



**AYRSHIRE VALUATION JOINT BOARD**  
**PERFORMANCE REPORT**  
**2013/2014**

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 1<sup>st</sup> 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 2009/2010 up to 2013/2014 can be seen in the following table:

Year	Total Number of Council Tax Entries	Total Number of Dwellings	No. of New Entries Added
2009/2010	184,153	176,209	1,491
2010/2011	184,901	176,997	1,069
2011/2012	185,452	177,550	987
2012/2013	186,229	178,359	922
<b>2013/2014</b>	<b>186,711</b>	<b>178,931</b>	<b>940</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
2012/13	403	112	43	283	134	62	236	61	36
<b>2013/14</b>	<b>284</b>	<b>201</b>	<b>185</b>	<b>395</b>	<b>216</b>	<b>31</b>	<b>261</b>	<b>41</b>	<b>79</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 2013/14 we set a target of 60% of new houses being entered in the List within 3 months and a target of 85% within the first 6 months. These targets were reduced from the previous year due to the increased workload from non-domestic appeal work. All the targets were achieved despite the heavy workload experienced dealing with appeals. 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	3 - 6 Months	> 6 Months
2009/10	1,491	89.0%	7.6%	3.4%
2010/11	1,069	89.3%	9.4%	1.3%
2011/12	987	79.3%	16.8%	3.9%
2012/13	922	68.7%	19.8%	11.5%
2013/14	940	79.2%	13.7%	7.1%
Target		60.0%	25.0%	15.0%

### 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
2009/10	13,068*	£277,861,296*	1,016
2010/11	13,420	£298,968,348	1,109
2011/12	13,460	£299,508,800	929
2012/13	13,581	£304,565,045	1,062
2013/14	13,591	£296,049,305	895

\* figures exclude Salmon Fishings

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
2012/13	108	90	143	113	98	133	134	90	153
2013/14	83	67	95	104	84	143	101	81	137

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 50% of alterations being reflected in the Roll within 3 months was set for the year 2013/14, and a target of 80% within the first 6 months. The targets set were the same as last year and reflect the increased workload from non-domestic appeal work. All the targets were achieved despite the heavy workload experienced dealing with appeals.

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
2009/10	1,016	75.9%	12.4%	11.7%
2010/11	1,109	81.9%	11.5%	6.6%
2011/12	929	54.1%	21.3%	24.5%
2012/13	1,062	53.4%	26.9%	19.7%
2013/14	895	66.7%	16.9%	16.4%
Target		50.0%	30.0%	20.0%

### 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. During 2013/14 a total of 396 Revaluation Appeals were settled resulting in a 2.07% loss of Rateable Value from the 1<sup>st</sup> April 2010 Revaluation Roll.

The decision of the Lands Valuation Appeal Court in the Scotland-wide telecommunications case will result in the loss in Rateable Value from the 1<sup>st</sup> April 2005 and 2010 Revaluation Rolls. The true impact of this very recent decision is still being assessed and will be referred to in a future Public Performance Report.

## **ELECTORAL REGISTRATION**

The Electoral Registration Officer is required to maintain the Register of Electors and to do this we carry out an annual canvass of all properties. The 2013 canvass was extended until March 2014 in an effort to ensure completeness of the Register prior to the introduction of Individual Electoral Registration.

Notwithstanding that there are many external factors outwith the control of the Electoral Registration Officer which can influence the return percentage of canvassed properties we continue to measure the return rate. The table below shows the return for the Joint Board area for 2012 and 2013:

Constituency	No of Properties Canvassed		Positive Response		% Achieved	
	2012	2013	2012	2013	2012	2013
EAST AYRSHIRE	57,251	57,483	45,199	45,828	78.95%	79.72%
NORTH AYRSHIRE	67,330	67,597	52,319	52,721	77.71%	77.99%
SOUTH AYRSHIRE	54,465	54,677	44,876	45,191	82.39%	82.65%
<b>Total</b>	<b>179,046</b>	<b>179,757</b>	<b>142,394</b>	<b>143,740</b>	<b>79.60%</b>	<b>79.96%</b>

The percentage 2013 return increased slightly in comparison with the previous year. These figures constitute a total return of just under 80% for the Joint Board Area. Using secondary information available the return percentage was increased to just under 94%.

In order to make it easier for electors to make their canvass return, we operate a telephone and internet registration system. This system allows people with no changes to their registration to respond via a freephone telephone line or secure internet site. This method of return has steadily increased over the years and this year was again successful, accounting for an additional 4.6% of the positive returns. A breakdown of the different methods of return is noted below:

No of Properties Canvassed 2013		Positive Response			% Achieved		
		Postal	Telephone	Internet	Postal	Telephone	Internet
Constituency							
EAST AYRSHIRE	57,483	23,906	14,034	7,888	41.6%	24.4%	13.7%
NORTH AYRSHIRE	67,597	26,748	16,166	9,807	39.6%	23.9%	14.5%
SOUTH AYRSHIRE	54,677	23,095	13,741	8,355	42.2%	25.1%	15.3%
<b>Total</b>	<b>179,757</b>	<b>73,749</b>	<b>43,941</b>	<b>26,050</b>	<b>41.0%</b>	<b>24.4%</b>	<b>14.5%</b>

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

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