



REPORT TO: Grampian Valuation Joint Board on 26 August 2022

SUBJECT: Valuation Roll & Council Tax Valuation List

BY: The 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 2021/22.

2. Recommendation

2.1 It is recommended that the Board note the report.

3. Background

3.1 Revaluation and running roll appeal resolution are key activities for the service following the 2017 revaluation.

3.2 The Board's Code of Corporate Governance requires annual reporting of operational performance. The performance indicators provided in Appendices 1 and 2 to this report have been agreed between the Scottish Government and the Scottish Assessors Association.

3.3 Maintenance of the Valuation Roll and Council Tax Valuation List continued throughout the pandemic albeit subject to the operational restrictions imposed by the requirement to work from home and the limitations on carrying out site visits.

4. Valuation Roll

4.1 Revaluation 2017 Appeals

The Revaluation 2017 Valuation Appeal Committee disposal deadline was extended by a year to 31 December 2021 as a result of the pandemic. The current position is that 11,141 revaluation appeals representing 98.7% of the total of 11,291 appeals were resolved by that date. Of the remaining 150 appeals, 149 have been referred to 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.

4.2 Running Roll Appeals

The valuation service has also disposed of around 4,000 running roll appeals although a further 17,500 remain outstanding, the vast majority of which are material change of circumstances (MCC) appeals arising from the Covid-19 pandemic. Having already extended the deadline for disposal of these appeals to 31 December 2022 the Scottish Government then further extended the deadline to 31 December 2023. whilst maintaining an intention to invalidate "Covid MCC" appeals through primary legislation. The resulting Non-Domestic Rates (Coronavirus) (Scotland) Act 2022 received Royal Assent on 28 July 2022.

4.3 Running roll updates

Appendix 1 provides performance for running roll updates to the Valuation Roll during the period from 1 April 2021 to 31 March 2022 and the previous two years. Performance during 2021/22 continued to be impacted by the challenging operating environment, the negative effect of the pandemic on information flows, valuer vacancies and the demands of the appeal resolution process, which was the primary focus for property inspections following the resumption of on-site survey activity. Whilst the number of amendments carried out in under three months is well below the new target threshold set by the Board last year there was a marked improvement on the previous year.

4.4 Revaluation 2023

The service has issued large volumes of Assessor Information Notices in order to ingather rental and other information required for the 2023 Revaluation. The resulting evidence is now in the process of being analysed with a view to the publication of draft values for all subjects by 30 November 2022, with finalised figures due by 15 March 2023.

5. Council Tax Valuation List

5.1 Updates to the List

Appendix 2 provides performance information for updates to the Council Tax Valuation List. Against a background of increasing housebuilding activity, the data for the year shows a significant improvement on the position for the 2020/21 year. The percentage of updates achieved within the 3 month performance threshold remains below target for a normal year and reflects the challenging operational environment that prevailed for a major part of the year.

5.2 Proposals and Appeals

A backlog of outstanding Council Tax proposals arising from the pandemic continues to be tackled and Valuation Appeal Committees have resumed hearings for any unresolved appeals.

6. Conclusion

The pandemic continued to provide significant challenges to the delivery of services during 2021/22 in a number of areas, particularly the level of valuer vacancies, the requirement for home-based working and the inability to undertake site visits or hold face-to-face meetings. Nevertheless, the valuation service has performed well both in regard to appeal disposal activity and in relation to the maintenance of the Roll and the List.

Author of Report: Gavin M Oag Depute Assessor & ERO