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**REPORT TO:** Grampian Valuation Joint Board on 29 June 2018

**SUBJECT:** Valuation Roll and Council Tax Valuation List

**BY:** The Assessor & ERO

**1. Reason for Report**

1.1 To advise the Board of performance levels achieved during 2017/18 and make a recommendation on performance thresholds for 2018/19.

**2. Recommendation**

2.1 **It is recommended that the Board note the performance information.**

2.2 **Consider the review of the 2018/19 performance thresholds.**

**3. Background**

3.1 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.

3.2 Traditionally the target performance thresholds have been reviewed and adjusted every three years. The Board reviewed the valuation roll performance thresholds in 2017/18, restoring it to 77% of updates within the first 90 days, from the target of 60% that applied for 2016/17, this being the year impacted by the revaluation. The council tax target performance threshold was last reviewed for 2015/16.

**4. Current Position**

**4.1 Valuation Roll**

4.1.1 The combined demands of responding to revaluation enquiries and locating and assessing 2,359 entries for shootings during 2017/18 had a disproportionate impact on the service and has diverted resources from routine running roll activity.

4.1.2 **Appendix 1** provides performance for running roll updates to the valuation roll during 2017/18 and the previous two years. Performance is recovering following completion of the revaluation in 2016/17, but the impact of the demands identified in 4.1.1 is clear.

4.1.3 A further significant factor that must be reflected is the Revaluation appeal disposal programme. The deadline for making an appeal was 30 September 2017 and the independent Valuation Appeal Committees commenced hearings in early 2018 as appeals require a 15 week statutory notice of hearing.

4.1.4 As at 31 March 2018, 499 of the 11,231 Revaluation 2017 appeals had been resolved through the committee process with a further 1,607 appeals in receipt of their 15 week notices for hearings scheduled to take place during the period 1 April to 15 July 2018. In comparison, 111 of the 7,530 Revaluation 2010 appeals had been resolved as at 31 March 2011.

## 4.2 Council Tax Valuation List

4.2.1 Appendix 2 to this report provides the position for the year to 31 March 2018. The number of new house completions at 3,231 is marginally less than the previous year's total and performance in terms of the percentage of new properties being allocated to bands within the first 90 days has fallen by 0.5%, from 91.8% to 91.3%.

4.2.2 Accuracy can be measured by establishing the number of successful challenges to bandings. During 2017/18 there were 26 successful proposals relative to 3,351 new or altered bandings. This represents 0.8% of the total. The corresponding percentage for 2016/17 was also 0.5%. The number of entries that relate to an effective date more than 12 months prior to the date the change was made was 30 during 2017/18. This compares to a corresponding total of 26 during 2016/17.

## 5. Developments

5.1 The workload associated with Revaluation 2017 appeal resolution is greater than at any previous revaluation; with more than £800M under challenge and a 50% increase in appeal numbers.

5.2 The Management Team considered the position when it met on 12 June and recommended that in order to service the valuation appeal panel's requirement to have the large volume of appeals resolved by 30 December 2020, it would be realistic to seek to achieve 70% of updates to the valuation roll made within 90 days of the effective date of change and 85% within 180 days. (In 2017/18 performance was 66% in 90 days and 83% in 180 days).

5.3 The Management Team also considered that the existing council tax performance target of 94% of new properties allocated to bands within 90 days and 97% within 180 days should remain. (In 2017/18 91% of new entries were added within 90 days and 97% within 180 days).

## 6. Conclusion

6.1 The performance figures provided in the appendices to this report have been achieved against a background of challenging work volumes,

6.2 The recommended performance targets for 2018/19 are set out in the table below.

Days	% of VR updates	% of new dwellings banded
0-90	70	94

91-180	15	3
181-365	15	3

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