



Tayside Valuation Joint Board PERFORMANCE REPORT 2011/12

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.

During 2011/12 there was a restructuring of the Assessor's management team, information technology section and administration staff, which resulted in a substantial review of procedures and responsibilities. Delivery of the service during the first quarter of the year was directed by N Clark Low who retired from his position as Assessor in June 2011. I record my thanks and appreciation for the leadership and advice he provided during his term as Assessor. I also wish to thank my Management Team and all staff for their support and assistance throughout the year and particularly for their co-operation in implementing the changes to the staff structure and working procedures.

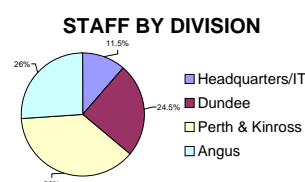
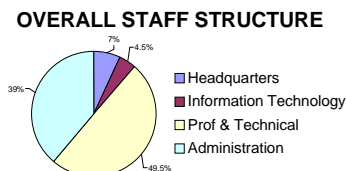
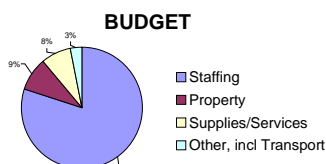
BUDGET & STAFFING

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 2011/12 the approved net revenue budget was £3.07m.

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 2011/12 was 64, against a budgeted structure of 69. 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 and the effect of changes to the Valuation Roll during 2011/12 are detailed below.

Performance in relation to Valuation Roll maintenance has slipped back following a particularly good level in the previous year. This has been largely due to staff concentrating their efforts on an intensive programme of dealing with appeals listed for hearing by Valuation Appeal Committees.

The targets set for 2011/12 were 62% within 3 months and 85% within 6 months. These have been retained as the targets for 2012/13.

Year	Number of Amendments	% of amendments within time periods		
		Within 3 months	Within 6 months	More than 6 months
2009/10	1,430	58%	83%	17%
2010/11	1,577	68%	86%	14%
2011/12	1,325	55%	79%	21%

Local Authority Area	Total No of Subjects		Rateable Value	
	1/4/11	31/3/12	1/4/11	31/3/12
Angus	4,287	4,804	£76,568,387	£77,688,367
Dundee City	5,701	5,697	£197,449,055	£194,480,560
Perth & Kinross	8,129	8,178	£145,809,770	£146,592,825
Total	18,657	18,679	£419,827,212	£418,761,752

Valuation Appeals

During the course of the year, staff have been heavily involved in dealing with appeals arising from the 2010 Revaluation. In addition to the right to lodge appeals against revaluation, ratepayers are also entitled, in certain specified circumstances, to lodge appeals on the basis that there has been a material change of circumstances affecting the value of their property. Over the past two years there has been an unprecedented number of appeals lodged on the basis that there has been a fall in rental values as a result of economic recession. A summary of appeal progress as at 31 March 2012 is shown below.

The loss of Rateable Value arising from 2010 Revaluation appeals settled during 2011/12 amounts to £3,384,480 which is 0.8% of the total Rateable Value in the roll. The statutory final date for disposal of 2010 Revaluation appeals is 31 December 2013.

	Appeals Received	Appeals Settled	Settled Appeals Rateable Value		Appeals Outstanding	
			Original RV	Settled RV	Appeals	RV
2010 Revaluation	6,016	3,577	£85,872,315	£82,096,100	2,439	£217,087,793
2010 Running Roll	2,914	214	£6,641,250	£6,462,500	2,700	£179,580,865
2011 Running Roll	2,820	19	£417,770	£360,420	2,801	£184,187,045

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.

Performance is measured in relation to the speed at which new properties are added to the Valuation List. The ability to achieve targets relies to some extent on the co-operation of house owners and occupiers in responding to our enquiries and allowing access to their properties. There has been a good improvement in performance over the previous year, with 97.5% of properties being entered on the Valuation List within 6 months. Only 34 properties were outwith the 6 month period.

The tables below detail the number of entries in the Valuation List and the performance achieved over the past 3 years.

The target set for 2011/12 were to deal with 98% of new houses within 6 months and 90% of those within 3 months. These have been retained as the target for 2012/13.

Year	Angus	Dundee	Perth & Kinross	Total
2009/10	55,876	76,592	71,711	204,179
2010/11	56,176	76,544	72,191	204,911
2011/12	56,428	76,710	72,573	205,711

Year	Number of New Entries	% of total new entries within the time period		
		With 3 months	Within 6 months	Over 6 months
2009/10	1,736	89%	96%	4%
2010/11	1,509	83%	94%	6%
2011/12	1,384	88%	97.5%	2.5%

ELECTORAL REGISTRATION

Registration of electors continued on a rolling basis throughout the year. The annual canvass of all electors was carried out from September to November 2011, prior to the publication of the Register of Electors on 1 December 2011. Where there have been no changes to the electors registered at a household, electors may choose to confirm the position by using a free telephone service, the internet or SMS text message. While the telephone service has been available for the past 4 years, the internet and text messaging facilities were introduced for the first time in 2011. Returns made by these three options represented approximately 20% of all returns made. Other records available to the Electoral Registration Officer were used to confirm and ascertain relevant information where returns were not made.

Household visits to follow up non-responses were made to 19,343 properties, an increase of 2,231 (13%) over the previous year.

The electorate as at 1 December 2011 for Angus and Perth & Kinross was 195,445 — a decrease of 5,258 from 1 December 2010. 18,386 electors (9.4%) exercised their right not to have their names included in the edited version of the register, resulting in an Edited Register total of 177,059.

Performance standards for Electoral Registration have been set by the Electoral Commission. Our performance met or exceeded all standards set, with the exception of that relating to house-to-house enquiries. While there was an increase in the number of household visits, which were carried out having regard to practicality and the best use of available resources, the Electoral Commission has determined that the standard will not be met unless a personal visit is made to every non-responding household where information cannot be verified from another source. Full details are available at <http://www.electoralcommission.org.uk>

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