



Tayside Valuation Joint Board PERFORMANCE REPORT 2015/16

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.

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 2015/16 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 2015/16 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 2015/16 are detailed below.

Year	Number of Amendments	% of amendments within time periods		
		Within 3 months	Within 6 months	More than 6 months
2013/14	1,344	77%	92%	8%
2014/15	1,705	83%	9%	8%
2015/16	1,414	78%	14%	8%

Local Authority Area	Total No of Subjects		Rateable Value	
	31/03/15	31/03/16	31/03/15	31/03/16
Angus	4,781	4,805	£77,030,852	£78,251,592
Dundee City	5,683	5,725	£187,593,255	£187,257,190
Perth & Kinross	8,430	8,482	£148,693,075	£148,348,350
Total	18,894	19,012	£413,317,182	£413,857,132

Performance in relation to Valuation Roll maintenance reduced a little from the levels achieved in the previous year although slightly exceeded the target set (75% within 3 months and 88% within 6 months). This reduction was in line with that anticipated due to the increased pressures of preparing for the next general revaluation which will be come into effect on 1 April 2017. As the revaluation exercise will be ongoing throughout 2016/17 these targets have been retained for that year.

General Revaluation 2017

The next general revaluation of all non domestic subjects in the Valuation Roll will come into effect on 1 April 2017. Preparations have been made during the course of the year to secure the revaluation of all subjects in the area and this has included the in-gathering and analysis of rental and cost information and the preparation of schemes of valuation. Initial valuations have been prepared for a number of the 19,000 entries in the Roll and this work will continue throughout the next financial year.

Valuation Appeals

During the course of the year staff have been 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 2016 is shown below.

	Appeals Received	Appeals Settled	Settled Appeals Rateable Value		Appeals Outstanding	
			Original RV	Settled RV	Appeals	RV
2010 Revaluation	6,017	5,978	£318,836,418	£299,194,425	39	£11,714,250
2010/11 Running Roll	2,919	2,874	£218,984,040	£217,126,500	45	£10,653,250
2011/12 Running Roll	3,016	3,001	£231,163,745	£229,865,420	15	£4,805,150
2012/13 Running Roll	471	464	£57,011,535	£53,860,085	7	£2,242,700
2013/14 Running Roll	238	231	£31,216,225	£29,715,745	7	£2,385,600
2014/15 Running Roll	315	261	£18,979,250	£18,230,910	54	£13,577,050
2015/16 Running Roll	136	37	£1,278,100	£1,106,330	99	£8,662,100

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 reduced slightly from previous years, again as a result of diverting resources to prepare for the general revaluation due to come into effect on 1 April 2017, although still exceeded the target set (90% within 3 months and 98% within 6 months). These targets have been retained for 2016/17.

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

Year	Angus	Dundee	Perth & Kinross	Total
2013/14	57,071	75,961	73,280	206,312
2014/15	57,422	75,935	73,730	207,087
2015/16	57,696	76,049	74,295	208,040

Year	Number of New Entries	% of total new entries within the time period		
		Within 3 months	Within 6 months	Over 6 months
2013/14	1,367	94.4%	98.5%	1.5%
2014/15	1,347	96.2%	99.2%	0.8%
2015/16	1,377	94.5%	98.3%	1.7%

ELECTORAL REGISTRATION

A United Kingdom Parliamentary General Election and a Perth & Kinross Council Ward 12 By-Election were held on 7 May 2015. All administrative procedures for each election were successfully dealt with and, in administration terms, the events passed without incident. In addition, elections also took place to elect members to Community Councils in both Angus Council and Perth & Kinross Council in October and November 2015 respectively. Preparations were also made to accommodate both a Perth & Kinross Council Ward 9 By-Election on 7 April 2016 and the Referendum on European Union membership on 23 June 2016.

During the year legislation was passed to reduce the voting age for Scottish Parliamentary and Local Government elections in Scotland to include 16 and 17 year olds, effective from 4 May 2016. The voting age for UK Parliamentary and European elections remains at 18.

In August 2015 the annual canvass of electors commenced and Household Enquiry Forms were issued to 127,403 households across both local authority areas with a response rate of 58.2%. All non responders were issued with a reminder and, where no response was forthcoming, a door to door canvass visit was undertaken. 34 temporary canvassers were employed and visited some 40,905 households. The revised Register of Electors were published on 1 December 2015 and included 199,999 electors. Further initiatives were undertaken to identify potential electors and as at 31 March 2016 this figure increased to 201,560.

The Electoral Commission has determined a set of standards against which Electoral Registration Officers are assessed in the performance of their duties. It is pleasing to note that the electoral registration service in Angus and Perth & Kinross has met or exceeded all standards that have been scrutinised so far for 2015/16.

CONTACT DETAILS

The Assessor's service operates from three offices:-

Headquarters & City of Dundee Division
Whitehall House
35 Yeaman Shore
DUNDEE
DD1 4BU
Tel: 01382 221177

Angus Division
Ravenswood
New Road
FORFAR
DD8 2ZA
Tel: 01307 462416

Perth & Kinross Division
Robertson House
Whitefriars Crescent
PERTH
PH2 0LG
Tel: 01738 630303

If you require any further information on this performance report please contact:-
Alastair Kirkwood BSc, MRICS (Dip Rating), IRRV (Hons), AEA
Assessor for Tayside and Electoral Registration Officer, Angus and Perth & Kinross
Whitehall House, 35 Yeaman Shore, DUNDEE DD1 4BU

Tel: 01382 315601 E-mail: Alastair.Kirkwood@tayside-vjb.gov.uk Website: www.tayside-vjb.gov.uk