

Assessor and Electoral Registration Officer
for Scottish Borders Council

Annual Performance Report – 2020/21

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 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

Background

During the year to 31st March 2021, the Assessor had a full-time equivalent staff of 17.92.

The COVID Pandemic had an impact on how services were delivered with our office closed and survey work suspended. Our staff have largely been working remotely during the year with an office presence only to undertake essential work that could not be carried out remotely.

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 is also available on the Scottish Assessors Portal – www.saa.gov.uk.

As at 31 March 2021, the Council Tax Valuation List for Scottish Borders contained 58,790 dwellings.

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 355 houses added to the List between 1 April 2020 and 31 March 2021, 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 2014/2015.

Year	Number of New Entries to List	Within 3 months		Within 6 months	
		Target	Actual	Target	Actual
2020/21	355	92%	92%	98%	98%
2019/20	380	92%	90%	98%	97%
2018/19	453	92%	91%	98%	98%
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%

Unsurprisingly, 2020/21 saw a reduction in the number of new entries to the list due to Covid. Performance in respect of entries within 3 months **increased** from 2019/20.

In 2018, the Assessor has adopted a “**presumption of no survey for Council Tax bandings**” to reduce the time taken to make new entries to the Council Tax List. The positive effect can be seen in the above table. This has obvious benefits to both the billing authority and taxpayers.

The targets which we have set for 2021/22 are 92% within 3 months and 98% within 6 months.

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 2021, there were 8,723 entries in the Roll with a total rateable value of £103.9M.

Amendments

During the year there were 638 alterations to the Roll (an increase of 35%) to reflect new, altered or demolished properties with ratepayers receiving formal notification of the alteration for 61% of the amendments within 3 months of the effective date of the alteration and 80% within 6 months.

We reduced our target due to the covid restrictions but managed to almost match our 2019/20 performance. Diverting Valuation Technologist resource, from 2018, to non-domestic rating by adopting a presumption of no survey for Council Tax has been pivotal in improving performance.

The following table shows the number of alterations made to the Roll each year from 2014/15.

Year	Number of amendments	Within 3 months		Within 6 months	
		Target	Actual	Target	Actual
2020/21	638	50%	61%	75%	80%
2019/20	472	65%	64%	85%	79%
2018/19	648	65%	56%	85%	80%
2017/18	564	60%	40%	80%	73%
2016/17	497	60%	57%	80%	77%
2015/16	569	60%	62%	80%	80%
2014/15	476	60%	47%	80%	67%

Targets for 2021/22 have been set at 65% within 3 months and 80% within 6 months.

Electoral Registration

The Electoral Register lists the name and addresses of everyone who is registered to vote.

There were no major electoral events scheduled during 2020/21 but one Local Government by-election took place in March 2021. Preparations for the Scottish Parliament Election due to be held in May 2021 started this year with plans enacted to service the anticipated increased demand in applications to vote by deploying Technologist and Canvasser resource.

The Canvass conducted during 2020 was the first carried out under revised legislation that allowed a more targeted approach to the canvass. This allowed the ERO to issue different forms to households dependant on whether he believed that a change to the existing registered electors at that address was likely.

At 1st December 2020 the total electorate figure was up on the total at publication in November 2019.

Year	Electorate at Publication
2020	92911
2019	92046
2018	90719

The 2020 canvass resulted in an increase of 0.93% in the total number of electors from 2019.

Rolling Registration is the process of dealing with applications for changes to the register which are not part of the canvass project. During 2020/21 there were 8,742 additions to the register and 7,468 deletions from the register. Individual Electoral Registration requires a pro-active approach to change throughout the year and we have continued use a variety of sources of information to initiate the issue of Invitations to Register.

Raising awareness of electoral registration and absent voting is a priority for 2021/22.

Additional items

We continued to provide information to the Scottish Assessors Association website (www.saa.gov.uk).

The website provides for:

- on-line search facility for Valuation Roll and Council Tax entries throughout Scotland
- the on-line submission of valuation appeals and council tax proposals.
- a mapping tool for identifying the location of entries.
- summary valuations for most shops, offices and industrial subjects

During the year we also:

- Made preparations for the expansion of the number and type of Non-Domestic valuations available online.
- Made preparations for the implementation of the Business Growth Accelerator (BGA) marker within the Valuation Roll.
- Responded to the COVID pandemic while maintaining our statutory duties.
- Responded to enquiries arising out of the Scottish Government COVID business grants scheme.
- Continued Disposal of 2017 Revaluation Appeals.
- Continued Disposal of Council Tax Proposals/Appeals.
- Assisted the Returning Officer in the successful delivery of the Ward 5 by-election

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September 2021**

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