



# Tayside Valuation Joint Board PERFORMANCE REPORT 2014/15

## 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.

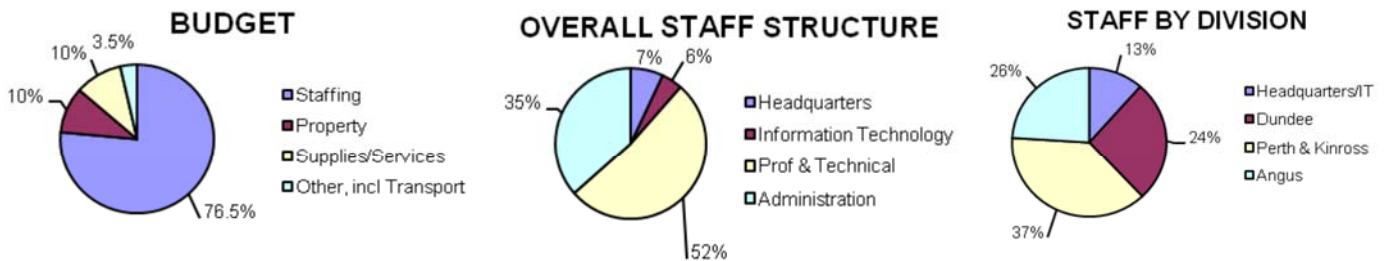
## BUDGET & STAFFING

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 2014/15 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 returned to the constituent Councils.

The number of full time equivalent staff employed during 2014/15 was 64.7, 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 2014/15 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 2014/15 were 75% within 3 months and 88% within 6 months. These targets have been retained for 2015/16.

Year	Number of Amendments	% of amendments within time periods		
		Within 3 months	Within 6 months	More than 6 months
2012/13	1,458	76%	89%	11%
2013/14	1,344	77%	92%	8%
2014/15	1,705	83%	9%	8%

Local Authority Area	Total No of Subjects		Rateable Value	
	31/03/14	31/03/15	31/03/14	31/03/15
Angus	4,793	4,781	£76,768,772	£77,030,852
Dundee City	5,736	5,683	£188,621,470	£187,593,255
Perth & Kinross	8,354	8,430	£147,490,880	£148,693,075
<b>Total</b>	<b>18,883</b>	<b>18,894</b>	<b>£412,881,122</b>	<b>£413,317,182</b>

## 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 2015 is shown below.

The loss of Rateable Value arising from 2010 Revaluation Appeals settled during 2014/15 amounts to £309,000 (<0.1% 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	5,977	£318,309,418	£298,764,425	40	£12,241,250
2010/11 Running Roll	2,919	2,874	£218,984,040	£217,126,500	45	£10,653,250
2011/12 Running Roll	3,016	3,000	£231,163,645	£229,865,320	16	£4,805,250
2012/13 Running Roll	471	464	£57,011,535	£53,860,085	7	£2,242,700
2013/14 Running Roll	238	229	£31,043,425	£29,551,345	9	£2,558,400
2014/15 Running Roll	272	40	£1,760,500	£1,584,550	232	£23,647,900

## 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 99.2% of properties being entered on the Valuation List within 6 months, compared with 98.5% in 2013/14. 0.8% of properties were outwith the 6 month period compared with 1.5% in 2013/14.

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 2014/15 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 2015/16.

Year	Angus	Dundee	Perth & Kinross	Total
2012/13	56,634	76,356	72,930	205,920
2013/14	57,071	75,961	73,280	206,312
205/15	57,422	75,935	73,730	207,087

Year	Number of New Entries	% of total new entries within the time period		
		With 3 months	Within 6 months	Over 6 months
2012/13	1,194	87.3%	96.7%	3.3%
2013/14	1,367	94.4%	98.5%	1.5%
2014/15	1,347	96.2%	99.2%	0.8%

## ELECTORAL REGISTRATION

Significant changes took place in the overall landscape for Electoral Registration during 2014/15. The European Parliamentary Election, which took place on 22 May 2014, was closely followed by the Scottish Independence Referendum on 18 September 2014. Both events generated greater activity than normal and the Referendum in particular reached unprecedented levels of public interest and engagement, the momentum of which was maintained throughout the year. Whilst this increased level of engagement presented some operational challenges, nevertheless, all electoral requirements were dealt with successfully.

Immediately following the Scottish Independence Referendum the method of Electoral Registration was substantially changed by the introduction of Individual Electoral Registration. Data matching was undertaken with the Department of Work and Pensions to confirm the identity of all existing electors and a total of 187,827 electors were transferred automatically into the revised Electoral Registers. Confirmation letters were issued to these electors and personalised Invitation to Register forms were issued to a further 18,719 non-confirmed electors. 12,066 Household Enquiry forms were issued to confirm the position with vacant properties and, where required, reminder letters were issued and/or a personal canvass visit was undertaken. The revised Registers of Electors were published on 27 February 2015 and included 201,654 electors.

Dedicated performance standards for Electoral Registration have been set by the Electoral Commission in relation to the transition to Individual Electoral Registration. All requested data has been supplied and a formal assessment will be undertaken by the Commission in due course. Full details of the performance of all Electoral Registration Officers in Great Britain in the years up to and including 2013/14 are available at the Commission's website <http://www.electoralcommission.org.uk>.

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