



REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 27 JANUARY 2023

SUBJECT: VALUATION ROLL AND COUNCIL TAX VALUATION LIST

BY: THE DEPUTE ASSESSOR AND ERO (ABERDEEN AND MORAY)

1. REASON FOR REPORT

- 1.1 To provide an operational update on the valuation services provided by the Assessor including performance levels during the period 1 April 2022 to 17 January 2023.

2. RECOMMENDATION

- 2.1 **It is recommended that the Board note the report.**

3. BACKGROUND

- 3.1 The Board's Code of Corporate Governance sets out a framework of performance measurement and evaluation. This framework identifies a number of quantitative service-related performance indicators.
- 3.2 The current performance thresholds for the performance indicators that have been agreed between the Scottish Government and the Scottish Assessors Association were reviewed by the Board in June 2021.

4. VALUATION ROLL

Revaluation 2017 Appeals

- 4.1 The current position is that 11,204 revaluation appeals representing 99.2% of the total of 11,291 appeals have been resolved. Of the remaining 87 appeals, 86 sit with the Lands Tribunal for Scotland for disposal without limit of time and the one remaining appeal involves an outstanding procedural matter in the hands of the Valuation Appeal Committee.

Running Roll Appeals

- 4.2 Around 9,500 of the 17,300 appeals last reported remain outstanding, the vast majority of which are material change of circumstances (MCC) appeals arising from the Covid-19 pandemic.

Such appeals have been invalidated by the Non-Domestic Rates (Coronavirus) (Scotland) Act 2022 and the numbers are reducing quickly as agents intimate formal withdrawals.

Any remaining appeals will be dealt with during this calendar year by the Scottish Courts and Tribunals Service (SCTS) that will replace Valuation Appeal Committees from 1 April 2023.

Revaluation 2023

- 4.3 As advised at the last meeting of the Board, 2022/23 is an extremely demanding year for the valuation service with a requirement to carry out a general revaluation of all 30,000 non-domestic subjects in Grampian.

The draft 2023 revaluation rolls were published on 30 November 2022, at which time Draft Valuation Notices were issued to all proprietors, tenants and occupiers shown in those rolls.

For the bulk classes of subject, recipients were provided with a link to the Scottish Assessors' Association website where they can view a list of rented properties that informed the valuation of their own property.

Our staff are in the process of handling a significant number of written and telephone enquiries arising from the publication of the draft values and work continues to refine the draft valuations with a view to publishing the final revaluation rolls on 15 March 2023.

Running roll updates

- 4.4 Appendix 1 provides performance for running roll updates to the Valuation Roll during the period from 1 April 2022 to 17 January 2023 and the previous two years. Performance remains below the target threshold and this is no doubt reflective of the ongoing level of valuer vacancies, which is covered in detail in a separate report, together with the demands of the 2023 Revaluation, which has been the priority task for both valuation and technical staff since the beginning of this financial year.

Valuation and technical staff are currently engaged in running roll update and the knock-on effect of those updates on the final 2023 revaluation rolls. As some of this work was delayed by the requirement to publish the draft revaluation rolls there is the likelihood of a further negative impact on the 31 March year end performance figures.

5. COUNCIL TAX VALUATION LIST

Updates to the List

- 5.1 Appendix 2 provides performance information for updates to the Council Tax Valuation List during the period from 1 April 2022 to 17 January 2023 and the previous two years. The percentage of updates achieved within the 3 month performance threshold remains below target for a normal year and again reflects the challenges of working with high valuer vacancy levels and the requirements of the 2023 Revaluation.

Proposals and Appeals

- 5.2 A backlog of outstanding Council Tax proposals arising from the pandemic continues to be tackled and Valuation Appeal Committee hearings have been scheduled for February and March across all our divisions in order to dispose of as many unresolved appeals as possible prior to the transfer of any outstanding appeals to the SCTS on 1 April 2023.

6. CONCLUSION

- 6.1 The valuation service continues to face significant challenges, particularly having regard to the level of valuer vacancies and the new and tighter Revaluation timescale. Nevertheless, the valuation service has performed reasonably well in regard to maintenance of both the Roll and the List.

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