



REPORT TO: Grampian Valuation Joint Board on 7 February 2020

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 2019.

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 Performance levels reported to the Board on 1 November 2019 have largely been maintained.

4.1.2 Appendix 1 provides performance information for the first 9 months of 2019/20 and the previous two whole years. The three months from 30 September 2019 was a period of intense Revaluation appeal resolution activity and culminated with a 4-day hearing by the Aberdeen Valuation Appeal Committee on 11, 12, 13 and 20 December. Running roll update to the valuation roll nevertheless continued and overall performance for 2019/20 shows that 69.2% of amendments to the roll were made within the target 3 month time period of their effective date.

4.1.3 If the performance measurement is limited to consideration of only how long

the service takes to implement an alteration to the valuation roll from receipt of information to implementation of the amendment, the corresponding performance is 88.6% of amendments implemented within 3 months of receipt of information.

- 4.1.4 The 31 December 2019 is precisely 12 months ahead of the statutory deadline for disposal of Revaluation appeals by the local Valuation Appeal Committees. The corresponding position showing the appeal resolution statistics relative to R2017 and R2010 is provided in the table below

Revaluation 2017		Revaluation 2010	
Total number of appeals	11,234	Total number of appeals	7,530
Total number of VR entries under appeal	10,101	Total number of VR entries under appeal	7,154
Number and % of appeals resolved as at 31/12/2019	8,389 75%	Number and % of appeals resolved as at 31/12/2019	5,872 78%
Number and % of VR entries with appeals resolved as at 31/12/2019	7,441 74%	Number and % of VR entries with appeals resolved as at 31/12/2019	5,530 77%

- 4.1.5 Revaluation appeal resolution will continue as one of the principal priorities during 2020; the complexity and challenge of appeals increases towards the end of the appeal resolution period.

4.2 Council Tax Valuation List

- 4.2.1 Appendix 2 provides the position for the first 9 months of 2019/20 and the previous two whole years. Performance to 31 December 2019 shows that 92.6% of dwellings were added to the list within 3 months of the effective date of addition. This is marginally below the performance target of 94%.

4.3 NDR Reform

- 4.3.1 The Non-domestic Rates (Scotland) Bill has reached Stage 2 in its passage through Parliament and Assessors have been consulted on a number of potential technical amendments that have been implemented at Stage 2 and are also in draft ahead of Stage 3.

- 4.3.2 The anticipated secondary legislation referred to in my report to the Board on 1 November 2019 has yet to take shape. Assuming the Bill continues on its planned progression through Parliament the new powers for Assessors to request information will be in force for 1 April 2020, the target date of the 2022 Revaluation.

- 4.3.3 Systems and processes are currently being reviewed in order to ensure that the service is ready to deliver the NDR reforms. This includes recruitment of 9FTE valuation and support staff to meet the additional workloads, IT development to improve information gathering and provision and partnership

working with Moray Council to ensure that the Assessor has the necessary systems in place to impose civil penalties under the new information powers contained within the NDR (S) Bill. Resourcing for implementation of the reforms is understood to be £363,729, and is anticipated to be an allocation provided by the Scottish Government in the in the annual distribution of General Revenue Grant.

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. During 2020 the focus is firmly on meeting the Valuation Appeal Committees' statutory appeal disposal deadline and ensuring that the Assessor has the resources in terms of systems and personnel in place to deliver the NDR reforms from 1 April 2020.

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