



## AYRSHIRE VALUATION JOINT BOARD PERFORMANCE REPORT 2014/2015

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 2010/2011 up to 2014/2015 can be seen in the following table:

Year	Total Number of Council Tax Entries	Total Number of dwellings	No. of New Entries Added
2010/2011	184,901	176,997	1,069
2011/2012	185,452	177,550	987
2012/2013	186,229	178,359	922
2013/2014	186,711	178,931	940
<b>2014/2015</b>	<b>187,159</b>	<b>179,426</b>	<b>1,017</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
2013/14	284	201	185	395	216	31	261	41	79
<b>2014/15</b>	<b>333</b>	<b>126</b>	<b>99</b>	<b>499</b>	<b>181</b>	<b>87</b>	<b>220</b>	<b>214</b>	<b>232</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 2014/15 we set a target of 80% 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
2010/11	1,069	89%	99%	1%
2011/12	987	79%	96%	4%
2012/13	922	69%	89%	11%
2013/14	940	79%	93%	7%
<b>2014/15</b>	<b>1,017</b>	<b>88%</b>	<b>99%</b>	<b>1%</b>
<b>Target</b>		<b>80.0%</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
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	13,691	£296,049,305	895
<b>2014/15</b>	<b>13,726</b>	<b>£298,276,277</b>	<b>920</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
2013/14	83	67	95	104	84	143	101	81	137
<b>2014/15</b>	<b>97</b>	<b>79</b>	<b>103</b>	<b>105</b>	<b>127</b>	<b>112</b>	<b>91</b>	<b>81</b>	<b>125</b>

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 70% of alterations being reflected in the Roll within 3 months was set for the year 2014/15, and a target of 90% 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
2010/11	1,109	82%	93%	7%
2011/12	929	54%	76%	24%
2012/13	1,062	53%	80%	20%
2013/14	895	67%	84%	16%
<b>2014/15</b>	<b>920</b>	<b>83%</b>	<b>91%</b>	<b>9%</b>
<b>Target</b>		<b>70.0%</b>	<b>90.0%</b>	<b>10.0%</b>

### **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 2014/15 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 2014/15 saw 3 major Electoral Events with the European Elections in May 2014, the Scottish Independence Referendum in September 2014, followed by the introduction of Individual Electoral Registration, a major change in how electors register to vote.

Unlike previous years there was not a full canvass of every property prior to the publication of the revised register on the 27<sup>th</sup> February 2015. This year an interim Canvass was carried out on individuals that failed to match with DWP records during the confirmation exercise and those properties that had no Electors registered.

Prior to the introduction of Individual Electoral Registration every effort was made to maximise registration levels and cleanse the register to achieve as high a match rate as possible. The following table shows the match rate of Electors within the 3 Council Areas in September 2014 compared to the dry run exercise carried out in Sept 2013, and the final match rate after local data matching was carried out.

Council	Dry Run Sept 2013	Live Run Sept 2014	Confirmation after local data match
EAST AYRSHIRE	74.0%	79.5%	84.4%
NORTH AYRSHIRE	74.2%	79.3%	84.7%
SOUTH AYRSHIRE	74.9%	80.5%	85.2%
<b>Total</b>	<b>74.4%</b>	<b>79.7%</b>	<b>84.8%</b>

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 providing they had responded to the Canvass during 2013. The response rates from the interim postal and door to door canvass can be seen on the table below.

No of Properties Canvassed 2014		Positive response % Achieved				Carried Forward Electors
		Postal Return	Postal %	Door Canvass Return	Overall Return %	
Council						
EAST AYRSHIRE	18,729	7,617	40.67%	6,224	73.90%	4,888
NORTH AYRSHIRE	20,561	7,822	38.04%	6,120	67.81%	6,619
SOUTH AYRSHIRE	17,268	7,286	42.19%	5,464	73.84%	4,518
<b>Total</b>	<b>56,558</b>	<b>22,725</b>	<b>40.18%</b>	<b>17,808</b>	<b>71.67%</b>	<b>16,025</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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