



# Tayside Valuation Joint Board PERFORMANCE REPORT 2016/17

## 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.

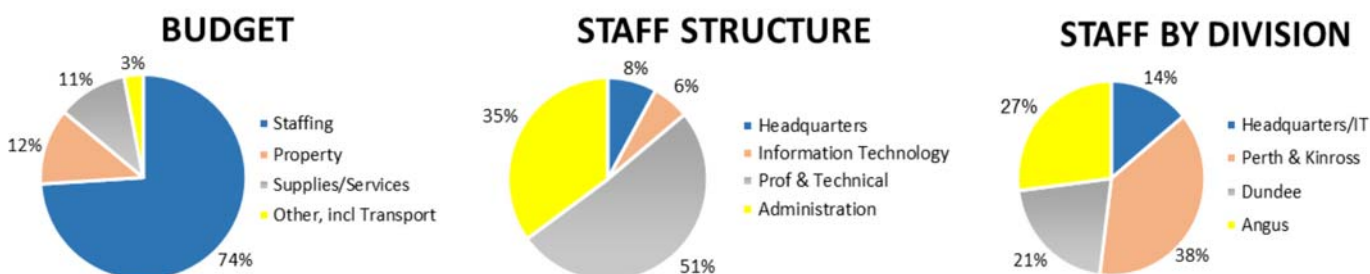
I would take this opportunity to record my grateful thanks to all staff for their contributions to the satisfactory levels of performance achieved throughout another particularly busy year.

## 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 2016/17 the approved net revenue budget was £2.83m. 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 2016/17 was 65.5, against a budgeted structure of 68. 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 2016/17 are detailed below.

Year	Number of Amendments	% of amendments within time periods		
		Within 3 months	Within 6 months	More than 6 months
2014/15	1,705	83%	92%	8%
2015/16	1,414	78%	92%	8%
2016/17	1548	74%	90%	10%

Local Authority Area	Total No of Subjects		Rateable Value	
	31/03/16	31/03/17	31/03/16	31/03/17
Angus	4,805	4,878	£78,251,592	£78,454,457
Dundee City	5,725	5,734	£187,257,190	£187,715,045
Perth & Kinross	8,482	8,594	£148,348,350	£149,288,510
Total	19,012	19,206	£413,857,132	£415,458,012

Performance in relation to Valuation Roll maintenance reduced a little from the levels achieved in the previous year and whilst slightly exceeding the 6 month target, fell narrowly below the target set for 3 months. This reduction was in line with that anticipated due to the increased time involved in preparing for the General revaluation, which came into effect on 1 April 2017. As appeals arising from the Revaluation will require to be dealt with these targets have been retained for 2017/18.

### General Revaluation 2017

The general revaluation of all non domestic subjects in the Valuation Roll came into effect on 1 April 2017. Preparations were made during the course of the year to secure the revaluation of all subjects in the area and this included the ingathering and analysis of rental and cost information and the preparation of schemes of valuation. Valuations were prepared and valuation notices issued in respect of 19,358 entries appearing in the new Valuation Roll with a combined rateable value of £425,825,644.

## 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 2017 is shown below.

	Appeals Received	Appeals Settled	Settled Appeals Rateable Value		Appeals Outstanding	
			Original RV	Settled RV	Appeals	RV
2010 Revaluation	6,017	5,988	£326,786,118	£306,200,925	29	£3,764,550
2010/11 Running Roll	2,921	2,882	£220,897,240	£219,026,900	39	£8,793,750
2011/12 Running Roll	3,016	3,008	£233,443,545	£231,966,020	8	£2,525,350
2012/13 Running Roll	470	464	£57,385,135	£54,140,685	6	£1,846,100
2013/14 Running Roll	238	231	£31,216,225	£29,715,745	7	£2,385,600
2014/15 Running Roll	316	304	£30,257,700	£28,178,460	12	£2,506,400
2015/16 Running Roll	155	139	£7,895,300	£7,465,120	16	£4,438,600
2016/17 Running Roll	122	23	£1,513,500	£1,064,650	99	£14,819,650

## 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 increased slightly from previous years and exceeded the target set (90% within 3 months and 98% within 6 months). The target for 3 months has been increased to 92% for 2017/18.

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
2014/15	57,422	75,935	73,730	207,087
2015/16	57,696	76,049	74,295	208,040
2016/17	57,913	76,395	74,745	209,053

Year	Number of New Entries	% of total new entries within the time period		
		Within 3 months	Within 6 months	Over 6 months
2014/15	1,347	96.2%	99.2%	0.8%
2015/16	1,377	94.5%	98.3%	1.7%
2016/17	1,543	95.5%	98.7%	1.3%

## ELECTORAL REGISTRATION

The Scottish Parliament elections were held on 5 May 2016, and the European Union referendum was held on 23 June 2016. In addition, Local Government by-elections were held in Perth & Kinross Council on 7 April 2016 and in Angus Council on 28 November 2016 and 5 December 2016 respectively. All administrative procedures for each election/referendum were successfully dealt with and, in administration terms, the events passed without incident.

Legislation was passed to reduce the voting age for Scottish Parliamentary and Local Government elections in Scotland to include 16 & 17 year olds, effective from 5 May 2016. The voting age for UK Parliamentary and European elections remains at 18.

In August 2016 the annual canvass of electors commenced and Household Enquiry Forms were issued to 127,592 households across both local authority areas with a response rate of 80%.

All non-responders were issued with a reminder and, where no response was forthcoming, a door to door canvass visit was undertaken. Thirty-eight temporary canvassers were employed to visit 38,015 households.

The revised Register of Electors for Perth & Kinross was published on 1 December 2016. Due to the two Local Government by-elections the publication of the Register of Electors for Angus was delayed to 20 January 2017.

The total electorate upon publication of the Register across both areas was 204,537 electors.

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 2016/17.

## 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](mailto:Alastair.Kirkwood@tayside-vjb.gov.uk) Website: [www.tayside-vjb.gov.uk](http://www.tayside-vjb.gov.uk)