



*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

# Public Performance Report 2023/24

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## 1.0 Background

The Assessor for Dunbartonshire and Argyll & Bute Valuation Joint Board is an independent statutory official who is responsible for the preparation and maintenance of the Valuation Rolls and Council Tax Valuation Lists for East and West Dunbartonshire and Argyll & Bute Councils. The Assessor has also been appointed as the Electoral Registration Officer for these three areas and he is therefore required to prepare and maintain their Registers of Electors and Absent Voting lists.

The service is conducted from two main offices located at the addresses above.

## 2.0 General Information

During the year to 31st March 2024, the organisation had a full-time equivalent staff of 49.23 and 5 temporary and a staffing budget of £2.4m. A total of 257.26 full-time equivalent days (5.24%) were lost through illness, a decrease from 7.66% in 2022/23.

## 3.0 The Council Tax Valuation List

The Council Tax Valuation List contains all domestic properties and shows their allocated Council Tax band which is based on the market value of the property as at 1991. The bands shown are used by our constituent authorities for the production of Council Tax bills.

As at 31st March 2024, the Valuation Lists for Dunbartonshire and Argyll & Bute contained 148,947 subjects. Of the 1,013 houses added to the List between 1st April 2023 and 31st March 2024, the time between the date of occupation/completion and the issue of the Notice of Banding is shown in the following table. The 3 month target was missed by 21% this year and the 6 month target surpassed by 8%. Whilst the total number of new entries was down on the previous year it is noted that 2023/24 was the fourth highest year in the past 12 years for total number of new entries.

The targets which we have set for 2024/25 are 70% within 3 months and 75% within 6 months. These targets are notably lower than last year. The introduction of an annual Self Catering Audit results in retrospective changes to both the Valuation Roll and List. It is estimated that around 300 Self Catering Units will be deleted from the Valuation Roll in 2024/25 as a direct result of the 2022/23 SCU Audit. These subjects will require to be added to the Council Tax Valuation List effective from 1 April 2022.

2024/25 targets have been adjusted to reflect this reality. The net effect is valuation teams are still working to the same individual KPI targets as 2023/24.

Year	Number	Within 3 Months		Within 6 Months	
		Target	Achieved	Target	Achieved
2023/24	1013	90%	69%	95%	84%
2022/23	1231	90%	88%	95%	97%
2021/22	1395	96%	88%	98%	96%
2020/21	917	86%	88%	95%	96%
2019/20	1061	96%	96%	98%	99%
2018/19	992	96%	96%	98%	98%
2017/18	832	95%	96%	98%	98%
2016/17	932	95%	96%	98%	99%
2015/16	1077	95%	94%	98%	99%
2014/15	1269	95%	97%	98%	99%
2013/14	1074	95%	95%	98%	98%
2012/13	1110	93%	96%	98%	99%

## 4.0 Non Domestic Valuation Rolls

Valuation Rolls contain the rateable values of all non-domestic properties within the valuation area. The rateable values shown are used by the Joint Board's constituent local authorities for the production of non-domestic rates bills, and for the calculation of various different relief schemes operated by local authorities and Scottish/UK Governments. They are also used by water suppliers for calculating water bills for non-domestic properties.

As at 31st March 2024 the Valuation Rolls for Dunbartonshire and Argyll & Bute contained 15,097 subjects with a total rateable value of £394.2 million. Of the 936 amendments made to the Valuation Roll between 1st April 2023 and 31st March 2024, the performance reflecting time between the effective date of the alteration and the issue of the Valuation Notice is shown in the following table, along with previous years' data. The performance was below the 3 month and 6 month target.

The targets we have set for 2024/25 are 70% within 3 months and 90% within 6 months.

Year	Number	Within 3 Months		Within 6 Months	
		Target	Achieved	Target	Achieved
2023/24	936	70%	44%	90%	66%
2022/23	847	75%	55%	90%	73%
2021/22	949	75%	70%	90%	87%
2020/21	984	76%	63%	91%	80%
2019/20	928	86%	88%	95%	95%
2018/19	1084	85%	85%	95%	95%
2017/18	989	83%	85%	95%	94%
2016/17	848	83%	74%	95%	84%
2015/16	969	80%	81.9%	94%	95.4%
2014/15	950	80%	82%	94%	91%
2013/14	892	80%	78.4%	94%	90.5%
2012/13	1369	80%	78%	92%	91%

## 4.0 Electoral Registers

The Electoral Registers list the name and addresses of everyone who is registered to vote.

There were no major Electoral events throughout the year but Electoral Registration services were provided to Argyll and Bute Council for the South Kintyre By-Election on 2 November 2023.

The 2023 annual Canvass was undertaken with the use of digital tablets. Internet returns (Ecomms) increased from 20k to 26k from the 2022 Canvass to 2023. Route 2 response rates also showed greater return than 2022.

Annual Registers were published on 1st December 2023. The total electorate figure was slightly down on the total at publication in November 2022. Registers for East Dunbartonshire were republished in March 2024 following a review of polling district boundaries.

<b>Year</b>	<b>Electorate at Publication</b>
2023	224,595
2022	226,626
2021	229,336
2020	224,800
2019	219,861
2018	219,637
2017	222,507
2016	221,078
2015	218,668
2014	223,594

## 5.0 Other items of note

During the year the organisation:

- Rolled out procedures to accommodate changes to Online Absent Votes from October 2023
- Rolled out procedures to accommodate changes to Overseas Electors from Jan 2024
- Undertook UK Boundary Review and polling district / place reviews
- Undertook a restructure of the Valuation Teams splitting the Clydebank section into two teams with the introduction of a new Divisional Assessor post.
- Marked 5 posts for deletion to release ongoing funding for the replacement of the Assessors IT system (integral to valuation functions for Council Tax and NDR).
- Continued with ICT development to build a system for the logging and tracking and processing of NDR proposals appeals following NDR appeal reform
- Undertook market research and commenced the procurement process for a replacement Assessors system
- Assisted in the transfer of over 120 Council Tax appeals and 1200 NDR legacy 2017 appeals from the Valuation Appeal Committee to the First-tier Tribunal of the Local Taxation Chamber
- Commenced disposal of transferred CT appeals and presented cases to the First-tier Tribunal at online hearings under the new rules and procedures.
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- Established a remit and reintroduced formal meetings of the Valuation Working Group

- Created an NDR proposal disposal programme for Reval 2023
- Commenced consideration of 2023 Revaluation proposals initially for completeness and thereafter merits
- Introduced templates for NDR proposal Written Statements and Decision Notices following NDR appeal reform
- Commenced the 2022/23 annual Self Catering Audit
- Created a project team to consider a number of identified backlog sold house surveys
- Brought forward changes to instructions and processes around the sold house process to ensure backlogs would not be repeated
- Recognised the extensive loss of experience within in the valuation teams over a short period and took steps to develop the new teams, establishing formal training sessions with the use of our new conferencing facilities across office locations
- Reconsidered the VJBs reporting framework
- Published 2023's Public Sector Equality Duty report
- Completed a Progress Update Review for submission to the Keeper
- Introduced regular Record Management days across both office locations to ensure full adherence with our business classification and retention schemes
- Concluded Print and Mail Services Contract
- Established a Long Term workforce plan
- Carried out our annual good governance self-assessment
- Completed workforce planning audit

Our customer satisfaction survey showed that last year 83% of respondents reported that their dealings with our services were brought to a satisfactory conclusion.

A copy of the Assessor and Electoral Registration Officer's Annual Report is available on request from either office and also online at [www.saa.gov.uk/dab-vjb/best-value/annual-report-financial-statement](http://www.saa.gov.uk/dab-vjb/best-value/annual-report-financial-statement).