

Central Scotland **Valuation Joint Board**

Assessor and Electoral Registration Officer

SERVICE PLAN 2022-2025

PART ONE **SERVICE FUNCTION**

Central Valuation Joint Board 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 Clackmannanshire, Falkirk, and Stirling. The three Councils have also asked the Board to appoint the Assessor as Electoral Registration Officer (ERO) for their 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 Register of Electors.

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, as ERO, publication of the Register of Electors.

The service currently has a total permanent staff full time equivalent of 47.9 based at Hillside House, Stirling.

1.1 VALUATION ROLL

The Valuation Roll is a list of all non-domestic properties, other than statutorily excluded properties, along with the Net Annual and Rateable Values that the Assessor has established for each property. These annual values are the basis for non-domestic rates charges. The Roll is updated continuously until the next Revaluation comes into effect.

The Assessor was previously required to complete a 5-yearly Revaluation of all non-domestic properties within the Valuation Roll. However, following the introduction of the Non-Domestic Rates (Scotland) Act 2020 Assessors are now required to carry out Non Domestic Revaluations every three years from 1 April 2023.

The most recent Revaluation was completed in accordance with the statutory timetable and came into effect on 1 April 2017². The next Revaluation was due on 1 April 2022 but that was postponed by Order of the Scottish Parliament until 1 April 2023 due to the impact of the Covid pandemic.

The next Revaluation will see some significant changes, including the publication of a draft Valuation Roll on 30 November 2022, the issue of draft Valuation Notices at the same time and the inclusion of parts of public parks that are currently excluded from the Valuation Roll. Assessors will also be providing additional information such as the lists of property

² The scheduled Revaluation in 2015 was delayed until 2017 by Order of the Scottish Government.

addresses whose rents were used in ascertaining the level of value and an expanded range of properties whose valuations can be viewed online.

The Scottish Government has legislated to abolish the Valuation Appeal Panels and transfer their functions to a new First Tier Tribunal run by the Scottish Courts and Tribunal Service. In addition to this change to the appeals system, the government are at the same time introducing a new two-tier appeal system, with initial proposals being dealt with by Assessors and only appeals arising from those proposals will be dealt with by the First Tier Tribunal. These changes will be effective from 1 January 2023.

The Covid 19 pandemic saw approximately 5,600 appeals lodged with the Assessor for Central Scotland. The Scottish Parliament has just passed the Non-Domestic Rates (Coronavirus) (Scotland) Bill which legislates that no account must be taken of Covid in any valuations for the current Roll with effect from 2 April 2020 onwards. It is hoped that this will result in many if not all of these appeals being withdrawn.

The number of properties in the Valuation Rolls for the three council areas as at 31 March 2022 was 13,340 with a total rateable value of around £347.060,600. The Assessor is also responsible for the valuation of certain Docks and Harbours, outwith the local area, under the Utilities (Scotland) Order 2005, and entries are made in the Falkirk Roll for the relevant ports; Forth Ports, Clydeport, and Caledonian MacBrayne.

Current statistics are available at www.saa.gov.uk/general_statistics.php

1.2 VALUATION LIST

The Valuation List is a list of all domestic properties upon which Council Tax charges are based. It came into force on 1 April 1993 and is updated continuously. There have been no Revaluations since the List came into force.

Each dwelling is placed in one of eight broad valuation bands according to its estimated market value as at 1st April 1991.

There were 148,536 properties in the Valuation Lists for the Joint Board area as at 1 April 2021.

Work goes on to keep the List updated with the addition of new dwellings and the removal of dwellings that ceased to exist. The bandings of houses that are sold are reviewed, based on values as at 1 April 1991, to reflect any alterations carried out prior to sale that were not already reflected in the property's banding.

Current statistics are available at www.saa.gov.uk/general_statistics.php

1.3 REGISTER OF ELECTORS

The Register of Electors contains the names of all people resident within the area and eligible to vote at UK Parliamentary, Scottish Parliamentary, and Local Elections (including Loch Lomond and Trossachs National Park). The register is published annually, by the 1st December, and is updated on a monthly basis between publication dates. The register may be re-published at other times when necessary.

An annual canvass is held every year between 1 July and 30th November which involves matching the register to national and local data sets. Where that matching shows that all

electors are matched in the property the household just receives a single communication from the ERO. Where not all electors match or where the ERO believes there have been changes then a more intensive follow up regime is required including personal contact with the household. This revised form of canvass began in 2020 and is a more efficient process than the heavily prescribed canvass that predated it. The aim of the canvass is to ensure an annual check is carried out on all properties and any changes are identified so that the Register of Electors may be updated.

At 1st December 2021, the total local government electorate of the Joint Board area was over 236,730. Current statistics are available at <http://www.gro-scotland.gov.uk/statistics/theme/electoral-stats/index.html>.

Use of the Register of Electors is tightly restricted by statute. However an Edited Register of Electors, which can be used for any purposes, is also prepared. Electors may opt out of this edited Register which is also known as the "Open Register", this is updated on a monthly basis.

During the period of this Service Plan there will be a UK Parliamentary General Election which must be held by January 2025. Following the repeal of the Fixed Term Parliaments Act, the exact date of the election is unknown and the minimum period for holding a UK Parliamentary General Election is 25 working days. The Scottish Government are proposing that a Referendum on Scottish Independence be held on 19 October 2023, the matter is currently being considered by the UK Supreme Court.

The UK Parliament has recently passed the Elections Act 2022. The proposed timetable for the introduction of its measures included December 2022 for Voter ID, June 2023 for Online Absent Vote Applications, Extension of the Overseas Electors franchise, Postal Votes for UK Parliamentary Elections to be reapplied for every three years, and a change in the number of electors a person can be a proxy for at a UK Parliamentary Election. These will all impact upon the service, in the case of the changes to absent vote arrangements it will create a divergence with the rules for the Scottish Local Government Register which is likely to require clear publicity to minimise the risk of voter confusion.

1.4 OTHER FUNCTIONS

Arising from 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:-

Corporate Governance procedures and practices have been implemented and are adhered to at member and official level. These 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.

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

Central Scotland VJB 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 operation.

In accordance with Section 16(1) of The Local Government in Scotland Act 2003 and the Equalities Act 2010, Central Scotland VJB discharges its functions in a manner that promotes equal opportunities and the observance of equal opportunity requirements.

The Valuation Joint Board recognises its staff as valuable assets and key stakeholders.

Proper Financial procedures and practices, including annual budgeting, monthly monitoring and public reporting, are in place.

The services of Central Scotland VJB will continue to be supported and improved on through the application and development of Information Technology systems in accordance with the Assessor's IT Strategy.

In accordance with Section 23 of the Freedom of Information (Scotland) Act, both the VJB and the Assessor separately maintain Publication Schemes and comply with the requirements of the request for information regime. Further, they recognise and adhere to the Codes of Practice issued under the terms of the Act. Both the VJB and the Assessor have adopted the appropriate model publication scheme for Assessors and Valuation Joint Boards. Section 23 does not apply to the statutory functions of the ERO but the general principles of openness will be reflected in responses to requests for information.

The VJB and the Assessor/ERO are covered by the provisions of the Data Protection Act 2018 and have policies in place to ensure compliance with the requirements of the Act. The General Data Protection Duties which came into force in 2018 required a review of the approach to Data Protection.

The VJB as an employer and service provider is covered by Health and Safety legislation. During the course of this plan a review of the VJB's policies and procedures will be carried out to ensure they remain fit for purpose.

Both the Board and the Assessor are covered by the Public Records (Scotland) Act 2011. The Board's revised Records Management Plan was approved by National Records for Scotland. Progress to implement the associated action plan will be monitored during the course of this Service Plan.

Central Scotland VJB continues to develop a range of key partnerships and stakeholder relationships.

CENTRAL VALUATION JOINT BOARD
ASSESSOR AND ELECTORAL REGISTRATION OFFICER
SERVICE PLAN 2022-2025
PART TWO
CORE OBJECTIVES

2.1 THE VALUATION ROLL

- 2.1.1 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 Assessor's established procedures for completion within the statutory timescales and annual targets. 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 Scottish Assessors' Portal regularly in accordance with Scottish Assessors' Association (SAA) agreements.
- 2.1.2 4562 appeals were submitted against entries made in the 2017 Revaluation Roll, and the statutory timetable for their disposal was 31st December 2020. All were dealt with or referred to the Valuation Appeal Committee for a decision other than those referred to the Lands Tribunal for Scotland. There is no time limit for the disposal of the appeals referred to the Lands Tribunal and negotiations continue but

during the lifetime of the plan cases may be heard by the Lands Tribunal for Scotland. At the present time there is one appeal where the ratepayer's agent has asked that the appeal be heard by the Lands Valuation Appeal Court, and a Stated Case is awaited from the Valuation Appeal Committee.

- 2.1.3 In addition there to the revaluation there are some 5,600 MCC appeals lodged during the Covid 19 pandemic. It is likely that if these are not withdrawn that these will be listed for hearing by the First Tier Tribunal ahead of the statutory disposal date of 31 December 2023.
- 2.1.3 Additionally, there are ongoing appeals arising from changes to the Valuation Roll, these have to be dealt with in accordance with a statutory timetable. These are low in number and regular VAC hearings have been scheduled to facilitate their disposal.
- 2.1.4 In support of the 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 Scottish Assessors' Association to confirm or amend the 'Practice Notes' produced by the SAA for the purposes of the Revaluation.
- 2.1.5 The Assessor for Central Scotland VJB is responsible for the maintenance of the relevant Docks & Harbours utility valuations for all of Scotland, including any appeals made against these. The need to deal with appeals, in particular, places additional obligations on the organisation and may impact on its functions, and structure.
- 2.1.6 Factors which may be outwith the Assessor's control include the possibility of the appeals for a number of subjects or subject types being referred to the Lands Valuation Appeal Court or Lands Tribunal for Scotland. This effectively removes the timetabling of appeals from local control and provides a degree of uncertainty in service planning.
- 2.1.7 During the period of this Service Plan there will be the next revaluation of non-domestic properties due in April 2023. The rental information most useful for that revaluation will be for those rents agreed around April 2022. This has required careful work planning and resource allocation to ensure the Revaluation is delivered timeously. Resources have also been allocated to deal with the move to three yearly revaluations which require updated IT systems and more agile analysis and valuation procedures.
- 2.1.8 The other changes brought about by Non-Domestic Rates (Scotland) Act 2020 including the publication of a Draft Valuation Roll in November 2020, the provision of additional information at the Portal and the inclusion of subjects in Public Parks that were formerly exempt will require careful work planning and resource allocation.

2.2 THE VALUATION LIST

- 2.2.1 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.
- 2.2.2 Band changes following alteration to and subsequent sale of properties will continue in accordance with the Joint Board's established procedures. In particular, care should be taken to avoid a backlog in relation to this task, in addition to regular maintenance.
- 2.2.3 A small number of proposals/appeals against banding continue to be received. Discussions in relation to these are ongoing and, where necessary, the Assessor will refer such appeals within six months of receipt, to the Secretaries to the local Valuation Appeal Committee for inclusion in their schedules of VAC Hearings.
- 2.2.4 There is a possibility that a Council Tax Revaluation or abolition may be ordered at some stage within the next 5-10 years. A watching brief will be retained and processes and procedure to facilitate such a Revaluation or abolition will be initiated as required. In the meantime, records of alterations to domestic properties will be maintained and updated. Occasional upsurges in council tax appeal activity are expected to occur following council tax billing runs each year and occasional media interest in reform. These will continue to be dealt with as part of normal Council Tax procedures.

2.3 REGISTER OF ELECTORS

- 2.3.1 The Register of Electors must be published by 1st December in each year of this plan unless there is a by election during the course of the annual canvass in which case publication can be delayed with publication taking place by the following 1st February.
- 2.3.2 The Full Register along with the Edited or Open Register will be updated on a monthly with monthly updates published throughout the year.
- 2.3.3 Election Registers and Lists of Absent/Postal/Proxy voters etc. will be produced as required by statute and by agreement with Returning Officers. During the period of this plan any postal vote signatures coming up to five years old will be refreshed on an annual rolling basis. Certain proxy votes will require confirmation every three years. Though when the provisions of the Elections Act 2022 come into force this will see differing rules coming into force for postal or proxy voters on the Parliamentary Register. This change will require careful planning and resource allocation.
- 2.3.4 At any election where the Absent Vote personal identifiers held by the ERO do not match those supplied with the returned postal vote then, following notification by the Returning Officer, the ERO will write out to the elector

advising them of this and seeking a new signature if necessary. Once the Voter ID provisions within the Elections Act 2022 are brought into force then the ERO will also, at UK Parliamentary Elections, have to write out to any elector whose postal vote was not accepted at a Polling Station.

- 2.3.5 Project plans are produced for the annual canvass and the nature of elections and referendums will also require a separate risk register to be maintained.
- 2.3.6 Any constituency or ward boundary changes will require to be actioned timeously, The UK parliament review due in 2023 is currently in progress, if approved it is likely the ERO will need to implement it during the latter part of 2023.
- 2.3.7 The current Electoral management system has been designed to integrate closely with the Election Management systems of the three Councils. This is an example of a key partnership but it requires constant dialogue with the three partner Councils, and encouragement of all stakeholders to take a full part in the facilities offered by the software supplier in terms of support, user groups, and on-line forums. A review of alternative systems could be considered during the lifetime of this plan.
- 2.3.8 The ERO takes a full part in the Electoral Commission's Performance Standards regime and will take full account of any advice or guidance from the Commission to allow continuous improvement in the standards achieved.
- 2.3.9 The ERO is subject to direction by a Secretary of State under the terms of the Representation of the People Act 1983. Such direction is outwith the control of the ERO and may result in changes to the Service Plan if any direction is made.
- 2.3.10 The ERO is subject to direction by the Convener of the Elections Management Board for Scotland in respect of Scottish Parliamentary and local government elections in Scotland.
- 2.3.11 Electoral legislation continues to evolve and close working with both the Department of Levelling Up, Housing and Communities and the Scottish Government through the Scottish Assessors Association is important to help policy development.

2.4 CORPORATE GOVERNANCE

- 2.4.1 The Valuation Joint Board will 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 and the members will act in accordance with the Code of Conduct for Councillors which is approved by the Scottish Government.
- 2.4.2 The officers of the Valuation Joint Board will act in accordance with the relevant Schemes of Delegation, Financial Regulations, Standing Orders and Codes of Conduct. The Standing Orders, Scheme of Delegation and Financial Regulations have all been reviewed recently and Contract Standing Orders will be updated by September 2022..
- 2.4.3 Strategic Project Logs and plans will be implemented, and maintained. The Strategic Plan will cover a three-year period, whilst noting matters of relevance beyond that timescale.
- 2.4.4 The Management Team will continue to be the primary forum for the development and implementation of Strategy and Policy and will oversee all operational matters. Actions will be communicated to staff by means of published minutes.
- 2.4.5 Effective performance management systems continue to be developed, with the Assessor's Management Team also forming the principal forum for matters relating to Performance Management, Planning and Reporting. A reporting framework has been implemented and will be subject to continual review.
- 2.4.6 Specific operational matters will be within the remit of the various internal groups. These groups, whose format, remit and membership will be reviewed regularly, will report to the Assessor's Management Team. It is intended that a project management approach will be adopted and an appendix to this plan will include a project log indicating current projects in relation to the service plan and showing the relevant project manager for each project.
- 2.4.7 In order to maximise the benefits of HR support, the Valuation Joint Board will continue to align its own HR and other related policies, generally, and where possible, with those of Clackmannanshire 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 website www.saa.gov.uk/central as well as on the office's Share Point system.
- 2.4.8 The finances and operations of the Valuation Joint Board will be subject to internal and external audit (see later).

2.4.9 A Risk Register is maintained and reviewed regularly by the Assessor and the Management Team, with significant changes reported to the Board. The most significant risks will be reported annually to the Board

2.5 ACCOUNTABILITY

2.5.1 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.

2.5.2 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.

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

2.5.4 Performance will be monitored and reported internally and externally. A reporting framework of annual, quarterly, monthly, statutory, Key Performance Indicators (KPIs) and internal management reports has been developed. This framework will, in response to changing external requirements and management need, be subject to continuous review.

2.5.5 Decisions of the Management Team will be recorded and available for inspection. The minutes of Management Team Meetings will be published on the Central Scotland VJB Share Point system.

2.6 BEST VALUE

2.6.1 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. Key Performance Indicators have been implemented in conjunction with the Scottish Government and the Scottish Assessors' Association and reported to the Government and other key stakeholders annually. The range of Key Performance Indicators will be further developed in association with the above bodies.

2.6.2 Performance Indicators will be used for year-on-year comparisons as well as comparisons with other Assessors' offices, Local Authorities and other bodies.

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

2.6.4 Stakeholder Consultations will be continually developed and implemented, and taken account of in Service Planning. There is a Customer Comments and Complaints procedure that is kept under review.

2.6.5 Central Scotland VJB will give consideration to any guidance issued under the terms of Section 2(1)(b) of The Local Government in Scotland Act. This is

an external factor over which the Joint Board has no control and which may result in variations to the Service Plan.

2.7 EQUAL OPPORTUNITIES

- 2.7.1 The Valuation Joint Board is committed to equality in accordance with its duties under the Equality Act, both in staffing and service provision. In pursuance of this it has published Race, Disability and Gender Equalities Policies incorporating Action Plans. Bi-annual reports and Equality Outcomes have been published in accordance with the requirements of the Equality Act. The next report is due in 2022.
- 2.7.2 All policies will be continuously reviewed to encompass equalities issues.
- 2.7.3 As these policies are implemented or amended, staff will be adequately trained.
- 2.7.4 Equality impact assessments will be carried out before implementing any new or amended policy. While equality impact assessment are not strictly required for electoral functions, it is recognised as good practice.

2.8 STAFFING AND PERSONNEL MATTERS

- 2.8.1 In order to maximise the benefits of HR support, the Valuation Joint Board will continue to align its own HR and other related policies, generally, and where possible, with those of Clackmannanshire 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 website www.saa.gov.uk/central as well as on the Office Share Point
- 2.8.2 A Staff Consultation Forum has been established and meets quarterly to consider any proposed changes to HR policies as well as any Health and Safety issues. The Forum is a mechanism for staff to highlight any concerns.
- 2.8.3 An Appraisal Policy, which aims to ensure that adequate training is provided to all members of staff, has been developed. It provides a systematic approach based on assessing needs, identifying ways to improve, through training and development. Staff will review their training needs with their managers during annual appraisals.
- 2.8.4 A staffing review, including a staff consultation process, will be considered annually, in a manner that integrates with Service and Budget Planning.
- 2.8.5 To ensure that the Joint Board's personnel policies and procedures are kept up to date, regular contact will be maintained with Clackmannanshire Council's HR department with a planned programme of work being developed.

2.9 FINANCE AND BUDGETING

- 2.9.1 The officers of the Valuation Joint Board will act in accordance with the relevant Financial Regulations and Standing Orders, which will be reviewed on a five-yearly basis or as circumstances demand.
- 2.9.2 In partnership with the Finance resources of Clackmannanshire Council, budgets will be prepared annually and approved by the Joint Board.
- 2.9.3 Appropriate procedures for procurement, authorisation and payment have been implemented and these will be subject to annual review.
- 2.9.4 Adequate training in respect of these procedures will be provided to relevant staff.
- 2.9.5 Financial monitoring reports are received and verified on a regular basis with under and over spends being reported both to Management Meetings and to the Joint Board.
- 2.9.6 Year-end Accounts will continue to be prepared, audited and made available for public inspection.

2.10 INFORMATION TECHNOLOGY

- 2.10.1 The provision and maintenance of Information Technology assets, systems and services are carried out “in house” and in partnership with IDOX, and others, and in accordance with the Joint Board’s Information Technology Strategy. Full use will be made of the IDOX support service and on-line forum. The Management Team will continually monitor service provision and will be open to alternative suppliers when opportunities arise for review. Review of provision will include extending or reducing “in house” supply as necessary and within budget.
- 2.10.2 Membership of any appropriate suppliers’ users’ groups will be actively maintained
- 2.10.3 The assets of the VJB will be refreshed in accordance with the IT Strategy. In particular, it is intended that equipment be refreshed on a regular basis.
- 2.10.4 Central Scotland VJB adheres to the principles of Data Protection and reviews its Notification to the Information Commissioner annually.
- 2.10.5 Systems to deal with Freedom of Information requests have been developed and implemented and these will be reviewed in light of the demands of the request regime. A Freedom of Information Log is maintained.
- 2.10.6 The Assessor’s core information technology system will be continuously monitored to ensure that it meets changing external requirements.
- 2.10.7 Satellite systems to support primary functions and reporting requirements will continue to be maintained and developed by the IT Team as required. A review of satellite system and the core system will be

continuously undertaken to ensure it remains as integrated yet as flexible as possible.

- 2.10.8 Partnership arrangements with any other Assessors using the same systems will be developed wherever practicable.
- 2.10.9 Central Scotland VJB will commit resources to the Scottish Assessors' Association "Assessors Portal" project.
- 2.10.10 Form and content of the Central Scotland VJB Web pages within the Portal will be reviewed on an on-going basis. Consideration will be given during the period of this plan to use of a separate website
- 2.10.11 Central Scotland VJB is committed to implementing and developing a Share Point site that is the definitive source of all internal policies, procedures and guidance documents.
- 2.10.12 Development of the Document Management System will continue during the course of this plan. Work will continue to ensure robust cyber security measures are in place and that back up procedures are effective and tested on a regular basis.

2.11 FREEDOM OF INFORMATION

- 2.11.1 The Board has approved a Freedom of Information Policy Statement and this will be reviewed regularly.
- 2.11.2 A Model Publication Scheme has been compiled for Scottish Assessors and Valuation Boards. The Information Commissioner has approved this. We have adopted the model scheme review regularly and amend where necessary to include information requests, which result in repeated provision of information.
- 2.11.3 Procedures to enable compliance with the requirements of the Freedom of Information (Scotland) Act 2002 have been developed and implemented. These will be reviewed in light of the impact of the request for information regime.
- 2.11.4 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.

2.12 KEY PARTNERSHIPS

- 2.12.1 The support services provided by Clackmannanshire Council are essential to the operations of Central Scotland VJB. These are supplemented by other support from Stirling and Falkirk Councils. These services will continue to be managed by regular contact with relevant persons in each of the supporting Resources. A Service Level Agreement has been established with Clackmannanshire Council for the services it provides to the VJB. A similar agreement is to be established with Falkirk Council for the services it provides to the VJB.

- 2.12.2 Central Scotland VJB 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, Councils Tax Valuation Lists and Electoral Registers.
- 2.12.3 In particular close co-operation in electoral matters is required to make best use of the combined Electoral Registration/Election Management system. A service level agreement has been drawn up to facilitate this co-operation.
- 2.12.4 The Joint Board will continue to commit resources to the workings of the Scottish Assessors' Association. In this respect, the Assessor and his staff will participate in Plenary, Committee and Working Group meetings and fully engage in the exchange of information, ideas and knowledge provided by this association.
- 2.12.5 Through the SAA, the Assessor for Central Scotland VJB will maintain liaison with bodies such as the Scottish Government, Department of Levelling Up Housing and Communities, Scotland Office, Valuation Office Agency (England and Wales), the Northern Ireland Land & Property Service, the Valuation Office in Ireland, Institute of Revenues, Rating & Valuation, and The Royal Institution of Chartered Surveyors.
- 2.12.6 Central Scotland VJB recognises the role of, and support provided by, The Electoral Commission and the Electoral Management Board for Scotland in respect of Electoral Registration matters.
- 2.12.7 Staff are recognised as both key assets of the Valuation Joint Board and primary stakeholders.
- 2.12.8 Relationships with external suppliers of systems and services are subject to contract and/or Service Level Agreement 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.

2.13 MISCELLANEOUS

- 2.13.1 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.
- 2.13.2 The Assessor for Central Scotland VJB will respond, either directly or through relevant associations, to pertinent legislative, and other, consultations.
- 2.13.3 Any future local authority boundary or electoral constituency changes will require resource allocation and project planning.

2.13.4 Central Scotland VJB 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 and continue to participate in such joint projects as it can meaningfully contribute to.