



Tayside Valuation Joint Board PERFORMANCE REPORT 2012/13

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.

In June 2013 the former Assessor, Mr John Galbraith, FRICS, retired after 43 years service to the Board and its predecessor authorities. I record my thanks to John Galbraith and his management team for their endeavours over the previous years and, in particular, during the year 2012/13 which has resulted in the high levels of performance achieved.

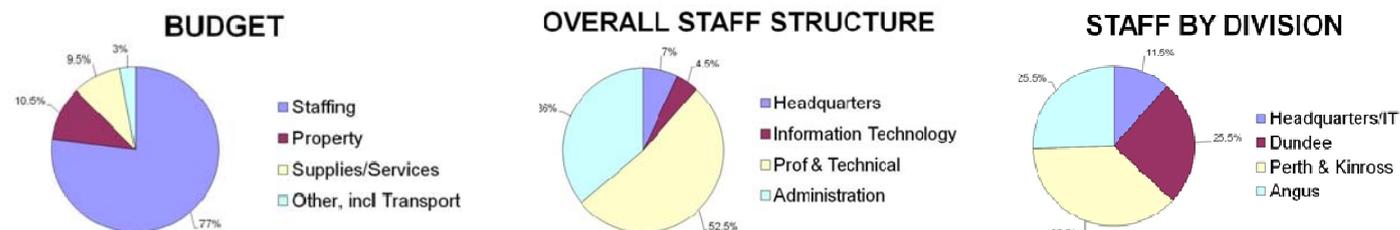
BUDGET & STAFFING

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 2012/13 the approved net revenue budget was £2.85m.

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 2012/13 was 67.5, against a budgeted structure of 69. The following charts give 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 Revenue 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 2012/13 are detailed below.

Performance in relation to Valuation Roll maintenance has improved over the level achieved in the previous year, the details are set out in the table below. The targets set for 2012/13 were 62% within 3 months and 85% within 6 months. These targets have been amended for 2012/13 to 75% within 3 months and 88% within 6 months.

Year	Number of Amendments	% of amendments within time periods		
		Within 3 months	Within 6 months	More than 6 months
2010/11	1,577	68%	86%	14%
2011/12	1,325	55%	79%	21%
2012/13	1,458	76%	89%	11%

Local Authority Area	Total No of Subjects		Rateable Value	
	31/3/12	31/3/13	31/3/12	31/3/13
Angus	4,804	4,777	£77,688,367	£77,552,072
Dundee City	5,697	5,731	£194,480,560	£189,247,460
Perth & Kinross	8,178	8,248	£146,592,825	£149,577,225
Total	18,679	18,756	£418,761,752	£416,376,757

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 recent 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 2013 is shown below.

The loss of Rateable Value arising from 2010 Revaluation Appeals settled during 2012/13 amounts to £6,225,785 which is 1.5% of the total Rateable Value in the Valuation Roll. The statutory 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	6,017	5,015	£190,060,440	£179,979,940	1,002	£114,875,568
2010 Running Roll	2,914	1,589	£89,820,880	£89,319,890	1,325	£106,490,985
2011 Running Roll	3,014	1,255	£62,670,750	£62,360,625	1,759	£148,062,745
2012 Running Roll	401	45	£1,910,200	£1,824,900	356	£34,488,835

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 slight reduction in performance from the previous year, with 96.7% of properties being entered on the Valuation List within 6 months, compared with 97.5% in 2011/12. 40 properties were outwith the 6 month period compared with 34 in 2011/12.

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 2012/13 was 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 2013/14.

Year	Angus	Dundee	Perth & Kinross	Total
2010/11	56,176	76,544	72,191	204,911
2011/12	56,428	76,710	72,573	205,171
2012/13	56,634	76,356	72,930	205,920

Year	Number of New Entries	% of total new entries within the time period		
		With 3 months	Within 6 months	Over 6 months
2010/11	1,509	83%	94%	6%
2011/12	1,384	88%	97.5%	2.5%
2012/13	1,194	87.3%	96.7%	3.3%

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 2012, prior to the publication of the Register of Electors on 1 December 2012. 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.

After this data matching household visits to follow up non-responses were made to 15,349 properties, a reduction of approximately 4,000 (20.5%) from the previous year.

The electorate as at 1 December 2012 for Angus and Perth & Kinross was 199,831 — an increase of 4,386 from 1 December 2011. 18,103 electors (9.06%) exercised their right not to have their names included in the edited version of the register, resulting in an Edited Register total of 181,728.

Performance standards for Electoral Registration have been set by the Electoral Commission. Our performance met or exceeded standards set in all categories. Full details of the performance of Electoral registration Officers in Great Britain during 2012 are available at the Commission's website <http://www.electoralcommission.org.uk>.

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