained to track new housing scheme development including layout, plans, sales and completion/occupation information	Revaluation	5 years	Destroy	Business requirement		Team Filing and IDOX	Member of Service Management team
12.005.A.006.015	Alteration Advices	forms for actioning alterations to the Valuation List and IT system held information	Revaluation	5 years	Destroy	Business requirement	For audit purposes	Filing System	Member of Service Management team
12.005.A.006.016	Audit Reports	Reports produced by both Internal and External auditors		Permanent	Retain	Business requirement		Network Drive	
12.005.A.006.017	DOMSTAT Audit List	Weekly report of alterations to Valuation List for auditing by Tech Support and Surveyors	Report Date	2 years	Destroy	Business requirement		Network Drive	Member of Service Management team
12.005.A.006.018	DOMCHANGES Report	Weekly report of council tax information used to audit notices and copied to Finance/ER	Report date	2 years	Destroy	Business requirement		Surveyor Filing	Member of Service Management team
12.005.A.006.019	House Sales List	Monthly report of house sales audited to identify possible re-banding on sale	Report date	1 year	Destroy	Business requirement		Team Filing	Member of Service Management team
12.005.A.006.020	Assessors System data	Council Tax Valuation List and property related information held in core IT system		Permanent	Retain	Business requirement	Retained in electronic format	Assessors System	

VERSION CONTROL	
APPROVED:	25 April 2019
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