



Tayside Valuation Joint Board PERFORMANCE REPORT 2024/25

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.

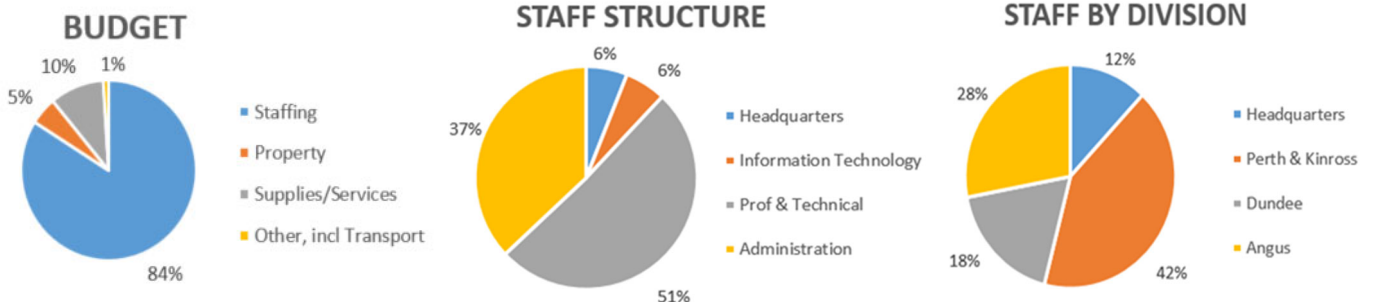
I would take this opportunity to record my grateful thanks to all staff for their contributions to the levels of performance achieved throughout another particularly busy year.

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 2024/25 the approved net revenue budget was £2.98m. The Board's unaudited final accounts for the year end 31 March 2025 indicate that spending was within budget with an increase to the General Reserve balance.

The number of full time equivalent staff employed during 2024/25 was 60.5, against an establishment 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 2024/25 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		31/03/24	31/03/25	31/03/24	31/03/25
2022/23	1,342	63.10%	74.20%	25.80%	Angus	5,722	5,757	£87,672,770	£87,206,800
2023/24	1,935	67.6%	83.5%	16.5%	Dundee City	6,287	6,285	£193,290,066	£187,671,561
2024/25	1,147	49.4%	73.6%	26.4%	Perth & Kinross	10,085	10,105	£171,090,623	£169,927,173
					Total	22,094	22,147	£452,053,459	£444,805,534

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. Existing targets were set prior to NDR Reform and do not accurately reflect the new demands on staff associated with the 3-year Revaluation cycle, two-tier proposals and appeals system, annual SCU audit and other new duties. The targets set for 2025-26 have been adjusted to 60% <3 months, 80% <6 months & 20% > 6 months to more accurately reflect the ongoing significant impact of NDR reform on service delivery. These are still considered to be ambitious targets in a Revaluation and proposal disposal year.

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 to 2022/23 as at 31 March 2025 is shown in the Table below. Years 2019/20 and 2020/21 include a substantial number of additional appeals that relate to the Covid-19 pandemic.

	Appeals Received	Appeals Settled	Settled Appeals Rateable Value		Appeals Outstanding	
			Original RV	Settled RV	Appeals	RV
2010 Revaluation	6,017	6,017	£330,550,668	£308,481,375	0	£0
2010/11 Running Roll	2,920	2,920	£229,648,190	£226,555,700	0	£0
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	6,207	£327,494,301	£306,377,025	48	£4,077,375
2017/18 Running Roll	610	610	£34,139,940	£30,589,720	0	£0
2018/19 Running Roll	246	245	£30,895,080	£28,304,225	1	£24,600
2019/20 Running Roll	2,852	2,852	£228,437,230	£226,912,880	0	£0
2020/21 Running Roll	2,723	2,723	£196,672,179	£196,096,029	0	£0
2021/22 Running Roll	161	160	£17,880,155	£16,678,555	1	£36,600
2022/23 Running Roll	88	87	£14,713,900	£15,321,425	1	£1,500

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 2025 is shown below.

	Proposals Received	Proposals Resolved	Resolved Proposals RV		Proposals Outstanding	
			Original RV	Resolved RV	Proposals	RV
2023 Revaluation	1,408	1010	£79,381,767	£70,517,037	398	£89,060,312
2023/2024 Running Roll	76	59	£7,425,100	£5,654,350	17	£2,843,900
2024/2025 Running Roll	51	23	£1,902,870	£1,493,900	28	£6,123,200

As at 31 March 2025, 40 appeals against Proposal Decision Notices have been lodged.

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 improved 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 above target. The 3 month KPI target for 2025-26 remains unaltered. The 6 month target has been adjusted to 85%.

Year	Angus	Dundee	Perth & Kinross	Total
2022/23	60,107	78,002	78,637	216,746
2023/24	60,240	78,425	79,369	218,034
2024/25	60,480	79,056	79,833	219,369

Year	Number of New Entries	% of total new entries within the time period		
		Within 3 months	Within 6 months	Over 6 months
2022/23	1,892	91.9%	97.4%	2.6%
2023/24	1,789	74.6%	83.3%	16.7%
2024/25	1,664	85.9%	95.1%	4.9%

ELECTIONS AND REFERENDA 2024/25

Elections

In 2024, we had local government by elections in Angus Ward 6 on 25 April 2024 and in Perth & Kinross Council Wards 7 and 11 on 26 September 2024. Each by-election passed without incidents to report.

A UK general election was held on 4 July 2024. This election was challenging due to the introduction of several new measures under the Elections Act 2022. This included Voter Authority Certificates the introduction of online Absent Vote applications.

The election was held in the first week of the Angus and Perth & Kinross school holidays when many electors were due to be away from home. This resulted in an increase in temporary absent vote applications.

Additional staff from Tayside Valuation Joint Board were utilised to assist with dealing with the demand from applications, calls and queries from the public.

2024 Canvass

Due to the late call of the general election, the annual canvass of electors commenced in August 2024. 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.

68% of households received a Route 1 notification letter, which required no response unless changes were needed. Of the 97,129 Route 1 letters issued, 7,260 households responded with updates, prompting either removal reviews or new registration forms.

The remaining 43,719 households received Route 2 Canvass Forms, which required a response. Non-responders were issued reminder forms, followed by contact attempts via phone or email where possible. Door-to-door canvassers, equipped with tablets for efficiency and real-time updates, visited households that still did not respond. The Route 2 response rate was 60%.

Invitation to Register (ITR) forms were sent to new electors unless they had already applied online, with additional efforts made to promote digital responses.

Boundary Changes

A review of the Scottish Parliamentary boundaries for the May 2026 elections was reported in March 2025. The ongoing review aims to be completed in the coming months to allow changes to be applied before the electoral register is published on 1 December 2025.

Elections Act 2022

The provisions of the Elections Act 2022 have now been fully introduced with additional work being developed to make the Electoral Registration Officer online portal more efficient.

Currently, paper applications, electors for postal or certain proxy applications can be made via the dedicated government website for their absent vote for UK Parliament elections only.

There is ongoing work in both the UK and Scottish Parliament to introduce this service for Scottish elections and in time for the Scottish parliament elections in May 2026.

48,948 UK Parliamentary postal voters are required to renew their postal vote by 31 January 2026. Contact commenced in March 2025. This workstream is expected to last most of the forthcoming year.

CONTACT DETAILS

The Assessor's service operates from two offices:-

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