

INTRODUCTION

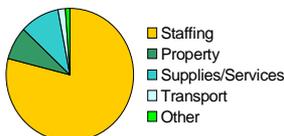
The Assessor for Tayside Valuation Joint Board is responsible for the preparation and maintenance of the non-domestic Valuation Roll and the Council Tax Valuation List for the areas covered by Angus, Dundee City and Perth & Kinross Councils. The Assessor has also been appointed as Electoral Registration Officer by Angus and Perth & Kinross Councils and therefore prepares the Register of Electors for these two areas.

The aim of the Assessor and his staff is to deliver a quality service to ratepayers, council tax payers and electors throughout the areas covered. With this in view, it is considered important to maintain a presence in the three Council areas, and the service is delivered from Divisional Offices in Dundee, Perth and Forfar. Contact details are shown at the end of this report.

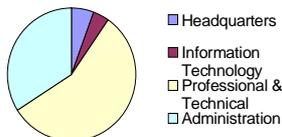
BUDGET

Tayside Valuation Joint Board receives its funding from the three constituent Councils. For 2005/06 the approved budget amounted to £2.78m, and the unaudited final accounts indicate that expenditure was contained within the approved amount. During the year, the Assessor had a full-time equivalent staff of 71.5. The following charts display a breakdown of the budget headings and staff structure.

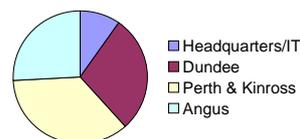
BUDGET



STAFF STRUCTURE



BY DIVISION



VALUATION ROLL

The Valuation Roll contains the Rateable Value for all non-domestic properties in the area. These values are used by the three Councils as the basis for the production of non-domestic rates bills.

On 1 April 2005 a new Revaluation Roll came into force, containing throughout the Tayside area a total of 17,738 properties with a total Rateable Value of £336.6m. By 31 March 2006, the number of properties had increased to 18,285 with a total Rateable Value of £343m. In total, 2,651 amendments were made to the Roll during the year, including new entries, deletions and amendments to standing entries. A key indicator of performance standards is the time that elapses between the effective date of a change and the actual amendment to the Valuation Roll. Minimising this period helps the rate collecting process and avoids lengthy back payments for businesses. The table below indicates the improvements in this area in 2005/06 compared to the previous year.

Year	% of total amendments/time period		
	0-3 months	3-6 months	Over 6 months
2004/05	44%	24%	32%
2005/06	67%	19%	14%

In addition, from 1 April 2005 changes are now notified to Ratepayers and Councils on a weekly basis, rather than monthly as had previously been the case. This is a clear improvement in service delivery.

Targets for 2006/07 have been set at 53% within 3 months, 25% within 6 months and 22% over 6 months. These targets are below the figures achieved this year, but reflect the need for professional staff to deal with the disposal of 4,600 Revaluation appeals still outstanding at 31 March 2006. The target is to deal with around 3,500 of these appeals during 2006/07.

COUNCIL TAX LIST

The Council Tax Valuation List contains all domestic properties and shows the allocated band against each subject, and the Band is used by the three Councils to produce the Council Tax bills. At 31 March 2006 the list for Tayside contained 198,167 subjects. During 2005/06, 2,080 new houses were added to the list.

The time taken between the date of occupation of a new house and the issue of a banding notice is shown below.

Year	Number of New Entries	% of total new entries/time period		
		0-3 months	3-6 months	Over 6 months
2004/05	1,919	90%	7%	3%
2005/06	2,080	91%	7%	2%

The target for 2006/07 is to show a slight improvement on these already satisfactory figures, with the aim of having 92% of new houses added to the list within 3 months of occupation. Performance at this level, coupled with weekly transmission of the information to the Councils, assists Council Tax collection and avoids backdated bills for taxpayers.

ELECTORAL REGISTRATION

During the period September to December each year, the Assessor, as Electoral Registration Officer, is required to carry out a postal canvass so that the Electoral Register for the following year can be compiled. In 2005, the response rates to the issue of enquiry forms were as follows:-

Angus	91.8%
Perth & Kinross	92.1%

In total out of an initial issue of 118,777 forms 109,245 (92%) were returned. The total electorate on the Register published on 1 December 2005 for the two areas amounted to 193,183.

At the General Election in May 2005, the Electoral Registration Officer issued 177,231 Poll Cards on behalf of the Returning Officer. Following changes to the regulations surrounding postal voting, in effect allowing postal voting on demand, 14,626 applications were processed. This reflects a 91% increase from those processed at the previous General Election in 2001.

GENERAL

During the year we also:-

- introduced a Staff Development Scheme
- updated Standing Orders, Financial Regulations and Tender Procedures in accordance with Auditor's recommendations
- monitored Health & Safety issues in line with the Board's Policy
- introduced a Policy on Managing Stress in the Workplace
- updated the Board's Race Equality Scheme to cover the period from November 2005 to November 2008
- introduced an updated Data Protection Policy
- continued to contribute to the Assessors' Portal (at www.saa.gov.uk) which provides up-to-date information on Valuation Roll and Council Tax entries throughout Scotland.

If you have any questions in general or comments on this report, please write or telephone the Assessor at the following:-

Headquarters &
City of Dundee Division
Nethergate Centre
35 Yeaman Shore
DUNDEE DD1 4BU
Tel: 01382 221177

Angus Division
Ravenswood
New Road
FORFAR
DD8 2ZA
Tel: 01307 462416

Perth & Kinross Division
Robertson House
Whitefriars Crescent
PERTH
PH2 0LG
Tel: 01738 630303

