

PERFORMANCE REPORT 2017/2018



1 INTRODUCTION

This report accompanies the unaudited accounts allowing consideration of organisational performance and budgetary outcome together.

The statistical performance information provided reflects upon the statutorily defined elements of the Assessor and EROs' key service delivery areas. Comment is also provided on other aspects of organisational activity.

2 ELECTORAL REGISTRATION

2.1 Elections

Once again Electoral activities featured heavily within the organisation during 2017/18. Local Government elections in May were quickly followed by a snap Westminster General Election in June. A period of six weeks separated the two events. As both election timetables overlapped each other, this placed considerable pressure on resources with careful management of workload, resource allocation and the electoral management system required. However, all statutory requirements and timetable deadlines were met and a high level of effective partnership working with all four Returning Officers achieved.

The level of interest shown in these events by electors was considerable and this was reflected in the level of processing required in respect of new registrations, amending existing registrations, absent, proxy and postal proxy vote applications, and the high level of general enquiries received.

Over the relevant period 24,672 electors were added to the register for the Local Government election and 27,344 added for the General Election. Over both elections 31,217 absent vote applications were processed and 33,401 telephone calls/emails answered.

In normal circumstances a single election event and the associated financial requirement shall be accommodated within annual budget allocation. While any election that creates considerable elector interest can place pressure on finances, a double event where both are of significance has a financial impact. Staff overtime is a requirement to support every election event. During 2017 £45,934 was expended on electoral overtime.

2.2 Rolling Registration

Understandably considerable focus is on key electoral events. However the register is maintained throughout the year on a rolling basis with notification of these changes being given by way of monthly updates.

These changes cover a wide range of activities such as, new registrations, deletions, amendments, name changes, alterations to opt out preferences, and applications for absent votes. In total 99,264 changes were made to the register during 2017/18.

The table at paragraph 2.7 includes information on this monthly activity.

2.3 2017 Household Canvass

An annual canvass of all households in Lothian remains part of the electoral requirement. This provides an opportunity for electors to confirm who is residing at the point of canvass, to provide information on new potential electors and make any changes to existing electoral details and preferences. It is a process which aims to assist with the maintenance, accuracy and completeness within the electoral register. As regards new potential electors, where information is given an Invitation to Register form (ITR) shall be issued or the elector may use the on-line registration system, advice on its use being given with the household enquiry form.

During 2017, the annual canvass of 412,000 properties was carried out between August and the publication of the register on 1 December 2017. This process, including reminder forms, required the printing and postage of 761,648 household enquiry forms (HEF). In addition, and including reminders, 60,095 ITR's were issued following information provided during the canvass.

The Lothian return rate for HEF forms for the 2017 was 74%. This equates to 304,880 households responding to the canvass. This compares favourably with previous years: 2016: 70%; 2015: 72%. As 118,256 HEF responses were received electronically, some 186,624 responses were received in paper format. A returned paper form requires to be opened, sorted, checked, scanned and processed. This is a resource hungry process with all returned forms requiring processing prior to the scheduled issue of reminders.

The Household canvass is supported by door to door activity used as part of the chase process of non-returned forms. During 2017 around 86,000 door to door calls were made. This activity results in approximately 20% to 25% of calls being answered, although information leaflets are posted through all letterboxes where no response is achieved. The door to door activity is carried out by a small team of 8 canvassers using electronic tablet devices which greatly enhance and simplify the overall process.

2.4 Significant Electoral Registration Expenditure during 2017/18

Expenditure of particular significance which was incurred during 2017/18 to support the delivery of electoral registration services is noted below.

- Postage and printing £358,493
- Canvassers £191,509
- Postage and printing supported by additional funding £194,559 (included in above)
- Canvassers supported by additional funding £64,509 (included in above)
- Staff Overtime to support Elections £45,934

2.5 Engagement

Electoral engagement is an essential activity throughout the year. This maintains the overall profile of the electoral register drawing particular attention to the process of registration, its

accessibility and ease of use of the on-line system, and other available options, such as absent voting.

Election events provide an obvious arena within which to promote the registration process and at such times it is important to ensure that the electoral service is accessible. In this regard the Board's call centre provides an effective one-stop shop to deal with all electoral enquiries.

Throughout the year and at elections a range of engagement activities are carried out, an example of which are noted below:-

- Local TV and Radio advertising to encourage return of annual canvass forms
- Issuing ITRs to new Council Tax Payers (home movers)
- Working with constituent Councils to identify group contacts and events
- Working with schools to register young persons
- Attendance at Citizenship Ceremonies to register newly qualified electors
- Holding registration events to allow people to check if they are registered

The recent appointment of an Engagement Officer shall allow even greater focus throughout the year on engagement opportunities and activities.

2.6 Individual Electoral Registration

The process of Individual Electoral Registration, which now underpins the registration process both in practice and through legislation, created from the outset an additional financial burden on Electoral Registration Officers. This is recognised by the UK Government and additional funding is provided by the Cabinet Office on an annual basis. During 2017 £353k was provided to the Board. In past years there has been a requirement to seek top up funding through a Cabinet Office process, known as a Justification Led Bid, where it can be shown that the initial annual funding falls short of the amount required. For 2017 this was not required due to certain additional staffing costs being consumed within core budget, and the use of email rather than paper notification where appropriate reducing print/post costs. This allowed the additional IER costs to be held within the initial funding level.

Investigations and pilot schemes are ongoing within the Cabinet Office in an aim to amend the IER process and remove the additional funding requirement. Current investigations are focused around the annual canvass process. It is anticipated that Cabinet Office funding shall continue until 2020.

2.7 Electoral Registration Statistical Information

The table below provides by Council area, at a Ward level, key information in respect of the Electoral Register.

The following is shown for each ward:-

- Number of households
- HEF Canvass return rate
- Local Government Election May 2017 Turn Out Percentage
- Electorate numbers as at 1 December Register Publication
- Total Rolling Registration changes for 2017/18

- Number of Young Persons registered
- Number of EU nationals registered
- The electorate number as a percentage by the following designations, UK & IR, EU, Commonwealth

CITY OF EDINBURGH

Ward Number and Name	Number of Households	HEF Return% 2017	May 17 LG Election Turnout %	1 December Electorate	RR Changes (Adds/Dels/ Mods) 4/17 – 3/18	YPs – U18s	EUs	Electorate make up % UK&IR/EU/ Comm
1 Almond	15074	76.2	56.3	25708	3075	807	1011	94.9/ 3.9/ 1.2
2 Pentland Hills	13828	72.9	50.5	22909	2778	678	1435	92.1/ 6.2/ 7.7
3 Drumbrae/Gyle	10925	78.0	52.2	18345	2326	478	813	93.6/ 4.4/ 2.0
4 Forth	15509	66.2	45.5	23306	3942	596	2736	86.3/ 11.6/ 2.1
5 Inverleith	16042	76.2	56.5	23979	4431	513	1291	92.9/ 5.3/ 1.8
6 Corstorphine/ Murrayfield	11267	81.8	59.7	19206	2575	526	647	95.4/ 3.3/ 1.3
7 Sighthill/Gorgie	16042	62.1	39.8	21387	4491	362	2620	83.6/ 12.1/ 4.3
8 Colinton/ Fairmilehead	10586	80.8	60.2	19033	2130	665	544	96.1/ 2.8/ 1.1
9 Fountainbridge/ Craiglockhart	11520	71.9	54.0	16956	3556	313	1251	90.4/ 7.3/ 2.3
10 Morningside	14405	72.7	57.3	23517	5858	598	1679	91.3/ 7.1/ 1.6
11 City Centre	17084	56.0	43.7	19873	6440	224	2187	86.2/ 10.8/ 3.0
12 Leith Walk	18815	62.2	44.8	23679	6697	210	3364	83.3/ 13.9/ 2.8
13 Leith	12983	60.6	44.0	17346	4224	227	2085	86.2/ 11.9/ 1.9
14 Craigmillar/ Duddingston	15732	68.5	47.8	22642	4115	400	2379	87.9/ 10.4/ 1.7
15 Southside/ Newington	14581	70.6	52.7	21836	5288	442	1894	89.0/ 8.5/ 2.5
16 Liberton/ Gilmerton	15766	75.5	46.8	25512	3176	709	1717	91.8/ 6.7/ 1.5
17 Portobello/ Craigmillar	14184	73.7	47.6	22528	3127	602	1727	91.1/ 7.5/ 1.5
	244343	73.4		367762	68229	8350	29381	90.1/ 7.9/ 2.0

MIDLOTHIAN

Ward Number and Name	Number of Households Canvassed	HEF Return% 2017	May 17 LG Election Turnout %	1 December Electorate	RR Changes (Adds/Dels/ Mods) 4/17 – 3/18	YPs – U18s	EUs	Electorate make up % UK&IR/EU/ Comm
1 Penicuik	6289	78.0	52.3	11144	1068	301	199	97.9/ 1.8/ 0.3
2 Bonnyrigg	7480	79.4	48.5	13819	1500	452	215	97.9/ 1.6/ 0.5
3 Dalkeith	6342	68.5	41.9	10401	1387	282	418	95.4/ 4.0/ 0.6
4 Midlothian West	6879	77.1	47.2	12126	1230	362	257	97.1/ 2.1/ 0.8
5 Midlothian East	6697	78.3	48.3	11892	1270	357	345	96.5/ 2.9/ 0.6
6 Midlothian South	6502	71.4	45.2	11205	1244	347	224	97.5/ 2.0/ 0.5
	40189	76.1		70587	7699	2101	1658	97.1/ 2.3/ 0.6

EAST LoTHIAN

Ward Number and Name	Number of Households Canvassed	HEF Return% 2017	May 17 LG Election Turnout %	1 December Electorate	RR Changes (Adds/Dels/ Mods) 4/17 – 3/18	YPs – U18s	EUs	Electorate make up % UK&IR/EU/ Comm
1 Musselburgh	9774	74.9	48.8	15742	1787	406	654	95.4/ 4.1/ 0.5
2 Preston, Seton and Gosford	8296	80.3	51.5	14593	1326	452	294	97.8/ 2.0/ 0.2
3 Tranent, Wallyford and Macmerry	8331	74.1	43.6	14656	1486	415	328	97.3/ 2.2/ 0.5
4 North Berwick Coastal	6490	82.8	59.4	10795	1235	374	186	97.9/ 1.7/ 0.4
5 Haddington and Lammermuir	8072	79.9	56.0	14083	1530	428	268	97.8/ 1.9/ 0.3
6 Dunbar and East Linton	6601	76.8	56.4	11005	1490	357	156	98.3/ 1.4/ 0.3
	47564	79.3		80874	8854	2432	1886	97.3/ 2.3/ 0.4

WEST LoTHIAN

Ward Number and Name	Number of Households Canvassed	HEF Return% 2017	May 17 LG Election Turnout %	1 December Electorate	RR Changes (Adds/Dels/ Mods) 4/17 – 3/18	YPs – U18s	EUs	Electorate make up % UK&IR/EU/ Comm
1 Linlithgow	6780	82.7	59.0	12383	1297	463	213	97.7/ 1.7/ 0.6
2 Broxburn, Uphall and Winchburgh	8993	75.2	46.2	15373	1619	400	644	95.3/ 4.1/ 0.6
3 Livingston North	9808	70.4	43.5	17833	1929	599	855	94.0/ 4.7/ 1.3
4 Livingston South	9589	70.6	46.3	18162	1795	728	780	94.9/ 4.2/ 0.9
5 East Livingston and East Calder	9447	72.7	45.9	16374	1674	487	652	95.6/ 3.9/ 0.5
6 Fauldhouse and the Breich Valley	7061	70.7	46.6	12033	1154	342	261	97.6/ 2.1/ 0.3
7 Whitburn and Blackburn	9677	70.1	42.6	15602	1526	422	531	96.3/ 3.4/ 0.3
8 Bathgate	10532	71.4	45.1	17450	2149	458	1032	93.7/ 5.8/ 0.5
9 Armadale and Blackridge	7278	71.7	42.2	12404	1339	328	334	96.9/ 2.7/ 0.4
	79165	73.3		137614	14482	4227	5302	95.6/ 3.8/ 0.6

3 VALUATION ROLL

3.1 2017 Revaluation

In respect of NDR 2017/18 was dominated by the 2017 Revaluation.

The Revaluation was effective from 1 April 2017 with all proprietors, tenants, and occupiers shown in the Valuation Roll receiving a relevant Valuation Notice. In total, 54,591 Notices were issued in respect of 35,840 properties.

From 1 April to 31 September 2017 ratepayers were able to lodge appeals against notified rateable values. By the last date, 13,008 appeals had been received. This represents 36% of the entire Roll. Overall, throughout Scotland, a total of 79,814 appeals have been lodged.

During much of 2017, valuation staff resource dealt with enquiries from ratepayers and other interested parties. The impact of the Revaluation was such that considerable time was spent both at a local and national level engaging with occupiers of specific property categories, for example hotel and licensed property, restaurants and cafés, and childrens’ nurseries.

The process of appeal disposal commenced during February 2018 and the table below provides an indication of the progress that has been made to date. It is of significance that so far only 21% of appeals disposed of have resulted in a reduction to value with 79% being accepted as correct.

1 APRIL 2017 TO 31 MARCH 2018	Total Appeals Received (2017 RV)	Total Appeals Closed	% of Total Appeals Received Closed	Number of Appeals Withdrawn or Dismissed	% of Appeals Withdrawn	Number of Appeals Adjusted	% of Appeals Adjusted
Edinburgh	8,343	1,680	20.13%	1,367	81.36%	313	18.64%
Midlothian	1,059	237	22.37%	149	62.86%	88	37.14%
West Lothian	2,499	474	18.96%	372	78.48%	102	21.52%
East Lothian	1,107	373	33.69%	313	83.91%	60	16.09%
LOTHIAN REGION	13,008	2,764	21.24%	2,201	79.63%	563	20.37%

The table below indicates the appeals dealt with so far by broad property category.

1 APRIL 2017 TO 31 MARCH 2018	Shops	Offices and Car Parking	Industrials	Other Types
Edinburgh	624	883	117	56
Midlothian	95	26	108	8
West Lothian	139	146	177	12
East Lothian	129	88	121	35
LOTHIAN REGION	987	1,143	523	111

It can be seen that the majority of appeals dealt with so far are in respect of the bulk categories, such as shops, offices, industrials etc. As further progress is made a more diverse and in some cases more complex range of property types shall be dealt with. During Autumn/Winter 2018 a further programme of appeal disposal is in place during which a significant number of licensed properties shall be dealt with.

3.2 Running Roll

An ongoing activity associated with the Valuation Roll is its general maintenance. This comprises the insertion of new entries, the deletion and amendment of existing entries in the Roll. Overall 4,731 alterations were made to the Roll during 2017/18. This activity also gives rise to a volume of appeals. During 2017/18 777 Running Roll appeals have been received.

The balancing of staff resource between this activity and the disposal of Revaluation appeals requires careful planning and a regular re-appraisal of ongoing priorities.

The tables below provide information on this activity and indicate the performance level achieved expressed in terms of the % of entries entered onto the list within 3 months of the effective date.

Valuation Roll	No Changes	Rateable Value 1/4	Rateable Value 31/3	0 – 3 %		3 – 6 %		> 6 months %	
				Target	Actual	Target	Actual	Target	Actual
2010/11	3,476	1,259,913,732	1,274,347,293	82	78.02	14	13.55	4	8.43
2011/12	3,114	1,274,347,293	1,227,889,313	80	71.77	15	15.35	5	12.88
2012/13	3,188	1,277,889,313	1,275,905,939	75	74.09	13	12.30	12	13.61
2013/14	3,275	1,275,905,939	1,269,386,086	75	74.32	15	13.07	10	12.61
2014/15	3,489	1,269,386,086	1,274,141,333	78	75.78	12	13.44	10	10.78
2015/16	2,234	1,274,141,333	1,269,773,514	75	72.11	13	15.36	12	12.52
2016/17	3,510	1,269,773,514	1,271,629,649	50	47.15	25	21.05	25	31.79
2017/18	4,731	1,312,625,471	1,336,812,663	70	63.10	18	17.77	12	19.13

1 April 2017 to 31 March 2018	Inserts	Amends	Deletions
Edinburgh	1,053	1,072	930
Midlothian	163	206	85
West Lothian	325	299	202
East Lothian	172	148	76
LOTHIAN REGION	1,713	1,725	1,293

The total number of changes made to Valuation Rolls in Scotland during 2017/18 was 21,276 with average performance achieved of 68% within 3 months.

Where performance is calculated in terms of the percentage of changes undertaken within 3 months of the effective date of change including those alterations actioned within 3 months of notification of change the Lothian performance is 77.29%.

3.3 Barclay Review of NDR

Of considerable consequence during 2017/18 was the publication in September of the Barclay Review of Non-Domestic Rating. This was the most in-depth review of the NDR system undertaken for some considerable time and the recommendations presented have the potential for significant impact on the NDR service.

The most major of these is the proposal to alter the existing 5 year revaluation cycle to a 3 year cycle commencing in 2022 with the next revaluation following in 2025. This shall require considerable alteration to the current approach to successful delivery of revaluations and the resultant disposal of appeals. Assessors both locally and nationally have started the process of investigation that shall inform this process of change.

The Scottish Assessors' Association has produced an Action Plan aimed at addressing a number of the issues and recommendations raised in the Barclay Review. The latest version of this showing the progress that is being made is attached.

4 COUNCIL TAX

4.1 Amendments to the List

Council Tax is an ongoing activity. There has been no revaluation of council tax bands since the original creation of the Council Tax List in 1993. All entries made on the List at that time and all those domestic subjects added since then have been banded reflecting capital values in existence at 1991.

The maintenance of the List is reflected in the number of new subjects added, those deleted and amended. However the principle activity is the inserts for new domestic subjects.

The table below provides information on this activity and indicates the performance level achieved expressed in terms of the % of entries entered onto the list within 3 months of the effective date.

Valuation List	No of CT Entries @ 1 April Each Year	New Houses Added	0-3 Months	3-6 Months	Over 6 Months	Point of Sale Band Changes
2011/12	410,440	3,410	96.72	2.35	0.93	180
2012/13	412,859	3,171	95.52	3.09	1.39	172
2013/14	415,450	4,315	94.90	3.01	2.09	203
2014/15	419,652	4,049	95.73	2.77	1.50	257
2015/16	422,492	4,688	96.46	2.98	0.56	270
2016/17	426,756	4,868	93.86	4.25	1.89	254
2017/18	430,969	5,715	95.93	2.93	1.14	281

By comparison the total number of domestic subjects added to Lists throughout Scotland during 2017/18 was 24,808, with the average performance achieved of 86% within 3 months.

Council Tax legislation requires bands to be reviewed at the point a subject is sold in order to reflect any alterations that have been carried out prior to the date of sale. As indicated 2,193 sales where there existed information to indicate that alterations had been carried out required to be investigated. This resulted in the band change of 281 properties.

4.2 Council Tax Appeals

During 2017/18, 168 valid Council Tax appeals were dealt with in addition to and 12 invalid out of time appeals. 95 appeals are currently outstanding.

5 OTHER ORGANISATIONAL INFORMATION

5.1 Transformation Programme

From an organisational perspective much of 2017/18 was dominated by the Transformation Programme.

This was driven by the need to find significant financial savings, seek a position of future financial sustainability, while also exploring organisational and service delivery areas seeking modernisation and efficiencies.

As a result a process of investigation into the priorities, processes and procedures which underpin service delivery, in conjunction with a review of staff resources and associated structure, was commenced.

As a result, on the 1 April 2018 a new organisational structure was implemented. This provided savings through staff reductions and a re-structuring of senior management positions in favour of technical posts. This contributed to an overall saving of 4.4% in budget requirement moving forward into 2018/19.

In addition a number of immediate alterations were made to key processes aimed at improving efficiency and removing unnecessary stages.

During 2018/19 the process of priority and process review shall continue and a number of key project work streams have been identified and through these ongoing improvement and modernisation shall be sought. While opportunities that arise for further financial savings resulting from this process shall be taken it is important to be aware that the current and future pressures on service delivery are considerable. The information provided in this report gives clear indication of the growing demands being placed on the organisation. In addition proposed fundamental changes to NDR service delivery shall present a clear and unequivocal challenge for the organisation. It is vital the budgetary provision is established and maintained at a level that supports the proper discharge of all statutory requirements at acceptable levels of performance.

5.2 Human Resources

Human Resources have been particularly active throughout 2017/18 in support of the Transformation Programme. The execution of the Board's VERA policy and undertaking the required internal and external recruitment arising from the review were some of the key elements to the success of the Programme.

During 2017/18, an Equalities Outcomes Report was published on the Board's website. This provided information on progress achieved on stated objectives as well as an indication of future activity. Information was also provided in terms of staff profile measured against the protected characteristics and the gender pay gap. Staff profile data, the provision of which is voluntary, was collected during 2017. A return rate of 68.33% was achieved.

Staff absence is monitored on a continuous basis throughout the year and this activity is supported by the Board's Absence Management Policy.

The table below indicates the absence levels occurring during 2017/18.

Long term absence is defined as a continuous period of 22 or more days of absence.

Year	Short Term Days Absent	Short Term % Absence Rate	Long Term Days Absent	Long Term % Absence Rate	Short & Long Term Absence Rate
2015/16	387	1.52%	105	0.41%	1.93%
2016/17	391	1.53%	141	0.55%	2.09%
2017/18	463	1.82%	355	1.39%	3.21%

As part of the ongoing process of cost reduction HR have commenced a programme of third party contract review. To date, both our Facilities Management and Telephony contracts have been reviewed with both being re-established with new providers. The projected annual saving resulting from this is £17,500.

5.3 Stakeholder Enquiries

The nature of services gives rise to high levels of contact, whether via mail, email or telephone, from a cross section of stakeholders.

A specific record is kept of the following types of enquiries:-

Complaints : 8 (1 Council Tax, 3 Valuation Roll, 4 Electoral)

Freedom of Information : 17 (3 Council Tax, 10 Valuation Roll, 3 Electoral, 1 Other)

VIP (elected members): 59 (16 Council Tax, 34 Valuation Roll, 7 Electoral, 2 Other)

No complaints were passed to the Scottish Ombudsman for further consideration.

5 CONCLUSION

2017/18 was a year of considerable challenge not only in terms of overall service delivery but also due to the unavoidable disruption caused by the Transformation Programme and associated staff review.

Dealing with the impact of the 2017 Revaluation, commencing appeal disposal, maintaining both the Valuation Roll and Council Tax List in the face of increasing associated workloads, the completion of an annual canvass and providing an excellent service throughout a double election event, placed the organisation under considerable pressure.

I am extremely grateful to all the staff of the Joint Board for the professionalism and dedication shown over this period. This commitment has provided, and continues to provide, an excellent level of service.

6 RECOMMENDATION

The Board is asked to note this report.

Graeme Strachan
Assessor & ERO
18 June 2018

Barclay Review Group Report published 22 August 2017 – SAA Recommendation 12 Action Plan

Para	Recommendation	Action Plan 29 September 2017	Action Plan Timeline	Status (1 April 2018)
Rec 12	Assessors should provide more transparency and consistency of approach. If this is not achieved voluntarily, a new Scotland wide Statutory Body should be created which would be accountable to Ministers	Detail provided for 4.63(a)-(j)	Immediate	Assessors continue to raise and discuss matters where there may be a perceived lack of transparency, or where inconsistent practices may exist. An issues log has been developed to help address any highlighted matter.
4.63(a)	All ratepayers should have access to consistent levels of service and advice, regardless of where they are located in Scotland	SAA will undertake an audit to identify variations in current service standards. Where significant differences are identified an issues log shall be created, maintained and action taken to provide mitigation and remedy. In addition the SAA shall undertake consultation with key stakeholders with a view to identifying perceived service standard inconsistencies with a view to establishing a suite of national service standards.	Issues log established 1 October 2017. Initial consultation with stakeholders 1 November 2017 to 31 December 2017. Progress to be reported to the Scottish Ratepayers Forum and Scottish Rating Surveyors Forum. Outcome to be reported in SAA Annual Report.	Issues log published online December 2017
4.63(b)	Assessors should consider an account manager based approach with named individuals in an Assessor's office given the role of key contact for individual sectors or property types within an individual area	At the national level a system of property category coordinators who could be considered "national account managers" is already in place through the SAA committee structure, working groups and practice note authors. SAA will publish on the SAA website the contact details for each national property category coordinator. At the local level Assessors shall provide contact names for each locality.	National property category coordinators list updated and checked for publication by 1 November 2017. Local contact names for each locality to be published online by 1 November 2017. Online publication may involve website development costs.	National property category coordinators and local contacts published online 1 November 2017.
4.63(c)	Where local practice notes are used for valuation of any property, these must be made available online to all ratepayers	Currently where they exist Local Practice Notes are in the main made available on individual Assessor websites. In order to improve the stakeholder journey the SAA shall conduct an audit of all existing Local Practice Notes with a view to making these accessible on the SAA website as an overall suite of national and local Practice Notes.	Audit completed by 1 November 2017. Publication by 1 January 2018. Online publication may involve website development costs.	Audit completed and links to local practice notes published online for 1 January 2018.

Barclay Review Group Report published 22 August 2017 – SAA Recommendation 12 Action Plan

Para	Recommendation	Action Plan 29 September 2017	Action Plan Timeline	Status (1 April 2018)
4.63(d)	Where the Assessors propose to change valuation practice notes this must be done in consultation with relevant external bodies and draft notes must be published online for comment for an appropriate period before they are finalised	In advance of revaluations the SAA commits to undertake consultation, within the limitations which the revaluation timetable imposes, on proposed SAA Valuation Practice Notes, drawing particular attention to instance of significant change. Where published Practice Notes are subject to change following representation, appeal activity, or harmonisation requirements the SAA shall give notification of these changes through the SAA website.	Notification of changes will be made from 1 October 2017. Consultation will precede the 2022 revaluation and will be timetabled as part of the R2022 plan.	As Action Plan Timeline
4.63(e)	The point at which new build property is added onto the valuation roll should be consistent	The SAA has provided its support to the policy to see new build properties enter the Valuation Roll on occupancy and action on this matter has already been taken. The SAA would welcome the opportunity for discussions with the Government in order to establish clarity and examine the practical implications of this policy.	Immediate hold on new entries for unoccupied properties. Clarity on policy proposals required for 1 October 2017 with the practical implications closely examined in the short term. Legislative measures are likely to be required in the medium of long term	Hold removed prior to 31 March 2018. Regulations in place for 1 April 2018.
4.63(f)	The Scottish Assessors Association (SAA) should produce and publish an annual report on valuation practice and outcomes. This is particularly important in a revaluation year where the report should be substantive and highlight the average and range of movements in rateable value across council areas and sectors, any changes to valuation methodologies and summarise engagement with national and local trade bodies	The SAA shall publish its first annual report during June 2018. In addition a report specifically reflecting on revaluations and their implications shall also be published at the appropriate time.	30 June 2018.	Annual report scheduled to be published by 30 June 2018
4.63(g)	Assessors should work through the SAA to standardise the level of service they provide, in particular to assist those ratepayers looking to build new or improve existing property to help them determine the potential estimated rateable value that will result	While the provision of estimated values is currently a non-statutory activity the SAA recognises the significance and potential benefits to both small and large non-domestic property occupiers. The capacity to meet this requirement is limited due to the requirement to continue to operate statutory functions in a challenging budgetary environment.	Clarity on indemnity for Assessors providing estimates is required and the SAA will work with Government and RICS to reach this clarity with immediate effect. SAA will monitor demand and timeframe for delivery which will be conditional upon resources with particular reference to the willingness of valuation authorities to fund non-statutory activities.	As Action Plan Timeline.

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Para	Recommendation	Action Plan 29 September 2017	Action Plan Timeline	Status (1 April 2018)
4.63(h)	The Assessors should provide more information on the evidence used at each revaluation to support valuations. While we appreciate that this will require detailed consideration in terms of what can be made available within the boundaries of data protection and commercial sensitivity, at the minimum ratepayers should be informed which comparator rental properties were used to inform their valuation	SAA recognises the need to make more information surrounding the valuation levels adopted accessible and shall, following detailed consideration of data protection and commercial sensitivity issues along with consultation with stakeholders provide details of how this may be taken forward.	Online publication will involve website development costs and may require a legal gateway.	As Action Plan Timeline
4.63(i)	Appointments to the SAA should be more transparent	The current Constitution of the SAA that provides for the appointment of office-bearers shall be made available on the SAA website along with the names and contact details of the present office-holders.	1 October 2017	Complete
4.63(j)	Minutes of meetings with sector representatives should be published (with any commercially sensitive data redacted as necessary).	Minutes of meetings held between the SAA and the Scottish Ratepayers Forum are already published on the SAA website. The SAA intends to overhaul its consultation framework to increase accessibility and widen reach. SAA shall review the current position with the intention of publishing minutes of all meetings with external bodies, organisations and stakeholders, subject to the approval of parties present.	Complete review of consultation framework by 1 December 2017. Publication of minutes of all meetings held after 1 October 2017. Online publication may involve website development costs.	Consultation framework review completed 1 December 2017 and forums established for ratepayers and rating surveyors. Minutes of meetings being published on SAA Portal.