



# Tayside Valuation Joint Board ANNUAL PUBLIC REPORT 2008/09

## INTRODUCTION

During financial year 2008/09 it was "business as usual" for the Assessor and Staff of Tayside Valuation Joint Board. The Assessor is responsible for compiling the Non-Domestic Valuation Roll and the Council Tax Valuation List for the three Council areas of Dundee, Angus and Perth & Kinross. The Valuation Roll contains an entry for every non-domestic subject in the Assessor's area and the Council Tax Valuation List an entry for every dwelling. Maintenance of the Roll and

List has continued throughout the year from the Board's offices in Dundee, Perth and Forfar.

In addition the Assessor has been appointed Electoral Registration Officer for both Angus and Perth & Kinross Councils, and in this capacity his staff have compiled and maintained the Electoral Register for these 2 Council areas.

This annual report gives some background information on the

services delivered on behalf of the Board by the Assessor and his staff, and provides statistical information relating to performance levels achieved.

I would take this opportunity to record my grateful thanks to all staff for their contributions to the satisfactory levels of performance achieved throughout another particularly busy year for the department.

## THE BOARD

In November 2008, David Dorward stepped down from his appointment as Treasurer to the Board. Mr Dorward had held that office since the inception of the Board in 1996 and I would take this opportunity to pay tribute to the work undertaken by him during his appointment. Mrs Marjory Stewart, Head of Finance, Dundee City Council was appointed to succeed Mr Dorward with immediate effect and I wish her every success in her new role.

## ASSESSORS' PORTAL

Throughout the year, we have continued to feed information to the Scottish Assessors' Association's award winning national website (Portal). The site provides fully searchable data for all Non-Domestic and Council Tax subjects throughout Scotland. Information is updated weekly to ensure that the most up-to-date information available is accessible to users of the website.

The Portal continues to develop and now provides statistical information in a variety of formats and fully interactive services which allow the on-line return of information, the lodging of rating appeals and the lodging of Council Tax Banding proposals.

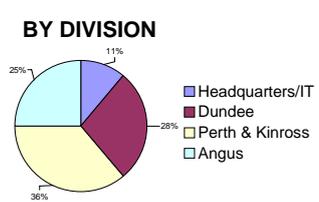
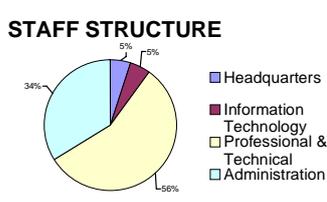
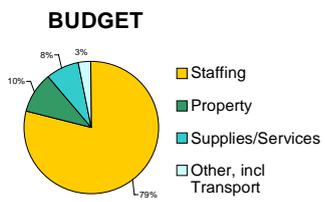
The site also contains general guidance in relation to the Assessor's services and provides a direct link to the Board's own website, which has been fully re-designed and enhanced during this year.

## BUDGET

The Board's Revenue and Capital funding is provided by the three constituent Councils. Each year draft 3 yearly budgets are prepared by the Assessor in consultation with the Board Treasurer and are presented to the Board's General Purposes Sub-Committee for consideration. Final drafts are thereafter presented to the full Board for approval in January each year. Actual and committed spend is closely monitored throughout the financial year, with the Board updated every 3 months on the current position.

For 2008/09, the approved revenue budget amounted to £3.08m. The Board's unaudited final accounts indicate that spending will again be within budget, and any final savings will be returned to the constituent Councils in accordance with previously agreed Board policy.

The number of full-time equivalent staff employed during 2008/09 was 72.5, against a full compliment of 77. The following charts give an indication of the breakdown of the staff structure and the various budget headings. The charts clearly demonstrate that staffing costs are by far the largest element contained in the overall costs of running the department.



## COUNCIL TAX LIST

Professional and technical staff have continued to maintain the Council Tax List during the year, by raising new entries, making deletions and actioning rebandings of existing dwellings as appropriate. The current list contains entries for c203,000 dwellings. During the year 2,396 new entries were made, and this is approximately 9% down on last year. This is probably partly explained by the recent economic downturn and the resultant reduction in general house building.

The stated aim of the department is to minimise the time period between the

date of occupation of a new house and the issue of a banding notice to the taxpayer. This allows taxpayers to commence payments as soon as possible and avoids lengthy and possibly substantial back payments. The table below indicates performance levels 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
2007/08	2,633	88%	98%	2%
2008/09	2,396	88%	97%	3%

Performance has therefore been fairly consistent over this 2 year period. Whilst house building may have slowed this year, general banding enquiries and appeals still continue to take up a good deal of staff time. This is inevitable in a system which has been in existence since 1993 and continues to base its valuation bandings on 1991 house prices.

The target for 2009/10 is to slightly improve on current performance levels with the aim of dealing with 98% of new houses within 6 months, but more importantly 90% within the first 3 months.

## VALUATION ROLL

During the year the Department has continued to update the Non-Domestic Valuation Roll by processing new entries, deletions and amendments as required. All changes were notified to ratepayers and the three Councils' Directors of Finance weekly to avoid delay in the issue of rates demands. Similar to Council Tax, minimising the time period that elapses between the effective date of a change and the physical change to the Valuation Roll helps the rates collection process and avoids possible lengthy back payments for ratepayers.

The undernoted table indicates the levels of performance achieved over the last 2 years.

Year	% of total amendments/time period		
	Within 3 months	Within 6 months	Over 6 months
2007/08	64%	83%	17%
2008/09	60%	79%	21%

Unfortunately, the level of performance

in 2008/09 has slipped below that achieved the previous year. This may be partly explained by the increase in the number of amendments to 1,823, a rise of 7% from 2007/08. However, the major contributory factor is the transfer of staff resources to work relating to the next statutory general revaluation in Scotland, which takes effect from 1 April 2010. Staff have been heavily involved in ingathering relevant rental and cost information, analysing this information, preparing defensible schemes of value and finally re-valuing the c18,500 non-domestic subjects throughout Tayside. At the same time, they have liaised closely with fellow Assessors and their staff to ensure the harmonisation of valuation levels and practices throughout Scotland. The new valuations are based on the levels of value existing at 1 April 2008 and as such work on the revaluation process commenced shortly after that date.

For 2009/10, the intention is to improve on the levels of performance achieved this year, with 62% the target for

completion within a 3 month time period and 85% within 6 months.

### Valuation Appeals

Appeals arising from the 2005 Revaluation required to be disposed of by 1 December 2008 in accordance with the statutory timetable. I am pleased to report that in Tayside all such appeals were timeously dealt with, and all that is now outstanding are c40 cases which have been referred to the Lands Tribunal for Scotland.

To achieve the deadline, staff disposed of 410 appeals against a total rateable value of c£49.6m during 2008/09. The outcome of appeal settlements resulted in that figure of rateable value being reduced to £47.54m. Appeal loss is expressed as a percentage of the total rateable value appearing on the Roll, and the aforementioned loss amounts to 0.38%. This is a pleasing outcome when set against the estimated loss of 1%.

## ELECTORAL REGISTRATION

The Assessor continues to provide an electoral registration service for Angus and Perth & Kinross Councils, and during 2008/09 the Register of Electors continued to be maintained by my electoral staff in the Forfar and Perth Divisional offices.

The annual canvass of electors took place during the period September to November 2008, prior to the publication of the Register of Electors on 1 December. A total of 122,208 canvass forms were issued to households, with 36,634 reminders issued to non-returns. In addition, temporary canvassers were again engaged to conduct follow up house to house visits where no form had been returned, and for the first time, an additional option of Telephone Registration was introduced. This

facility allows a return to be made by phoning a freephone number and following the simple steps outlined on the form. This is only available where there are no changes to the existing entry in the Register. In total 20,280 households utilised the new option and this equated to 19.5% of all returns. Efforts were also made to contact recalcitrant electors via telephone calls and attempts were made to obtain appropriate information by inspecting relevant records. Extended advertising was also undertaken to alert electors to the ongoing canvass. The net effect of the various methods outlined above was that a final return rate of 96% was established.

The electorate recorded on the full Register of Angus and Perth & Kinross as published on 1 December 2008

totalled 196,723, an increase of 259 from 2007.

As a result of the Electoral Administration Act 2006, secondary legislation laid before the UK Parliament required Electoral Registration Officers in Scotland to collect personal identifiers (signatures and date of birth) from all absent voters. In last year's report, I advised that work on this task had commenced. It has now been completed, and Returning Officers are required to check these identifiers against returned postal voting statements at any UK, Scottish and European Parliamentary election. Tests have been carried out to ensure that the shared software systems will function efficiently at forthcoming elections.

## GENERAL

During the year we also:-

- Introduced a new Strategic Service Plan for the period 2008 to 2013, which will assist with planning service delivery, direct future workload, assist with target setting and detail operational monitoring systems.
- Prepared a Code of Corporate Governance to set out the approach to controlling the delivery of the Assessor's services.

- Monitored Freedom of Information, Data Protection, Health & Safety and Equality issues.
- Produced a Business Continuity Plan to detail the systems and procedures to be put in place for the restoration of critical services following loss of such services.
- Prepared a Risk Register which assists with identifying, assessing and addressing operational risks.
- Continued to strengthen controls

- already in place for the overall operation of the department in conjunction with the Board's Internal and External Auditors.
- Continued to contribute to the full Committees and Working Parties of the Scottish Assessors' Association to ensure a consistent country wide approach to the administration of the valuation, council tax and electoral services.

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  
Whitehall House  
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

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