

REPORT TO: TAYSIDE VALUATION JOINT BOARD – 28 JANUARY 2013

REPORT ON: ASSESSOR'S STAFF ESTABLISHMENT

REPORT BY: ASSESSOR

REPORT NO: TVJB 7-2013

1 PURPOSE OF REPORT

1.1 The purpose of this report is to provide the Board with a note of the current staff establishment in the offices of the Assessor.

2 RECOMMENDATIONS

2.1 It is recommended that the Board:-
a notes the content of this report.
b notes that the Assessor will continue to monitor and review staffing levels.

3 FINANCIAL IMPLICATIONS

3.1 None.

4 POLICY IMPLICATIONS

4.1 This report has been screened for any policy implications in respect of Sustainability, Strategic Environmental Assessment, Anti-Poverty, Equality Impact Assessment and Risk Management. There are no major issues.

5 BACKGROUND

5.1 At its meeting on 19 November 2012 the Board noted a projected revenue underspend arising from savings in staff costs and requested that the Assessor report on the current staff establishment at the January 2013 meeting of the Board.

5.2 A report outlining the duties of the Assessor and the current staff structure is attached as an appendix to this report.

5.3 A comprehensive review of the Assessor's management structure was approved by the Board on 31 January 2011 and a revised management structure was implemented with effect from 1 July 2011. (Report No TVJB20-2010 – Review of Management Structure – Tayside Valuation Joint Board 31 January 2011 refers)

5.4 A revised administration staff structure, affecting posts at headquarters and in Perth & Kinross division, was approved by the Board on 21 November 2011. (Report No TVJB 23-2011 – Review of Staff Structure – Tayside Valuation Joint Board 21 November 2011 refers)

5.5 A restructuring of the Information Technology section was also approved by the Board on 21 November 2011. (Report No TVJB 23-2011 – Review of Staff Structure – Tayside Valuation Joint Board 21 November 2011 refers)

5.6 As a matter of course, all posts becoming vacant are reviewed to consider whether there is a need for the position to be filled. Consideration is given to all vacant posts in the establishment when setting the annual revenue budget.

- 5.7 The career grade structure that exists for Valuers and Technicians can provide opportunities for posts to be filled at lower levels and this method of providing a suitable mix of staff is used where such opportunities arise.
- 5.8 Following the reviews that have been carried out over the past two years, it is considered that the existing staff structure meets current requirements.
- 5.9 The underspend on staff costs during 2012/13 has been achieved through the following:-
- Officers working reduced hours
 - Officers on maternity leave
 - Posts being filled at lower levels
 - A vacant clerical assistant post not being filled
 - Delays in filling vacant posts

If the final budget outturn position is an underspend, this will be returned to the constituent Councils.

- 5.10 The Provisional Revenue Budget for 2013/14 takes account of the current establishment and includes an allowance of 1.75% for staff slippage. Savings arising from changes to the staff structure through filling posts at a lower level and through not filling a clerical assistant post have also been reflected in the 2013/14 budget. The overall effect is that staff costs in the 2013/14 Provisional Revenue Budget show a decrease of 0.23%, despite reflecting a 1% pay increase.
- 5.11 The Assessor will continue to monitor and review staffing levels.

6 CONSULTATION

- 6.1 The Clerk and Treasurer to the Board and the Head of Human Resources, Dundee City Council, have been consulted in the preparation of this report.

7 BACKGROUND PAPERS

- 7.1 None.

John M Galbraith FRICS
Assessor

January 2013

TAYSIDE VALUATION JOINT BOARD

Outline of Functions and Staff Structure

1 INTRODUCTION

Following local government re-organisation on 1 April 1996, each Unitary Council became a valuation authority in its own right. Valuation Authorities are responsible for the delivery of the valuation service throughout Scotland, with this service covering Non-domestic Rating and Council Tax.

While there are 32 Unitary Councils throughout Scotland, the Joint Boards (Scotland) Order 1995 established 10 Valuation Joint Boards covering the areas of 28 of the Councils. Each Joint Board became in effect the valuation authority for the Councils within its area. The other 4 Councils remained valuation authorities in their own right.

Tayside Valuation Joint Board therefore discharges the functions of the valuation authorities of Angus, Dundee City and Perth & Kinross Councils.

The Board requires to appoint an Assessor whose role is to ensure that all statutory functions in relation to Valuation for Rating and Council Tax are properly discharged on behalf of the Joint Board.

The duties of the Assessor are prescribed by statute and the tasks and responsibilities are laid down in the Valuation Acts. This is the vital distinction between the role of Assessor and that of other local government services where the authorities themselves can actually be involved in specifying service levels or indeed directing service provision.

2 THE BOARD

The Board comprises 15 members in total, with 6 from Dundee City Council, 5 from Perth & Kinross Council and 4 from Angus Council.

The main officers of the Board are the Assessor, the Clerk and the Treasurer. The Clerk and Treasurer are currently the Head of Democratic and Legal Services and the Director of Corporate Services, Dundee City Council.

Through the Clerk and Treasurer the Board provides the administrative framework within which the Assessor's Department operates. The members of the Board provide an essential link between the Assessor, the Councils, ratepayers, Council Tax payers and the electorate.

The Board meets quarterly to consider all relevant business in relation to reports, policies and agenda items prepared by its officers.

The Board operates its own website at www.tayside-vjb.gov.uk which contains more detailed information in relation to both the Board and the Assessor. Further detailed information in relation to Assessors throughout Scotland and the services they provide is contained in the Scottish Assessors' Association's national website at www.saa.gov.uk.

3 THE ASSESSOR

3.1 Non Domestic Rating

The Assessor's main functions, duties and responsibilities in relation to Valuation for Rating are:-

- To carry out a general revaluation to determine Rateable Values for all non-domestic subjects every 5 years.
- To publish a new Valuation Roll coming into force on the first day of April in each year of Revaluation.
- To update the Valuation Roll to take account of new and altered subjects and to give effect to material changes of circumstances and relevant decisions of the Valuation Courts affecting any entry in the Roll.
- To issue Valuation Notices to all proprietors, tenants and occupiers in relation to entries made in the Valuation Roll both in Revaluation and in Non Revaluation years.
- To regularly advise the rating authority of alterations made to the Valuation Roll in order that local rates may be levied as appropriate.
- To dispose of all appeals within the statutory timescales.
- To make all necessary arrangements for the settlement of appeals or for their referral to the Valuation Appeal Committee, Lands Tribunal and/or Lands Valuation Appeal Court, if required.

At 1 April 2012, the Tayside Valuation Roll contains approximately 18,600 subjects with a total Rateable Value of approximately £419m. The split per Council area is as follows:-

Angus	4,800	£ 78.0m
Dundee	5,700	£194.5m
Perth & Kinross	8,100	£146.5m

3.2 Council Tax

The Assessor is also charged with:-

- carrying out the valuation and banding of dwellings for the purposes of Council Tax.
- advising the levying authority of bandings by provision of Valuation Lists, and of all changes made to the List, in order that appropriate Council Tax may be levied.
- issuing Banding Notices to all owners and taxpayers in relation to entries made in the Valuation List.
- regularly updating the Valuation List to take account of new properties and, when properties are sold, to take account of alterations, improvements and extensions which have been added.

- making all necessary arrangements for the disposal of proposals and appeals against Banding, referring them to the Valuation Appeal Committee and Court of Session, if required.

At 1 April 2012, there were approximately 205,000 entries on the Valuation List for the 3 Tayside Council areas, split as follows:-

Angus	56,000
Dundee	77,000
Perth & Kinross	72,000

3.3 Electoral Registration

In addition to providing the valuation service to the three constituent Councils of the Board, the Assessor has been appointed to provide the electoral registration service for Angus and Perth & Kinross Councils. Dundee City Council provides its own electoral registration service.

The Assessor, as Electoral Registration Officer, is required to compile and maintain the Electoral Register for the two Council areas. An annual canvass of electors is carried out between September and November each year, and the Register is published on 1 December each year. Current legislation is geared towards maximising registration and requires the Electoral Registration Officer to take all necessary steps to achieve the maximum possible return of the required information from electors.

The Registers published on 1 December 2012 contained in Angus local government area approximately 87,500 electors and in Perth & Kinross approximately 112,500.

The Register is updated during the year by means of a system of “rolling registration” which allows electors who have changed address to be included at their new address almost immediately, in accordance with current legislation.

The Register is published in Electoral Ward and Polling District order, and for ease of reference the Valuation Roll and Council Tax Lists in Angus and Perth & Kinross are produced in the same order.

4 LOCATION OF OFFICES

The Board’s valuation area extends to nearly 3,000 square miles and the department presently functions on the basis of Divisional offices located in Dundee, Forfar and Perth. This decentralised policy with an office located in each Council area provides the public with ready access to staff and effects economies in time and travelling costs. The Divisional offices are supported by administration staff and Information Technology staff of the Headquarters section which is also located at the Dundee office.

5 STAFF STRUCTURE

A diagram of the existing staff structure is attached. The current establishment amounts to 67 full time equivalent staff.

5.1 Headquarters Staff

Headquarters staff comprising the Assessor, Depute Assessor, Administration Manager (Finance/Personnel), Administration Manager (Electoral Registration/

Clerical) and Secretary/Administrative Assistant, provide central management and administration support across all offices of the Board.

All Information Technology requirements of the Board are developed and managed in-house by the Information Technology team comprising the IT Development Manager, IT Administrator and IT Development Technician.

5.2 Divisional Office Staff

Each of the three divisional offices is managed by an Assistant Assessor, who controls a team of surveyors, technical assistants and administration staff.

In general terms, the surveyors and technical assistants are responsible for the inspection and valuation of property in connection with the maintenance of the Valuation Roll and Council Tax Valuation List. Surveyors are appointed on a career grade basis, which allows them to progress from Trainee Valuer to Senior Valuer. Technicians are also appointed on a similar basis, allowing them to progress through the structure. When any of these posts become vacant consideration is given to the appropriate level for appointment of new staff. This can result in savings by appointing at a lower level. Trainee Valuers and Technicians are provided with appropriate training to enable them to achieve qualifications set by the Royal Institution of Chartered Surveyors.

Administration and clerical staff provide the necessary support for updating documents and issuing statutory notices. In the Angus and Perth & Kinross divisional offices, administration and clerical staff are also required to maintain the electoral registers on an ongoing basis and are under particular pressure during the period of the annual canvass of electors, from August to November, and in the periods preceding elections. Senior electoral administration staff are members of the Association of Electoral Administrators.

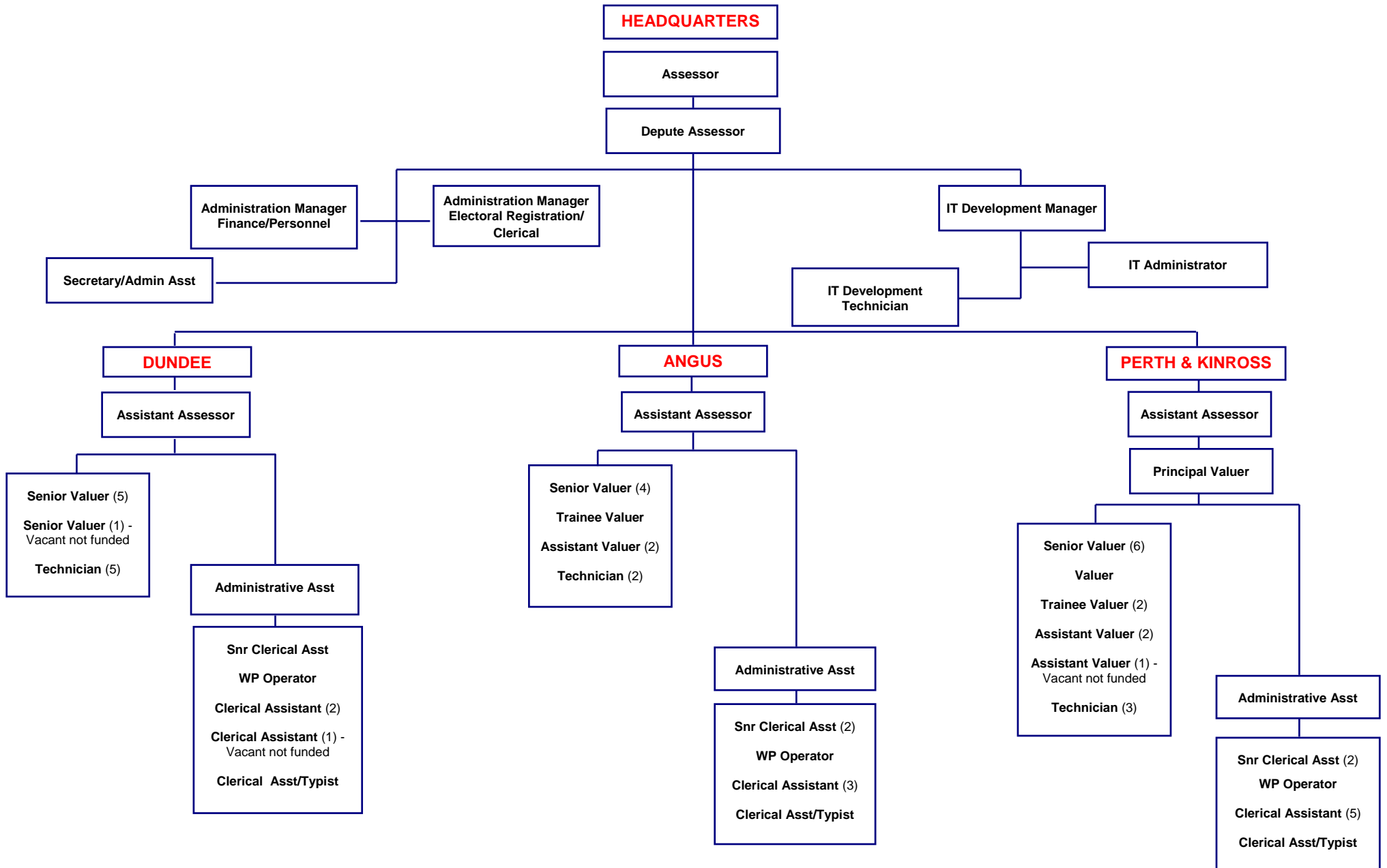
Performance in relation to the maintenance of the Valuation Roll and Council Tax Valuation List is measured by having regard to the speed at which new and altered properties are added. The ability to achieve targets relies to some extent on the co-operation of ratepayers and taxpayers in responding to enquiries and allowing access to properties. This may also be affected by the need to deal with large volumes of appeals within a statutory timescale, requiring careful balancing of priorities.

5.3 Assessor's Management Team

Corporate governance is controlled through the Assessor's Management Team, comprising the Assessor, Depute Assessor, 3 Assistant Assessors and the Principal Valuer. The management and organisation of department operates with the assistance of various Working Groups reporting to the Management Team. These groups monitor all matters relating to the core functions, including such matters as governance, health & safety and information technology. The membership and remits of the groups are reviewed regularly. Membership of the groups comprise members of the Management Team and senior members of staff. In addition to his management and valuation responsibilities, the Principal Valuer has specific responsibility for the co-ordination of training and development of all staff.

All members of the Management Team contribute to the work of the Scottish Assessors' Association, which meets regularly to facilitate a consistent approach in the administration of the valuation, council tax and electoral registration services.

TAYSIDE VALUATION JOINT BOARD



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