



**ANNUAL
PERFORMANCE
REPORT**

2020/21

INTRODUCTION

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.



The pandemic had a devastating effect on the organisations KPIs as we worked to get the organisation up and running from home. Other pressure emerged when the Scottish Government announced various reliefs and grants that were based on Rateable Values. The organisation was then heavily involved in supporting colleagues in our finance department to enable them to deliver the Government grants.

There was a significant move from office to home working in a short space of time. At the start of lockdown we had 3-4 managers that could work from home and we expanded this in phases when the laptops and other equipment became available. This had the effect of the organisation missing much of the first 3 and 6 months of this financial year.

Notwithstanding the above, the team worked to perform as best we could in very challenging times



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.

191,254
Council Tax
Entries



736
New Dwellings
Added

183,831
Number of Dwellings
58,887 - East Ayrshire
69,019 - North Ayrshire
55,925 - South Ayrshire

A further
breakdown of
changes to
the Valuation
List can be
seen here.



EAST AYRSHIRE

- 283 Dwellings Added
- 278 Dwellings Deleted
- 65 Dwellings Amended



NORTH AYRSHIRE

- 250 Dwellings Added
- 57 Dwellings Deleted
- 43 Dwellings Amended



SOUTH AYRSHIRE

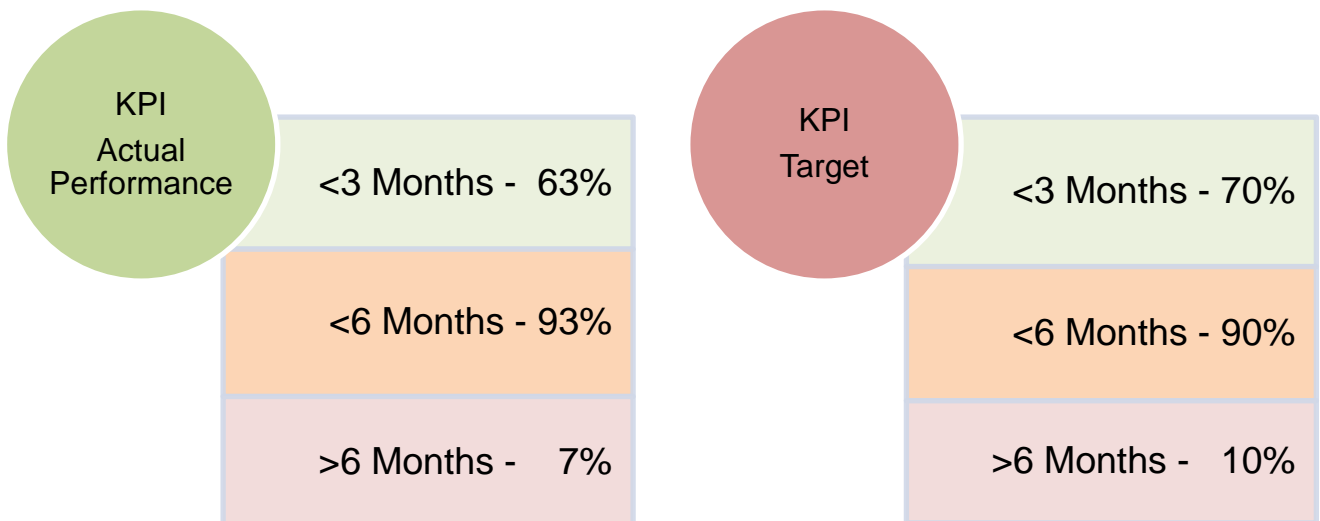
- 203 Dwellings Added
- 48 Dwellings Deleted
- 81 Dwellings Amended

COUNCIL TAX VALUATION LIST

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 2020/21 retained the targets from last year of 70% of new houses being entered on the List within 3 months and a target of 90% within the first 6 months.

The targets were not changed from previous years as there was an expectation that the pandemic would have a detrimental effect on performance, however it wasn't anticipated that the increased workload resulting from COVID and difficulties from home working would have lasted so long. With exception of the first target, all targets set were achieved. Our actual performance and targets are shown below.



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.

£310,851,917
Total
Rateable Value



739
Valuation Roll
Alterations

15,626
Valuation Roll Entries
4,689 - East Ayrshire
5,450 - North Ayrshire
5,487 - South Ayrshire

A further
breakdown of
changes to
the Valuation
Roll can be
seen here.



EAST AYRSHIRE

- 175 Valuation Roll Entries Added
- 28 Valuation Roll Entries Deleted
- 77 Valuation Roll Entries Amended



NORTH AYRSHIRE

- 95 Valuation Roll Entries Added
- 62 Valuation Roll Entries Deleted
- 33 Valuation Roll Entries Amended



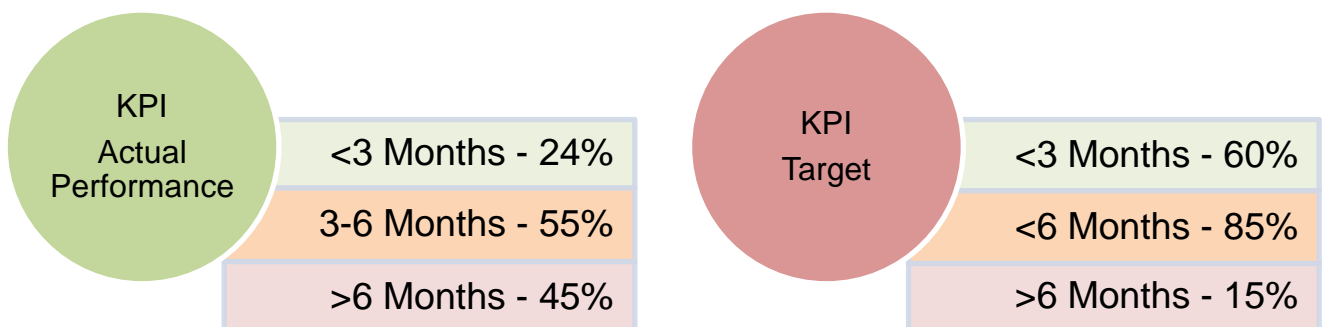
SOUTH AYRSHIRE

- 144 Valuation Roll Entries Added
- 61 Valuation Roll Entries Deleted
- 64 Valuation Roll Entries Amended

VALUATION ROLL FOR NON-DOMESTIC SUBJECTS

This 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 large backdated rates bills. Similarly the three Ayrshire Councils look 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 60% of alterations being reflected in the Roll within 3 months was set for the year 2020/21 and a target of 85% within the first 6 months. We failed to meet any of the targets in this indicator but this was not unexpected due to the affects of the Coronavirus pandemic. Valuation Roll changes are much harder to implement as they are more likely to require a physical survey and the whole regime surrounding the Coronavirus Business Support Grants created substantially more work for staff, more significantly, it has resulted in ratepayers demanding retrospective changes to the Valuation Roll and/or declaring for the first time they are operating from commercial premises. Staff were in the main working remotely requiring the introduction of new processes and procedures for checking and auditing, which inevitably took longer.



ELECTORAL REGISTRATION

The Electoral Registration Officer is required to maintain the Register of Electors. The main Events during the 2020/21 year covered by this report, was the Scottish Parliamentary Elections held in May 2020, the increase of Postal Votes for the election, and the new Electoral Registration Canvass process. The new Electoral Canvass required the ERO to match the Electoral Register through a data matching process with DWP records and local data matching. As this was the first year of the new process there were no previous figures to compare performance against.

A breakdown of Postal Voters can be seen below.



A breakdown of number of properties matched and sent down route 1 can be seen below.



EAST AYRSHIRE

- 21,505 Postal Voters - 55% increase from previous year
- 58,913 Properties in Route 1 - 83% match rate



NORTH AYRSHIRE

- 24,913 Postal Voters - 52% increase from previous year
- 69,065 Properties in Route 1 - 76% match rate



SOUTH AYRSHIRE

- 26,329 Postal Voters - 49% increase from previous year
- 55,965 Properties in Route 1 - 80% match rate

FURTHER INFORMATION

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

Helen D M McPhee B.Sc. FRICS
Assessor and Electoral Registration Officer
9 Wellington Square
Ayr
KA7 1HL

Telephone: 01292 612539

email: assessor@ayrshire-vjb.gov.uk

website: www.ayrshire-vjb.gov.uk

