

**ASSESSOR FOR FIFE COUNCIL RETENTION SCHEDULE**

**PUBLICATION DATE:** 24/01/2024

12 FINANCE		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	Deconstruction Authorised By
12.005		<b>Local taxation</b>									
12.005.A.005				The Valuation Roll is compiled and maintained in accordance with requirements of Lands Valuation Acts and held electronically		Permanent	Retain for business and historical value	Business requirement	Lands Valuation Acts - Annual archive copy taken as at 1 April	Assessors System SharePoint	N/A
12.005.A.005.001				Information on properties shown on Valuation Roll retained for record keeping purposes		Permanent	Retain	Business requirement	Duplicate and unnecessary plans destroyed	SharePoint/Hard copy	N/A
12.005.A.005.002				Information on properties deleted from the Valuation Roll are retained for record keeping purposes	Revaluation following deleted date	3 years	Destroy or Archive if of historical interest	Business requirement	Information of historical interest passed to Archivist	IDOX and Filing System SharePoint	Member of Service Management team
12.005.A.005.003				Lands Valuation Schedule Forms AINs	Revaluation following received date	3 years	Destroy	Business requirement		IDOX/Filing System SharePoint	Member of Service Management team
12.005.A.005.004				Rent Return Forms AINs	Revaluation following received date	3 years	Destroy	Business requirement	Subject to review if relevant to outstanding appeal	IDOX/Filing System SharePoint	Member of Service Management team
12.005.A.005.005				Cost Return Forms and related hard copy information (Building, Fitting Out, etc) AINs	Revaluation following received date	3 years	Destroy	Business requirement	Subject to review if relevant to outstanding appeal	IDOX/Filing System SharePoint	Member of Service Management team
12.005.A.005.006				Other Lands Valuation Return Forms AINs	Revaluation following received date	3 years	Destroy	Business requirement	Subject to review if relevant to outstanding appeal	IDOX/Filing System SharePoint	Member of Service Management team
12.005.A.005.007				Valuation Information sent to Assessor	Revaluation following received date	3 years	Destroy	Business requirement	Subject to review if relevant to outstanding appeal	Sharepoint	Member of Service Management team
12.005.A.005.008				Revaluation information sent to Assessor	Revaluation following received date	3 years	Destroy	Business requirement	Subject to review if relevant to outstanding appeal	Sharepoint	Member of Service Management team
12.005.A.005.010				Valuation Appeals including formal exchanges of information and procedural correspondence	Revaluation following received date	3 years	Destroy	Business requirement	Record of receipt and progress retained in main IT system	IDOX/Filing System/Sharepoint	Member of Service Management team
12.005.A.005.011				Fife Valuation Appeal Committee / Local Taxation Chamber Hearing Lists	Revaluation following received date	3 years	Destroy	Business requirement		Sharepoint	Member of Service Management team
12.005.A.005.012				Fife Valuation Appeal Committee / Local Taxation Chamber and Lands Tribunal for Scotland Productions	Revaluation following received date	Permanent	Retain one copy	Business requirement		Filing System and IDOX and Sharepoint	N/A
12.005.A.005.014				Fife Valuation Appeal Committee, Lands Tribunal, Local Taxation Chamber Decisions		Permanent	Retain	Business requirement	Retained in electronic format	Sharepoint	
12.005.A.005.015				Fife Stated Cases and related material		Permanent	Retain	Business requirement		IDOX/Filing System/Sharepoint	
12.005.A.005.016				Fife Lands Valuation Appeal Court Decisions etc		Permanent	Retain	Business requirement	Retained in electronic format	IDOX/Filing System/Sharepoint	
12.005.A.006.017				Land Register Information for Fife		Permanent	Archive	Business requirement	Headline information held in main IT system. Review requirement after 10 years	Assessors System/Sharepoint	

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12.005.A.005.018	Alteration Advice Forms	In-house forms for auditing any alterations made to the Valuation Roll	Last process date	3 years	Destroy	Business requirement	For audit purposes	Sharepoint and IDOX	Member of Service Management team
12.005.A.005.019	Audit Reports	reports from both internal and external auditors		Permanent	Retain	Business requirement		Sharepoint	
12.005.A.005.020	List of Notices Generated	Weekly report of notices issued by the service. This is used for checking/auditing purposes to ensure all relevant correspondence has been sent and is correct.	Report date	2 years	Destroy	Business requirement		Sharepoint	Member of Service Management team
12.005.A.005.021	Assessors System and eValu8 data	Valuation Roll and property related information held in core IT		Permanent	Retain	Business requirement	Retained in electronic format	Assessors System / eValu8	N/A
12.005.A.005.022	Non Domestic spreadsheet valuations	Excel spreadsheet valuations held on General Drive		Permanent	Retain	Business requirement	Retained in electronic format	Sharepoint	N/A
12.005.A.006	Valuation List for Council Tax	Valuation List compiled and maintained in accordance with statutory requirements and 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	N/A
12.005.A.006.001	Property files for current entries	information on properties shown on Valuation List retained for record keeping purposes		Permanent	Retain	Business requirement	Duplicate and unnecessary plans destroyed	IDOX and Filing System and Assessors System	N/A
12.005.A.006.002	Property files for deleted entries	information on property deleted from Valuation List retained for record keeping purposes	Revaluation following deleted date	3 years	Destroy or Archive if of historical interest	Business requirement	Information of historical interest passed to Archivist	IDOX and Filing System	Member of Service Management team
12.005.A.006.003	Standard house type records	information on local authority houses types including plans, size calculations and accommodation		Permanent	Retain	Business requirement		Filing System	
12.005.A.006.005	Proposal/ Appeal documentation and correspondence	information held hard copy and electronically relating to receipt and disposal of Council Tax Proposals/Appeals	Revaluation following received date	3 years	Destroy	Business requirement	Record of receipt and progress retained in main IT system	IDOX and Filing System and Sharepoint	Member of Service Management team
12.005.A.006.006	Fife Valuation Appeal Committee /Local Taxation Chamber Hearing Lists	Lists relating to council tax appeals cited for hearing	Revaluation following received date	3 years	Destroy	Business requirement		Sharepoint	Member of Service Management team
12.005.A.006.007	Fife Valuation Appeal Committee / Local Taxation Chamber Productions	Any documents prepared for presentation at hearings		Permanent	Retain one copy	Business requirement		Sharepoint	N/A
12.005.A.006.09	Fife Valuation Appeal Committee / Local Taxation Chamber Decisions	written decisions on council tax appeals		Permanent	Retain	Business requirement	Retained in electronic format	Sharepoint	N/A
12.005.A.006.010	Court of Session papers for Fife appeals	documentation on progress including correspondence		Permanent	Retain	Business requirement		Filing System/Sharepoint	
12.005.A.006.011	Court of Session Decisions on Fife appeals	written decisions issued by Court of Session on Fife appeals		Permanent	Retain	Business requirement	Retained in electronic format	Filing System/Sharepoint	
12.005.A.006.012	Register of Scotland Sales List	Registers of Scotland on property sales		Permanent	Archive	Business requirement	Headline information held in main IT system. Review requirement after 10 years	Assessors System/Sharepoint	
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 developments including layout, plans, sales and completion/occupation information	Revaluation	5 years	Destroy	Business requirement		Team Filing and IDOX	Member of Service Management team

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12.005.A.006.015	Alteration Advice Forms	forms for auditing alterations to the Valuation List and IT system held information	Revaluation	5 years	Destroy	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		Sharepoint	
12.005.A.006.017	Valuation List Audit List	Weekly report of any alterations made to Valuation List for auditing	Report Date	2 years	Destroy		Sharepoint	Member of Service Management team
12.005.A.006.018	List of Notices Generated	Weekly report of council tax information used to audit notices and copied to Finance/ER	Report date	2 years	Destroy		Surveyor Filing	Member of Service Management team
12.005.A.006.019	Altered House Sales List	Monthly report of house sales audited to identify possible re-banding on sale	Report date	1 year	Destroy		Team Filing	Member of Service Management team
12.005.A.006.020	Assessors System and eValu8 data	Council Tax Valuation List and property related information held in core IT system		Permanent	Retain	Retained in electronic format	Assessors System / eValu8	

<b>VERSION CONTROL</b>
<b>APPROVED:</b> 24 January 2024
<b>REVIEW DATE:</b> 24 January 2025