



Tayside Valuation Joint Board PERFORMANCE REPORT 2022/23

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.

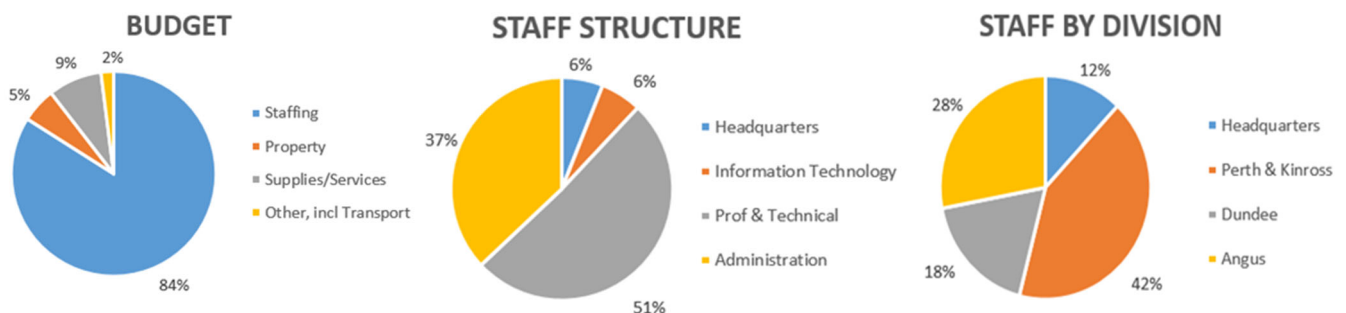
I would take this opportunity to record my grateful thanks to all staff for their contributions to the satisfactory levels of performance achieved throughout another particularly busy year.

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 2022/23 the approved net revenue budget was £2.79m. The Board's unaudited final accounts indicate that spending was very slightly over budget.

The number of full time equivalent staff employed during 2022/23 was 64.7, 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 2022/23 are detailed below.

Year	Number of Amendments	% of amendments within time periods			Local Authority Area	Total No of Subjects		Rateable Value	
		Within 3 months	Within 6 months	More than 6 months		31/03/22	31/03/23	31/03/22	31/03/23
2020/21	1,216	62.90%	83.60%	16.40%	Angus	5,676	5,684	£79,143,745	£78,931,950
2021/22	1,392	77.10%	87.90%	12.10%	Dundee City	6,218	6,302	£188,713,780	£189,370,120
					Perth & Kinross	10,244	10,154	£160,744,004	£160,953,374
2022/23	1,342	63.10%	74.20%	25.80%	Total	22,138	22,140	£428,601,529	£429,255,444

Performance in relation to Valuation Roll maintenance decreased from the levels achieved in the previous year. The target was to process 72.5% of alterations within 3 months and 88% within 6 months. Performance was below these targets. The targets set for 2023-24 are unchanged at 72.5% <3 months, 88% <6 months & 12% > 6 months.

VALUATION APPEALS

During the course of the year staff have been dealing with both Revaluation appeals and Running Roll appeals. A summary of appeal progress as at 31 March 2023 is shown below. Years 2019/20 and 2020/21 include a substantial number of additional appeals that relate to the Covid-19 pandemic. Legislation has been passed to prevent matters relating to Covid-19 that arose on or after 2 April 2020 being reflected in the Valuation Roll. It remains to be seen how fully effective these measures will be.

	Appeals Received	Appeals Settled	Settled Appeals Rateable Value		Appeals Outstanding	
			Original RV	Settled RV	Appeals	RV
2010 Revaluation	6,017	6,012	£330,436,768	£308,406,575	5	£113,900
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	6,187	£326,503,601	£305,424,425	68	£5,068,075
2017/18 Running Roll	610	607	£34,109,065	£30,558,845	3	£30,875
2018/19 Running Roll	246	244	£30,878,830	£28,287,975	2	£40,850
2019/20 Running Roll	2,852	2,237	£175,455,215	£173,930,865	615	£52,982,015
2020/21 Running Roll	2,723	2,435	£172,596,709	£172,077,859	288	£24,075,470
2021/22 Running Roll	161	120	£15,357,365	£14,370,415	41	£2,559,390
2022/23 Running Roll	83	23	£4,298,625	£4,198,175	60	£9,453,875

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. Performance in relation to Valuation List maintenance decreased from the levels achieved in the previous year. The target was to process 93.0% of new entries within 3 months and 98% within 6 months. Performance achieved was marginally below target. The targets set for 2022-23 are changed to 75% <3 months, 80% <6 months & 20% > 6 months.

Year	Angus	Dundee	Perth & Kinross	Total
2020/21	59,419	77,164	77,018	213,601
2021/22	59,847	77,591	77,723	215,161
2022/23	60,107	78,002	78,637	216,746

Year	Number of New Entries	% of total new entries within the time period		
		Within 3 months	Within 6 months	Over 6 months
2020/21	1,482	88.1%	97.4%	2.6%
2021/22	1,976	92.5%	97.8%	2.2%
2022/23	1,892	91.9%	97.4%	2.6%

ELECTIONS AND REFERENDA 2022/23

Scottish Local Government Elections took place as scheduled on 5 May 2022. A national media campaign was initiated jointly by Electoral Registration Officers across Scotland in order to provide as much information and guidance as possible for the electorate prior to the elections. In February 2022 a Household Notification Letter (HNL) detailing the electors registered at each address was issued to each home across Angus and Perth & Kinross. This letter identified the deadlines for new applications to register to vote and for postal and proxy votes and invited applications at an early date. The number of postal voters in Angus and Perth & Kinross rose from 57,632 on 1 March to 59,945 on 5 May 2022, an increase of 2,313. Staff covered both offices throughout polling day and all appropriate procedures were delivered as agreed with the relevant Returning Officers.

2022 Canvass

The annual canvass of electors commenced in June 2022. Under current procedures the electorate in both Angus and Perth & Kinross were data matched against the UK Government's Digital Service records. If an entire household matched, a Route 1 notification letter was issued to that household to confirm the named electors registered at that address. Households receiving a Route 1 notification letter did not need to respond to the letter unless they had a change to report. This accounted for 79% of households in Angus and Perth & Kinross and significantly reduced the number of reminder forms and door to door visits that would have been required under the previous procedures. Of the properties which received a Route 1 notification letter some 23,641 households responded advising of changes which resulted in either a review of the elector being carried out for removal, or a new registration form being issued to any new potential electors.

Route 2 Canvass Forms (similar to the Household Enquiry Form) were issued to the remaining 28,560 households. These households were required to respond confirming that the elector details held were correct or to report any changes. Where no reply was received a Route 2 Canvass Reminder Form was issued. Where contact details were available attempts were made to contact non-responders by telephone or by email.

Door to door canvassers were engaged to visit any households that did not respond to a Route 2 Canvass Form or to contacts made by telephone and/or email. All canvassers continued to use a tablet instead of taking paper forms. The benefits from using the tablets were the mapping system, which automatically pinpoints the homes to be visited, a reduction in the weight of items to be carried and real time updates to reflect any changes to the list of outstanding properties to be visited.

An individual Invitation to Register form (ITR) was issued to all new electors identified unless the elector had already submitted an online application. Additional efforts were made to encourage the use of text, email or internet service.

CONTACT DETAILS

The Assessor's service operates from two offices:-

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Tel: 01738 630303

If you require any further information on this performance report please contact:- Roy Christie DipSurv, MRICS, AEA (Cert-Scotland) Assessor for Tayside and Electoral Registration Officer, Angus and Perth & Kinross, William Wallace House, Orchard Loan, Orchardbank Business Park, FORFAR DD8 1WH