

Publication Scheme

Assessor for Lothian Valuation Joint Board

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1.0 INTRODUCTION

Under the Freedom of Information (Scotland) Act 2002, public authorities have a duty to produce a Publication Scheme. This Scheme is based on the model Publication Scheme produced by the Scottish Assessors' Association. Following consultation with all Assessors, the model Scheme identifies key areas of information the public may require. These areas form the basis of our classes of information.

Assessors are committed to delivering an open and transparent service wherever possible and it is intended to publish information that the public has an interest in viewing.

PERSON RESPONSIBLE FOR MAINTAINING THE PUBLICATION SCHEME IS:

Joan M Hewton
Assessor and Electoral Registration Officer
17A South Gyle Crescent
EDINBURGH EH12 9FL
Assessor@lothian-vjb.gov.uk

PERSON TO CONTACT ON DAY-TO-DAY BASIS:

Graeme Strachan, Depute Assessor
At the South Gyle Crescent address above or
graeme.strachan@lothian-vjb.gov.uk

PERSON TO CONTACT FOR INFORMATION:

Myra Ebner, PA to Assessor
At the South Gyle Crescent address above or
Myra.ebner@lothian-vjb.gov.uk

2.0 ABOUT ASSESSORS

Since the enactment of the Lands Valuation (Scotland) Act 1854, Assessors have been responsible for the valuation of all heritable properties for local taxation purposes within in their respective valuation areas. Currently all rateable properties are shown in the Valuation Roll and domestic subjects are contained within the Council Tax List. These documents form the basis for levying non-domestic rates (Valuation Roll) and Council Tax (Council Tax Valuation Lists).

Each of the 32 Councils within Scotland is a valuation authority and responsible for appointing an Assessor who must in turn compile and maintain a Valuation Roll and a Council Tax Valuation List.

There are fourteen Assessors throughout Scotland, four are appointed directly by a single Council whilst the remaining ten are appointed by Valuation Joint Boards comprising two or more Councils. Where a Valuation Joint Board exists, all the duties of the constituent Councils as Valuation Authorities are delegated to the Board.

Until 1975 Statute required that Local Authorities appoint Assessors to be their Electoral Registration Officers. While that requirement has been revoked, in practice the overwhelming number of Authorities continue this practice no doubt reflecting the fact that Assessors have unrivalled knowledge of the properties within their area, particular those of a predominantly non-residential character where nevertheless qualifying electors may be resident.

2.1 Services Provided

2.1.1 Valuation Roll

In Statutory terms, a general Revaluation of all non-domestic properties is required to take place every five years. This necessitates a complete reappraisal, by the Assessor, of the values shown for all properties in the Roll to reflect the movement in property values over the previous five years. Each ratepayer has a right of appeal against the valuation issued by the Assessor and considerable resources are devoted to the disposal of such appeals.

The next Revaluation will take effect from 1st April, 2005 and will be the ninth to take place in Scotland since the modern rating regime was established with the passing of the Valuation and Rating Scotland Act, 1956.

Assessors maintain the Valuation Roll between Revaluations by inserting new properties, deleting demolished properties and amending entries to reflect extensions, part demolitions etc.

2.1.2 Council Tax Valuation List

Assessors are responsible for compiling a Council Tax List showing each house, or “dwelling”, located within the area of the Authority,

which indicates the valuation band into which the property falls. There are eight bands of value, ranging from Band A (properties with a value not exceeding £27,000) to Band H (properties with a value exceeding £212,000). Every new Council Taxpayer has a right of appeal against the banding proposed by the Assessor. In addition, the Assessor maintains the Valuation List by inserting entries for new properties, deleting entries for those which have been demolished, amending entries to reflect, for example, houses which have been sub-divided or those extended and subsequently sold.

2.1.3 Electoral Registration

Where the Assessor also holds the office of Electoral Registration Officer, he is responsible for the annual production of the Register of Electors, which includes an entry for all persons qualified to vote. In order to prepare the Register, the Electoral Registration Officer must make a “house to house or other sufficient enquiry” to secure the names of persons entitled to be registered. In practice, enquiries are made by postal canvass. Since 2001, the Register has become a “Rolling Register” and monthly updating is permitted.

2.2 Role of the Scottish Assessors’ Association

The Scottish Assessors’ Association is a body whose origins can be traced back to the Association of Lands Valuation Assessors, which was instituted in 1886. Although a voluntary organisation, all Assessors and their senior staff are members of the Association. One of the principal functions of the Association is to facilitate a consistency of approach in the administration of the rating, council tax and electoral registration services. The decisions and policies of the Association have a bearing on how decisions are made by Assessors. For this reason, Assessors have considered the public interest and decided to make some Scottish Assessors’ Association publications available, even though the Act does not cover it.

The Association works through a series of Committees and associated Working Parties, which meet in advance of periodic plenary sessions of the Association.

The Association also liaises with the Valuation Office Agency in England and Wales, the Northern Ireland Valuation Lands Agency and the Republic of Ireland Valuation Office in matters of common interest.

2.3 Assessor as a Statutory Official

In order for any taxation system to be administered in an effective manner it is essential that the public perception is one of integrity and even-handed application.

Although the Scottish Executive, through the Scottish Parliament, establishes the Statutory regime and Assessors are appointed by the Local Authorities,

they are recognised as having a degree of independence in the valuations that they make. Individual valuations are not therefore determined by the Parliament or the Local Authorities but by the Assessors. There is a right of appeal to a range of bodies who, again, act independently of Central and Local Government.

Assessors account directly to taxpayers and electors for their actions. In terms of their Statutory remit, independent adjudication is an integral part of the process. Where maladministration is an issue there is open resort to the Office of the Ombudsman.

2.4 Link with Local Area

There is a very strong perception amongst the public that both Non-domestic Rates and Council Tax are local taxes.

In these circumstances, there is an expectation that these taxes will be administered and accountable through local offices and, if required, redress may be obtained by applying to a Local Committee or Tribunal. Assessors are perceived to be accountable to the local taxpayers and non-domestic taxpayers.

2.5 Links with Director of Finance

Assessors liaise closely with the Director(s) of Finance for the relevant Council(s) or Revenue and Benefits Officers. This direct local contact promotes the smooth administration of the process from valuation to the eventual billing of the Council Taxpayer or Ratepayer thus ensuring the public receives notification of any change in liability as quickly and accurately as possible.

Summary

Assessors, in their three main roles act as independent officials, directly charged with implementing Statutory regimes subject to the direction of independent appellate bodies. Their scope for action, their workloads and timetables are largely governed by Statute. Councils and Joint Boards are responsible for the appointment and funding of Assessors and Electoral Registration Officers. Administrative oversight is provided by the appointing bodies as well as by internal and external auditors.

3.0 RIGHT OF ACCESS

The Freedom of Information (Scotland) Act, 2002 in section 1, gives a general right of access to all types of recorded information held by Scottish Public Authorities, sets out exemptions from that right and places a number of obligations on Public Authorities. From January 1st 2005 any person who makes a request to a Public Authority for information must be informed whether the Public Authority holds that information and, subject to certain exemptions, be supplied with that information. Section 1 comes into force on 1st January 2005.

Individuals already have the right of access to information about themselves, under the Data Protection Act, 1998. As far as Public Authorities are concerned, the Freedom of Information (Scotland) Act will greatly extend this right from January 1st 2005.

In addition to the general right of access in section1, public authorities are required to adopt and maintain a publication scheme setting out the classes of information it publishes, or intends to publish, the manner in which it intends to publish the information and whether a charge will be made for the information. The purpose of a Scheme is to ensure a significant amount of information is available, without the need for a specific request. Schemes are intended to encourage organisations to publish more information pro-actively and to develop a greater culture of openness. Assessors and Valuation Joint Boards are each required to have an approved Publication Scheme in place by the end of June 2004.

A copy of the Scheme is available at the Assessor's Office located in 17A South Gyle Crescent, Edinburgh EH12 9FL or by linking to our website www.lothian-vjb.gov.uk.

The Act will be enforced by the Scottish Information Commissioner. Contact details provided below:-

**Kevin Dunion, OBE,
Scottish Information Commissioner,
Kinburn Castle,
Doubledykes Road,
St. Andrews.
Fife. KY16 9DS**

**Telephone Number: 01334 464610
enquiries@itspublicknowledge.info
www.itspublicknowledge.info**

4.0 PREPARATION OF THE SCHEME

The content of this Publication Scheme was prepared with the agreement of members of the Scottish Assessors' Association after full consultation.

The classes of information identified in the Scheme have been arrived at based on the knowledge of the types of questions and enquiries made of Assessors over a number of years, though no specific public consultation has yet taken place.

As a matter of routine, consideration will be given to any views expressed by members of the public as to the contents of the Scheme, which will be the subject of periodic review.

Under the terms of the existing legislation, it is not believed that there is a legal requirement for Assessors to publish information associated with Electoral Registration as the appointment of the Electoral Registration Officer is an appointment of the Council and not necessarily of a Joint Board.

However, the view of Assessors is that although there may be duplication of information provided by Local Authorities and Assessors it is in the public interest to provide guidance within the Assessors Schemes. It should be noted that the legislation providing for Electoral Registration contains specific limitations on the ways in which the Electoral Register may be displayed, provided and used.

As explained earlier, either Councils or Joint Boards appoint Assessors. In the case of Valuation Joint Boards there may be a great deal of duplication as the Boards function is to appoint and provide sufficient support for the Assessor to carry out his Statutory duties. The scheme for Assessors will, therefore, provide details related to those functions that the Assessor is responsible for. The costs of providing the service, together with relevant policies of Valuation Joint Boards, will be found in the schemes published by the Valuation Joint Boards.

Reference has already been made to the role of the Scottish Assessors' Association and although both Assessors and Valuation Joint Boards are covered by the terms of the Act, there is no Statutory obligation for the Association to produce a Publication Scheme. To assist with the public's understanding of Assessors and Electoral Registration Officers functions, it is felt that some information produced by the Scottish Assessors' Association should be included. Where the information originates from the Scottish Assessors' Association it will be clearly marked.

An initial audit of information held by Assessors has been undertaken.

5.0 AIM OF THE SCHEME

The aim of the Publication Scheme is to set out:-

- **What information Assessors publish or intend to publish as a matter of course.**
- **How we will publish this information.**
- **Whether the information will be available free of charge or on payment of a fee.**

6.0 HOW TO OBTAIN INFORMATION

6.1 Information and Publications

This Publication Scheme has been designed to highlight information and publications that are currently available from the Assessor or Electoral Registration Officer. To obtain information you should apply to:-

Joan M Hewton
Assessor and Electoral Registration Officer
17A South Gyle Crescent
EDINBURGH EH12 9FL
Assessor@lothian-vjb.gov.uk

A copy of this Scheme together with other publications is also available on our website at www.lothian-vjb.gov.uk. If the information you request is not available on this website, but is listed in our Publication Scheme, we will on request and whenever practicable, send it to you by e-mail.

If your request is made by telephone you should provide full contact details including a telephone number so that we can contact you, if necessary, to clarify any details.

Both the Scheme and any publications referred to may, on request, be made available in Braille, tape, foreign languages, etc. although the time taken to provide could be longer in these circumstances.

For some classes of information you will need to make an appointment to view the information.

When requesting information included in this Scheme please include the following details:-

- **Your name and address.**
- **A description of the information or documents you would like to access.**
- **The way you would like the information to be sent to you (e.g. printed copy, via e-mail etc.)**

Depending on the nature of your request, a fee may be payable. In some classes of information charges are set by legislation. On others, although listed as free, costs for photocopying, postage, etc., where printed copies of material is requested, may be recoverable.

Schedule of Charges for Valuation Roll Extracts, Valuation Rolls and Index of Streets Etc

TYPED EXTRACTS	2006/07			
▪ For a single entry or the first of a number	£19			
▪ For additional copies (consecutive)	£17 for each multiple of 3 (or part thereof)			
▪ For additional entries (non-consecutive)	£18 for each multiple of 3 (or part thereof)			
▪ Extracts required by the Procurator Fiscal for Court Purposes	Free			
VALUATION ROLL	Microfiche (as at 31/3/89)	Microfiche Annual (non- domestic subjects)	Microfiche 3 times per year (non-domestic subjects)	Non-Current Valuation Rolls Except 31/3/89
▪ Full Lothian Roll	£373	£302	£340	£59 (whole Roll only available)
▪ City of Edinburgh Council Roll	£216	£171	£191	
▪ East Lothian Council Roll	£48	£46	£51	
▪ West Lothian Council Roll	£71	£51	£55	
▪ Midlothian Council Roll	£38	£34	£43	
▪ Single Page – Microfiche Print	£21			
▪ Magnetic Tape	£230 per thousand entries or part			
VALUATION ROLL ON CD ROM	CD ROM 3 Times Per Year		CD ROM One-Off	
▪ Full Lothian Roll	£373		£294	
▪ City of Edinburgh Roll	£203		£165	
▪ East Lothian Roll	£58		£43	
▪ West Lothian Roll	£65		£53	
▪ Midlothian Roll	£48		£33	
MISCELLANEOUS COSTS	<i>Note – 1989 Valuation Roll Only</i>			
▪ Certified Copy (as at 31/3/89)	£29 per tenement			
▪ House Valuation Certificate (as at 31/3/89)	£100 (Set by Statute)			
INDEX OF STREETS (Printed)				
▪ Full Lothian Index	£92			
▪ City of Edinburgh Council Index	£23			
▪ East Lothian Council Index	£23			
▪ West Lothian Council Index	£23			
▪ Midlothian Council Index	£23			

Schedule of Charges for the Valuation Council Tax Valuation List

CONTENT OF LIST	2006/07	
	Once Per Year	Twice Per Year
MICROFICHE		
▪ Lothian	£3,471	£3,796
▪ City of Edinburgh Council	£2,107	£2,308
▪ East Lothian Council	£387	£422
▪ West Lothian Council	£635	£694
▪ Midlothian Council	£342	£372
▪ Single Entry	£21	
PAPER COPIES		
▪ Photocopy pages, supplied to public at counter	£12 per page	
COMPUTER FORM	£31 per thousand entries (or part thereof)	
TYPED EXTRACTS		
▪ For a single entry or the first of a number	£19	
▪ For additional entries (consecutive)	£17 for each multiple of three (or part thereof)	
▪ For additional entries (non-consecutive)	£18 for each multiple of three (or part thereof)	
▪ Extracts required by Procurator Fiscal	Free	
COUNCIL TAX PROPOSALS OR APPEALS		
▪ For each paper copy supplied	£21	
ELECTORAL REGISTRATION – LIST OF PURCHASERS		
▪ For each paper copy supplied	£19	

7.0 HOW LONG WILL IT TAKE?

We aim to provide information listed in the Publication Scheme as soon as possible. Our target will be to provide within 20 working days.

8.0 COPYRIGHT

Any information described in the Publication Scheme and obtained from me can be copied or reproduced without formal permission, provided it is copied or reproduced accurately, is not used in a misleading context and provided that the source of the material is identified and the copyright status acknowledged.

9.0 CLASSES OF INFORMATION

The Freedom of Information (Scotland) Act, 2002 requires a Publication Scheme to specify the classes of information the Public Authority already publishes or intends to publish. Our intention is to publish as much information as possible on subjects where there is known to be public interest. However, exemptions under the Freedom of Information (Scotland) Act, 2002 may allow us to withhold some information.

As we are part of a tax raising service, it must be recognised that, in the public interest, certain information should not be disclosed.

Information concerning items of a confidential nature, with respect to business that has been gathered by Assessors as part of their Statutory duties, may not be made available.

In this respect Assessors will, when appropriate, apply reasonable consideration of the exemptions afforded under the Freedom of Information Act, 2002 particularly Sections 33, 35, 36 and 38.

e.g. Information, which if disclosed,

- 1) would be likely to prejudice substantially the commercial interests of any person,
- 2) would prejudice substantially the assessment of any tax,
- 3) would constitute a breach of confidence actionable by any person, or
- 4) if personal data contravenes any of the Data Protection principles.

Assessors aim to be as open as possible. However, information may be withheld, from any of the classes of information listed below, where we consider that disclosure may seriously prejudice legal proceedings or where the law otherwise prohibits the disclosure. Information that may seriously prejudice the commercial interests of any person or organisation and personal information under the Data Protection Act, 1998 may also be withheld. Information may be withheld if its disclosure would constitute a breach of confidence actionable by the person who supplied it or by any other person.

In these cases, we will withhold the information and indicate why the information is being withheld. Please see paragraph **10.0 Feedback** on what to do if you do not agree with our decision to withhold information.

Assessors publish, or intend to publish, information under the Classes listed below:-

- a) **Who's Who and Where**
- b) **Valuation Joint Board or Council Minutes of Meetings***
- c) **Annual Accounts***
- d) **Valuation Rolls**
- e) **Council Tax Lists**
- f) **Electoral Register (Edited)**
- g) **How Are We Doing?**
- h) **SAA Constitution**
- i) **SAA Practice Notes (2005 Revaluation)**

** May be exemptions in this Class*

a) Who's Who and Where

Class Definition:

“Details of Board members, LVJB organisational structures and key personnel. This will include, as a minimum, the senior management team”.

Availability:

Website, post, inspection.

Cost:

Free

b) Board/Council Minutes of Meetings

Class Definition:

“In recognition of the need to have regard to the public interest in allowing access to public information held and in the publication of reasons for decisions made, the Minutes of formal Board or Council level Meetings, concerning the work of the Assessor, are published. They contain discussion of key strategic issues under consideration and the primary decisions relating to resource and budgetary matters. The annual accounts are listed as a separate class.

Details of Polices, Standing Orders and Schemes of Delegation can also be found within this Class.”

Availability:

Website, post, inspection.

Cost:

Free

c) Annual Accounts

Class Definition:

“Within this category details of the Accounts in relation to the Assessors function can be found. This will also include that of the Electoral Registration Officer.”

Availability:

Post, inspection.

Cost:

Free

d) Valuation Rolls

Class Definition:

“List of non-domestic properties for the Valuation Area with appropriate Rateable Valuations as a basis for rates bills. See also previous narrative “About Assessors”.”

Availability:

To view via pc browse facility or micro fiche at Local Authority Offices, main libraries and Joint Board Office.

Cost:

As supplied.

See Scale of Charges on page 11 of this document.

e) Council Tax Lists

Class Definition:

“List of domestic properties within the Valuation Area with appropriate Bands. See also details referred to in sections headed “About Assessors”.”

Availability:

To view via pc browse facility or micro fiche at Local Authority Offices, main libraries and Joint Board Office.

Cost:

As supplied.

See Scale of Charges on page 12 of this document.

f) Electoral Register (Edited)

Class Definition:

“Edited version of the Register of Electors. This version does not include the names of those electors whose names appear in the Full version of the Register but who have taken advantage of the Representation of the People Legislation and chosen to have their names excluded from the Edited version of the Register, which can be sold to anyone.”

Availability:

To view in paper format at Local Authority Offices, Main libraries and Joint Board office. Also available to purchase in various formats.

Cost:

Per Representation of the People (Scotland) Regulations 2001

If in Data Format	£20 plus £1.50/thousand entries (or part)
Or if Printed	£10 plus £5.00/thousand entries (or part)

g) How Are We Doing?

Class Definition:

“A copy of the most recent Public Performance Report revealing our performance objectives/targets and Best Value Indicators which are produced on an annual basis.”

Availability:

Website, post, inspection

Cost:

Free

h) SAA Constitution

Class Definition:

“Although not a requirement under the terms of the legislation, Assessors feel that details in relation to the Constitution of the Scottish Assessors’ Association may be of interest to members of the public and are willing to provide on request.”

Availability:

Post, inspection

Cost:

Free

i) SAA Practice Notes (Revaluation 2005)

Class Definition:

“The Scottish Assessors’ Association Practice Notes, used by the members of the Association, will be published at the time of notification of valuations in relation to the Non-Domestic Revaluation with effect from 1st April 2005. These papers will cover the appropriate guidance issued by the SAA to Assessors to allow a uniformity of approach to valuation for the benefit of all ratepayers.”

Availability:

Post, inspection, website (from April 2005)

Cost:

Free

10.0 FEEDBACK

Publication Schemes are something new and we would welcome any comments/suggestions (or complaints) you may have with regard to this Scheme. It is expected that the Publication Scheme will develop considerably over the years and you are invited to contribute towards its development. Any questions, comments or complaints about this scheme should be made in writing to the Assessor at assessor@lothian-vjb.gov.uk.

If we are unable to resolve any complaint, you can complain to the Scottish Information Commissioner, whose contact details are in paragraph 3.0. From 1st January 2005, when the general right of access comes into force, there will be a formal appeal mechanism when information is withheld. Further details on this will be available on the Commissioner's website before this date.

Please complete the form below:-

<u>FEEDBACK FORM</u>	
Name	<input type="text"/>
Address	<input type="text"/>
Postcode	<input type="text"/>
Telephone Number	<input type="text"/>
E-Mail Address	<input type="text"/>
Comments/Message	<input type="text"/>