

# Assessor & Electoral Registration Officer for Central Scotland



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## Public Performance Report 2016/17

### **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 1<sup>st</sup> April 2010, when it contained 11,093 entries with a total rateable value of £316m. 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 31<sup>st</sup> March 2017 had 11,570 entries with a total rateable value of £329m. The Roll as at 1<sup>st</sup> April 2017 following the 2017 Revaluation had 11,853 entries and a total rateable value of £349m.

The Council Tax Valuation List first came into effect on 1<sup>st</sup> 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 31<sup>st</sup> March, 2017 contained 139,587 entries excluding 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 16 or over. 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 and European Parliamentary elections. As at 1<sup>st</sup> December 2016 there were 225,933 registered local government electors and 358 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

### Number of amendments 993

Period	2015/16		2016/17		2017/18
	Target	Achieved	Target	Achieved	Target
Within 3 months	82%	74%	75%	56%	75%
Within 6 months	93%	90%	90%	78%	90%
Over 6 months	7%	10%	10%	22%	10%

The targets for 2016/17 were missed for both changes within three and six months. This was due in the main to ongoing work in respect of the 2017 Revaluation. The targets set for 2017/18 reflect ongoing budgetary pressures, the reduced number of qualified and experienced staff and the work to include Shooting Rights in the Valuation Roll from 2017. Shooting Rights were previously removed from the Valuation Roll with effect from 31<sup>st</sup> March, 1995.

### 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 Number of New Houses 2016/17 = 1096

Period	2015/16		2016/17		2016/17
	Target	Achieved	Target	Achieved	Target
Within 3 months	97%	97%	97%	89%	97%
Within 6 months	99%	99%	99%	99%	99%
Over 6 months	1%	1%	1%	1%	1%

The target for 2016/17 'within 6 months' was met however, due in the main to ongoing work in connection with the 2017 Revaluation, the target within 3 months was missed by a margin of 8%. In view of ongoing budgetary pressures the targets set for 2017/18 have remained unchanged.

### PERFORMANCE INDICATORS FOR ELECTORAL REGISTRATION

Performance standards for Electoral Registration are set and monitored by the Electoral Commission. There were no issues raised in connection with our performance in 2016/17.

### BUDGET

The budget for 2016/17 of £2.6m reflected the reduction in staff costs following conclusion of the recent staff restructure together with other identified efficiency savings. The increased costs surrounding the new Individual Electoral Registration system however continue to be a budgetary pressure.

### 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](http://www.saa.gov.uk)

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