



Tayside Valuation Joint Board PUBLIC PERFORMANCE REPORT 2010/11

INTRODUCTION

The Assessor for Tayside Valuation Joint Board is an independent statutory official who is responsible for compiling and maintaining the Valuation Rolls and Council Tax Valuation Lists for Local Authorities of Angus, Dundee City and Perth & Kinross.

The Tayside Assessor is also the Electoral Registration Officer for Angus Council and Perth & Kinross Council and in that capacity prepares and maintains the Registers of Electors (Voters' Rolls) for these Council areas.

The purpose of this report is to provide some background

information on the services delivered and details of performance levels achieved.

Delivery of the service during 2010/11 was directed by N Clark Low who retired from his position as Assessor in June 2011, his career having spanned over 42 years in the Assessor's offices in Tayside. I take this opportunity to thank him for his dedicated service over that time and in particular for his leadership as Assessor over the past 7 years. I also wish to record my thanks and appreciation to all staff members for their contributions to the service during another busy year.

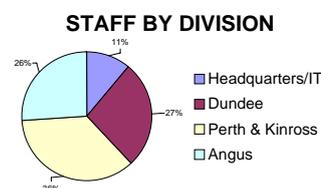
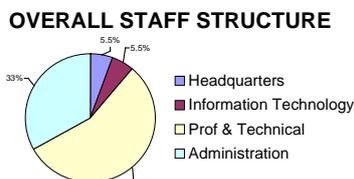
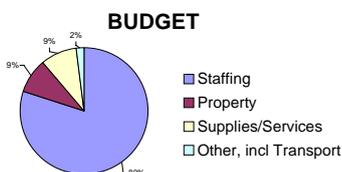
BUDGET & STAFFING

The Board's Revenue and Capital funding is provided by the three constituent Councils. Draft budgets are prepared by the Assessor in consultation with the Board Treasurer and are presented annually to the Board for approval. Actual and committed expenditure is monitored closely throughout the Financial year and the position is reported to the Board every 3 months.

For 2010/11 the approved net revenue budget was £3.11m.

The Board's unaudited final accounts indicate that spending was again within budget. The net amount underspent will be returned to the 3 constituent Councils.

The number of full time equivalent staff employed during 2010/11 was 70, against a budgeted structure of 75. The following charts given an indication of breakdown of budget headings and the staff structure.



VALUATION ROLL

The Valuation Roll contains entries for non-domestic properties within the area and shows Rateable Values which are used by the constituent local authorities to calculate non-domestic rates charges.

The Revenues departments of each of the Councils are advised of changes to the Valuation Roll on a weekly basis. This helps to minimise any delay in the rates collection process.

Performance is measured by how quickly we respond to property changes by amending the Valuation Roll. Performance achieved over the past 3 years is shown below.

Year	Number of Amendments	% of amendments within time periods		
		Within 3 months	Within 6 months	More than 6 months
2008/09	1,823	60%	79%	21%
2009/10	1,430	58%	83%	17%
2010/11	1,577	68%	86%	14%

A breakdown of the number of amendments made is shown below.

Year	Local Authority Area			Total
	Angus	Dundee City	Perth & Kinross	
2010/11	331	536	710	1,577

The effect of changes to the Valuation Roll during 2010/11 is detailed below.

Local Authority Area	Total No of Subjects		Rateable Value	
	1/4/10	31/3/11	1/4/10	31/3/11
Angus	4,817	4,827	£ 76,716,995	£ 76,568,387
Dundee City	5,664	5,701	£196,497,025	£197,449,055
Perth & Kinross	8,081	8,129	£143,585,108	£145,809,770
Total	18,562	18,657	£416,799,128	£419,827,212

There was a good improvement in performance in relation to changes to the Valuation Roll and the targets set were exceeded.

The targets set for 2011/12 are 65% within 3 months and 85% within 6 months.

Valuation Appeals

At the end of 2010/11 5 appeals arising from the 2005 Revaluation remained outstanding, having been referred to the Lands Tribunal for Scotland. During the year 6 appeals from the 2005 Revaluation were settled resulting in Rateable Value loss of £25,500 from the original Rateable Values of £861,500, representing a very small proportion of the total Rateable Value of the roll.

In respect of the 2010 Revaluation, appeals were submitted for 5,652 subjects. During the course of the year 321 of these were settled, resulting in a loss of only 0.001% of the total Rateable Value in the Roll, the figure against which appeal loss is measured. A far greater number of appeals will be dealt with during 2011/12. The statutory final date for disposal of 2010 Revaluation appeals is 31 December 2013.

COUNCIL TAX VALUATION LIST

The Council Tax Valuation List contains all domestic properties and for each subject shows a Valuation Band which is used as a basis for calculating Council Tax charges.

The following table details the number of entries in the Valuation List over the past 3 years.

Year	Angus	Dundee	Perth & Kinross	Total
2008/09	55,545	76,232	71,289	203,066
2009/10	55,876	76,592	71,711	204,179
2010/11	56,176	76,544	72,191	204,911

Details of the number of new entries added during 2010/11 are shown below.

Area	No of New Entries
Angus	402
Dundee City	469
Perth & Kinross	638
Total	1,509

Performance is measured in relation to the speed at which new properties are added to the Valuation List. The table below indicates performance levels over the past 3 years.

Year	Number of New Entries	% of total new entries within the time period		
		With 3 months	Within 6 months	Over 6 months
2008/09	2,396	88%	97%	3%
2009/10	1,736	89%	96%	4%
2010/11	1,509	83%	94%	6%

The ability to achieve targets relies to some extent on the co-operation of house owners and occupiers. The drop in the level of performance over the past year can in part be attributed to difficulties encountered in gaining access to inspect properties and the failure of taxpayers to provide information timeously. Banding enquiries and appeals continue to take up a good deal of staff time.

The target set for 2011/12 is to deal with 98% of new houses within 6 months and 90% of those within 3 months.

ELECTORAL REGISTRATION

The annual canvass of electors was carried out from September to November 2010, prior to the publication of the Register of Electors on 1 December 2010. 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 2009. The third year of the free telephone registration service saw 22,450 households take advantage of this option - very similar to the previous year and equating to 21.5% of all returns. This service is only available to households where there are no changes to the existing details. This will be extended in 2011 to provide opportunities to confirm registration via the internet and SMS (text) messaging.

Additionally, staff made extensive efforts to contact electors where returns of information were not made. Other records legally available to the Electoral Registration Officer were also

inspected to ascertain the relevant information. Advertising campaigns were conducted at national and local levels to raise awareness of the importance of registration. At the close of the canvass period a return rate of around 95% across the two Council areas was achieved.

The electoral as at 1 December 2010 for Angus and Perth & Kinross was 200,703—an increase of 2,757 from 1 December 2009. There were 22,095 (11%) electors who exercised the opt-out provisions resulting in an Edited Register total of 178,608.

Performance standards for Electoral Registration have been agreed with the Electoral Commission. Our performance met or exceeded all standards set. Full details are available at www.electoralcommission.org.uk/performance-standards-and-analysis/assessment.

CONTACT DETAILS

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