



REPORT TO: Grampian Valuation Joint Board on 1 February 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 31 December 2018.

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 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

4.1 Valuation Roll

- 4.1.1 There has been little variation in the performance to 31 October 2018 that was reported to the Board in November 2018.

- 4.1.2 Appendix 1 provides performance information for the first 9 months of 2018/19 and the previous two whole years. The objective being to update the valuation rolls accurately and quickly so that ratepayers and the levying authorities have accurate and up to date assessments for NDR purposes.
- 4.1.3 The challenge presented by the performance indicators agreed with the Scottish Government and reviewed by the Board is that they reflect the performance of 'the system' that includes ratepayers, landlords, surveyors, solicitors, as well as the Assessor, as these stakeholders have some role to play in changes to the valuation roll. To establish the performance of the Assessor's service within this wider system collection of internal statistics is required. An early analysis of monitoring information shows that for the first 9 months of 2018/19 over 80% of changes to the rolls were made within 90 days of the service receiving information that a change is required. Arrangements are being made to report this performance indicator regularly from 1 April 2019.
- 4.1.4 As previously reported, revaluation appeal resolution has been a major priority for the service. As at 31 December 2018, 4,313 of the 11,234 revaluation appeals lodged in relation to 10,099 properties have been resolved, this being 38.4% of the appeal caseload covering 35.5% of all properties under appeal. The appeal resolution rate relies not only on this service but also the capacity of the local valuation appeal panel and the agents who represent the appellant parties. Evidence suggests that the system is currently operating at its maximum capacity to deliver revaluation appeal resolution. The service also handled 3,014 running roll appeals in the 9 months to 31 December, this being six-fold increase in the volumes that would normally handle during inter-revaluation years.

4.2 Council Tax Valuation List

- 4.2.1 Appendix 2 provides the position for the first 9 months of 2018/19 and the previous two whole years.

The growth in the council tax valuation list has continued for the third quarter of 2018/19 and shows little sign of slowing down for the remainder of the year. Appeal volumes remain low with only 65 proposals lodged to alter a band as at 31 December 2018.

4.3 Developments

- 4.3.1 Since the Scottish Government set out its plans for NDR reform in December 2017¹, Assessors have been participating in the in the Barclay Implementation Advisory Group as the various individual reform measures are considered. Publication of the Group's report is anticipated early this year along with the Government's response to the consultation exercise that it conducted during 2018. These two documents will inform and add detail to the reforms, the direction and broad impact of 3 year revaluations and a one year tone date, having already been established.

¹ Non-domestic rates: Implementation plan in response to the Barclay review, 14/12/2017 <https://www.gov.scot/publications/barclay-review-of-non-domestic-tax-rates-implementation-plan/> , accessed 20/1/2019

5. Conclusion

- 5.1 The service is continuing to work extremely hard to deliver on appeal resolution and routine maintenance of the valuation roll and valuation list whilst also assessing the means of meeting the challenges posed by the NDR reforms that will be implemented from April 2020.

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