

REPORT TO: TAYSIDE VALUATION JOINT BOARD – 30 AUGUST 2021

REPORT ON: BEST VALUE – PUBLIC PERFORMANCE REPORT 2020/21

REPORT BY: ASSESSOR

REPORT NO: TVJB 13-2021

1 PURPOSE OF REPORT

1.1 The purpose of this report is to appraise the Joint Board of the performance levels achieved by the Assessor and his staff during financial year 2020/21, and to present the Board's Annual Public Performance Report.

2 RECOMMENDATIONS

2.1 The Joint Board is asked to:-

- approve the Joint Board's Annual Public Performance Report for the year 2020/21 (Appendix 1),
- note the information submitted by the Assessor to the Scottish Government in respect of the Key Performance Indicators concerning the Valuation Roll and Council Tax Valuation List (Appendix 2), and
- note the position concerning the Customer Satisfaction Survey (Appendix 3).

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 The Joint Board is subject to the terms of the Local Government in Scotland Act 2003 which relates to Best Value and Accountability and includes, amongst other things, the requirement to report to the public on its performance in conducting its functions. The Joint Board's Annual Performance Report 2020/21 is attached as Appendix 1.

5.2 In relation to the Joint Board's functions in respect of the Valuation Roll and Council Tax Valuation List, the Annual Performance Report draws upon information which is submitted annually to the Scottish Government by the Assessor with respect to Key Performance Indicators. These Key Performance Indicators relate to Valuation Roll amendments, appeal settlements and new entries added to the Valuation List, together with details of staff costs and number of staff employed. The information submitted to the Scottish Government for the year 2020/21 is attached as Appendix 2.

- 5.3 In addition to the above, the Assessor normally undertakes an analysis of the levels of Customer Satisfaction through a Customer Satisfaction Survey each year. The circumstances of the Covid-19 pandemic have meant that it was not possible to conduct a formal survey over the course of the 2020/21 year, however, a report on the known feedback from various client contacts during 2020/21 is attached as Appendix 3.
- 5.4 These Reports will be made available to and discussed with staff. They will also be published on the Board's website. The Assessor will continue to report to the Board all future Best Value developments as they occur.

6 CONSULTATION

- 6.1 The Clerk and the Treasurer to the Board have been consulted on this report.

7 BACKGROUND PAPERS

- 7.1 None.

ALASTAIR KIRKWOOD
Assessor

August 2021



Tayside Valuation Joint Board PERFORMANCE REPORT 2020/21

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.

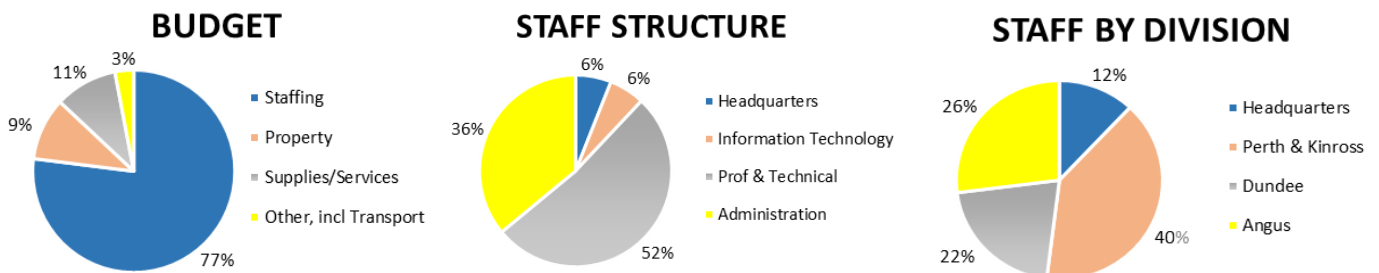
I would take this opportunity to record my grateful thanks to all staff for their contributions to the satisfactory levels of performance achieved throughout another particularly busy year.

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 2020/21 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 is expected to be returned to the constituent Councils.

The number of full time equivalent staff employed during 2020/21 was 66.5, against a budgeted structure of 70. 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 2020/21 are detailed below.

| Year | Number of Amendments | % of amendments within time periods | | |
|---------|----------------------|-------------------------------------|-----------------|--------------------|
| | | Within 3 months | Within 6 months | More than 6 months |
| 2018/19 | 1,531 | 78.40% | 91.90% | 8.10% |
| 2019/20 | 1,263 | 81.10% | 91.80% | 8.20% |
| 2020/21 | 1,216 | 62.90% | 83.60% | 16.40% |

| Local Authority Area | Total No of Subjects | | Rateable Value | |
|----------------------|----------------------|----------|----------------|--------------|
| | 31/03/20 | 31/03/21 | 31/03/20 | 31/03/21 |
| Angus | 5,584 | 5,644 | £80,718,875 | £80,150,395 |
| Dundee City | 6,021 | 6,043 | £191,147,300 | £188,603,560 |
| Perth & Kinross | 10,073 | 10,133 | £163,141,743 | £161,066,154 |
| Total | 21,678 | 21,820 | £435,007,918 | £429,820,109 |

In light of the particular circumstances of the Covid-19 pandemic, performance targets in relation to Valuation Roll maintenance for 2020/21 were reduced mid-way through the year. The amended targets were to process 60% of alterations within 3 months and 90% within 6 months. Performance exceeded the three month target but fell short of the 6 month target. The targets set for 2021-22 are 72.5% <3 months, 88% <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 2021 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 | 6,255 | 5,940 | £291,346,401 | £273,446,975 | 315 | £40,225,275 |
| 2017/18 Running Roll | 610 | 588 | £26,232,640 | £23,146,920 | 22 | £7,907,300 |
| 2018/19 Running Roll | 246 | 231 | £24,221,930 | £21,738,725 | 15 | £6,697,750 |
| 2019/20 Running Roll | 2,852 | 192 | £21,988,600 | £20,367,200 | 2,660 | £206,448,630 |
| 2020/21 Running Roll | 2,664 | 25 | £1,384,850 | £1,297,650 | 2,639 | £191,308,174 |

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. The number of Council Tax entries in each Council area are detailed below.

Performance in relation to Council Tax 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. As with the Valuation Roll, performance targets in relation to Council Tax were reduced mid-way through the year to reflect the circumstances of the Covid-19 pandemic. The amended targets were to process 80% of alterations within 3 months and 95% within 6 months. The performance achieved exceeded these revised targets as shown below. The targets for 2021-22 have been set at 93% <3 months, 98% <6 months & 2% > 6 months.

| Year | Angus | Dundee | Perth & Kinross | Total |
|---------|--------|--------|-----------------|---------|
| 2018/19 | 58,654 | 76,643 | 75,975 | 211,272 |
| 2019/20 | 59,018 | 76,921 | 76,763 | 212,702 |
| 2020/21 | 29,419 | 77,164 | 77,018 | 213,579 |

| Year | Number of New Entries | % of total new entries within the time period | | |
|---------|-----------------------|---|-----------------|---------------|
| | | Within 3 months | Within 6 months | Over 6 months |
| 2018/19 | 1,721 | 95.90% | 99.00% | 1.00% |
| 2019/20 | 1,916 | 96.30% | 99.40% | 0.60% |
| 2020/21 | 1,482 | 88.1% | 97.4% | 2.60% |

ELECTORAL REGISTRATION

Elections and Referenda 2020/21

There were no major elections scheduled to take place in 2020/21. Local government by-elections, which were originally scheduled to take place in Perth & Kinross on 10 and 11 in May 2020 were rescheduled to November 2020 due to the Covid-19 pandemic. A further Perth & Kinross local government by-election took place on 25 March 2021. Over this period staff were heavily engaged in preparing for the Scottish Parliamentary election scheduled to take place on 6 May 2021. The nature of the global pandemic presented a number of issues for electors and administrators and required extraordinary measures to be taken. Notwithstanding, all electoral registration procedures were carried in accordance with regulations and polling station registers were delivered to the Returning Officers within the agreed timescales.

2020 Annual Canvass

The annual canvass of electors commenced in June 2020. Under new legislative procedures electors in both Angus and Perth & Kinross were data matched against Government Digital Service records. If an entire household matched a notification form was issued to confirm that the named electors were registered and they did not need to respond to the letter unless there was a change to report. 68% of households in Angus and Perth & Kinross were matched in this way which substantially reduced the number of reminder forms required. The remaining 40,990 households were sent a Route 2 form (similar to the Household Enquiry Form) and were asked to respond to confirm that the details of electors held were correct, or to report changes. Upon completion of the annual canvass the Electoral Registers for the two Council areas were published on 1 December 2020.

CONTACT DETAILS

The Assessor's service operates from two offices:-

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

West 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

TAYSIDE VALUATION JOINT BOARD

Key Performance Indicators

| VALUATION ROLL | | |
|--|--------|-----------|
| Total No of Entries at 1 April 2020 | 21,678 | |
| Total RV at 1 April 2020 | £435m | |
| No of Amendments to Roll (2020/21) | 1,216 | |
| Total No of Entries at 31 March 2020 | 21,820 | |
| Total RV at 31 March 2020 | £430m | |
| Amendments within time periods expressed as a % of the total number of amendments for the year | | |
| 2018/19 | Actual | Estimated |
| 0-3 months | 78.4% | 70% |
| 3-6 months | 91.9% | 88% |
| Over 6 months | 8.1% | 12% |
| 2019/20 | Actual | Estimated |
| 0-3 months | 81.1% | 72.5% |
| 3-6 months | 91.8% | 88% |
| Over 6 months | 8.2% | 12% |
| 2020/21 | Actual | Estimated |
| 0-3 months | 62.9% | 60.0% |
| 3-6 months | 83.6% | 90.0% |
| Over 6 months | 16.4% | 10.0% |

TAYSIDE VALUATION JOINT BOARD

Key Performance Indicators

| COUNCIL TAX | | |
|--|---------|-----------|
| Total No of Entries at 1 April 2020 | 211,924 | |
| Adjustment to Band "D" Equivalent at 1 April 2020 | 205,644 | |
| New Entries added during year (2020/21) | 1,482 | |
| Total No of Entries at 31 March 2021 | 213,579 | |
| Adjustment to Band "D" Equivalent at 31 March 2021 | 207,846 | |
| New Entries within time periods expressed as a % of the total number of new entries for the whole year | | |
| 2018/19 | Actual | Estimated |
| 0-3 months | 95.9% | 92% |
| 3-6 months | 99% | 98% |
| Over 6 months | 1.0% | 2% |
| 2019/20 | Actual | Estimated |
| 0-3 months | 96.3% | 93% |
| 3-6 months | 99.4% | 98% |
| Over 6 months | 0.6% | 2% |
| 2020/21 | Actual | Estimated |
| 0-3 months | 88.1% | 80.0% |
| 3-6 months | 97.4% | 95.0% |
| Over 6 months | 2.6% | 5.0% |

| GENERAL | |
|--|--------|
| Figure showing costs of all permanent staff including Salaries, NI contributions, Superannuation and Overtime payments | |
| As at 31 March 2019 | £2.56m |
| As at 31 March 2020 | £2.78m |
| As at 31 March 2021 | £2.91m |
| Number of full time equivalent Staff employed | |
| As at 31 March 2019 | 61.2 |
| As at 31 March 2020 | 68.5 |
| As at 31 March 2021 | 66.5 |

TAYSIDE VALUATION JOINT BOARD



**Report on Issue of Customer Questionnaires
by
Tayside Valuation Joint Board**

Year 2020-21

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1 INTRODUCTION

GENERAL

This is the fifteenth twelve-month period during which users of our services would have been asked to provide feedback on the service they received. The decision to issue customer satisfaction questionnaires annually flows from the Joint Board's commitment to Best Value and creating a customer focus.

Customer questionnaires are usually issued to a random sample of customers on a regular basis over a period of one year i.e. July 2020 – June 2021. Questionnaires are targeted towards:

- 1 Customers who have telephoned the office.
- 2 Customers who have visited the office.
- 3 Customers who have received a visit from a member of staff.
- 4 Customers who have made contact with the office by letter, E-mail or Fax.
- 5 Customers who have settled an appeal/proposal.

Unfortunately, the circumstances of the Covid-19 pandemic and enforced homeworking arrangements did permit the issue of customer questionnaires during the course of the 20/21 year. As an alternative to the analysis of the returned questionnaires, a statement relative to the feedback received concerning the performance of staff is given below, as evidenced of by comments and complaints received over the period.

2 STATEMENT ON CUSTOMER FEEDBACK

Staff have been homeworking since 22 March 2020. In the first instance not all staff had the capability to access office records from home which resulted in a number of challenges to provide sufficient equipment to enable that access. The number of staff having remote access to office records was incrementally increased and by October 2020, all staff had such access.

The immediate matter which required attention was the many requests from ratepayers seeking certification of valuation roll entries or alteration of the valuation roll so that they could receive financial support for their business during this first period of the pandemic.

Initial contact was achieved by email or voicemail with subsequent follow up either by telephone or email. Where possible the necessary actions were taken. In terms of customer feedback, there was mostly a positive response. Below are examples of the extraordinary statements received from customers:

- Thank you for your excellent assistance in these difficult times!
- Thank you for all that you and your team are doing in these extraordinary circumstances.
- ...thanks for letting me know and helping in these challenging times.
- Finally, I want to personally thank you XXXXX for doing a sterling job on our behalf when the pandemic started in March, you went way and beyond your job description to get us the much promised grant....

- Your effort will forever be remembered
- ...first all a huge thanks for your previous help with my grant application. Been a long haul but the information you provided helped massively.

By May 2020, those staff who had remote access, were providing a normal service using different working methods. The transition had an impact on Key Performance Indicators. Nonetheless, practices and measures introduced enabled continuing contact with the public, although this was not face-to-face contact. The practices and measures enabled the Council Tax List and Valuation Roll changes to be made and the Electoral Register updated.

Many of the expressions of thanks were both in relation to the prompt response and the quality of the service. Examples of routine messages of thanks are set out below:

- I appreciate your help and the time you have taken to collate the information for us.
- Thank you for the quick response
- You are a ★
- that's brill...!
- Thanks XXXXX, much appreciated
- Many thanks for this XXXXX.
- Greatly appreciated
- XXXXX, thanks for taking the time to talk with me last week, much appreciated.
- Thanks for the prompt response...much appreciated!
- ...thanks very much for the phone call. Thanks a lot for your help in the matter.
- Thank you so much XXXXX!! You have no idea how much this means for me and my family.
- Honestly XXXXX a VERY KIND THANKS for all your explaining of all my concerns very much appreciated thank you so much.
- I'd just like to say how delighted I was to receive such a quick and positive outcome to my query regarding my tax band

- That's wonderful news all round and thanks for getting back to me so quickly. Thank you very much
- Thanks for your assistance XXXXX – much appreciated!
- Good morning. That is so helpful. Many thanks
- Thank you so much for dealing with this so quickly
- Thank you for your email regarding the above, and thank you for getting back to me so quickly.
- Many thanks for your swift reply
- That's super, thanks for your help, it's much appreciated.

Additionally, in the period under review, a Scottish Parliamentary election was held on 6 May 2020. In advance of this arrangements had been made to redirect mail to a scanning service so that images of items of mail for all parts of the service could be received securely and dealt with normally. This meant having to alter internal arrangements to receive, distribute and deal with mail for any action. Contact with the public was maintained through mail, email, telephone and pre-arranged visits to the office where this was necessary to deal with essential matters.

Examples of the expressions of appreciation of the service are shown below.

- Thanks so much for the information and top tips - we've never voted by post previously so that's really useful to know.
- No worries at all, I appreciate how busy you are! I would like to say a huge thank you – you're the only helpful person I have found during the past week so thank you very much.
- thank you for speedy reply and explanation.
- Excellent XXXXX - great service and focus on fixing things is the easiest way possible. I am very impressed with the way you have managed our registrations.
- Many thanks for your help. Much appreciated.
- Thank you again for such prompt and positive responses, my partner will be registering tomorrow so hopefully your work will help there too.
-many thanks once again for your always super helpful replies!

- Can't thank you enough, XXXXX, you have been amazing
- Thank you very much for responding so quickly!
- That's great, thank you very much for getting back to me so promptly and for the information.
- Thank you, very efficient!
- That's brilliant XXXXX - Very speedily done!
- Oh that's brilliant. What a prompt and efficient service.
- Thank you. Tayside is so efficient.
- Having recently moved back here I can honestly say that South East England efficiency could use a Tayside boost.
- Many thanks for replying, and so quickly. What excellent service.
- Oh my goodness. How well organised. Fabulous system.
- I must also thank you very much for your efficient and friendly service. It cannot be easy working on such matters during the current crisis!
- ...many thanks for the swift action here....it's greatly appreciated.
- Great, thank you so much XXXXX. Been a wonderful experience.
- Thank you - an impressively speedy response too!
- That's great, thank you very much. Once again, thank you for your friendly and very efficient service.
- Thank you very much for your prompt, helpful and reassuring reply. It is much appreciated.

3 Comment on Customer Feedback

The above customer statements were received by email rather than the usual method of a statement within a customer questionnaire.

The feedback has been anonymised. Where the member of staff was identified in the feedback the appropriate line manager was informed in order that the staff member could be complimented, or otherwise, on the service provided. Staff names have been redacted from the comments listed below.

4 Conclusions

As stated above, customer questionnaires were not issued during the period June 2020 – June 2021.

However the many expressions of thanks received during the same period indicate that there continues to be high level of satisfaction with the service provided. The speed of response stands out as an element of the service which results in most positive comment. Although this may be the result of circumstances where a delayed service was expected.

As a record of dissatisfaction with the service, the number of complaints for the same period was 8. These were all dealt with satisfactorily by senior members of staff at a local level and none required further investigation by management.

Whilst it is clear the notes of thanks far outweigh the recorded complaints, it is recognised that customers did not have the opportunity to raise matters which they may have submitted anonymously on the customer questionnaire. Accordingly, the report may only give a notional account of the quality of the service provided. Notwithstanding, the noted comments indicate that staff have worked hard to adapt to the altered working arrangements and continue to provide as efficient and high a standard of service to the public as is possible, for which many users are grateful.

5 Recommendations

Staff should be made aware of the existence of the report and given the opportunity to read it. In addition, it should continue to be made available to the public and all stakeholders by publishing it on the Board's website.

The customer questionnaire is under review and minor changes are proposed. The revised form will be issued to as many customers as possible in the period June 2021-2022 so that formal measurement of performance can recommence.

Management should continue to stress to staff the importance of customer service and of their individual roles in providing the best possible quality of service delivery.

6 Equalities Monitoring

There is no data to provide a statement in this respect.