



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.

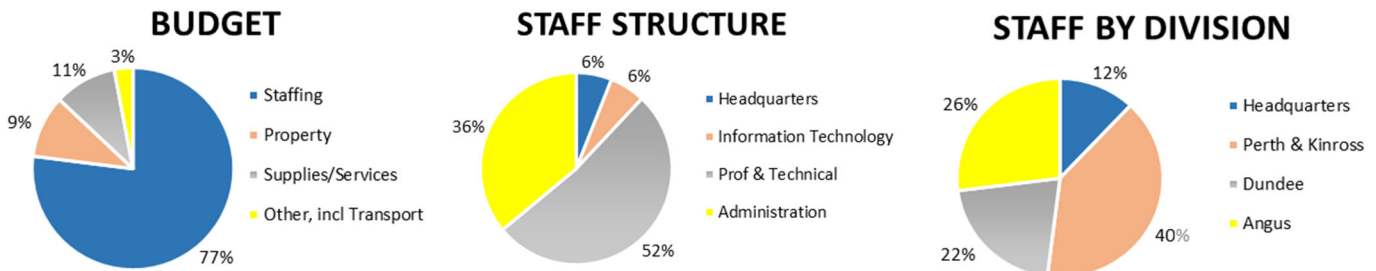
I would take this opportunity to record my grateful thanks to all staff for their contributions to the satisfactory levels of performance achieved throughout another particularly busy year.

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:-

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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