



AYRSHIRE VALUATION JOINT BOARD PERFORMANCE REPORT 2016/2017

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, domestic garage, lockup and domestic store in Ayrshire.

The total number of new houses entered onto the valuation lists within the three Unitary Authorities for the years 2012/2013 up to 2016/2017 can be seen in the following table:

Year	Total Number of Council Tax Entries	Total Number of dwellings	No. of New Entries Added
2012/2013	186,229	178,359	922
2013/2014	186,711	178,931	940
2014/2015	187,159	179,426	1,017
2015/2016	187,838	180,328	1,032
2016/2017	188,518	181,009	1,048

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
2015/16	376	267	68	369	138	36	287	63	43
2016/17	314	128	39	300	136	36	434	108	82

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 2016/17 we set a target of 88% of new houses being entered in the List within 3 months and a target of 97% within the first 6 months. These targets are a modest increase on previous years and were set to take account of the increased workload resulting from Revaluation 2017. 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
2012/13	922	69%	89%	11%
2013/14	940	79%	93%	7%
2014/15	1,017	88%	99%	1%
2015/16	1,032	95%	99%	1%
2016/17	1,048	90%	99%	1%
Target		88%	97%	3%

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
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
2015/16	13,791	£300,613,428	841
2016/17	13,652	£301,823,592	902

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
2015/16	74	66	71	109	91	99	115	78	138
2016/17	65	95	60	94	102	98	96	110	182

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

1st 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 77% of alterations being reflected in the Roll within 3 months was set for the year 2016/17, and a target of 95% within the first 6 months. The targets set were similar to last year's targets and reflect the increased workload resulting from appeals during the year and Revaluation 2017. We failed to meet our targets in this first indicator but this was not unexpected due to the additional time and resources that were required to deliver a particularly difficult and technically challenging Revaluation.

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
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%
2016/17	902	70%	82%	18%
Target		77.0%	95.0%	5.0%

2nd 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. The remaining outstanding Revaluation appeals are currently referred to the Lands Tribunal for Scotland.

ELECTORAL REGISTRATION

The Electoral Registration Officer is required to maintain the Register of Electors and 2016/17 saw two major Electoral Events with the Scottish Parliamentary Election in May 2016, followed by Referendum on membership of the European Union in June 2016.

These two Elections were the first elections carried out on full Individual Electoral Registration Registers, and each election was based on a different franchise, with the Scottish Parliamentary Elections franchised for 16-18 year olds.

The table below shows the number of 16-18 year old Electors registered at publication of the Electoral Register in December 2016 against a comparison of 16-18 year olds in December 2015.

Council	Number of 16-18yr Dec 2015	Number of 16-18yr Dec 2016	% Increase
EAST AYRSHIRE	1,375	2,382	73%
NORTH AYRSHIRE	1,448	2,985	106%
SOUTH AYRSHIRE	1,315	2,205	68%
Total	4,138	7,572	83%

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

No of Properties Canvassed 2016		Positive response % Achieved				Overall Response Rate
		Postal Return	Telephone Return	Internet Return	Door Canvass Return	
Council						
EAST AYRSHIRE	57,583	18,793	10,697	13,106	970	76%
NORTH AYRSHIRE	67,456	22,853	11,673	13,930	1,175	74%
SOUTH AYRSHIRE	54,636	18,078	10,513	13,511	769	78%
Total	179,675	59,724	32,883	40,547	2,914	76%

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

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