

RENFREWSHIRE VALUATION JOINT BOARD



STRATEGIC SERVICE PLAN APRIL 2024 TO APRIL 2027

Annual Update – April 2026

BACKGROUND

Renfrewshire Valuation Joint Board (RVJB) is committed to a three-year Service Planning Schedule. The most recent Strategic Service Plan approved by the Joint Board covers the period 2024-2027.

As the environment in which the Board operates is constantly changing, there is a need to review the Service Plan annually. Rather than produce a fully revised Plan, however, this 'Update' includes such changes and new tasks as have occurred or been identified since approval of the main document. It should therefore be read along with the main 2024-27 Strategic Service Plan. All references and numberings contained within this document refer to the original Plan.

PART ONE – SERVICE FUNCTION

1.1 VALUATION ROLL

The total rateable value as at 31st March 2026 was approximately £360m and the total number of subjects in the Valuation Rolls for the Joint Board area was approximately 14,500.

1.2 VALUATION LIST

As at the 31st March 2026 there were over 173,000 properties in the Council Tax Valuation Lists for the Joint Board area.

1.3 REGISTER OF ELECTORS

The Revised Register is updated by a canvass of all households. As at 1st December 2026 the number of electors was 280,783.

PART TWO - CORE OBJECTIVES

2.1 THE VALUATION ROLL

2.1.4 Following the Coronavirus pandemic a significant number of material change of circumstance appeals were lodged, these appeals were transferred to the First Tier Tribunal Local Taxation Chamber (FTT) to schedule the disposal of these. There remained 2,377 of these outstanding as at 31st March 2024 and these were all disposed of by 31st December 2024.

2.1.7 The Assessor for RVJB is responsible for the maintenance of all fixed line Telecom valuations for all of Scotland. The obligation to deal with these subjects, and their appeals in particular, may place significant additional obligations on the organisation and may also impact on its functions, and structure. There are still a small number of 2017 running roll and Revaluation appeals against the NAV/RVs of these subjects which have been referred to the Upper Tribunal.

2.2 THE VALUATION (COUNCIL TAX) LIST

2.2.3 There is a possibility that a Council Tax Revaluation may be ordered at any time. The Scottish Parliament Local Government, Housing and Planning Committee during 2025 started a Council Tax enquiry, a watching brief will be retained and processes and procedures to facilitate such a Revaluation will be initiated as required. The Scottish Government Budget, approved on 25th February 2026 included provision for a Targeted Revaluation of High Value Properties, which would involve introducing two new Bands for properties worth in excess of £1m as at April 2026, it is planned that this would be effective from 1st April 2028.

2.3 THE REGISTER OF ELECTORS

2.3.8 The Scottish Elections (Representation and Reform) Act received Royal assent in early 2025. The ERO will engage with the Government and other stakeholders on any actions that are required as different parts of the Act become live.

2.13 Miscellaneous

2.13.6 The landlords of our offices intimated that they would not extend the lease beyond 31st March 2025. Identification of and securing suitable accommodation at Renfrewshire House was achieved towards the end of 2024. The Board moved to its new premises during late April and early May 2025.

PART THREE
KEY ACTIVITIES AND OUTCOMES

Key To Business Objectives

The codes in the table below relate each Activity and Outcome contained in Part Three of the Service Plan to the relevant Business Objective(s) within RVJB's **Mission, Vision and Commitments** Statements.

Number	Business Objective
1	Compile the Valuation Roll
2	Compile the Council Tax Valuation List
3	Compile the Electoral Register
4	Maintain the Valuation Roll
5	Maintain the Council Tax Valuation List
6	Maintain the Electoral Register
All of the above are underpinned by the aim of providing these services in a high quality, effective and responsive manner.	
7	Listening and responding to Stakeholders needs
8	Valuing staff and providing them with opportunities to develop and contribute
9	Reacting innovatively to change
10	Treating all stakeholders in a fair, consistent manner and in accordance with equal opportunities requirements
11	Striving for continuous improvement in all aspects of service delivery
12	Ensuring that we are accessible and accountable to stakeholders
13	Pro-actively planning workloads and deploying resources
14	Using 'plain English'

3.1 THE VALUATION ROLL

3.1.1 Maintenance of the 2023 Valuation Roll – Title changed to **3.1.1 Maintenance of the 2026 Valuation Roll**

3.1.2 Revaluation 2023 - Settlement of Proposals and Appeals - as per 2024-27 Service Plan

3.1.3 Running Roll Proposals and Appeals - as per 2024-27 Service Plan

3.1.4 Revaluation 2026 (to include Telecoms as designated assessor) – as per 2024-27 Service Plan plus additional entries below added for 25/26 update:

(s)	Prepare and Issue Draft Valuation Notices	1,4,10,11	Assistant Assessor/Divisional Assessors	By December 2025
(t)	Publish Draft Valuation Roll at SAA Portal	1,4,10,11	Assistant Assessor/Divisional Assessors	On 30 th November 2025
(u)	Engage in discussions with ratepayers and their representatives on pre-agreement where appropriate	1,4,10,11,12,13	Divisional Assessors	As required
(v)	Prepare and Issue R26 Valuation Notices	1,4,10,11	Assistant Assessor/Divisional Assessors	By 31 st March 2026
(w)	Publish R26 Valuation Roll at SAA Portal	1,4,10,11,12	Assistant Assessor/Divisional Assessors	1 st April 2026
(x)	Prepare IT infrastructure to receive R26 Proposals	1,4,10,11	Divisional Assessors / IT Team	From January 2026

3.1.5 Revaluation 2026 - Settlement of Proposals and Appeals – New Table added for 26/27 update

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Maintain records of Proposals and appeals including their status in relation to Proposal Decision Dates, hearings dates at FTT and UT	1,4,10,13	Divisional Assessors	Continuous
(b)	Negotiate and settle proposals with ratepayers and their agents in accordance with statutory timetables and with recourse, where necessary, to the FTT and UT.	1,4,10,11,12	Divisional Assessors	Continuous
(c)	Issue Proposal Decision Dates to all outstanding Revaluation Appeals, at least in accordance with the statutory timetable of decision notice being issued prior to the end of September 2028.	1,4,10,11,12	Divisional Assessors	As scheduled
(d)	Prepare FTT and UT cases including rental analysis, valuations, photographs, plans and other productions	1,4,10,11,12,14	Divisional Assessors/ Assistant Assessor/Assessor	As required
(e)	Provide SAA with information as required to support FTT and UT preparation & Hearings	1,4,10,12,14	Assessor, Assistant Assessor / Divisional Assessors	As required
(f)	Where appropriate, amend the Valuation Roll to reflect proposal decision notices and appeal decisions in accordance with procedures as above	1,4,10,11,12	Divisional Assessors /Principal Admin Manager	Continuous
(g)	Check and authorise all such amendments in accordance with RVJB procedures, making changes or referring back as appropriate.	1,4,10,11,12	Divisional Assessors /Principal Admin Manager	Weekly
(h)	Where appropriate, issue Valuation Notices to reflect proposal decision notices and appeal decisions.	1,4,10,11,12,14	Principal Admin Manager	Weekly
(i)	Compile and present Revaluation Appeal statistics to Management Team and Scottish Government.	11	Divisional Assessors & Principal Admin Manager	As required

3.2 THE COUNCIL TAX VALUATION LIST

3.2.1 Maintenance of the Council Tax Lists - As per 2024 – 27 Service Plan

3.2.2 Amendments to Bands following Alteration and Subsequent Sale - As per 2024 – 27 Service Plan

3.2.3 Proposals and Appeals - As per 2024 – 27 Service Plan

3.2.4 Council Tax Revaluation - As per 2024-27 Service Plan

3.2.5 Council Tax Targeted Revaluation of High Value Property Bands – New Table Added 26/27update

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Collate appropriate sales evidence to identify possible in scope dwellings	2,9, 10, 11	Divisional Assessors/ Principal Valuers	Ongoing
(b)	Update technical details of properties with sales and possible in scope dwellings	2,5, 9, 10,13	Divisional Assessors/ Principal Valuers	Ongoing
(c)	Upgrade IT infrastructure to ensure fit for additional bands	1,5,10,11,13	Management Team	Ongoing
(d)	Regularly review and revise plan as detail of the requirement becomes clearer and legislation come into force.	1,10,11,13	Management Team	Ongoing
(e)	Review resource requirement, including staffing	2,5,10,13	Management Team	Ongoing
(f)	Develop comms plan, including letters, emails, website content to support the introduction	2,5,9,10,11,12,14	Divisional Assessors	Ongoing

3.3 THE ELECTORAL REGISTER

3.3.1 Annual Register of Electors - As per 2024-27 Service Plan

3.3.2 Maintenance of Register of Electors (Rolling Registration) – As per 2024-27 Service Plan

3.3.3 Elections/Electoral Events – For each Election, individual timetables will be agreed with ROs and other interested parties. Regard will be had to directions and advice from Elections Management Board and Electoral Commission.

3.3.4 Absent Voters – Collection/Refresh of Personal Identifiers – As per 2024 - 27 Service Plan

3.3.5 Absent Voters – For UK Elections – As per 2024 - 27 Service Plan

3.3.6 Anonymous registration - As per 2024 – 27 Service Plan

3.3.7 Voter Authority Certificates - As per 2024 – 27 Service Plan

3.3.8 Changes in Legislation – As per 2024 - 27 Service Plan

3.3.9 Boundary Changes - As per 2024-27 Service Plan

3.3.10 ER Data Standards – As per 2024-27 Service Plan

3.3.11 Prepare for Convergence of Absent Vote Records

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Identify records where there is conflicting info	3, 6, 7,9,14	Principal Admin Manager	Ongoing
(b)	Correspond with electors to establish their preferences, including reminders and other follow ups	3, 6, 7,10, 14	Principal Admin Manager	Ongoing
(c)	Where legally possible amend records to reflect the electors preferences	3, 6, 7,9,10,12,	Principal Admin Manager	After publication or monthly update
(d)	Prepare and implement go live on 3 rd November 2026	3, 6, 7, 10,13,	Principal Admin Manager	Ongoing

3.4 CORPORATE GOVERNANCE

3.4.1 Joint Board Meetings - As per 2024 – 27 Service Plan

3.4.2 Probity and Propriety - As per 2024 – 27 Service Plan

3.4.3 Service Plans - As per 2024 – 27 Service Plan

3.4.4 Corporate Governance, Defalcation Procedures and Fraud Prevention - As per 2024 – 27 Service Plan

3.4.5 Strategic Management - As per 2024 – 27 Service Plan

3.4.6 Performance Management, Planning & Reporting - As per 2024 – 27 Service Plan

3.4.7 Internal Working Groups - As per 2024 – 27 Service Plan

3.4.8 Personnel, Policies and Procedures - As per 2024 – 27 Service Plan

3.4.9 Internal and External Audit - As per 2024 – 27 Service Plan

3.4.10 Risk Management – As per 2024 – 27 Service Plan

3.5 ACCOUNTABILITY

3.5.1 Annual Accounts - As per 2024 – 27 Service Plan

3.5.2 External Audit - As per 2024 – 27 Service Plan

3.5.3 Audit Plan - As per 2024 – 27 Service Plan

3.5.4 Performance Monitoring and Reporting - As per 2024 – 27 Service Plan

3.5.5 Management Team Meetings - As per 2024 – 27 Service Plan

3.6 BEST VALUE

3.6.1 Performance Monitoring and Measurement - As per 2024 – 27 Service Plan

3.6.2 Trends and Comparisons - As per 2024 – 27 Service Plan

3.6.3 Public Performance Reporting - As per 2024 – 27 Service Plan

3.6.4 Stakeholder Consultation - As per 2024 – 27 Service Plan

3.6.5 Customer Complaints - As per 2024 – 27 Service Plan

3.7 EQUAL OPPORTUNITIES – Renamed Equalities

3.7.1 Encouraging Equalities and Ensuring Compliance - As per 2024 – 27 Service Plan

3.7.2. Policy Review Timetable - As per 2024 – 27 Service Plan

3.7.3 Equalities Reporting - As per 2024 – 27 Service Plan

3.7.4 Promotion and Training - As per 2024 – 27 Service Plan

3.8 STAFFING AND PERSONNEL MATTERS

3.8.1 Development and Review of Personnel Policies - As per 2024 – 27 Service Plan

3.8.2 Training and Development Policy - As per 2024 – 27 Service Plan

3.8.3 Co-operation with Renfrewshire Council - As per 2024 – 27 Service Plan

3.8.4 Health and Safety Policy - As per 2024 – 27 Service Plan

3.9 FINANCE AND BUDGETING

3.9.1 Financial Regulations and Standing Orders - As per 2024 – 27 Service Plan

3.9.2 Budget Preparation - As per 2024 – 27 Service Plan

3.9.3 Financial Procedures - As per 2024 – 27 Service Plan

3.9.4 Training - As per 2024 – 27 Service Plan

3.9.5 Financial Monitoring Reports - As per 2024 – 27 Service Plan

3.9.6 Annual Accounts - As per 2024 – 27 Service Plan

3.9.7 Payroll Checks - As per 2024 – 27 Service Plan

3.10 INFORMATION TECHNOLOGY

3.10.1 Planning Forum - As per 2024 – 27 Service Plan

3.10.2 Business Systems Support - As per 2024 – 27 Service Plan

3.10.3 Asset Refresh - As per 2024 – 27 Service Plan

3.10.4 Assessors 'Progress' System and associated systems - As per 2024 – 27 Service Plan

3.10.5 Satellite Systems - As per 2024 – 27 Service Plan

3.10.6 Assessors Portal Project - As per 2024 – 27 Service Plan

3.10.7 Web Site - As per 2024 – 27 Service Plan

3.11 DATA PROTECTION - As per 2024 – 27 Service Plan

3.12 FREEDOM OF INFORMATION

3.12.1 Freedom of Information Policy - As per 2024 – 27 Service Plan

3.12.2 Freedom of Information functionality - As per 2024 – 27 Service Plan

3.12.3 Publication Scheme and Guide to Information - As per 2024 – 27 Service Plan

3.12.4 Freedom of Information Procedures - As per 2024 – 27 Service Plan

3.12.5 Codes of Practice - As per 2024 – 27 Service Plan

3.13 KEY PARTNERSHIPS

3.13.1 Support Services – Renfrewshire Council - As per 2024 – 27 Service Plan

3.13.2 Constituent Councils - Recipients of Operational Outputs - As per 2024 – 27 Service Plan

3.13.3 Scottish Assessors Association - As per 2024 – 27 Service Plan

3.13.4 Scottish Assessors Association Partners - As per 2024 – 27 Service Plan

3.13.5 Association of Electoral Administrators - As per 2024 – 27 Service Plan

3.13.6 The Electoral Commission - As per 2024 – 27 Service Plan

3.13.7 External Suppliers- As per 2024 – 27 Service Plan

3.14 RECORDS MANAGEMENT - As per 2024 – 27 Service Plan

3.15 MISCELLANEOUS As per 2024 – 27 Service Plan

3.15.1 Consultations - As per 2024 – 27 Service Plan

3.15.2 Local Authority and Electoral Boundary Changes - As per 2024 – 27 Service Plan

3.15.3 Corporate Address Gazetteers – As per 2024-27 Service Plan

3.15.4 Office Accommodation – As per 2024-27 Service Plan

RENFREWSHIRE VALUATION JOINT BOARD

ASSESSOR AND ELECTORAL REGISTRATION OFFICER **SERVICE PLAN APRIL 2024 - APRIL 2027**

PART FOUR **PERFORMANCE MANAGEMENT**

The following section sets out the statutory framework governing the core duties, services and areas of activity of the Valuation Joint Board, along with the approach to performance planning, establishment of standard, target setting, performance monitoring and performance reporting related to these tasks.

1.1 THE VALUATION ROLL - As per 2024 – 27 Service Plan

1.2 THE (COUNCIL TAX) VALUATION LIST As per 2024 – 27 Service Plan

1.3 REGISTER OF ELECTORS - As per 2024 – 27 Service Plan