

Assessor and Electoral Registration Officer

for

Scottish Borders Council

Annual Performance Report – 2017/18

The Assessor for Scottish Borders Council is an independent statutory official who is responsible for the preparation and maintenance of the Valuation Roll and Council Tax Valuation List for the Scottish Borders Valuation Area.

The Assessor has also been appointed as the Electoral Registration Officer for the area and he is therefore required to prepare and maintain the Registers of Electors.

The Assessor's service is conducted from Old School Building, Council Headquarters, Newtown St Boswells, Melrose, TD6 0SA.

You can contact us by e-mail at assessor@scotborders.gov.uk.

Council Tax Valuation List

The Council Tax Valuation List contains all domestic properties showing an allocated Council Tax band which is based on the market value of the property as at 1991. The bands shown are used by Scottish Borders Council for the production of domestic Council Tax bills.

The Council Tax Valuation List may be inspected at the Assessor's Office and at the National Library. It is also available on the Scottish Assessors Portal – www.saa.gov.uk.

As at 31 March 2018, the Council Tax Valuation List for Scottish Borders contained 58,272 subjects.

New entries

We measure our performance relating to the time taken new properties are added to the List. Targets are based on previous achievements, the pressures on resources and the volume of work anticipated in other areas of the Service.

Of the 353 houses added to the List between 1 April 2017 and 31 March 2018, the time between the date of occupation/completion and the issue of the banding notice is shown in the following table which shows the number of new dwellings added to the list each year since 2013/2014.

Year	Number of New Entries Added	Within 3 months		Within 6 months	
		Target	Actual	Target	Actual
2017/18	353	91%	88%	98%	96%
2016/17	440	91%	84%	98%	95%
2015/16	522	91%	88%	98%	92%
2014/15	447	91%	83%	98%	95%
2013/14	481	87%	89%	97%	98%

Performance was behind target for both the 3 and 6 month measures but improvement was made compared to 2016/17.

The targets which we have set for 2018/19 are 92% within 3 months and 98% within 6 months.

Amended entries - material increase following a subsequent sale

- 1967 house sales
- 76 inspections
- 52 band increases

Valuation Roll

The Valuation Roll contains an entry and a rateable value for every non-domestic property in the Scottish Borders. The rateable values are used to calculate non-domestic rates bills. The current Roll came into force on 1 April 2017.

At 31 March 2018, there were 8,355 entries in the Roll with a total rateable value of £106.15m.

During the year there were 509 alterations to the Roll to reflect new, altered or demolished properties (excluding Shooting Rights) with ratepayers receiving formal notification of the alteration for 45% of the amendments within 3 months of the effective date of the alteration and 81% within 6 months.

We failed to meet our 3 month target in this indicator but this was not unexpected due to the additional time and resources that were required to complete the re-introduction of Shootings and Deer Forests to the Valuation Roll and beginning the process of dealing with Revaluation appeals.

- 1108 entries were made for Shooting Rights and Deer Forests
- 2061 Revaluation Appeals have been received and 518 were disposed of prior to 31 March 2018.

The following table shows the number of alterations made to the Roll each year from 2013/14. Alterations include new entries to the Valuation Roll for newly constructed or converted buildings as well as alterations to existing buildings.

Year	Number of amendments	Within 3 months		Within 6 months	
		Target	Actual	Target	Actual
2017/18	509	60%	45%	80%	81%
2016/17	497	60%	57%	80%	77%
2015/16	569	60%	62%	80%	80%
2014/15	476	60%	47%	80%	67%
2013/14	484	60%	53%	80%	73%

Targets for 2018/19 have been set at 60% within 3 months and 85% within 6 months.

Electoral Registration

The Electoral Registration Officer is required to maintain the Register of Electors and 2017/18 saw three major Electoral Events;

- Local Government Elections on 4 May 2017
- UK General Election on 8 June 2017
- Scottish Parliamentary By-election on 8 June 2017

The three Elections were run within 5 weeks of each other which presented many technical and administration challenges.

The Elections on 8 June presented a significant challenge as each was based on a different franchise.

2017 Canvass

Properties canvassed	Canvass Response	Electorate at 1 December 2017	16/17 year olds	Postal Voters
58626	82%	89137	2024	13359

Additional items

We continue to provide information to the Assessors' website (www.saa.gov.uk). The website provides an on-line search facility for Valuation Roll and Council Tax entries throughout Scotland and provides for the on-line submission of valuation appeals and council tax proposals. It also provides a mapping tool for identifying the location of entries. The website also contains summary valuations for most shops, offices and industrial subjects.

We moved to a new Electoral Management System in August and expect to see efficiencies in 18/19.

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Assessor & Electoral Registration Officer

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