

Assessor & Electoral Registration Officer for Central Scotland



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Public Performance Report 2022/23

INTRODUCTION

The Assessor & Electoral Registration Officer is responsible for compiling three statutory documents, the Valuation Roll, the Council Tax List and the Register of Electors. He must also keep them up to date. The Valuation Area is the Local Authority areas of Clackmannanshire, Falkirk & Stirling Councils.

The Valuation Roll is first published at a Revaluation and is generally in force for five years, however the 2015 Revaluation was postponed until 2017. The Roll covered by this report came into force on 1st April 2017, when it contained 11,853 entries with a total rateable value of £349m. It contains an entry and a value for every rateable non-domestic property in the valuation area. Non-domestic rates bills are based on the value shown against each property. The Roll as at 31st March 2023 had 13,228 entries with a total rateable value of £342,648,265.

The Council Tax Valuation List first came into effect on 1st April 1993 and contains an entry for every dwelling in the valuation area displaying the address and Council Tax band. That first List contained 110,560 entries. The current List at 1st April 2022 contained 149,457 entries including entries in respect of Garages and Domestic Storage Premises. Council Tax bills are based on the bands shown in this List.

The Register of Electors is published annually and lists all electors who are aged 14 or over although only electors aged 16 or over are shown on public copies of the registers. Electors aged 16 or over can vote in a Scottish Parliamentary election and any local government elections however electors require to be aged 18 or over to vote in UK Parliamentary elections. As at 1st December 2022 there were 237,482 registered local government electors and 136 overseas electors.

PERFORMANCE INDICATORS

In order to ensure that we strive to meet best value criteria in our work we measure our performance. Key Performance Indicators have been agreed between the Scottish Government and the Scottish Assessors' Association.

PERFORMANCE INDICATORS FOR VALUATION ROLL WORK

The Key Performance Indicators here (KPI's) measure how quickly we respond to changes in properties by amending the Valuation Roll. Ratepayers have a keen interest in having changes made as soon after the event as possible, either to reduce their rates liability or, more often, to avoid having a large backdated rates bill. Local Authorities are also interested in minimising delay in altering the Valuation Roll to avoid having to issue backdated bills and to improve cash flow. Non-domestic rates are pooled nationally but administered locally.

Amendments to Valuation Roll as a % of all changes

Total number of amendments 2022/23 = 1,018

Period	2021/22		2022/23		2023/24
	Target	Achieved	Target	Achieved	Target
Within 3 months	70%	62%	70%	55%	70%
Within 6 months	88%	79%	88%	72%	88%
Over 6 months	12%	21%	12%	28%	12%

The targets for 2022/23 were not met for both changes within three and six months. The targets set for 2023/24 therefore remain unchanged. Preparatory work in connection with the 2023 Revaluation caused a significant increase in the workload which has had a direct effect on the results. It is anticipated that following the intense period of work in the run up to the 2023 Revaluation workloads will return to normal. The exception in the coming year is the anticipated work in connection with the new proposals & appeals system, which is being introduced from 01/04/2023 – this will no doubt form a large part of the workload focus in the coming financial year.

PERFORMANCE INDICATORS FOR VALUATION LIST WORK

One important aspect of the maintenance of the Valuation List is the speed with which new houses are added. This KPI is measured as the time difference between the date when liability arose and the date when the property entered the List. This is considered a good performance measure as taxpayers are keen to avoid having a Council Tax bill backdated over a long period, and councils are interested in minimising any delay and improving cash flow.

New Entries in List as a % of all New Entries

Total number of New Houses 2022/23 = 849

Period	2021/22		2022/23		2023/24
	Target	Achieved	Target	Achieved	Target
Within 3 months	94%	94%	94%	90%	94%
Within 6 months	97%	97%	97%	97%	97%
Over 6 months	3%	3%	3%	3%	3%

The targets for 2022/23 for additions within three months were not quite met although the six month target was met - performance remains consistently high – targets for 2022/23 were therefore set at the same level, despite the workload implications outlined above.

PERFORMANCE INDICATORS FOR ELECTORAL REGISTRATION

We follow performance standards for Electoral Registration as set and monitored by the Electoral Commission.

BUDGET

The budget for 2023/24 is £3,014m which reflects a decrease of 2.7% when compared to 2022/23.

SAA WEB PORTAL

Central Scotland Assessor's Office continues to play an important role in the further development of the Assessors' website. On this site the public (along with Finance Departments, professional

agents and other interested parties) can access information on any domestic or non-domestic property which appears in the List and Rolls throughout Scotland. Appeals against values or bands can also be made on-line (within the existing appeal/legal framework). The site is www.saa.gov.uk

If you have any comments please contact Assessor for Central Scotland.