

# **Assessor for Fife Council**

**Service Plan 2023-2026**

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## **1.0 BACKGROUND**

Fife Council is required by law to appoint an Assessor. In Fife, the Assessor is responsible for two statutory functions: the compilation and maintenance of the Valuation Roll and the compilation and maintenance of the Council Tax Valuation List for the valuation area of Fife Council. The Assessor is an independent, statutory official and must be a Chartered Surveyor. In terms of valuation matters, the Assessor is answerable to the courts.

## **1.1 SERVICE MISSION**

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

## **1.2 SERVICE VISION**

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

## **1.3 CONTACT INFORMATION**

Address: Assessor Service  
PO BOX 18092  
Glenrothes  
KY7 9EL

Telephone: 03451 555 533  
Email: [Fife.Assessor@fife.gov.uk](mailto:Fife.Assessor@fife.gov.uk)  
Scottish Assessors Website: [www.saa.gov.uk](http://www.saa.gov.uk)  
Fife Page: [www.saa.gov.uk/fife/](http://www.saa.gov.uk/fife/)

## **1.4 MANAGEMENT TEAM**

The Service management team is made up of:

Assessor: Heather Honeyman  
Assistant Assessor: Michael Brown  
Divisional Assessors: Nikki Conn, Paul Kelly  
Information Lead Officer: Amanda Keenan

## 2.0 SERVICE FUNCTIONS

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

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

### 2.1 Valuation Roll

The Valuation Roll lists all rateable, non-domestic lands and heritages. Each Valuation Roll entry includes a unique reference number, description, property address, details of the proprietor, tenant and/or the occupier, net annual value /rateable value and the effective date of that value. A rateable value is a statutory valuation and is an estimate of the rental value of the property, based on the statutory hypothesis. It is the rateable value that forms the basis for the charging of non-domestic rates by Fife Council's Revenue Services.

A new Valuation Roll is compiled at a Revaluation. Revaluations are carried out on a regular basis with the most recent being the 2023 Revaluation. From 2023, Revaluations are scheduled, in law, to take place every three years. The 2023 Valuation Roll came into force on the 1<sup>st</sup> April 2023 and is based on a valuation date of 1<sup>st</sup> April 2022. Between Revaluations, the Valuation Roll is continually maintained to add new entries, to delete entries and to amend 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/](http://www.saa.gov.uk/fife/). Under the Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005, the Assessor for Fife Council is the designated Assessor for the valuation of the water utility for the whole of Scotland with this subject entered in the Fife Valuation Roll.

Work to support the ongoing maintenance of the Valuation Roll between Revaluations involves; survey and inspection of properties, updating valuations, maintaining proprietor, tenant, occupier details, analysing rental, cost and other valuation information. The issuing of Assessor Information Notices (AINs) for completion and return is an ongoing task within the Service. AINs are issued to gather valuation information. Where AINs are not returned, there is a Civil Penalty Notice process which can be pursued.

Subject to statutory time limits, proprietors, tenants and/or occupiers may submit a proposal against an entry in the Valuation Roll. Proposals must be regularly dealt with to ensure they are disposed of within the set statutory time limits. For the 2023 Revaluation, proposals must be disposed of by the 30<sup>th</sup> September 2025. Most proposals are resolved through discussion. However, there are cases which proceed to become appeals, and these will normally be heard by the First-tier Tribunal for Scotland. More complex cases, or cases likely to set a precedent, may be referred to the Upper Tribunal for Scotland for hearing.

On 1<sup>st</sup> April 2023 there were 14,694 entries in the Valuation Roll for Fife Council and the total rateable value at that date was £419,539,563.

## **2.2 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 reflects the capital value of the property at a valuation date of 1<sup>st</sup> April 1991, taking into account certain statutory assumptions. The Council Tax band allocated to a property forms the basis for the charging of Council Tax by Fife Council's Revenue Services. The Council Tax Valuation List for Fife can be viewed at the Scottish Assessors' Portal website at: [www.saa.gov.uk/fife/](http://www.saa.gov.uk/fife/)

Work to support the ongoing maintenance of the Council Tax Valuation List involves; the survey and inspection of properties, analysis of sales information, creation of new entries, deleting entries as appropriate and updating existing valuations, if there has been alteration work to the property and the house has been subsequently sold. The Council Tax Valuation List came into force on the 1<sup>st</sup> April 1993 and there is currently no statutory provision for a revaluation of the Council Tax Valuation List.

Parties with an interest in a property entered in the Council Tax Valuation List may submit a proposal for an entry to be amended. Proposals are received and dealt with on an ongoing basis by Fife Assessor Service. If a proposal is not resolved, cases may proceed as an appeal to be heard by the First-tier Tribunal for Scotland. Valid and invalid appeal cases are prepared to be heard by the Tribunal on a regular basis.

On the Council Tax Valuation List for the valuation area of Fife Council, there were 194,908 entries on the 1<sup>st</sup> April 2023.

## **3.0 SERVICE CHALLENGES**

### **3.1 Valuation Roll**

In relation to the Valuation Roll, various challenges will be before the Service during the currency of this plan. The main challenges are covered below.

#### **3.1.1 Maintaining the Valuation Roll**

During the currency of the plan the Service will require to maintain the 2023 Valuation Roll. This includes adding new properties, deleting existing entries and updating existing entries, in accordance with statutory timescales and Service Key Performance Indicators. Valuation Notices must be continually issued to interested parties to advise of amendment to the Valuation Roll. Fife Council's billing department will be regularly updated of changes to the Valuation Roll. Valuation Roll information is regularly uploaded to the Scottish Assessors Portal website at [www.saa.gov.uk](http://www.saa.gov.uk)

#### **3.1.2 Supporting the transfer of the Valuation Appeal Committees to the Scottish Courts and Tribunals Service**

On 1<sup>st</sup> April 2023, the function of the Valuation Appeal Committees transferred to the Scottish Courts and Tribunals Service. Simultaneously, a new two stage proposal - appeal process was introduced. Careful Service planning is required to ensure

appeals are dealt with according to the new legislative procedures and in line with the Scottish Courts and Tribunal Service requirements.

### **3.1.3 -Disposing of 2017 Running Roll Appeals**

Currently there are 1,512 appeals which remain outstanding in relation to the 2017 Valuation Roll. Many of these appeals relate to the impact of the Covid-19 pandemic. The Scottish Government introduced the Non-Domestic Rates (Coronavirus)(Scotland) Act 2022, which effectively prevents the impact of Covid -19 being considered on or after 2<sup>nd</sup> April 2020 in rating valuation. These appeals have been submitted under the previous appeals regime and require to be disposed of within a statutory timetable of 31<sup>st</sup> December 2024 or 12 months from the date the appeal was lodged with the Assessor, whichever is the later. The disposal of this volume of outstanding appeals will have a significant impact on the Service's available resource.

### **3.1.4-Disposing of Appeals referred to the Upper Tribunal for Scotland**

Most appeals relating to the 2005, 2010 and 2017 Valuation Rolls (with the exception of those mentioned in 3.1.3) have been disposed of. However, 7 appeals have been referred to the Upper Tribunal for Scotland (formerly the Lands Tribunal for Scotland). Work will be ongoing throughout the currency of this plan to attempt to resolve these appeals without recourse to hearing. If this cannot be achieved, these cases will require to be prepared for hearing by the Upper Tribunal for Scotland.

### **3.1.5-Disposing of Revaluation 2023 Proposals**

Work activity is required to dispose of 2023 Revaluation proposals submitted by a Proposal Disposal Date of 30<sup>th</sup> September 2025. Volume of work in this area is difficult to predict as the number of proposals to be received in respect of the 2023 Revaluation will not be known until after the deadline for proposal submissions of 31<sup>st</sup> July 2023 has passed.

### **3.1.6 -Ingathering and Analysing Valuation Information**

The use of Assessor Information Notices and provision of power for Assessors to issue Civil Penalty Notices was introduced by the Non-Domestic Rates (Scotland) Act 2020. The issue of Assessor Information Notices is now an ongoing area of work in Fife Assessor Service. This in turn requires the analysis of the information on receipt. The analysed information then supports the overall valuation and appeal processes. In circumstances where there has been non-compliance with the Assessors Information Notice, Civil Penalties may be issued. These changes introduce increased workload to the Service.

### **3.1.7-Presenting appeal cases to First-tier Tribunal**

To prepare appeal cases, as required, for hearing or consideration by the First-tier Tribunal for Scotland. It is difficult to forecast workload in this area due to the uncertainty around appeal volumes.

### **3.1.8-Presentating appeal cases to the Upper Tribunal for Scotland and Lands Valuation Appeal Court**

To prepare appeal cases which proceed to the Upper Tribunal for Scotland or the Lands Valuation Appeal Court as and when these cases arise. This is an area of work where volume can be difficult to predict.

### **3.1.9 Compiling the Draft 2026 Valuation Roll**

The draft 2026 Valuation Roll will require to be prepared and ready for publication on the 30<sup>th</sup> November 2025. Draft 2026 Valuation Notices will also require to be issued. Any necessary changes must be implemented prior to the rollover to the 2026 Valuation Roll on the 1<sup>st</sup> April 2026.

## **3.2 Council Tax Valuation List**

Challenges in relation to work on the Council Tax Valuation List during the currency of this plan are covered below:

### **3.2.1- Maintaining the Council Tax Valuation List**

Ongoing work will be required to add new dwellings and to delete existing dwellings, as appropriate, to the Council Tax Valuation List, aiming to deliver this within Service Key Performance Indicators. Banding Notices must be issued to interested parties when a new addition is made to the Council Tax Valuation List and a letter of deletion must be issued when an entry is removed from the List. Fife Council's Council Tax Billing department should be notified of changes to the Valuation List on an ongoing basis.

Council Tax Valuation List information is uploaded on a regular basis to the Scottish Assessors Portal website at [www.saa.gov.uk](http://www.saa.gov.uk)

### **3.2.2 -Re-banding Houses on Sale**

Where alterations have been carried out to a dwellinghouse and the property is subsequently sold, the Assessor may review the Council Tax band applied to the dwelling. The Service aims to re-band dwellinghouses on sale where appropriate and aims to do this within Service Key Performance Indicators.

### **3.2.3-Dealing with Proposals timeously**

The Service will require to deal with valid and invalid proposals submitted within statutory timescales. The number of proposals received each year can vary and can often be influenced by media attention, annual billing or Television programmes focussing on Council Tax.

### **3.2.4-Preparing and Presenting cases to the First Tier Tribunal for Scotland or the Court of Session**

To prepare Council Tax appeal cases to be heard or considered by the First Tier Tribunal in accordance with timescales set by the Tribunal. In addition, to prepare Council Tax appeal cases to be heard by the Court of Session.



### **3.2.5- Future of Council Tax**

The future of Council Tax is uncertain. A Council Tax Revaluation is always a possibility as is the abolition of Council Tax. The Service must always consider this when Service planning.

## **3.3 Service Assets and Resources**

Service assets and resources will require to be effectively managed to ensure alignment to Service priorities and reflect the current external environment.

### **3.3.1-Risk Register**

To compile and regularly maintain a Service risk register to ensure that risks, that have the potential to impact on the Service's ability to successfully deliver its functions, are managed.

### **3.3.2-Health and Safety**

To consider Health and Safety in all that we do to minimise the risk of harm to our staff and to the public.

### **3.3.3-Business Continuity**

To compile and maintain a Business Continuity Plan which can be used as a guide to help support the Service deliver its critical functions during a period of disruption.

### **3.3.4- IT Development**

The challenges introduced by Rating Reform means further IT development is needed to software systems. Fife Assessor Service aims to move to a new software system by late Summer/early Autumn 2023. Implementation of a new system will allow an increased number of valuations to be available for public view at the Assessors Portal website and improvements to existing process flows within the Service.

### **3.3.5-Information Management**

S.23 of the Freedom of Information Act 2002 outlines how a Scottish public authority must adopt and maintain a Freedom of Information Publication Scheme. Fife Assessor has adopted the Scottish Information Commissioner's Model Publication Scheme. Privacy Notices are regularly updated and reviewed within Fife Assessor Service. A project is underway within the Service to migrate files to the SharePoint document management system.

### **3.3.6-Staff**

Staff are the Service's major resource. To continue to have a competent well-trained workforce, it is crucial staff are provided with opportunities for training and development. Talking Point discussions, regular one to one meetings between managers and staff together with oversight from the Service's Training Group, should support development of individual, team and Service training plans.

### **3.3.7-Stakeholders**

The Service plans to consult our stakeholders. This will be done using the Scottish Assessors Portal website and through ongoing engagement meetings with Fife Council's Revenue Services.

### **3.3.8-Budget**

Fife Council provides adequate budget to the Assessor Service to allow the statutory functions to be performed. Budget management and performance management are ongoing functions within the Service to ensure continuous Service improvement and to identify opportunities for efficiencies within the Service.

### **3.3.9-Rating Reform**

The Service must deliver rating reform and implement new legislation. Processes, manuals and procedures will be updated to reflect the new legislation. The changes also impact on IT development required to maximise efficiency. Preparing for Revaluation 2026 and working to a one year tone date, in conjunction with delivering a new two stage appeal system and other recent changes will be challenging. Delivering a Draft 2026 Valuation Roll on 30<sup>th</sup> November 2025 and issuing Draft Valuation Notices will also be during the currency of this plan.

### **3.3.10 -Dealing with Freedom of Information Requests**

On an ongoing basis the Service will deal with information requests submitted under the Freedom of Information (Scotland) Act 2005 and/or the Environmental Information (Scotland) Regulations 2004 within statutorily defined timescales.

### **3.3.11 -Dealing with Complaints received**

Complaints received in respect of service delivery will be dealt with in accordance with Fife Council's Complaints Handling procedure, which is based on the Scottish Public Services Ombudsman's Model Complaints Handling Procedure. Complaints received should be considered and learned from.

## **3.4 The Scottish Assessors Association (SAA)**

One of the primary functions of The Scottish Assessors Association is to facilitate consistency in approach to valuation for Rating and Council Tax purposes. The SAA operates through various Committees and Working Groups where all Assessors' offices are represented.

The shared working of the Scottish Assessors Association is key in achieving successful Service delivery. Fife will continue to contribute to the work of the SAA through representation at meetings, participating in shared working and through information sharing. Representatives of Fife Assessor Service currently take the lead on national Practice Notes for Schools, Golf Courses, Public Conveniences and Holiday Huts, Huts, Sheds, Bothies etc.

In addition, Fife Assessor is currently the Vice President of the SAA and Chair of the Basic Principles Committee.

#### **4.0 Monitoring and Review of Performance**

Detail on how the Service challenges will be met are set out in the Service's Operational plan in Appendix 1.

Monthly KPI performance reports will be submitted to the Service Management team for consideration. Monthly KPI results are available for discussion at monthly team meetings. The Service plan and the Operational plan will be reviewed by the Assessor on an annual basis. An annual performance report for the Service will be published on the Fife page of the Scottish Assessors Association website.

Heather Honeyman  
Assessor for Fife Council  
19<sup>th</sup> July 2023