



# Tayside Valuation Joint Board PERFORMANCE REPORT 2017/18

## 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.

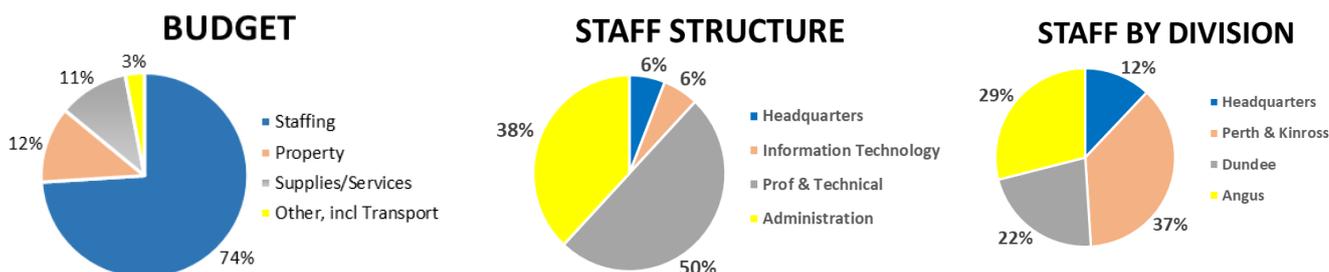
I would take this opportunity to record my grateful thanks to all staff for their contributions to the satisfactory levels of performance achieved throughout another particularly busy year.

## 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 2017/18 the approved net revenue budget was £2.79m (including the use of £26,000 of reserves). The Board's unaudited final accounts indicate that spending was again within budget and that the use of reserves will be slightly lower than projected.

The number of full time equivalent staff employed during 2017/18 was 63.5, 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 2017/18 are detailed below.

| Year    | Number of Amendments | % of amendments within time periods |                 |                    |
|---------|----------------------|-------------------------------------|-----------------|--------------------|
|         |                      | Within 3 months                     | Within 6 months | More than 6 months |
| 2015/16 | 1,414                | 78%                                 | 92%             | 8%                 |
| 2016/17 | 1,548                | 74%                                 | 90%             | 10%                |
| 2017/18 | 1,632                | 63%                                 | 76%             | 24%                |

| Local Authority Area | Total No of Subjects |               | Rateable Value      |                     |
|----------------------|----------------------|---------------|---------------------|---------------------|
|                      | 31/03/17             | 31/03/18      | 31/03/17            | 31/03/18            |
| Angus                | 4,878                | 5,526         | £78,454,457         | £80,975,046         |
| Dundee City          | 5,734                | 5,873         | £187,715,045        | £190,080,900        |
| Perth & Kinross      | 8,594                | 9,727         | £149,288,510        | £162,534,708        |
| <b>Total</b>         | <b>19,206</b>        | <b>21,126</b> | <b>£415,458,012</b> | <b>£433,590,654</b> |

Performance in relation to Valuation Roll maintenance reduced from the levels achieved in the previous year. This reduction was a result of an increased number of required alterations and the additional work required to create entries for shooting rights as required by the Land Reform (Scotland) Act 2016. In light of appeal volumes following the revaluation revised targets of have been set at 70% <3 months, 88% <6 months & 12% > 6 months in order to ensure appeals are resolved as quickly as possible.

### General Revaluation 2017

The general revaluation of all non domestic subjects in the Valuation Roll came into effect on 1 April 2017. 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. During the year an additional 1,561 entries were created for "shooting Rights" taking the total number of subjects in the Valuation Roll to 21,126 with a combined Rateable Value of £433,590,654.

## Valuation Appeals

During the course of the year staff have been involved in dealing with appeals arising from the 2010 & 2017 Revaluations. In addition to the right to lodge appeals against revaluation assessments, 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 2018 is shown below.

|                   | Appeals Received | Appeals Settled | Settled Appeals Rateable Value |              | Appeals Outstanding |              |
|-------------------|------------------|-----------------|--------------------------------|--------------|---------------------|--------------|
|                   |                  |                 | Original RV                    | Settled RV   | Appeals             | RV           |
| 2010 Revaluation  | 6,017            | 6,009           | £330,402,668                   | £308,373,475 | 8                   | £148,000     |
| 2010 Running Roll | 2,920            | 2,916           | £228,811,890                   | £225,753,600 | 4                   | £836,300     |
| 2011 Running Roll | 3,016            | 3,015           | £235,968,795                   | £234,404,770 | 1                   | £100         |
| 2012 Running Roll | 470              | 470             | £59,231,235                    | £55,930,085  | 0                   | £0           |
| 2013 Running Roll | 238              | 235             | £33,473,325                    | £31,271,145  | 3                   | £128,500     |
| 2014 Running Roll | 314              | 311             | £32,158,300                    | £29,716,060  | 3                   | £368,300     |
| 2015 Running Roll | 154              | 153             | £12,261,400                    | £11,337,320  | 1                   | £71,400      |
| 2016 Running Roll | 161              | 150             | £17,228,925                    | £15,877,230  | 11                  | £176,100     |
| 2017 Revaluation  | 6,258            | 1,279           | £22,379,975                    | £21,116,625  | 4,979               | £309,207,951 |
| 2017 Running Roll | 561              | 22              | £502,630                       | £453,030     | 539                 | £29,795,870  |

## 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 was broadly in line with previous years and exceeded the target set (92% within 3 months and 98% within 6 months). These targets have been retained 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   |
|---------|--------|--------|-----------------|---------|
| 2015/16 | 57,696 | 76,049 | 74,295          | 208,040 |
| 2016/17 | 57,913 | 76,395 | 74,745          | 209,053 |
| 2017/18 | 58,212 | 76,487 | 75,304          | 210,003 |

| Year    | Number of New Entries | % of total new entries within the time period |                 |               |
|---------|-----------------------|---|-----------------|---------------|
|         |                       | Within 3 months                               | Within 6 months | Over 6 months |
| 2015/16 | 1,377                 | 94.5%   | 98.3%           | 1.7%          |
| 2016/17 | 1,543                 | 95.5%   | 98.7%           | 1.3%          |
| 2017/18 | 1,383                 | 95.0%   | 98.8%           | 1.2%          |

## ELECTORAL REGISTRATION

Scottish Local Government elections were held on 4 May 2017, and a United Kingdom General election was held on 8 June 2017. The general election was called at relatively short notice and overlapped, to an extent, with the run up to the Scottish Local Government election. A Local Government by-election was also held in the Perth & Kinross Council area on 23 November 2017. All administrative procedures for each election were successfully dealt with and, in administration terms, the events passed without incident.

In July 2017 the annual canvass of electors commenced and Household Enquiry Forms were issued to 128,226 households across both local authority areas with a response rate of 81%. 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 36,459 households.

The revised Register of Electors for Perth & Kinross was published on 1 December 2017. The total electorate upon publication of the Register across both areas was 204,120 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 2017/18.

## CONTACT DETAILS

The Assessor's service operates from two offices:-

Headquarters, City of Dundee Division & Angus Division  
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