

## 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.

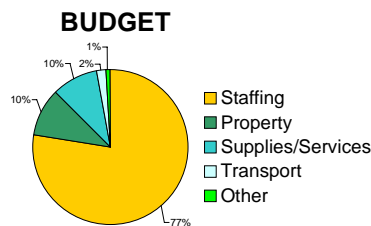
The aim of the Assessor and his staff is to deliver a quality service to ratepayers, council tax payers and electors throughout the areas covered. With this in view, it is considered important to maintain a presence in the three Council areas, and the service is delivered from Divisional Offices in Dundee,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

This report is designed to give an overview of the services provided during the financial year together with some relevant statistical information. Following another busy year for the Board, as Assessor I would record my thanks to all staff for their contributions to the work of the department during the year and the resultant performance levels.

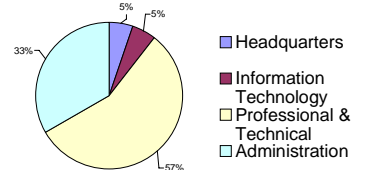


## BUDGET

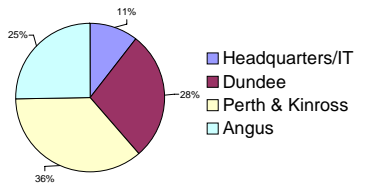
Tayside Valuation Joint Board receives its funding from the three constituent Councils. During the Autumn, the draft budget is prepared in consultation with the Board Treasurer, who is the Depute Chief Executive (Finance) of Dundee City Council. The final budget is formally approved by the Board in January each year and is effective from 1 April. For 2006/07 the approved budget amounted to £2.88m and expenditure is expected to be within budget. Full-time equivalent staff was reduced from 71.5 to 70.5 during the year. The following charts display a breakdown of the budget headings and staff structure.



## 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.

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.

In last year's report the need for professional staff to deal with appeals arising from the 2005 Revaluation was highlighted as being likely to affect performance in maintaining the Valuation Roll, and targets were set accordingly. The following table

indicates the comparison between this year and the previous, and whilst as expected performance is below that achieved in 2005/06, the target of dealing with 53% of changes within 3 months of their completion was exceeded, with 60% achieved.

Year	% of total amendments/time period		
	Within 3 months	Within 6 months	Over 6 months
2005/06	67%	86%	16%
2006/07	60%	79%	21%

The figures above reflect the fact that 1,557 amendments were made to the Valuation Roll during the year, with a net addition of £6.6m to the total Rateable Value.

For 2007/08 every effort will continue to be made to improve the levels of performance.

## Valuation Appeals

During this year, around 3,000 valuation appeals arising from the 2005 Revaluation have been disposed of by, in general, negotiation and discussion with ratepayers and their professional agents. Very few have progressed to hearings before the independent Valuation Appeal Committees in Tayside. The total Rateable Value of the properties dealt with amounted to around £88m, with a net loss in settlement of 0.60% of the total Rateable Value for all subjects on the Roll at 1 April 2005.

There are now around 1,500 appeals left to be disposed of by the required deadline of 31 December 2008.

## COUNCIL TAX LIST

The Council Tax Valuation List contains all domestic properties and shows the allocated band against each subject. The Band is used by the three Councils to produce the Council Tax bills. At 31 March 2007 the list for Tayside contained 199,876 subjects, with 2,226 new houses being added to the list during the year.

This is an increase of around 150 over 2005/06 (7%) and is an indication of the continually expanding housing stock in Tayside.

The time taken between the date of occupation of a new house and the issue of a banding notice is shown below. Minimising this period assists Council Tax collection and avoids backdated bills for taxpayers.

Year	Number of New Entries	% of total new entries/time period		
		With 3 months	Within 6 months	Over 6 months
2005/06	2,080	91%	98%	2%
2006/07	2,226	89%	99%	1%

This year, 99% of taxpayers have received notification of their banding within 6 months, with only 22 taxpayers being outwith that period. The aim for 2007/08 is to maintain this performance, but improve the number dealt with within 3 months to around 92%.



## ELECTORAL REGISTRATION

The Electoral Registration Officer is required to carry out a canvass of electors during the period September to December each year. The Register of Electors is thereafter published on 1 December, with a system of "rolling registration" in place so that the Register can be maintained throughout the rest of the year.

In the Perth & Kinross and Angus Council areas a full postal canvass was initially carried out, with forms sent to all households. Legislation enacted in 2006 introduced "new duties" for Electoral Registration Officers, one of which was to carry out a door to door canvass if forms were not returned. For the 2006 Canvass, this was piloted in

urban areas where the rate of return of electoral forms was low. For 2007 it is intended to widen the canvass across the urban locations. This, coupled with greater publicity and the detailed checking of other information available from various sources, is intended to assist with the aim of maximising registration to ensure that all those entitled to be registered are included on the Register.

For the 2006 Register, a total of 194,613 names were included over the 2 Council areas, an increase of 1,430 from 2005.

In preparation for the local council elections to be held in May 2007,

electoral ward boundaries were redrawn by the Boundary Commission and as a result polling districts were amended by the local Councils. The Electoral Register had to be amended to reflect these changes and a substantial amount of work was required to produce the 2006 Register in new ward order.

Further changes in the pipeline include personal identifiers for postal voting and the possibility to register anonymously, and the department are gearing up to ensure they will continue to provide a quality service to the electors in the Angus and Perth & Kinross areas.



## GENERAL

During the year we also:-

- Introduced a Policy on Tobacco & Smoking and a Policy on Substance Misuse,
- Continued to monitor Health & Safety, Best Value and Equality issues, including the introduction of a Disability Equality Scheme,
- Reviewed the Assessor's Information Technology Structure and introduced a new Property Database to cope with increasing

- demands on IT services,
- Reviewed practices and procedures in accordance with recommendations of the Board's Internal Auditors,
- Continued to contribute to the Assessors' Portal ([www.saa.gov.uk](http://www.saa.gov.uk)) which now, in addition to providing up-to-date information on Valuation Roll and Council Tax List entries throughout Scotland,

- also provides for on-line lodging of Valuation appeals and Council Tax proposals, submission of rental information, and provides a history of all changes made to Valuation Roll entries since 1 April 2005,
- Introduced a Customer Satisfaction Survey, the results of which form an appendix to this Report.



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 OLG  
Tel: 01738 630303

Further information is available on the Board's website [www.tayside-vjb.gov.uk](http://www.tayside-vjb.gov.uk)