

Performance Report 2023/24

The Assessor for Fife Council is an independent official with statutory responsibility for compiling and maintaining the Valuation Roll and the Council Tax Valuation List for the valuation area of Fife Council. The Valuation Roll contains detail on rateable, non-domestic properties and the Council Tax Valuation List contains detail on domestic properties.

The Valuation Roll

Rateable, non-domestic properties are entered on the Valuation Roll. Property address, proprietor, tenant and/or occupier detail and rateable value are examples of information included in the Valuation Roll. It is the Assessor's responsibility to determine a rateable value for each property. The rateable value assessed forms the basis for the charging non-domestic rates by Fife Council.

At revaluation, a new Valuation Roll is compiled. This report covers the period 1st April 2020 to 31st March 2024 and spans over part of two Valuation Rolls. During the period 1st April 2020 to 31st March 2023, the 2017 Valuation Roll was in force. Since 1st April 2023, the 2023 Valuation Roll has been in force.

Revaluations are carried out on a regular basis and, by law, revaluations are now scheduled to take place on a three yearly basis with the next revaluation due to take place on the 1st April 2026. As at 1st April 2024, there were 15,230 entries on the Fife Valuation Roll with a total rateable value of over £425 million pounds.

During the period between revaluations, the Valuation Roll is updated on an ongoing basis to reflect new, altered or deleted entries. Service performance in this area is scrutinised, as efficient amendment of the Valuation Roll helps minimise backdated non-domestic rates bills, allows reduction in non-domestic rates liability to be processed and assists in keeping Valuation Roll information as up to date as possible.

Target performance and actual performance in the amendment of the Valuation Roll is shown in Table 1. The table shows performance over the last four financial years.

Table 1: Valuation Roll			
Year 1st April to 31st March	Total number of valuation amendments	Target Performance- Percentage of amendments made within 3 months of completion	Actual Performance- Percentage of amendments made within 3 months of completion
2020-21	814	55%	33.17%
2021-22	916	55%	55.24%
2022-23	975	55%	40.10%
2023-24	1,167	55%	39.00%

In the year 1st April 2023 to 31st March 2024, 1,167 amendments were made to the Valuation Roll and 39.00% of these amendments were made within three months of completion. This result falls short of the target set. New, new legislation relating to self-catering units became effective from 1st April 2022 and Valuation Roll performance has been significantly impacted by this

amendment as notification of a change can be outwith the 3month target timescale. The KPI result was examined further to exclude self- catering cases and the result was that Service performance would have been 53% which almost reaches the 55% target set. Looking back at the result achieved in 2021-22, the Service is on an upward trend in terms of Valuation Roll performance. Thereafter, the impact of the change in self-catering legislation should be factored in.

Giving regard to previous Valuation Roll results achieved, available resource and planned activity over the forthcoming year, the target number of amendments to be made within three months of completion for 2024-25 is to be reduced to a target KPI of 41% to reflect the impact of self-catering units on performance. This is still supportive of the Service’s aim to improve Valuation Roll performance and achieve better balance between Valuation Roll and Council Tax Valuation List performance.

The Council Tax Valuation List

Domestic properties are entered on the Council Tax Valuation List. Property address and Council Tax band are examples of the information held on the Council Tax Valuation List. It is the Assessor’s responsibility to place each property in one of eight Council Tax bands, which range from A to H. It is the Council Tax band which forms the basis for the charging Council Tax by Fife Council.

The Council Tax Valuation List came into force on the 1st April 1993 and refers to a valuation date of 1st April 1991. There has been no general revaluation of the Council Tax Valuation List since it came into effect on the 1st of April 1993. As at 1st April 2024, there were 195,793 entries on the Fife Council Tax Valuation List.

New entries are continually added to the Council Tax Valuation List. Also, if a dwelling has been altered and subsequently sold, the Assessor may review the allocated band where it is deemed appropriate. Performance in these two areas is scrutinised as efficient amendment of the Council Tax Valuation List assists in minimising backdated Council Tax bills and keeps List information as up to date as possible.

Target performance and actual performance in the work area of new entries being added to the Council Tax Valuation List is shown in Table 2. Target performance and actual performance in the work area of re-banding on sale of a property in the Council Tax Valuation List is shown in Table 3. Both tables show performance over the last four financial years.

Table 2: Council Tax Valuation List-New Entries					
Year 1st April - 31st March	New entries added	Target Performance- Percentage of new entries made within 3 months	Actual Performance- Percentage of new entries made within 3 months	As at 1st April	Total number of entries
2020-21	1,212	83%	89.44%	2021	192,925
2021-22	1,316	83%	85.18%	2022	193,838
2022-23	1,363	83%	89.58%	2023	194,908
2023-24	1,349	83%	81.02%	2024	195,793

In the year 1st April 2023 to 31st March 2024, 81.02% of new entries were added to the Council Tax Valuation List within three months of completion. This result is slightly below the 2023-24

performance target set. Similarly to Valuation Roll performance, Council Tax Valuation List performance has been impacted by changes to the self-catering unit legislation. Considering current Council Tax Valuation List performance and the Service's ongoing aim to achieve better balance in performance between the two statutory functions, the target percentage of new entries to be made within three months of completion/occupation for 2024-25 will remain at a target KPI of 83%.

Additional Information

Within the Assessor Service, Rating and Council Tax proposals and appeals are dealt with on an ongoing basis. On 1st April 2023, the functions of the Committee transferred to the Scottish Courts and Tribunals Service's Local Taxation Chamber- First-tier Tribunal for Scotland. Further information on the Local Taxation Chamber can be found at:

[Local Taxation Chamber \(scotcourts.gov.uk\)](http://scotcourts.gov.uk)

Fife Assessor is the designated Assessor with responsibility for the valuation of the water utility for the whole of Scotland.

Valuation Roll and Council Tax Valuation List information is regularly uploaded by the Assessor Service to the Scottish Assessors' Portal, a website which provides Rating and Council Tax information for the whole of Scotland. The website can be found at <http://www.saa.gov.uk>

If you have any queries regarding this report, please contact Heather Honeyman, Assessor for Fife Council, at the contact details given below: -

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