



REPORT TO: Grampian Valuation Joint Board on 5 November 2021

SUBJECT: Valuation Roll and Council Tax Valuation List

BY: The Assessor & ERO

1. Reason for Report

1.1 To provide an operational update on the valuation services provided by the Assessor.

2. Recommendation

2.1 It is recommended that the Board note the report.

2.2 The 18 June 2021 report asked the Board, at para. 2.2, to “Consider the recommendations in respect of the Valuation Roll and Council Tax Valuation List performance thresholds for the three year period 2020/21 to 2022/23.” The line contained a typographical error and the Board are asked to note that the correct period is “2021/22 to 2023/24”.

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 has 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 appeal disposal deadline was extended by a year to 31 December 2021 as a result of the pandemic. The current position is that 10,973 revaluation appeals representing 97.2% of the total of 11,291 appeals, have been resolved. Of the remaining 318 appeals, 148 have been referred to the Lands Tribunal for Scotland for disposal without limit of time and the service is on course to dispose of the remaining 170 appeals cited for hearing by the Valuation Appeal Committees between now and the calendar year end.

4.2 Running Roll Appeals

The valuation service is also on course to dispose of all running roll appeals having a VAC disposal deadline of 31 December 2021.

As indicated in the last report to the Board, for the 18 June 2021 meeting, the Scottish Government has extended the deadline for the disposal of material change of circumstances appeals arising from the pandemic to 31 December 2022, whilst maintaining an intention to invalidate such appeals through primary legislation.

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 18 October 2021 and the previous two years. Performance has continued to be impacted by the challenging operating environment, the negative effect of the pandemic on information flows and the demands of the appeal resolution process, which has been the primary focus for property inspections following the resumption of on-site survey activity.

4.4 Revaluation 2023

The service is about to issue Assessor Information Notices in order to ingather rental and other information required for the 2023 Revaluation.

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 to date shows a significant improvement on the position for the 2020/21 year. However, the percentage of updates achieved within the 90 day initial performance threshold remains below target for a normal year and reflects the challenging operational environment that still prevails.

5.2 Proposals and Appeals

The backlog of outstanding Council Tax proposals reported in June is being tackled and it is anticipated that Valuation Appeal Committees will resume hearings of resolved appeals in 2022.

6. Conclusion

The pandemic has continued to provide significant challenges to the delivery of services during 2021/22 in a number of areas, particularly 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 update of the Roll and the List.

Author of Report:

Gavin M Oag
Depute Assessor & ERO