

## Performance Report 2021/22

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 1<sup>st</sup> April 2018 to 31<sup>st</sup> March 2022 and during this period, the 2017 Valuation Roll was in force. Revaluations are carried out on a regular basis. The next Revaluation is due in 2023. Thereafter, Revaluations should take place on a three yearly basis. As at 1<sup>st</sup> April 2022, there were 14,726 entries on the Fife Valuation Roll with a total rateable value of over £407 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.

<b>Table 1: Valuation Roll</b>			
<b>Year 1st April to 31st March</b>	<b>Total number of valuation amendments</b>	<b>Target Performance- Percentage of amendments made within 3 months of completion</b>	<b>Actual Performance- Percentage of amendments made within 3 months of completion</b>
2018-19	1,105	55%	41.81%
2019-20	919	55%	32.10%
2020-21	814	55%	33.17%
2021-22	916	55%	55.24%

In the year 1<sup>st</sup> April 2021 to 31<sup>st</sup> March 2022, 916 amendments were made to the Valuation Roll and 55.24% of these amendments were made within three months of completion. This result achieves the target set and positively reflects the Service embracing new ways of working to achieve a better balance between Valuation Roll and Council Tax Valuation List performance. Many of the late entries to the Valuation Roll are in respect of the change of use of dwellings to Self-Catering Units. For Self-Catering Units, it is often the case that the Service is not advised of the change in use in these properties until after the date the change of use took place.

Giving regard to the Valuation Roll results achieved in 2021-22, available resources and Revaluation 2023 work activity planned over the forthcoming year, the target number of amendments to be made within three months of completion for 2022-23 is to be maintained at a target KPI of 55%. Maintaining the 55% KPI target supports the Service's aim to achieve a better balance between Valuation Roll and Council Tax Valuation List performance whilst recognising the significant demands of carrying out a Revaluation.

### **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 1<sup>st</sup> of April 1993. As at 1st April 2022, there were 193,838 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.

<b>Table 2: Council Tax Valuation List-New Entries</b>					
<b>Year 1st April - 31st March</b>	<b>New entries added</b>	<b>Target Performance- Percentage of new entries made within 3 months</b>	<b>Actual Performance- Percentage of new entries made within 3 months</b>	<b>As at 1st April</b>	<b>Total number of entries</b>
2018-19	1,209	83%	95.12%	2019	190,745
2019-20	1,400	83%	94.07%	2020	191,890
2020-21	1,212	83%	89.44%	2021	192,925
2021-22	1,316	83%	85.18%	2022	193,838

In the year 1<sup>st</sup> April 2021 to 31<sup>st</sup> March 2022, 85.18% of new entries were added to the Council Tax Valuation List within three months of completion. This result exceeds the 2021-22 performance target set and is reflective of the Service's move to new ways of working to better balance Council Tax Valuation List and Valuation Roll performance. Considering current Council Tax Valuation List performance, the Service's ongoing aim to achieve better balance in

performance between the two statutory functions, available resources and the demands of completing Revaluation 2023 over the forthcoming year, the target percentage of new entries to be made within three months of completion/occupation for 2022-23 will remain at a target KPI of 83%.

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

<b>Year 1st April – 31st March</b>	<b>Target Performance- Percentage of houses re-banded within 6 months of the date of sale</b>	<b>Actual Performance- Percentage of houses re-banded within 6 months of the date of sale</b>
2018-19	92%	88.15%
2019-20	92%	92.37%
2020-21	92%	83.05%
2021-22	92%	66.15%

In the year 1<sup>st</sup> April 2021 to 31<sup>st</sup> March 2022, 66.15% of houses were re-banded within six months of the date of sale. This represents a decrease in performance compared to the previous 3 years. An IT issue and Service processes impacted on 2021-22 re-banding on sale performance and process improvements have been introduced to redress this. Giving regard to resource availability for 2022-23, improved processes and the Revaluation 2023 work activity required over the forthcoming year, the 2022-23 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: -

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