



Tayside Valuation Joint Board PERFORMANCE REPORT 2018/19

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.

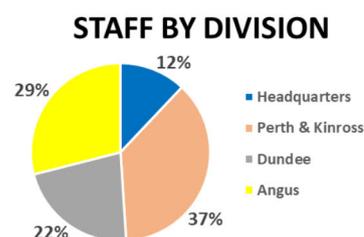
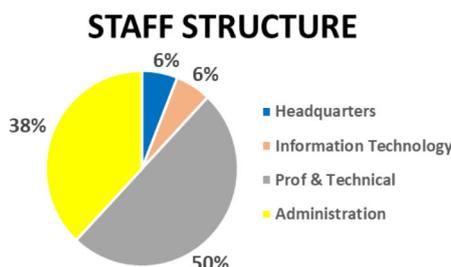
I would take this opportunity to record my grateful thanks to all staff for their contributions to the satisfactory levels of performance achieved throughout another particularly busy year.

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 2018/19 the approved net revenue budget was £2.76m. 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 2018/19 was 61.2, against a budgeted structure of 65. 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 2018/19 are detailed below.

Year	Number of Amendments	% of amendments within time periods		
		Within 3 months	Within 6 months	More than 6 months
2016/17	1,548	74%	90%	10%
2017/18	1,632	63%	76%	24%
2018/19	1,531	78%	92%	8%

Local Authority Area	Total No of Subjects		Rateable Value	
	31/03/18	31/03/19	31/03/18	31/03/19
Angus	5,526	5,539	£80,975,046	£80,877,121
Dundee City	5,873	5,918	£190,080,900	£193,436,275
Perth & Kinross	9,727	9,968	£162,534,708	£162,689,783
Total	21,126	21,425	£433,590,654	£437,003,179

Performance in relation to Valuation Roll maintenance increased from the levels achieved in the previous year. The target was to process 70% of alterations within 3 months and 88% within 6 months and performance exceeded this target. Reflecting this performance and the volumes of appeals outstanding which require to be resolved the targets for the year 2019/20 have been set at 72.5% <3 months and 88% <6 months in order to ensure that all appeals are resolved as quickly as possible.

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, 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 2019 is shown overleaf.

	Appeals Received	Appeals Settled	Settled Appeals Rateable Value		Appeals Outstanding	
			Original RV	Settled RV	Appeals	RV
2010 Revaluation	6,017	6,010	£330,427,668	£308,397,475	7	£123,000
2010 Running Roll	2,920	2,918	£229,545,090	£226,486,800	2	£103,100
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	313	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	160	£17,366,625	£15,979,330	1	£38,400
2017 Revaluation	6,255	3,493	£73,721,455	£70,147,465	2,762	£257,850,221
2017 Running Roll	611	197	£23,302,500	£1,864,350	414	£32,545,190
2018 Running Roll	238	44	£1,349,160	£1,243,580	194	£30,551,770

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 from the level reached in the previous year and exceeded the target set (92% within 3 months and 98% within 6 months). Targets for the year 2019/20 have been set at 93% <3 months, 98% <6 months.

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
2016/17	57,913	76,395	74,745	209,053
2017/18	58,212	76,487	75,304	210,003
2018/19	58,654	76,643	75,975	211,272

Year	Number of New Entries	% of total new entries within the time period		
		Within 3 months	Within 6 months	Over 6 months
2016/17	1,543	95.5%	98.7%	1.3%
2017/18	1,383	95.0%	98.8%	1.2%
2018/19	1,721	95.90%	99.00%	1.00%

ELECTORAL REGISTRATION

A Local Government by-election was held in Perth & Kinross Council on 19 April 2018. Elections took place in Loch Lomond & Trossachs National Park area on 5 July 2018 and in Cairngorms National Park area on 21 March 2019. The required administrative procedures for these election were successfully dealt with and, in administrative terms, the elections passed without incident.

The annual canvass of electors commenced in July 2018 and household registration forms were posted to all properties in Angus and Perth & Kinross ahead of publication of the register on 1 December 2018. A Household Enquiry Form (HEF) was initially issued to 129,042 households across both local authority areas. The response rate to the initial mailing of HEFs was 60.4%.

All non-responders were issued with a reminder and, where no response was still forthcoming, a door-to-door canvass visit was undertaken. Thirty-eight temporary canvassers were employed to visit households which failed to return either the Household Enquiry Form or an Invitation to Register form and, in total, some 31,667 non-responding households to the HEF and some 4,174 electors who had failed to return an ITR were visited. Upon completion of the canvass, the response rate to the HEF was 84.8% in both Angus and Perth & Kinross. The revised Register of Electors for Perth & Kinross was published on 1 December 2018. The total electorate upon publication of the Register across both areas was 203,955 electors.

The Electoral Commission has determined a set of standards against which Electoral Registration Officers are assessed in the performance of their duties. The electoral registration service in Angus and Perth & Kinross has met or exceeded all the necessary standards set by the Commission.

CONTACT DETAILS

The Assessor's service operates from three offices:-

Headquarters & City of Dundee Division
William Wallace House
Orchard Loan
Orchardbank Business Park
FORFAR
DD8 1WH
Tel: 01307 499910

Angus Division
William Wallace House
Orchard Loan
Orchardbank Business Park
FORFAR
DD8 1WH
Tel: 01307 499910

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
William Wallace House, Orchard Loan, Orchardbank Business Park, FORFAR DD8 1WH
Tel: 01307 499911 E-mail: Alastair.Kirkwood@tayside-vjb.gov.uk Website: www.tayside-vjb.gov.uk