



# Tayside Valuation Joint Board PERFORMANCE REPORT 2019/20

## 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.

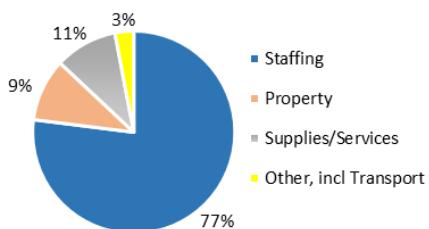
## BUDGET & STAFFING

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.

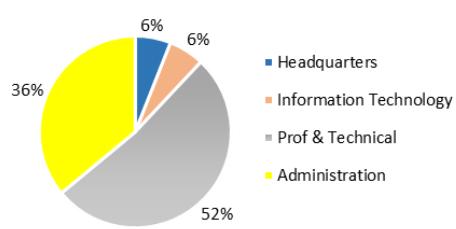
For 2019/20 the approved net revenue budget was £2.76m. The Board's unaudited final accounts indicate that spending was again within budget. The net amount underspent will be returned to the constituent Councils.

The number of full time equivalent staff employed during 2019/20 was 68.5, against a budgeted structure of 70. The following charts give an indication of breakdown of budget headings and the staff structure.

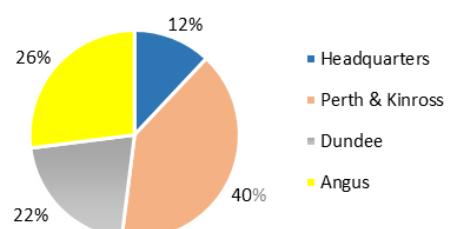
**BUDGET**



**STAFF STRUCTURE**



**STAFF BY DIVISION**



## 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 2019/20 are detailed below.

Year	Number of Amendments	% of amendments within time periods		
		Within 3 months	Within 6 months	More than 6 months
2017/18	1,632	63.20%	75.90%	24.10%
2018/19	1,531	78.40%	91.90%	8.10%
2019/20	1,263	81.10%	91.80%	8.20%

Local Authority Area	Total No of Subjects		Rateable Value	
	31/03/19	31/03/20	31/03/19	31/03/20
Angus	5,539	5,584	£80,877,121	£80,718,875
Dundee City	5,918	6,021	£193,436,275	£191,147,300
Perth & Kinross	9,968	10,073	£162,689,783	£163,141,743
Total	21,425	21,678	£437,003,179	£435,007,918

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. These targets have been set at 72.5% <3 months, 15.5% <6 months & 12% > 6 months

## 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 2020 is shown overleaf.

	Appeals Received	Appeals Settled	Settled Appeals Rateable Value		Appeals Outstanding	
			Original RV	Settled RV	Appeals	RV
2010 Revaluation	6,017	6,011	£330,427,768	£308,397,575	6	£122,900
2010/11 Running Roll	2,920	2,919	£229,545,190	£226,486,900	1	£103,000
2011/12 Running Roll	3,016	3,016	£235,968,895	£234,404,870	0	£0
2012/13 Running Roll	470	470	£59,231,235	£55,930,085	0	£0
2013/14 Running Roll	238	235	£33,473,325	£31,271,145	3	£128,500
2014/15 Running Roll	314	312	£32,467,300	£29,866,060	2	£59,300
2015/16 Running Roll	154	153	£12,261,400	£11,337,320	1	£71,400
2016/17 Running Roll	161	160	£17,366,625	£15,979,330	1	£38,400
2017 Revaluation	6,254	5,460	£230,385,887	£219,104,450	794	£101,168,089
2017/18 Running Roll	612	483	£17,588,250	£16,254,090	129	£17,289,390
2018/19 Running Roll	247	185	£17,316,690	£15,506,330	62	£15,084,990
2019/20 Running Roll	2,750	103	£12,922,740	£11,422,590	2,647	£202,963,965

## 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). These targets have been set at 93% <3 months, 5% <6 months & 2% > 6 months.

Year	Angus	Dundee	Perth & Kinross	Total
2017/18	58,212	76,487	75,304	210,003
2018/19	58,654	76,643	75,975	211,272
2019/20	59,018	76,921	76,763	212,702

Year	Number of New Entries	% of total new entries within the time period		
		Within 3 months	Within 6 months	Over 6 months
2017/18	1,383	95.0%	98.8%	1.2%
2018/19	1,721	95.90%	99.00%	1.00%
2019/20	1,916	96.30%	99.40%	0.60%

## ELECTORAL REGISTRATION

### Elections and Referenda 2019

A European Parliamentary election took place on 23 May 2019 and a UK Parliamentary election took place on 12 December 2019. Both of these elections were announced with very short notice requiring staff to deal with large volumes of work relating to the registration of overseas electors, EU citizens and Postal Voters over a short space of time. The calling of the UK election whilst the canvass was ongoing and quite close to the Christmas period stretched our resources and presented issues for our software and postal delivery suppliers. Nevertheless, all necessary procedures were completed within the required time scales.

### 2019/20 Annual Canvass

The annual canvass of electors commenced in July 2019 and household registration forms were posted to all properties in Angus and Perth & Kinross local authority areas. A Household Enquiry Form (HEF) was initially issued to 129,548 households across both areas. Households were given the opportunity to respond to the HEF by post, text, email or via a web page. A new registration form (ITR) was issued to any new electors identified on the HEF return unless the elector had already submitted an online application. The response rate to the initial mailing of HEFs was 58.4%. All non-responders were issued with a reminder and, where no response was still forthcoming, a door-to-door canvass visit was undertaken. Upon completion of the annual canvass the response rate to Household Enquiry Forms was 84.9% across the Angus Council and Perth & Kinross Council areas. Due to the UK Parliamentary election taking place on 12 December the Electoral Registers were published on 7 November 2019, which is a little earlier than the normal statutory publication date of 1 December.

## CONTACT DETAILS

The Assessor's service operates from two offices:-

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