



# Tayside Valuation Joint Board ANNUAL PUBLIC REPORT 2009/10

## INTRODUCTION

Tayside Valuation Joint Board takes over from the Local Authorities of Dundee City, Angus and Perth & Kinross their statutory duties in relation to valuation for rating and council tax. The Board appoints the Assessor and provides the administrative framework within which the Assessor's department operates.

The Assessor is responsible for the compilation and maintenance of the Non-Domestic Valuation Roll and the Council Tax Valuation List for the three Council areas. The Valuation Roll contains an entry for every non-domestic subject in the Councils' areas, with each entry providing the subjects Rateable Value on which non-domestic rates payments are based. The Valuation List contains an entry for every dwelling, showing an appropriate Valuation Band for each subject, with these bands determining the basis for Council Tax payments.

The Tayside Assessor is also the Electoral Registration Officer for both Angus and Perth & Kinross Councils and in that capacity compiles the Electoral Register (Voters' Roll) for the two Council areas.

The purpose of this report is to provide some background information on the services delivered together with details of performance levels achieved.

Financial year 2009/10 has again been particularly busy for the department and I would take this opportunity to record my thanks to all staff members for their individual contributions to what I consider to be a good quality service to taxpayers and electors in Tayside.

## THE BOARD

At its first meeting of the financial year in May 2009, the Board appointed Councillor Tom Ferguson of Dundee City Council to serve as its Convener. Councillor Ferguson had held the office of Convener prior to Dundee City Council replacing all of

their members on the Board in early 2009, and was duly re-elected at that meeting. I would take this opportunity to wish him continued success in the role.

## ASSESSORS' PORTAL

Throughout the year, we have continued to feed information to the Scottish Assessors' Association's national website (Portal) which 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.

A history facility has also now been developed which enhances the information available to ratepayers by providing

a record of all changes made to Valuation Roll entries since the latest revaluation took effect on 1 April 2010.

Summary valuations providing a breakdown of the calculations used to arrive at final rateable values are also available for subjects such as shops, offices and industrial type properties. The number of summary valuations available in Tayside is currently around 10,500, which comprises around 56% of the total number of subjects throughout Tayside.

The site also contains general guidance in relation to the Assessor's services and provides a direct link to the Board's own website.

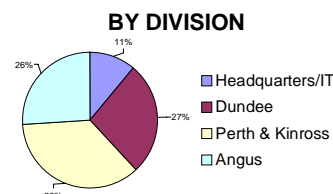
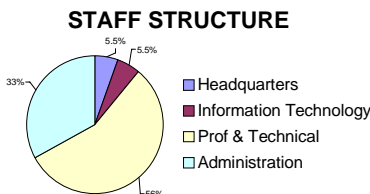
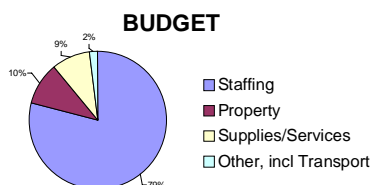
## BUDGET

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 2009/10, the approved revenue budget amounted to £3.06m. 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 2009/10 was 73, against a full complement 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

Maintenance of the Council Tax List has continued throughout the financial year, with new entries, deletions and rebandings of existing dwellings being actioned as appropriate. The List contained entries for c204,000 dwellings at 31 March 2010. 1,736 new entries were raised during the year, this being some 660 (27.5%) down from the previous year. This may be attributed to the slowing down of house building during the recognised economic recession.

The following table details the number of dwellings per Council area included in the List over the last 3 years.

Year	Angus	Dundee	Perth & Kinross	Total
2007/08	55,122	75,869	70,625	201,616
2008/09	55,570	76,283	71,314	203,167
2009/10	55,902	76,643	71,716	204,261

The table below shows how the number of new entries raised this year are split by Council area.

Area	No of New Entries
Angus	427
Dundee	575
Perth & Kinross	734
Total	1,736

## 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 3 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%
2009/10	58%	83%	17%

The total number of amendments made to the Valuation Roll are shown below.

Year	Division			Total
	Angus	Dundee City	Perth & Kinross	
2009/10	386	466	578	1,430

### Valuation Appeals

The only appeals in Tayside now outstanding from the 2005 Revaluation are those lodged with the Lands Tribunal for Scotland. During this year, staff dealt with 30 such appeals against a total Rateable Value of £12.15m. Settlements

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 3 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%
2009/10	1,736	89%	96%	4%

Performance has therefore been fairly consistent over this 3 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.

The target for 2010/11 is to slightly improve on current performance levels with the aim of dealing with 98% of new houses within 6 months and 90% within the first 3 months.

The cumulative effect of all changes in entries in the Valuation Roll for Tayside during 2009/10 is detailed below.

Local Authority Area	Total No of Subjects		Rateable Value	
	1/4/09	31/3/10	At 1/4/09	At 31/3/10
Angus Council	4,779	4,826	£ 62,588,640	£ 62,571,540
Dundee City Council	5,666	5,671	£167,666,477	£167,775,013
Perth & Kinross Council	8,036	8,095	£120,065,564	£121,933,605
Total	18,481	18,592	£350,320,681	£352,280,158

In accordance with the statutory timetable, a 5 yearly revaluation of all non-domestic subjects became effective on 1 April 2010. During 2009/10, therefore, professional and technical staff were heavily engaged in carrying out the revaluation of c18,500 subjects across Tayside. The commitment of resources required to complete this task has reduced slightly performance levels in other aspects of valuation work, culminating in a drop from 60% to 58% in the number of valuations amended within 3 months of the date of completion of new or altered premises. However, the number processed within 6 months increased from 79% to 83%.

For 2010/11, the intention is to improve on these levels of performance with 62% the target for completion within a 3 month time period and 85% within 6 months.

resulted in this figure being reduced to £10.86m representing a loss of 0.36% of the total Rateable Value in the Valuation Roll, the figure against which appeal loss is measured. The loss is slightly below the estimated figure of 0.40%.

## ELECTORAL REGISTRATION

The Assessor continues to provide an electoral registration service for Angus and Perth & Kinross Councils, and during 2009/10 the Register of Electors continued to be maintained by electoral staff in the Forfar and Perth Divisional offices.

The annual canvass of electors was carried out from September to November, prior to the publication of the Register of Electors on 1 December 2009. The number of house-to-house canvassers employed to follow up on non-returned postal forms in an effort to increase registration levels was increased from the number employed in 2008. The second year of the free telephone registration service saw 22,481 households take advantage of this option – an increase of over 2,000 from last year and equating to 21.5% of all returns. This service is only available to households where there are no changes to the existing Register details.

Additionally, electoral registration staff made extensive efforts to contact electors where returns of information were not made, and inspected other records legally available to the Electoral Registration Officer to obtain relevant information. Advertising campaigns were conducted at national and local levels to ensure the public were aware of the importance of registration. At the conclusion of the canvass period a final return rate of c95% across the two council areas was achieved.

The electorate as at 1 December 2009 for Angus and Perth & Kinross was 197,946 – an increase of 1,223 from 1 December 2008. There were 23,551 (11.9%) electors who exercised the opt-out provisions resulting in an Edited Register total of 174,395.

The European Parliamentary Election was held on 4 June 2009 and 173,662 ordinary poll cards and 19,681 postal poll cards were issued by the Assessor, as Electoral Registration Officer, on behalf of Returning Officers. In Angus 10.6% of the electorate were registered as postal voters whilst in Perth & Kinross the figure was 11%. This election was the first major election in Scotland where Returning Officers checked the Personal Identifiers on the Postal Voting Statements against the identifiers collected by Electoral Registration Officers in respect of Postal Vote applications, which involved close cooperation between staff in the respective offices. Procedures set up by electoral staff ensured the process ran smoothly and helped to contribute to what has been considered to be a well run election.

An Angus Council By-Election for Ward 4 was held on 25 June 2009 and 11,196 ordinary poll cards and 1,534 postal poll cards were issued.

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## GENERAL

During the year we also:-

- Produced revised Freedom of Information Publication Schemes which set out the information which will routinely be made available on request by both the Board and the Assessor.
- Introduced new Staff Consultation and Flexible Retirement Policies, and updated the current Flexible Working Policy.
- Continued to monitor Freedom of Information, Data Protection, Health & Safety and Equality issues.
- Introduced a formal Recruitment and Selection Policy detailing the procedures to be followed during the process of recruiting candidates to posts within the department's staff structure.
- Continued to monitor and improve the Board's Corporate Governance arrangements primarily by updating Business Continuity and Risk Assessment procedures.
- 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 registration services.

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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)