



REPORT TO: Grampian Valuation Joint Board on 1 November 2019

SUBJECT: Valuation Roll & Council Tax Valuation List

BY: The Assessor & ERO

1. Reason for Report

- 1.1 To advise the Board of current activities and performance levels achieved during the period 1 April to 30 September 2019.

2. Recommendation

- 2.1 **It is recommended that the Board note the current position.**

3. Background

- 3.1 The Board's Code of Corporate Governance requires annual reporting of operational performance by reference to measures set locally and nationally.
- 3.2 The performance thresholds have been set for the performance indicators that have been agreed between the Scottish Government and the Scottish Assessors Association. The Board reviewed the valuation roll and council tax valuation list performance thresholds in September 2018.

4. Current Position

Valuation Roll

- 4.1 Appendix 1 provides performance information for the first 6 months of 2019/20 and the previous two whole years. The principal issue is to seek to ensure that the valuation roll is updated to reflect changes to properties as soon as is possible. At present, 72.8% of updates to the roll are made within the initial three-month period and this compares to the performance threshold of 70%.

- 4.2 During the last 6 months demands for the resources of the valuation service have continued to remain extremely high, with appeal resolution activity attracting a particularly high priority.
- 4.3 Valuation appeals are programmed for disposal by the independent Valuation Appeal Panel. They are required to dispose of the appeals made against 10,099 valuation roll entries following the revaluation by 31 December 2020. As at 30 September 2019, 6,734 (68% for the R2017 caseload) appealed valuation roll entries have been resolved. This compares to the 4,900 (69% of the R2010 caseload) appealed valuation roll entries resolved at the same time following the 2010 revaluation.

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- 4.4 Appendix 2 provides the position for the first 6 months of 2019/20 and the previous two whole years. For the second successive year the rate of completions shows an increase on the same period for the previous year. The diversion of resources to support appeal resolution and vacant professional posts that are proving challenging to fill have impacted negatively on this aspect of the service to the extent that performance lies 2% below the performance threshold of 94% of dwellings being added to the list within the 90 day performance window.

5. NDR reform

- 5.1 The Non-domestic Rates (Scotland) Bill 2019 completed Stage 1 of its passage through Parliament and Assessors have been engaged with COSLA, the Scottish Government, the Scottish Parliament's Local Government & Communities and Finance & Constitution Committees along with the Barclay Implementation Advisory Group Appeals Subgroup on a wide range of aspects of the reforms.
- 5.2 Secondary legislation, which will provide much of the detail around the new proposal and appeal system, Assessors' powers to request information and the liability for civil penalties where information is not provided has yet to be drafted and presents specific challenges in terms of implementation given that the information powers and penalties aspects of the reforms will be in place from 1 April 2020, this being the tone date for the 2022 revaluation.
- 5.3 Revised secondary legislation concerning the business growth accelerator is also anticipated. This is likely to require system and procedural changes and will place additional requirements on Assessors.
- 5.4 Assessors are currently in the process of providing the Scottish Government with updated estimates on the financial implications of the reforms that are likely to inform the allocation for grant in the 2020/21 local government settlement.

6. Conclusion

- 6.1 The service has continued to maintain valuation roll and council tax valuation list update whilst delivering outstanding results set against an extremely demanding appeal resolution programme, achieving appeal resolution for 37% more properties than achieved at the same point in the previous revaluation.
- 6.2 The Assessor is actively engaged in seeking to secure the necessary additional resources to enable implementation of the NDR reforms.

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