

Performance Report 2018/19

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 2015 to 31st March 2019. From 1st April 2015 until 31st March 2017, the 2010 Valuation Roll was in force and from 1st April 2017 to 31st March 2019, 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. As at 1st April 2019, there were 14,425 entries on the Fife Valuation Roll with a total rateable value of over £428 million pounds.

During the period between revaluations, the Valuation Roll is updated on an ongoing basis to reflect 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 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
2015-16	1,135	69%	68.11%
2016-17	1,091	69%	43.78%
2017-18	1,294	65%	50.39%
2018-19	1,105	55%	41.81%

In the year 1st April 2018 to 31st March 2019, 1,105 amendments were made to the Valuation Roll and 41.81% of these amendments were made within three months of completion. This result falls below the target set and is reflective of the challenges faced by the Service throughout the year. Giving regard to the Valuation Roll results achieved, available resources and planned work activity over the forthcoming year, the target number of amendments to be made within three months of completion for 2019-20 has been maintained at a target KPI of 55%. Maintaining the

55% KPI target supports the Service aim to improve Valuation Roll performance and achieve better balance with Council Tax Valuation List performance.

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 2019, there were 190,745 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
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
2018-19	1,209	83%	95.12%	2019	190,745

In the year 1st April 2018 to 31st March 2019, 95.12% of new entries were added to the Council Tax Valuation List within three months of completion. This result significantly exceeds the 2018-19 performance target set. Considering current Council Tax Valuation List performance as well as Valuation Roll performance, available resources and other work activity required over the forthcoming year, the target percentage of new entries to be made within three months of completion/occupation for 2019-20 will remain at a target KPI of 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
2015-16	95%	99.29%
2016-17	95%	87.41%
2017-18	92%	91.56%
2018-19	92%	88.15%

In the year 1st April 2018 to 31st March 2019, 88.15% of houses were re-banded within six months of the date of sale. This represents a slight decline in performance compared to last year. Considering resource availability for 2019-20, work activity required over the forthcoming year and giving regard to the aim to improve Valuation Roll performance, the 2019-20 target KPI for the percentage of houses to be re-banded within six months of the date of sale is to remain at 92%.

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

Additional Information

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: -

Assessor Service,
Fife Council,
Bankhead Central 2,
Bankhead Park,
Glenrothes,
KY7 6GH
Tel: 03451 55 55 33
E-mail: Fife.Assessor@fife.gov.uk