

Assessor & Electoral Registration Officer for Central Scotland



Hillside House
Laurelhill Business Park
Stirling, FK7 9JQ
Phone: 01786 892200
Fax: 01786 892255
assessor@centralscotland-vjb.gov.uk

Public Performance Report 2018/19

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 2019 had 12,882 entries with a total rateable value of £354,165,890.

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, 2018 contained 146,168 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 and European Parliamentary elections. As at 1st December 2018 there were 229,584 registered local government electors and 182 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 1062

Period	2017/18		2018/19		2019/20
	Target	Achieved	Target	Achieved	Target
Within 3 months	75%	67%	75%	77%	75%
Within 6 months	90%	86%	90%	93%	90%
Over 6 months	10%	14%	10%	7%	10%

The targets for 2018/19 were met for both changes within three and six months. The targets set for 2019/20 remain unchanged reflecting the work connected with the 2022 Revaluation and anticipated increase in workload connected with the move to 3 yearly Revaluations from 2022 onwards. Whilst we will endeavour to meet or exceed these targets, it is anticipated that Revaluation preparation will 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

Number of New Houses 2018/19 = 1087

Period	2017/18		2018/19		2019/20
	Target	Achieved	Target	Achieved	Target
Within 3 months	97%	94%	97%	96%	97%
Within 6 months	99%	99%	99%	99%	99%
Over 6 months	1%	1%	1%	1%	1%

Whilst the target for 2018/19 for changes within six months was met, the target for changes in less than 3 months was narrowly missed by a margin of 1%. Whilst it is disappointing to miss one of the targets the performance achieved represents an improvement on the performance in the previous financial year.. The targets set for 2019/20 have remained unchanged and it is hoped that, assuming current staffing levels, this performance will continue in 2019/20.

PERFORMANCE INDICATORS FOR ELECTORAL REGISTRATION

Performance standards for Electoral Registration are set and monitored by the Electoral Commission. The Electoral Commission confirmed that we met their performance standards in 2018/19.

BUDGET

The budget for 2019/20 is £2.74m which reflects an increase of 6.35% when compared to 2018/19, However this increase represents the increased costs associated with delivering the outcomes of the Barclay review, without these increased costs the budget would have seen no increase which is consistent with the Board's ambition to maintain its expenditure at sustainable levels.

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.