

Performance Report 2017 /18

The Assessor for Fife Council is an independent official with statutory responsibility for compiling and maintaining the Valuation Roll and the Council Tax Valuation List for the valuation area of Fife Council. The Valuation Roll contains detail on all rateable, non-domestic properties and the Council Tax Valuation List contains detail on all domestic properties.

The Valuation Roll

Rateable, non-domestic properties are entered on the Valuation Roll. Property address, proprietor, tenant and/or occupier detail and rateable value are examples of information included in the Valuation Roll. It is the Assessor's responsibility to determine a rateable value for each property and it is the rateable value which forms the basis for the charging non-domestic rates by Fife Council.

At revaluation, a new Valuation Roll is compiled. This report covers the period between 1st April 2014, when the 2010 Valuation Roll was in force, and also the period, 1st April 2017 to 31st March 2018, when the 2017 Valuation Roll was in force. Revaluations are carried out on a regular basis; usually every five years. However, the 2015 revaluation was postponed until 2017.

During the period between revaluations, the Valuation Roll is updated on an ongoing basis to reflect any new or altered entries. Performance in this area is scrutinised as efficient amendment of the Valuation Roll helps minimise backdated non-domestic rates bills, allows reduction in non-domestic rates liability to be processed and assists in keeping Valuation Roll information as up to date as possible.

Target performance and actual performance in the amendment of the Valuation Roll is shown in Table 1. The table shows performance over the last four years.

Table 1: Valuation Roll			
Year 1st April to 31st March	Total number of valuation amendments	Target Performance- Percentage of amendments made within 3 months of completion	Actual Performance- Percentage of amendments made within 3 months of completion
2014-15	1,075	69%	72.84%
2015-16	1,135	69%	68.11%
2016-17	1,091	69%	43.78%
2017-18	1,294	65%	50.39%

In the year 1st April 2017 to 31st March 2018, 1,294 amendments were made to the Valuation Roll and 50.39% of these amendments were made within three months of completion. This result falls below the target set and is reflective of managing increased activity with a reduction in resource. However, the result is improved performance on last year and moving in an upward trend. Giving regard to the result for 2017-18, available resources and the planned work activity over the forthcoming year, the target number of amendments to be made within three months of completion for 2018-19 has been set at 55% with the aim of improving Valuation Roll performance and balancing other work activity.

The Council Tax Valuation List

Domestic properties are entered on the Council Tax Valuation List. Property address and Council Tax band are examples of the information held on the Council Tax Valuation List. It is the Assessor's responsibility to place each property in one of eight Council Tax bands, which range from A to H. It is the Council Tax band which forms the basis for the charging Council Tax by Fife Council.

The Council Tax Valuation List came into force on the 1st April 1993 and refers to a valuation date of 1st April 1991. There has been no general revaluation of the Council Tax Valuation List since it came into effect on the 1st of April 1993. At 1st April 2018, there were 189,714 entries on the Council Tax Valuation List.

New entries are continually added to the Council Tax Valuation List. Also, if a dwelling has been altered and subsequently sold, the Assessor may review the band where it is deemed appropriate. Performance in these two areas is scrutinised as efficient amendment of the Council Tax Valuation List assists in minimising backdated Council Tax bills and keeps List information as up to date as possible.

Target performance and actual performance in the area of new entries to the Council Tax Valuation List is shown in Table 2. Target performance and actual performance in the area of re-banding on sale of a property in the Council Tax Valuation List is shown in Table 3. Both tables show performance over the last four years.

Table 2:

Council Tax Valuation List-New Entries

Year 1st April - 31st March	New entries added	Target Performance- Percentage of new entries made within 3 months	Actual Performance- Percentage of new entries made within 3 months	As at 1st April	Total number of entries
2014-15	1,038	96%	97.30%	2015	186,035
2015-16	1,423	96%	96.56%	2016	187,259
2016-17	1,172	96%	94.97%	2017	188,253
2017-18	1,631	93%	96.20%	2018	189,714

In the year 1st April 2017 to 31st March 2018, 96.20% of new entries were added to the Council Tax Valuation List within three months of completion. This exceeds the performance target set and also reflects a 39% increase in work activity in this areas. Taking into account available resources, work activity required over the forthcoming year and also giving regard the Service aim to improve 2018-19 Valuation Roll performance, the target percentage of new entries to be made within three months of completion/occupation for 2018-19 has been set at 83%.

Table 3:
Council Tax Valuation List - Re-banding on Sale

Year 1st April – 31st March	Target Performance- Percentage of houses re-banded within 6 months of the date of sale	Actual Performance- Percentage of houses re-banded within 6 months of the date of sale
2014-15	95%	96.95%
2015-16	95%	99.29%
2016-17	95%	87.41%
2017-18	92%	91.56%

In the year 1st April 2017 to 31st March 2018, 91.56% of houses were re-banded within six months of the date of sale. This represents an improvement in performance. Taking into account the resources available for 2018-19, work activity required over the forthcoming year and giving regard to the Service aim to improve the 2018-19 Valuation Roll performance, the 2018-19 target percentage of houses to be re-banded within six months of the date of sale has been set at 92%.

Within the Assessor Service, Council Tax proposals and appeals are also dealt with on an ongoing basis.

Additional Information

Fife Assessor is also the designated Assessor with responsibility for the valuation of the water utility for the whole of Scotland.

Information is regularly uploaded by the Assessor Service to the Scottish Assessors' Portal, a website which provides information on the Valuation Roll and Council Tax Valuation List for the whole of Scotland. The website can be found at <http://www.saa.gov.uk>

To obtain feedback from our customers in relation to performance, customer feedback questionnaires are issued. Target performance indicators and actual performance over the last four years are shown in Table 4 for the Valuation Roll and in Table 5 for the Council Tax Valuation List.

Table 4:
Valuation Roll Customer Satisfaction

Year 1st April – 31st March	Target Performance- Percentage of Customers satisfied with overall service	Actual Performance- Percentage of Customers satisfied with overall service
2014-15	90%	97.96%
2015-16	90%	95.92%
2016-17	90%	88.45%
2017-18	90%	96.15%

**Table 5:
Council Tax Customer Satisfaction**

Year 1st April – 31st March	Target Performance- Percentage of Customers satisfied with overall service	Actual Performance- Percentage of Customers satisfied with overall service
2014-15	90%	80.95%
2015-16	90%	88.24%
2016-17	90%	57.02%
2017-18	90%	82.76%

Customer satisfaction in relation to the Valuation Roll has exceeded the target set. Council Tax satisfaction has fallen below the target set however, is still significantly improved on the 2016-17 result.

If you have any queries regarding this report, please contact Heather Honeyman, Assessor for Fife Council, at the contact details given below:-

Assessor Service,
Fife Council,
Kingdom House,
Kingdom Avenue,
Glenrothes,
KY7 5LY
Tel: 03451 55 55 33
Fax: 01592 583319
E-mail: Fife.Assessor@fife.gov.uk