



## AYRSHIRE VALUATION JOINT BOARD PERFORMANCE REPORT 2015/2016

The Assessor and Electoral Registration Officer for Ayrshire Valuation Joint Board is responsible for the preparation and maintenance of the Valuation List, Valuation Roll and Electoral Register for the whole of Ayrshire, including the areas covered by East Ayrshire Council, North Ayrshire Council and South Ayrshire Council.

### COUNCIL TAX VALUATION LIST

The Council Tax Valuation List gives the address and Council Tax Band of all dwelling houses. Council Tax bills are based on these bands. The present Valuation List came into effect on 1st April, 1993 and contains an entry for each dwelling house and domestic garage or lockup in Ayrshire.

The total number of new houses entered onto the valuation lists within the three Unitary Authorities for the years 2011/2012 up to 2015/2016 can be seen in the following table:

Year	Total Number of Council Tax Entries	Total Number of dwellings	No. of New Entries Added
2011/2012	185,452	177,550	987
2012/2013	186,229	178,359	922
2013/2014	186,711	178,931	940
2014/2015	187,159	179,426	1,017
<b>2015/2016</b>	<b>187,838</b>	<b>180,328</b>	<b>1,032</b>

A further breakdown of changes to the Valuation list for the past two years can be seen from the table below:

Year	East Ayrshire			North Ayrshire			South Ayrshire		
	Added Entry	Deleted Entry	Amended Entry	Added Entry	Deleted Entry	Amended Entry	Added Entry	Deleted Entry	Amended Entry
2014/15	333	126	99	499	181	87	220	214	232
<b>2015/16</b>	<b>376</b>	<b>267</b>	<b>68</b>	<b>369</b>	<b>138</b>	<b>36</b>	<b>287</b>	<b>63</b>	<b>43</b>

It is important that the Valuation List is maintained in an up-to-date way to include all new houses and changes to existing entries. It is also desirable that new properties are placed on the Council Tax List as soon as possible to avoid large backdated bills, to minimise any delay in collecting Council Tax and to improve the cash flow situation of the three Ayrshire Councils.

We therefore measure our performance relating to the speed at which new properties are added to the list. We base our targets on previous achievements, the pressures on resources and the volume of work anticipated in other areas. For 2015/16 we set a target of 85% of new houses being entered in the List within 3 months and a target of 95% within the first 6 months. These targets are a significant increase on previous years and all the targets were achieved. Our actual performance is shown in the table below, together with the performance we achieved over the previous 4 years:

Year	Key Performance Indicators			
	Number	< 3 Months	< 6 Months	> 6 Months
2011/12	987	79%	96%	4%
2012/13	922	69%	89%	11%
2013/14	940	79%	93%	7%
2014/15	1,017	88%	99%	1%
<b>2015/16</b>	<b>1,032</b>	<b>95%</b>	<b>99%</b>	<b>1%</b>
<b>Target</b>		<b>85.0%</b>	<b>95.0%</b>	<b>5.0%</b>

## VALUATION ROLL FOR NON-DOMESTIC SUBJECTS

The Valuation Roll contains an entry and value for every non-domestic property in the area. It is published after each Revaluation and is normally in force for five years.

The actual number of Valuation Roll entries and respective rateable values can be seen from the table below, along with the number of actual alterations made to the Roll (excluding appeal settlements):

Year	Total Number of Valuation Roll entries	Total Rateable Value	No. of Alterations to the Valuation Roll
2011/12	13,460	£299,508,800	929
2012/13	13,581	£304,565,045	1,062
2013/14	13,691	£296,049,305	895
2014/15	13,726	£298,276,277	920
<b>2015/16</b>	<b>13,791</b>	<b>£300,613,428</b>	<b>841</b>

A further breakdown of the changes to the Valuation Roll for the past two years can be seen from the table below:

Year	East Ayrshire			North Ayrshire			South Ayrshire		
	Added Entry	Deleted Entry	Amended Entry	Added Entry	Deleted Entry	Amended Entry	Added Entry	Deleted Entry	Amended Entry
2014/15	97	79	103	105	127	112	91	81	125
2015/16	74	66	71	109	91	99	115	78	138

Two separate Performance Indicators have been established for Non-Domestic Rating.

### 1<sup>st</sup> Indicator

The first indicator measures how quickly we respond to property changes by amending the Valuation Roll. This is important to Ratepayers, who are in the main local businesses and employers, and have a keen interest in changes being made as soon as possible to avoid having a large backdated rates bill. Similarly the three Ayrshire Councils desire to avoid unnecessary billing delays to improve their cash flow.

We base our targets on previous year's achievements, the pressures upon resources and the anticipated workloads in other areas. A target of 75% of alterations being reflected in the Roll within 3 months was set for the year 2015/16, and a target of 95% within the first 6 months. The targets set were a significant increase on last years target and reflect the continual improvement on performance. All the targets were achieved.

The actual performance achieved over the past 5 years can be seen from the table below:

Year	Key Performance Indicators			
	Number	< 3 Months	3 - 6 Months	> 6 Months
2011/12	929	54%	76%	24%
2012/13	1,062	53%	80%	20%
2013/14	895	67%	84%	16%
2014/15	920	83%	91%	9%
2015/16	841	81%	95%	5%
Target		75.0%	95.0%	5.0%

### 2<sup>nd</sup> Indicator

The second indicator measures the amount of Rateable Value lost from the Valuation Roll as a result of Revaluation appeal settlements within each financial year. All 2010 Revaluation appeals required to be settled by December 2013, and there was only 1 2010 Revaluation Appeal settled during 2015/16 the remaining outstanding Revaluation appeals are currently referred to the Lands Tribunal.

## **ELECTORAL REGISTRATION**

The Electoral Registration Officer is required to maintain the Register of Electors and 2015/16 saw 2 major Electoral Events with the UK Parliamentary Election in May 2015, followed by the first full IER Canvass and the end of the transition period of the introduction of Individual Electoral Registration prior to publication of the Register in December.

Electors that failed to match with DWP records and also failed to respond to the Invitation to Register forms issued during the interim canvass were carried forward onto the published register in Feb 2015 providing they had responded to the Canvass during 2013. Every elector that further failed to respond to the IER communications either issued by letter or Canvassed by staff had their entry removed as non-ier registered Electors.

The table below shows the number of Electors removed following the end of IER transition period.

<b>Council</b>	<b>Number of Non-IER Electors Nov 2014</b>	<b>Carried Forward Electors Feb 2015</b>	<b>Non-IER Removed Dec 2015</b>
EAST AYRSHIRE	18,729	4,888	<b>2,749</b>
NORTH AYRSHIRE	20,561	6,619	<b>2,440</b>
SOUTH AYRSHIRE	17,268	4,518	<b>1,444</b>
<b>Total</b>	56,558	16,025	<b>6,633</b>

This year also saw the first full IER canvass of every property, and the issue of Household Enquiry Forms is a continuous process throughout the year. The HEF response rates can be seen from the table below.

<b>No of Properties Canvassed 2015</b>		<b>Positive response % Achieved</b>				<b>Overall Response Rate</b>
		<b>Postal Return</b>	<b>Telephone Return</b>	<b>Internet Return</b>	<b>Door Canvass Return</b>	
<b>Council</b>						
EAST AYRSHIRE	62,909	24,969	5,452	12,229	484	69%
NORTH AYRSHIRE	74,039	28,406	6,288	14,287	599	67%
SOUTH AYRSHIRE	59,631	24,660	4,808	12,535	430	71%
<b>Total</b>	196,579	78,035	16,548	39,051	1,513	69%

For further information on these performance figures or any aspect of the responsibilities of the Ayrshire Valuation Joint Board contact:-

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