

Performance Report 2024/25

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 rateable, non-domestic properties and the Council Tax Valuation List contains detail on 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. The rateable value assessed 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 1st April 2021 to 31st March 2025. Between 1st April 2021 and 31st March 2023, the 2017 Valuation Roll was in force and since 1st April 2023, the 2023 Valuation Roll has been in force. Revaluations are carried out on a regular basis and, by law, revaluations are now scheduled to take place on a three yearly basis with the next revaluation due to take place on the 1st April 2026. When the 2023 Valuation Roll came into force on 1st April 2023, there were 14,896 entries on the Fife Valuation Roll with a total rateable value of over £415 million pounds.

During the period between revaluations, the Valuation Roll is updated on an ongoing basis to reflect new, altered or deleted entries. Service 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 financial 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
2021-22	916	55%	55.24%
2022-23	975	55%	40.10%
2023-24	1,167	55%	39.00%
2024-25	882	41%	23.58%

In the year 1st April 2024 to 31st March 2025, 882 amendments were made to the Valuation Roll and 23.58% of these amendments were made within three months of completion. This result falls short of the target set and is reflective of resource and demand challenges within the Service. Legislative change in respect of properties entered in the Valuation Roll as self-catering accommodation has introduced a new workstream into the Service. This workstream has significantly impacted performance in maintaining the Valuation Roll.

Giving regard to previous Valuation Roll results achieved, available resource and planned activity over the forthcoming year, the target number of amendments to be made within three months of completion for 2025-26 is to be set at a target KPI of 25%.

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. As at 1st April 2025, there were 196,848 entries on the Fife 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 allocated 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 work area of new entries being added to the Council Tax Valuation List is shown in Table 2. Target performance and actual performance in the work 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 financial 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
2021-22	1,316	83%	85.18%	2022	193,887
2022-23	1,363	83%	89.58%	2023	195,793
2023-24	1,349	83%	81.02%	2024	195,771
2024-25	1,356	83%	76.70%	2025	196,848

In the year 1st April 2024 to 31st March 2025, 76.70% of new entries were added to the Council Tax Valuation List within three months of completion. This result does not reach the 2024-25 performance target set.

Legislative change in respect of properties entered in the Valuation Roll as self-catering accommodation means some entries previously classed as self-catering accommodation require to be placed on the Council Tax Valuation List. This change has impacted performance in maintaining Council Tax Valuation List.

Considering current Council Tax Valuation List performance and the target percentage of new entries to be made within three months of completion/occupation, for 2025-26 the KPI target will be set at 75%.

**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
2021-22	92%	66.15%
2022-23	92%	68.10%
2023-24	92%	71.00%
2024-25	92%	74.23%

In the year 1st April 2024 to 31st March 2025, 74.23% of houses were re-banded within six months of the date of sale. In the years 2021-2022 and 2022-23 performance in this area was impacted by unforeseen IT issues affecting Service processes. These IT issues were resolved and whilst performance is on a positive trend, it falls short of the 92% target set. Giving regard to resource availability for 2025-26 and work activity planned over the forthcoming year, the 2025-26 target KPI for the percentage of houses to be re-banded within six months of the date of sale is to be set at 75%.

Additional Information

Within the Assessor Service, Rating and Council Tax proposals and appeals are dealt with on an ongoing basis. Until 31st March 2023, Rating and Council Tax appeals were dealt with by the Valuation Appeal Committee. On 1st April 2023, the functions of the Committee transferred to the Scottish Courts and Tribunals Service's Local Taxation Chamber- First-tier Tribunal for Scotland. Further information on the Local Taxation Chamber can be found at:

[Local Taxation Chamber \(scotcourts.gov.uk\)](http://scotcourts.gov.uk)

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

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

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

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