



REPORT TO: Grampian Valuation Joint Board on 30 June 2023

SUBJECT: Valuation Roll and Council Tax Valuation List

BY: Depute Assessor & ERO (Aberdeen & Moray)

1. Reason for Report

1.1 To provide an operational update on the valuation services provided by the Assessor including the performance levels achieved during 2022/23.

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 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

4.1 Revaluation 2023

The revaluation of 30,184 subjects in the Grampian rolls as at 31 March 2023 and the valuation of 112 previously exempt public parks has been completed with statutory valuation notices issued to 44,347 property owners and occupiers on 24 March.

4.2 Appeals

4.2.1 Revaluation 2017 appeals

Since the last report, to the January meeting of the Board, a further 44 of the 86 remaining Revaluation 2017 appeals that had been referred to the Lands Tribunal for Scotland have been resolved.

4.2.2 Running roll appeals

As reported in January, there were 9,500 outstanding running roll appeals, the majority of which are material change of circumstances (MCC) appeals arising from the Covid-19 pandemic. As previously reported, these MCC appeals were invalidated by the Non-Domestic Rates (Coronavirus) (Scotland) Act 2022. Following further withdrawals, the number eventually transferred to the new First-tier Tribunal Local Taxation Chamber in April was 6,745. The Tribunal has recently written to all appellants requesting a reply within 28 days as to the status of these appeals and we therefore expect a further significant drop in the number outstanding as a result of that exercise. Any remaining appeals were to be dealt with by the Tribunal by the end of the calendar year, but the Scottish Government has recently laid legislation to extend that deadline to 31 December 2024.

4.2.3 Revaluation 2023 appeals

To date we have received 176 proposals against Revaluation 2023 valuations. The deadline for such appeals is now 31 July in place of the 30 September deadline that existed at previous revaluations.

4.3 Running roll updates

Appendix 1 provides performance for running roll updates to the Valuation Roll during the period from 1 April 2022 to 31 March 2023 and the previous two years. Performance during 2022/23 continued to be impacted by the level of valuer vacancies together with the various demands of the new revaluation process previously intimated. As anticipated in the report to the January meeting of the Board, the performance figures have further declined as a result of updates processed in the final quarter of the rating year. However, I believe staff should be commended for maintaining the integrity of the rolls through the processing of close to 1,000 amendments during that period, whilst still in the process of checking and finalising the Revaluation rolls.

5. Council Tax Valuation List

5.1 Updates to the List

Appendix 2 provides performance information for updates to the Council Tax Valuation List. 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. Nevertheless, across the year, 2,725 new dwellings were added to the List with 71% being entered within three months of occupation and 94% within six months of occupation.

5.2 Proposals and Appeals

The vast majority of the backlog of outstanding Council Tax proposals arising from the pandemic were disposed of by way of six Valuation Appeal Committee hearings during February and March. As a result, only 36

outstanding appeals were required to be transferred to the new First-tier Tribunal Local Taxation Chamber on 1 April 2023.

6. Conclusion

The valuation service continues to face significant challenges, particularly having regard to the level of valuer vacancies and the tighter Revaluation timescale. Nevertheless, the valuation service has performed well in regard to maintenance of both the Roll and the List and the disposal of outstanding appeals in both systems.

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