



Tayside Valuation Joint Board PERFORMANCE REPORT 2013/14

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.

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.

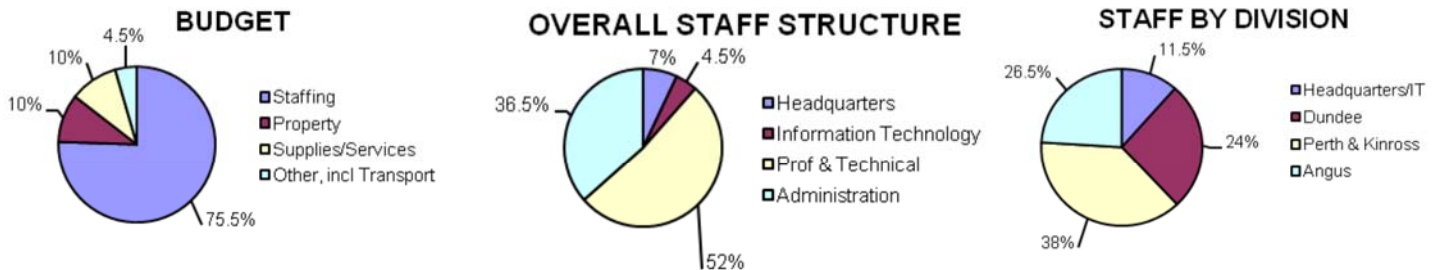
BUDGET & STAFFING

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 2013/14 the approved net revenue budget was £2.86m.

The Board's unaudited final accounts indicate that spending was again within budget. The net amount underspent will be carried forward to meet anticipated expenditure in connection with the introduction of Individual Electoral Registration.

The number of full time equivalent staff employed during 2013/14 was 67, 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 2013/14 are detailed below.

Performance in relation to Valuation Roll maintenance has improved slightly over the level achieved in the previous year, the details are set out in the table below. The targets set for 2013/14 were 75% within 3 months and 88% within 6 months. These targets have been retained for 2014/15.

Year	Number of Amendments	% of amendments within time periods		
		Within 3 months	Within 6 months	More than 6 months
2011/12	1,325	55%	79%	21%
2012/13	1,458	76%	89%	11%
2013/14	1,344	77%	92%	8%

Local Authority Area	Total No of Subjects		Rateable Value	
	31/03/13	31/03/14	31/03/13	31/03/14
Angus	4,777	4,793	£77,552,072	£76,768,772
Dundee City	5,731	5,736	£189,247,460	£188,621,470
Perth & Kinross	8,248	8,354	£149,577,225	£147,490,880
Total	18,756	18,883	£416,376,757	£412,881,122

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. A summary of appeal progress as at 31 March 2014 is shown below.

The loss of Rateable Value arising from 2010 Revaluation Appeals settled during 2013/14 amounts to £6,495,943 (1.56% of the total Rateable Value in the Valuation Roll).

	Appeals Received	Appeals Settled	Settled Appeals Rateable Value		Appeals Outstanding	
			Original RV	Settled RV	Appeals	RV
2010 Revaluation	6,017	5,974	£314,626,318	£255,409,475	43	£15,924,350
2010 Running Roll	2,919	2,873	£218,983,940	£217,126,400	46	£10,653,350
2011 Running Roll	3,016	2,999	£231,163,545	£229,865,220	17	£4,805,350
2012 Running Roll	471	452	£56,478,685	£53,349,135	19	£2,775,550
2013 Running Roll	159	27	£1,422,250	£1,259,145	132	£24,785,775

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. Performance improved over the previous year, with 98.5% of properties being entered on the Valuation List within 6 months, compared with 96.7% in 2012/13. 1.5% of properties were outwith the 6 month period compared with 3.3% in 2012/13.

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 2013/14 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 2014/15.

Year	Angus	Dundee	Perth & Kinross	Total
2011/12	56,428	76,710	72,573	205,171
2012/13	56,634	76,356	72,930	205,920
2013/14	57,071	75,961	73,280	206,312

Year	Number of New Entries	% of total new entries within the time period		
		With 3 months	Within 6 months	Over 6 months
2011/12	1,384	88%	97.5%	2.5%
2012/13	1,194	87.3%	96.7%	3.3%
2013/14	1,367	94.4%	98.5%	1.5%

ELECTORAL REGISTRATION

Registration of electors continued on a rolling basis throughout the year. The delayed 2013 annual canvass of electors, which was carried out from October 2013 to February 2014, prior to the publication of the Register of Electors on 10 March 2014. 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 5 years, the internet and text messaging facilities were introduced for the first time in 2011. Returns made by these three options represented approximately 23% 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 or follow-up enquiries by telephone were made to 20,284 properties, (approximately 16% of forms issued).

The electorate as at 10 March 2014 for Angus and Perth & Kinross was 205,142 - an increase of 5,311 from 1 December 2012. 21,028 electors (10.25%) exercised their right not to have their names included in the edited version of the register, resulting in an Edited Register total of 184,114.

The process of Electoral Registration is to undergo extensive change with the introduction of Individual Registration, which will come into effect on 19 September 2014. Significant planning and preparation to accommodate this change has been undertaken during this year.

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 2013/14 are available at the Commission's website <http://www.electoralcommission.org.uk>.

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