



# Tayside Valuation Joint Board ANNUAL PUBLIC REPORT 2007/08

## INTRODUCTION

This has been another busy year for the Assessor and staff of Tayside Valuation Joint Board. Maintenance of the Non-Domestic Valuation Roll and Council Tax Valuation List continued throughout the year, with the service being delivered from Divisional Offices in each of the three Local Authority areas covered by the Board. The convenience to Ratepayers and Council Tax payers throughout the area of maintaining offices in Dundee, Perth and Forfar is considered an

important factor in achieving the best possible quality of service delivery.

This is considered equally important to the electors in Angus and Perth & Kinross, in which areas the Assessor has been appointed Electoral Registration Officer by the respective Councils. Having ready access to experienced staff in this field is considered crucial to electors during a period in which legislation and procedures in relation to registering to

vote is ever changing.

This annual report gives some background information on the services delivered by the Board during 2007/08 together with statistical information in relation to performance levels achieved. As Assessor I would start this report by recording my thanks to all staff for their individual contributions to the levels of performance achieved during another testing year.



## THE BOARD

Following the Local Government Elections in May 2007, an early meeting of the Board was arranged to ratify the appointments by each of the three constituent Councils to membership of the Board. At the meeting, Councillor Tom Ferguson of Dundee City Council was appointed Convener, and it was agreed that Ms Patricia McIlquham, Depute Chief Executive (Support Services), Dundee City Council and Mr David Dorward, Depute Chief Executive (Finance), Dundee City Council would continue in their current roles of Clerk and Treasurer to the Board respectively.

## ASSESSORS' PORTAL

The Scottish Assessors' Association national website (Portal) continued to develop throughout the year, including the expansion of interactive services. The site continues to provide searchable data for all Non-Domestic and Council Tax subjects throughout Scotland.

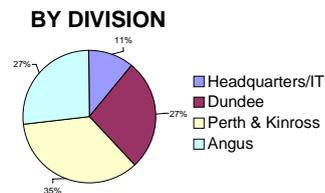
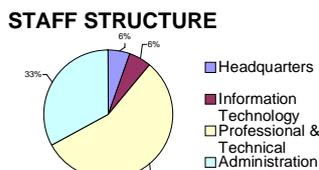
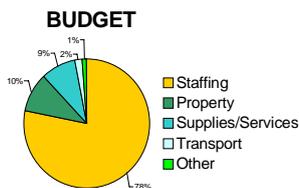
At the Institute of Revenues Rating and Valuation (IRRV) annual performance awards in September the Portal was announced as the "Best in Scotland" in it's category, and at the IRRV National Conference in October won the "Excellence in IT" award.



## BUDGET

Funding for the Board is provided by the three constituent Councils. The draft Revenue and Capital Budgets are prepared during Autumn each year in consultation with the Board Treasurer, who is the Depute Chief Executive (Finance) of Dundee City Council. Final budgets are approved by the full Board each year at their meeting in January. Actual spend against the budget is monitored closely throughout the year, and reports are presented to the Board every 3 months to advise of the projected final outcome.

For 2007/08, the approved budget amounted to £3.03m and the unaudited final accounts indicate that expenditure was below the budgeted figure. Any final savings will, in accordance with Board policy, be returned to the constituent Councils. During 2007/08 the number of full-time equivalent staff employed was 71.5, against an actual full compliment of 77. The following charts display a breakdown of the budget headings and the staff structure.



## COUNCIL TAX LIST

Throughout the year, the Council Tax Valuation List has been updated weekly in an effort to avoid backdated bills for taxpayers. The aim of the department is to minimise the period between the date of occupation of a new house and the issue of a banding notice to the taxpayer. The table below shows the performance levels achieved over the past 2 years.

Year	Number of New Entries	% of total new entries/time period		
		With 3 months	Within 6 months	Over 6 months
2006/07	2,226	89%	99%	1%
2007/08	2,633	88%	98%	2%

year in comparison to 2,226 in the previous year, an increase of 18%. I feel, therefore, that to achieve a level of 98% of new entries raised within 6 months of their completion is commendable, particularly when the geography of the Angus and Perth & Kinross areas is considered. I should

also mention that during this year a great deal of interest was generated in Council Tax banding through the media. The number of proposals to amend bands lodged by taxpayers increased from the annual average of around 95 to 550. Dealing with these proposals and resultant formal appeals clearly impacted on performance levels over the year. The aim for 2008/09 is to get back to a level of 99% within 6 months, but principally to increase the level of those dealt with within 3 months to around 92%.

Although performance is slightly down this year, it is worth noting that 2,633 new entries were raised in the list this

## VALUATION ROLL

The Valuation Roll has been updated on a weekly basis throughout the year by adding, deleting and amending entries as required. All changes were notified to the Directors of Finance of the three Councils weekly to minimise any possible delay in 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 I indicated that every effort would be made to improve the already satisfactory levels of performance. I am pleased to report that this has been achieved,

particularly in a year in which staff absences through illness have been relatively high and the filling of vacancies for professional staff has been difficult. The undernoted table demonstrates the improvement.

Year	% of total amendments/time period		
	Within 3 months	Within 6 months	Over 6 months
2006/07	60%	79%	21%
2007/08	64%	83%	17%

During the year, 1,706 amendments were made to the Valuation Roll, an increase of c10% on the previous year. However, because of the balancing effect of appeal settlements, a net figure of £0.9m was added to the total Rateable Value appearing in the Roll. At 31 March 2008, the total Rateable Value on the Roll amounted to £350.4m.

## Valuation Appeals

Staff have continued to deal with the disposal of appeals arising from the 2005 Revaluation together with fresh appeals lodged during the year. Around 1,050 Revaluation appeals have been disposed of this year, against a total Rateable Value of £56.16m. The outcome of appeal negotiations, discussions and formal hearings before the local Valuation Appeal Committee resulted in a total loss of c£2.94m or 0.84% of the total Rateable Value appearing in the Revaluation Roll at 1 April 2005. It is pleasing to note that this is below the estimated projected loss of 1.5%. Around 450 appeals against a total Rateable Value of £63.5m remain to be dealt with by the required deadline of 31 December 2008.



## ELECTORAL REGISTRATION

During the year, the 2006 Register of Electors continued to be maintained by the "rolling registration" system until the commencement of the annual canvass of electors in September. At the conclusion of the canvass at the end of November, the new 2007 Register was published. This Register continued to be updated monthly as required to reflect necessary changes to electors circumstances.

In the Perth & Kinross and Angus Council areas a full postal canvass was initially carried out, with forms sent to all households. This year the door to door canvass which was piloted in 2006 was extended and targeted urban areas where the rate of return of electoral forms was low. Increased publicity and the detailed checking of other information available from

various sources assisted the registration process and helped to ensure that all potential electors were given the opportunity to be included on the Register.

The 2007 Register for the two Council areas included a total of 196,464 names, an increase of 1,851 from 2006.

On 3 May 2007 the combined Scottish Parliamentary and Local Authority elections were held. For these elections 192,464 Poll Cards were issued on behalf of the Returning Officers. These elections generated 19,942 Postal Voters, an increase of 14,262 (or 256%) from the same elections in 2003.

In addition a Local Authority by-election was held on 21 February 2008 for Ward

4 of Perth & Kinross Council. The appropriate Poll Cards were again issued and 978 electors were granted Postal Votes.

In March 2008 I wrote to all current Absent Voters to obtain up-to-date signatures and dates of birth. This "Personal Identifier" information is required in terms of new regulations for Absent Voting whereby the Returning Officer will be required to carry out checks of this information against Postal Voting Statements at elections to ensure the integrity of the ballot papers. The collection of these "Personal Identifiers" requires the installation of a shared software system to enable the Returning Officer to carry out an efficient and effective comparison of the data held by me as Electoral Registration Officer.



## GENERAL

During the year we also:-

- Introduced a Risk Management Strategy to assist in identifying, assessing and addressing operational risks
- Introduced a Gender Equality Scheme
- Continued to monitor Best Value, Health & Safety, Freedom of Information and Equality issues

- Continued to monitor practices and procedures in conjunction with reviews carried out by the Board's Internal Auditors in relation to both the Assessor's statutory duties and to the overall operation of the department
- Carried out an evaluation of all current jobs in terms of the national Single Status agreement, introduced a new Pay and Grading

- Structure and reviewed Terms & Conditions of Employment
- Continued to provide information to the Assessors' National Website ([www.saa.gov.uk](http://www.saa.gov.uk)) weekly to ensure that the most up-to-date Non Domestic Rating and Council Tax information is available to all stakeholders
- Re-designed and updated our own website at [www.tayside-vjb.gov.uk](http://www.tayside-vjb.gov.uk)



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

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