



Tayside Valuation Joint Board PERFORMANCE REPORT 2023/24

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.

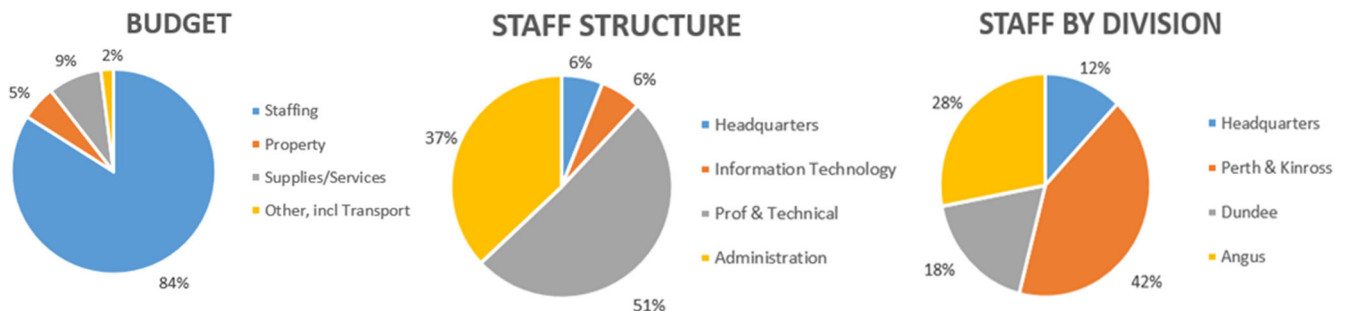
I would take this opportunity to record my grateful thanks to all staff for their contributions to the levels of performance achieved throughout another particularly busy year.

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 2023/24 the approved net revenue budget was £2.79m. The Board's unaudited final accounts indicate that spending was over budget.

The number of full time equivalent staff employed during 2023/24 was 60.5, 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 2023/24 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		31/03/23	31/03/24	31/03/23	31/03/24
2021/22	1,392	77.10%	87.90%	12.10%	Angus	5,684	5,722	£78,931,950	£87,672,770
2022/23	1,342	63.10%	74.20%	25.80%	Dundee City	6,302	6,287	£189,370,120	£193,290,066
2023/24	1935	67.6%	83.5%	16.5%	Perth & Kinross	10,154	10,085	£160,953,374	£171,090,623
					Total	22,140	22,094	£429,255,444	£452,053,459

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 2024-25 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 2023 Revaluation proposals and 2017 Revaluation Running Roll appeals. A summary of appeal progress as at 31 March 2024 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

2023 REVALUATION

The 2023 General Revaluation has been carried out and came into effect on 1 April 2023. This revaluation has implemented many of the reforms arising from the Barclay Review.

The Valuation (Proposals Procedure) (Scotland) Regulations 2022 introduced a new two-stage process whereby proposals to alter a valuation are submitted to the Assessor rather than appeals. Where no agreement is reached, the proposer has the opportunity to pursue an appeal to the First-tier Tribunal for Scotland. A table of proposals submitted up to 31 March 2024 is shown below.

	Proposals Received	Proposals Resolved	Resolved Proposals RV		Proposals Outstanding	
			Original RV	Resolved RV	Proposals	RV
2023 Revaluation	1,413	68	£3,360,600	£3,257,650	1,345	£166,049,749
2023/2024 Running Roll	64	21	£370,750	£155,750	43	£7,728,600

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 targets were set at 75% of new entries being made within 3 months and 80% within 6 months . Performance achieved was marginally below target. The targets set for 2024-25 are unaltered.

Year	Angus	Dundee	Perth & Kinross	Total
2021/22	59,847	77,591	77,723	215,161
2022/23	60,107	78,002	78,637	216,746
2023/24	60,240	78,425	79,369	218,034

Year	Number of New Entries	% of total new entries within the time period		
		Within 3 months	Within 6 months	Over 6 months
2021/22	1,976	92.5%	97.8%	2.2%
2022/23	1,892	91.9%	97.4%	2.6%
2023/24	1789	74.6%	83.3%	16.7%

ELECTIONS AND REFERENDA 2023/24

There were no elections or referenda during the year 2023/24.

2023 Canvass

The annual canvass of electors commenced in June 2023. 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 73% 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 98,922 properties which received a Route 1 notification letter some 25,197 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 35,698 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.

Overall the response rate to the Route 2 letters was 62%

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 email or internet service.

Boundary Review

A review of the UK Parliamentary boundaries was concluded in June 2023 and in light of the boundary changes, both Angus Council and Perth & Kinross Council conducted local reviews of polling district boundaries to align with the revised parliamentary boundaries.

The register of electors had been published on 1 December 2023, however the changes as a result of these reviews determined that the registers were fully republished on 1 March 2024.

Elections Act 2022

The provisions of the Elections Act 2022 began to be introduced in January 2023, with applications being received for voter authority certificates from electors without appropriate photo ID, to allow them to vote in future UK General elections and UK Parliamentary by-elections.

In October 2023 new Postal Vote legislation was introduced where new applicants for a Postal or Proxy vote for UK Parliament elections had to supply a National Insurance number and complete a separate application for either a postal or proxy for UK Parliament and Scottish local elections.

As well as paper applications, electors could also make their postal or certain proxy applications via a dedicated government website for their absent vote for UK Parliament elections only. This service has not been made available for Scottish local elections.

In January 2024, British citizens living Overseas could register to vote at the address they were last registered at or resident at before they left the UK and the previous 15-year limit has been waived.

Applications for Overseas electors too can be made by paper or via a new online application service.

These challenging new procedures have been implemented. Staff have been trained and are delivering the revised service.

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:- Donald Allan MA (Hons), MRICS, AEA (Cert-Scotland) Interim Assessor for Tayside and Electoral Registration Officer, Angus and Perth & Kinross, William Wallace House, Orchard Loan, Orchardbank Business Park, FORFAR DD8 1WH

Tel: 01307 499911

E-mail: donald.allan@tayside-vjb.gov.uk

Website: www.tayside-vjb.gov.uk