



Ayrshire Valuation Joint Board

September 2019 Update

to the

SERVICE PLAN 2017-2020

Background

Ayrshire Valuation Joint Board is committed to a three-year Service Planning Schedule. The most recent Service Plan approved by the Joint Board covers the period 2017-2020.

As the environment in which the Board operates is constantly changing, there is a need to review the Service Plan annually. Rather than produce a fully revised Plan, however, this 'Update' includes such changes and new tasks as have occurred or been identified since approval of the main 3-year Plan. **It should therefore be read along with the main 2017-20 Service Plan.** Other than where new sections have been added, all references and numberings contained within this document refer back to the original Plan.

PART ONE – SERVICE FUNCTION

1.0 Introduction

As at 1 April 2019, the staffing complement stands at 39.99 FTE, though a recruitment process was underway.

A number of issues referred to in the 2017-20 Service Plan have moved on and updates on the various topics are included below.

In particular, the Scottish Government has moved forward since the Barclay Report was published, having completed a formal consultation on elements of the Barclay recommendations during 2018 and published a Non-Domestic Rates Reform Bill in March 2019. This commits the Government to a 3-yearly Revaluation cycle and an overhaul of the appeals system, both from 2022.

The Bill which provides the primary legislative framework, is expected to pass through its various stages in Parliament during 2019/20 with the aim of being enacted by April 2020 and implemented in a phased fashion from then. At time of writing, no timetable is known for the raft of secondary legislation which will be required to implement the full extent of change proposed.

A number of the 'Barclay' recommendations will be delivered without specific legislative provision.

In passing its 2019/20 budget, the Scottish Government committed to a review of local government funding. Specifically, it will commence a review of the Council Tax system prior to the next Scottish Parliamentary elections. This may have implications for new activities during the currency of this Service Plan and the next.

The Cabinet Office's (CO) Modernisation Programme now has a firm commitment to canvass reform with a target for implementation in autumn of 2020. This will introduce data matching as part of the annual canvass process and allow canvass activities to be better aligned with local requirement. Planning and testing for the change will take place during 2019/20.

The UK and/or Scottish Governments are currently considering or consulting on further electoral change, such as extending the franchise to (some) prisoners and, for Scottish Parliamentary and Local Government elections, to all residents of Scotland. It is also probable that overseas voting will be extended to a lifelong right. None of these initiatives have firm timetables, so for much of 2019/20 it is likely that a watching brief will be required.

1.1 Valuation Roll

The total rateable value of **15,266** subjects in the Ayrshire Valuation rolls at 1st August 2019 is **£315,476,000**.

As at August 2019, **1,640** 2017 Revaluation appeals remain outstanding and their disposal will remain a priority going forward. Running Roll appeals will be scheduled for disposal in due course.

The Valuation Forum will establish a Project Plan and update the Risk Register(s) for delivery of 3-yearly Revaluations, appeals system reform and all Barclay recommendations that are taken forward. Reporting to the Management Team, the Forum will make recommendations in relation to process, operations and ICT development requirements. The Management Team will, however, retain responsibility for all decisions in relation to ICT procurement and people resources.

The Project Plan will, initially at least, need to be fairly high level but, as the NDR Reform Bill proceeds towards enactment and the required secondary legislation becomes known, the plan will increase in detail. The delivery of a new core system will be critical in delivering the required reforms. This is underway and is expected to be in place over the next 12 to 18 months.

Funding for the forthcoming change has been incorporated into the 2019/20 budget approved by the Board and appropriate posts have been largely created/filled, taking account of the available training provision for surveyors.

1.2 Valuation List

At 1st August 2019 there were **190,134** properties in the Council Tax Valuation List for the Joint Board area. Proposals and appeals continue to be received and these will be disposed of as resources allow.

1.3 Electoral Register

At publication of registers on 1st December 2018, the total electorate for the Joint Board area was **291,072**.

At time of writing there is significant uncertainty around the UK's departure from the EU, resulting in the European Parliamentary Elections taking place in May. The developing situation is being watched closely and contingency preparations for any other 'snap', electoral event will continue into 2020/21.

Planning for the 2020 canvass reform will take place during 2019. Local data matching tests will take place between July and December 2019 and national data matching via the Government Digital Service (GDS) will take place in January 2020. More detailed plans will be established when CO have made their intentions clearer.

1.4 Other Functions

In accordance with the Board's Equalities Duties, a Mainstreaming and Outcomes Report was published in April 2019, along with information on the gender pay gap.

An annual review of our Records Management Plan was undertaken in June/July 2019 and a report sent to the keeper of the Records of Scotland. We continue to modernise our records and develop our records management activities.

PART TWO – CORE OBJECTIVES

2.1 Valuation Roll

- 2.1.1 The VOA has indicated that it has commenced engagement with ratepayers and their representatives in respect of their 2021 Revaluation. Although there will be a disparity in the valuation and effective dates of Revaluations between Scotland and England, there remains a strong case for harmonisation of approach so the Assessor will retain a watching brief over developments during 2019/20 and attend such meetings as are appropriate.
- 2.1.2 See 'Part One' above for the remit and activities of the Valuation Forum, and the Barclay Review. More details of these will crystallise as detailed requirements emerge.

2.2 Council Tax List

- 2.2.1 It is more likely that the Council Tax system will be subject to complete review than Revaluation. At this stage a watching brief will be kept on developments at governmental level and any consultations etc. will be responded to.

2.3 Electoral Register

- 2.3.1 The current political situation means that there is a risk of a 'snap' electoral event at almost any and all times. A state of readiness will be maintained and specific timetables implemented immediately following any announcement of any election or referendum.
- 2.3.2 See 'Part One' regarding canvass reform. Data matching tests will be planned provisionally as above though a watching brief of CO plans will be maintained.
- 2.3.3 The 2018 review of UK Parliamentary Boundaries will be implemented in advance of any UK Parliamentary General Election.

2.4 Corporate Governance

2.4.1 The Corporate Plan was reviewed and presented to the Board, this covers the years 2018-2021.

2.4.2 The Valuation Forum will be the driver of the changes for the Barclay Review and will report to the Management Team on a regular basis.

2.5 Accountability

2.5.1 All as per the 2017-20 Service Plan. The scope, content and timing of any audit will be agreed with the relevant audit team.

2.6 Best Value

2.6.1 The Customer Satisfaction process will be reviewed with various options explored and implemented.

2.6.2 The Electoral Commission are known to be reviewing the performance regime which will apply following canvass reform. A watching brief will be adopted and input to the development of relevant metrics will be made, if the opportunity arises. Any clear indication of requirements will be planned for and implemented as required.

2.7 Equal Opportunities

2.7.1 An Equalities Mainstreaming and Outcomes Report was published in April 2019, along with information on the gender pay gap.

2.8 Staffing and Personnel Matters

2.8.1 Staffing levels and structures will be reviewed to balance the competing issues of the move to 3-yearly Revaluations and the need to address future budget gap.

2.9 Finance and Budgeting

2.9.1 The procurement process to award a core system development will commence in 2019, working in partnership with 2 other Assessors to maximise the resources we have available.

2.9.2 Internal and external training shall be provided for the newly appointed staff.

2.10 Information Technology

2.10.1 All PCs and additional monitors have been purchased and are being installed.

2.10.2 The Elector8 system will be developed to comply with canvass reform (including data matching tests) and other proposed electoral registration reforms. Suppliers are currently working with governments in relation to these reforms and it is expected that updates to the system will be delivered in time for implementation.

2.10.3 The DSAs which are in place with the education authorities for provision of 'attainer' information have been reviewed.

2.10.4 A review of the Joint Board's core system and other standalone systems are under way. Following the conclusion of this process, new servers etc. will be procured through our SLA with SAC and installed in line with the requirements of the new core system from the approved capital budget.

2.11 Freedom of Information

2.11.1 All as per the 2017-20 Service Plan.

2.12 Key Partnerships & Shared Services

2.12.1 During 2018 the SAA revised its consultative framework to respond to the recommendations in the Barclay Report. This framework now includes the Scottish Ratepayers Forum, the Scottish Rating Surveyors Forum and the Scottish Business Rating Group, all of which have slightly different scope and remit.

2.12.2 The Cabinet Office will lead on the Canvass Reform Project and many of the changes will be delivered through development of electoral management systems (EMS) so close ties with the CO and EMS suppliers will be maintained.

2.14 Miscellaneous

2.14.1 All as per the 2017-20 Service Plan.

PART THREE KEY ACTIVITIES AND OUTCOMES

3.1 THE VALUATION ROLL

Where there is no narrative in this section please see original 2017-20 Service Plan.

3.1.1 Maintenance of the Valuation Roll

3.1.2 2017 Revaluation Appeals/3.1.3 Running Roll Appeals

A schedule of VAC Hearing dates is in place for 2019.

3.1.4 Revaluation

3.1.5 The Barclay Review and NDR Reform (including preparation for Revaluation 2022)

To be added to the revised Service Plan.

Item	Description	Ownership	Date/Recurrence
	Prepare for and implement the new '70-day letting rule' for self-catering subjects in line with forthcoming legislation (no longer expected before 2020)	Assessor	Dependent on legislation
	Prepare for and enter currently exempt commercial subjects situated in public parks into the valuation roll (No longer expected before 2020)	Assessor	Dependent on legislation
	Hold Valuation Forum meetings to project plan etc. for Barclay.	HOVS	TBC
	Create Project Plan with timetables, resources, milestones etc. in line with SAA Project Plan	Valuation Forum/HOVS	October 2019
	Create and maintain Project Risk Registers including any actions required	Valuation Forum/HOVS	October 2019
	Report progress to Management Team	HOVS	See MTM cycle

3.2 THE COUNCIL TAX VALUATION LIST

A watching brief will be maintained on developments at government level – no specific update or actions known at this time.

3.3 THE ELECTORAL REGISTER

3.3.1 Annual Register of Electors

The publication of new registers takes place by 1st December based on an annual canvass which extends from July– November. For planning purposes, a working start date of 1st July will be adopted. Note that 1st December falls on a Sunday which may require overtime or other arrangements to be required to allow publication on that day.

Item	Description	Ownership	Date/Recurrence
(p)	A copy of the register will be taken at the start of the canvass to allow data matching tests to be completed	ERO/PAO	June 2019

3.3.2 Maintenance of Register of Electors

3.3.3 Elections/Electoral Events

Contingency planning has commenced for the possibility of an unplanned election.

3.3.4 Boundary Changes

Item	Description	Ownership	Date/Recurrence
(b)	Implement the outcomes of the 2018 review of UK Parliamentary constituencies	ERO/PAO	As required by any 'snap' UKPE
(b)	Implement Review of Polling Districts and Places	ERO/PAO	As required

(NEW) 3.3.10 Modernising Electoral Registration Programme/ Canvass Reform

Item	Description	Ownership	Date/Recurrence
(e)	A copy of the register will be taken at the start of the canvass to allow data matching tests to be completed	ERO/PAO	June 2019
(f)	Arrange for receipt of consolidated local data sets (Including Council Tax), ensure file formats are appropriate	PAO	By June 2019
(g)	Carry out local data matching tests as required	PAO	July – November Details TBC
(h)	Carry out national data matching tests in accordance with CO requirements and timetable	PAO	January 2020
(i)	Use results of above tests to plan approach to 2020 canvass.	ERO/PAO	January – June 2020
(j)	Use results of above tests to estimate costs of 2020 canvass	ERO/PAO	February 2020

3.5 CORPORATE GOVERNANCE

3.5.1 Valuation Joint Board Meetings

Item	Description	Ownership	Date/Recurrence
(a)	Agree timetable for Valuation Joint Board Meetings (which incorporates meeting to receive and approve the audited financial statements before their final certification and submission to the Accounts Commission)	Assessor/Board/ Clerk to AVJB	Provisionally 28 June 2019

3.5.2 Probity and Propriety

Item	Description	Ownership	Date/Recurrence
(d)	Review Codes of Conduct for officers of the Valuation Joint Board.	Assessor	Annually in March

3.5.5 Performance Management, Planning & Reporting

Item	Description	Ownership	Date/Recurrence
(i)	Maintain an awareness of developments in relation to EC Performance regime for Canvass reform. Input into any consultation and plan for implementation	ERO/PAO	As required
(n)	Collate and submit statistics for SAA Annual Report	Assessor/ERO	April annually

3.5.6 Internal Working Groups

Item	Description	Ownership	Date/Recurrence
(i)	Plan for and deliver NDR Reform including the 2022 Revaluation and appeal reform	Valuation Forum/HOVS	As required

3.6 ACCOUNTABILITY

All as per the 2017-20 Service Plan.

3.6.3 BEST VALUE

All as per the 2017-20 Service Plan, but note above re the development of a new EC Performance Regime for the reformed canvass.

3.7 EQUALITIES

All as per the 2017-20 Service Plan, but note the following

3.7.1 Encouraging Equal Opportunities and Ensuring Compliance and 3.7.3 Equalities Reporting

Item	Description	Ownership	Date/Recurrence
	Report/Publish progress against 'stated 'Outcomes', mainstreaming of equalities actions and gender pay-gap information	HOVS	April 2019 and every 2 years

3.8 STAFFING AND PERSONNEL

3.8.1 Development and Review of Personnel Policies

3.8.2 Training

Item	Description	Ownership	Date/Recurrence
(f)	Identify any training requirements resulting from changes to procedures or personnel.	Assessor/ HOVS/PAO	as required
(f)	Provide, arrange or facilitate training and instruction as identified above.	Assessor/ HOVS/PAO	as required

3.8.3 FINANCE AND BUDGETING

3.8.4 Staffing Review (New)

Item	Description	Ownership	Date/Recurrence
	Review staffing in light of changing external factors – specifically review staffing structures to balance the competing issues of the move to 3-yearly Revaluations and the need to address future Budget gap	Management Team	Continually
	Recruit to fill vacant post/s	Management Team	Commence in April 2019

3.9 INFORMATION TECHNOLOGY

3.9.2 ICT Asset Management

Item	Description	Ownership	Date/Recurrence
(e)	Complete review of network structure and performance prior to procuring servers and hardware in line with the capital budget approval	PAO/SAC	Summer 2019

Item	Description	Ownership	Date/Recurrence
(c)	Procure new core operating system.	Assessor/PAO/SAC	Ongoing

3.9.4 Assessors Portal Project

Changes likely to be necessary to deliver NDR Reform and Barclay requirements.

3.9.2 Budget Preparation

Item	Description	Ownership	Date/Recurrence
(f)	Review of probable out-turn along with operational, staffing, training and all other requirements	Assessor/HOVS/ PAO	Annually in November - January

3.9.3 Data Protection

Item	Description	Ownership	Date/Recurrence
(f)	Review Information Asset Register and Business Classification & Retention of Documents document	Assessor	Annually in April

3.10.1 Business Systems Support

Item	Description	Ownership	Date/Recurrence
(g)	Liaise with SAC regarding any specific projects where their input is required.	PAO	As required

3.10.2 FREEDOM OF INFORMATION

All as per the 2017-20 Service Plan.

3.12 KEY PARTNERSHIPS

3.12.1 Support Services South Ayrshire Council

No change from Service Plan 2017-2020 but note the following commitment: -

Item	Description	Ownership	Date/Recurrence
(e)NEW	Review Service Level Agreement in liaison with Treasurer and service delivery representatives	Assessor	By February 2020

3.12.3 Scottish Assessors. Association

As per Service Plan 2017-2020.

3.12.5 External Suppliers

3.12.6 Cabinet Office (NEW)

There is little substantive change to the Service Plan but the impending canvass reforms merely raise the need to ensure that liaison is maintained with CO and that all CO publications and project updates are read, understood and, where necessary, acted upon.

3.13 RECORDS MANAGEMENT

As per Service Plan 2017-20.

3.14 MISCELLANEOUS

3.14.1 Consultations

Item	Description	Ownership	Date/Recurrence
(f)New	Provide input/responses to any Cabinet Office consultation or request during development of Canvass Reform plans	ERO/PAO	As required
(f)New	Provide feedback, through the SAA where appropriate, on the draft NDR Reform Bill and the related secondary legislation.	SAA/Assessor	April 2019 – March 2020 (and beyond for secondary legislation)