



REPORT TO: Grampian Valuation Joint Board on 26 January 2024

SUBJECT: Valuation Roll & 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 the period 1 April 2023 to 16 January 2024 and make a recommendation on performance thresholds for the next three years

2. RECOMMENDATION

2.1 It is recommended that the Board:

- i. **note the operational and performance information; and**
- ii. **consider the recommendations in respect of the Valuation Roll and Council Tax Valuation List performance thresholds for the three year period 2024/25 to 2026/27**

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 Traditionally the target performance thresholds have been reviewed every three years. The current thresholds for the performance indicators that have been agreed between the Scottish Government and the Scottish Assessors Association were last reviewed by the Board in 2021 and they therefore fall to be reviewed again for the three year period commencing 1 April 2024.

4. VALUATION ROLL

4.1 Appeals

4.1.1 Revaluation 2017 appeals

36 revaluation appeals remain outstanding with the Upper Tribunal for Scotland.

4.1.2 Revaluation 2017 Running Roll appeals

The First-tier Tribunal Local Taxation Chamber has yet to advise us as to the full extent of the withdrawal of Covid-19 material change appeals. Once those are removed from the system only a few hundred appeals will remain for disposal by the statutory deadline of 31 December 2024. Numbers are reducing as a result of a 3 weekly citation programme now in place.

4.1.3 Revaluation 2023 proposals

A significant task for the year ahead will be consideration of the 2,456 Revaluation proposals that were received last year. The last date for their disposal is 30 September 2025 although the majority should be determined during the course of the 2024 calendar year.

4.2 Running roll updates

Appendix 1 provides performance for running roll updates to the Valuation Roll during the period from 1 April 2023 to 16 January 2024 and the previous two full years. Although performance is below the target threshold it is much improved by comparison to the two previous Covid affected years.

5. **COUNCIL TAX VALUATION LIST**

5.1 Proposals and Appeals

There are currently 75 live Council Tax proposals and appeals, which are in the process of being resolved either through discussion at the initial proposal stage or by way of formal appeal hearings set by the First-tier Tribunal for Scotland.

5.2 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 is below target and once again there is clearly room for improvement.

5.3 Self Catering Review

The somewhat onerous review reported at the last meeting is almost complete with around 500 properties set to be returned to the Council Tax regime.

6. **REVIEW OF PERFORMANCE THRESHOLDS**

As performance over the last three years has been affected by the Covid pandemic and backlogs arising therefrom, it is recommended that the same thresholds agreed in 2021 are carried forward for the next three year period commencing 1 April 2024.

Valuation Roll	0 - 90 days	91 - 180 days	Over 180 days
Existing thresholds	65%	20%	15%
Proposed thresholds	65%	20%	15%

Council Tax	0 - 90 days	91 - 180 days	Over 180 days
Existing thresholds	94%	3%	3%
Proposed thresholds	94%	3%	3%

7. CONCLUSION

- 7.1 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 reasonably 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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