



# Grampian Assessor & Electoral Registration Officer

## Public performance report for 2021/22

### Introduction

The Grampian Assessor & Electoral Registration Officer (ERO) is an independent statutory official appointed by the Grampian Valuation Joint Board to value non-domestic properties for rating purposes, allocate dwellings to council tax bands and provide an electoral registration service for the Aberdeen, Aberdeenshire and Moray Council areas.

### General Information

The Grampian Valuation Joint Board is a public body that funds the Assessor & ERO by means of requisitions from Aberdeen, Aberdeenshire and Moray councils and the net expenditure for 2021/22 was £4.090M resulting in an underspend of £0.843M for the financial year. The Board has a full-time equivalent of 82 posts distributed between offices in Aberdeen, Banff and Elgin. As at 31 March 2022 there were 68 full-time equivalent staff in post. In the last year staff absence due to ill health was 1.6%, a slight increase from 2020/21 but comparing well to previous years.

### A review of our 2021/22 priorities

The following operational priorities were specifically identified in the management commentary for the year. They must however not be considered in isolation and the organisation has a wide range of on-going priorities that relate not only to operational aspects of the organisation but also to our duty to eliminate discrimination and mainstream equalities, manage our records to the satisfaction of the Keeper of Records, protect data and provide information on request and in line with current law.

#### ***Conduct a full household canvass under the individual electoral registration (IER) regime.***

The annual canvass of households has been the subject of major reform and the 2021 canvass was the second canvass where data matching was used at the outset to help identify those properties where the residents are more likely to have changed, the initial match being a comparison of the electoral register with information held by the Department for Work and Pensions (DWP). Canvass Communication letters (CCA) advising who was on the register were issued to around 199,000 households where we held matched data (Route 1) and a response was only required where there were changes - the issue of a CCA concludes the canvass for Route 1 properties. Different Canvass Communication letters (CCB) were issued to around 91,500 households where there was unmatched data (Route 2) and a response was required from these households. If no response was received from these Route 2 properties, follow up action was required, including, potentially, a personal contact. Around 230 properties, including residential homes, were selected for Route 3 whereby information about the occupants was sought from a "responsible person" rather than the occupants themselves. The revised canvass model means that a comparison of return rates and automated responses with a canvass in the years prior to 2020 is not appropriate. However, a comparison of the past 2 years is shown

below. Households are still encouraged to use our automated response channels in the first instance as they require less back-office processing and are less costly for the public purse and a total of around 59,000 automated responses were received in 2021.

<b>Annual Canvass of households</b>	<b>2020</b>	<b>2021</b>
DWP Match Rate	83.11%	83.09%
Number of Properties in Route 1	191,982	198,279
Number of Properties in Route 2	95,095	91,452
Route 2 overall response rate (%)	61.40%	60.30%
Number of Properties in Route 3	271	227
Number of automated responses	69,102	58,954

***Publish revised registers 1 December 2021.***

The revised registers were published on 1 December 2021. The local government franchise electorate rose slightly from 448,331 to 448,607 between 1 December 2020 and 1 December 2021 with the Westminster franchise electorate dropping marginally from 418,605 to 414,534 over the same period.

<b>Register publication date</b>	<b>Local Government Electorate</b>	<b>Number of households canvassed</b>
<b>1 Dec 2021</b>	<b>448,607</b>	<b>289,958</b>
<b>1 Dec 2020</b>	<b>448,331</b>	<b>286,999</b>
<b>1 Feb 2020</b>	<b>445,960</b>	<b>282,999</b>
<b>1 Dec 2018</b>	<b>432,135</b>	<b>278,637</b>
<b>1 Dec 2017</b>	<b>438,674</b>	<b>279,278</b>

***Maximise Valuation Roll appeal resolution.***

The pandemic seriously interrupted the independent Valuation Appeal Committees' appeal hearing and disposal programmes across Scotland and the Scottish Government extended the appeal disposal deadline to 31 December 2021 to cater for these unique circumstances. The number of appeals which required to be disposed of in Grampian was particularly challenging, even taking the extended deadline into account. However, the valuation team rose to the challenge and the loss of rateable value continued to be amongst the lowest in Scotland.

Discussions and negotiations continued throughout 2021/22 with the result that all the Revaluation 2017 appeals lodged in Grampian were disposed of by the statutory deadline of 31 December 2021 except for one appeal which is the subject of a procedural hearing to the Valuation Appeal Committee and 149 appeals which had been referred to the Lands Tribunal for Scotland. A summary is shown in the table below.

	<b>Number</b>	<b>Percentage</b>
<b>Appeals lodged</b>	<b>11,291</b>	<b>100.000%</b>
<b>Appeals disposed of</b>	<b>11,141</b>	<b>98.671%</b>
<b>Appeals referred to Lands Tribunal for Scotland</b>	<b>149</b>	<b>1.320%</b>
<b>Appeals outstanding and subject to procedural hearing of the Valuation Appeal Committee</b>	<b>1</b>	<b>0.009%</b>

Comprehensive data relating to the disposal of Revaluation appeals across Scotland can be found on the Scottish Government website here <https://www.gov.scot/publications/non-domestic-rates-revaluation-appeals-statistics/>.

Limited progress was made in Grampian, and across the whole of Scotland, in relation to the thousands of “material change of circumstances” appeals that were lodged from 2020 onwards due to the effects of the pandemic on property values. The Scottish Government made an Order in Autumn 2021 which specified that when calculating the rateable value of any properties on the 2017 Valuation Roll, no account could be taken of any matter arising on or after 1 April 2021 that is directly or indirectly attributable to coronavirus. A subsequent Act of the Scottish Parliament extended this rule back to 2 April 2020, the date which the amended definition of material change circumstances to exclude changes in economic circumstances was effective from. The deadline for disposal of appeals lodged from 1 January 2020 onwards was also extended to 31 December 2023.

***Maintain complete and accurate Valuation Rolls and Valuation Lists.***

These last two priorities use quantitative target-based performance indicators rather than qualitative measures and as such can be misleading at times. Maintenance of the Valuation Roll and Council Tax Valuation List continued throughout the pandemic albeit subject to the operational restrictions imposed by the requirement to work from home and the limitations on carrying out site visits. Our performance on updating the Council Tax Valuation List improved when compared to 2020/21, increasing from 61% to 83% of new dwellings being added to the list within 90 days and our performance for updating the Valuation Roll improved from 30% to 39% within the 90 day timeframe. In doing so we missed our performance targets of 94% of new dwellings being banded in the 90 day timeframe and 65% of Valuation Roll updates within the same 90 day timeframe.

The pandemic continued to impose challenges to the delivery of services during 2021/22 in a number of areas, particularly the level of staff vacancies, the requirement for home-based working and the inability to undertake site visits or hold face-to-face meetings. Nevertheless, the valuation service performed extremely well in relation to the maintenance of the Roll and the List and the disposal of valuation appeals.

**Table 1** shows the number of new dwellings added to the Council Tax Valuation Lists in Grampian over the last 5 years and also the percentage that received notification within the 3 and 6 month performance windows. Table 1 also shows the performance thresholds that have been set.

**Table 1** The time taken to add new dwellings to the Council Tax Valuation List

Year	Number	Within 3 months		Within 6 months	
		Threshold	Actual	Threshold	Actual
2021/22	2,964	94%	83%	97%	95%
2020/21	2,212	94%	61%	97%	80%
2019/20	3,437	94%	90%	97%	97%
2018/19	3,524	94%	94%	97%	98%
2017/18	3,231	94%	91%	97%	97%

**Table 2** shows the number of alterations made to the Valuation Roll over the last 5 years along with the percentage of alterations that were made within the 3 and 6 month performance windows. The performance thresholds are also provided. Alterations include new entries to the Valuation Roll for newly constructed or converted buildings as well as alterations to existing buildings and the correction of errors.

**Table 2** The time taken to alter the Valuation Roll

Year	Number	Within 3 months		Within 6 months	
		Threshold	Actual	Threshold	Actual
2021/22	1,683	65%	39%	85%	72%
2020/21	1,430	70%	30%	85%	49%
2019/20	1,984	70%	59%	85%	77%
2018/19	2,668	70%	59%	85%	77%
2017/18	2,576	77%	66%	90%	83%

## Conclusion

The nature of the services that are provided by the organisation means that we must have the planning and resources in place to address and react to any new priorities and demands as efficiently and timely as possible whilst still delivering the statutory duties required of the Assessor and Electoral Registration Officer. As in the previous year, the demands on the organisation were tested but the necessary outcomes were delivered and, again, this is a testament to the professionalism, dedication, and commitment of my colleagues during another particularly challenging period.

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