

# PERFORMANCE REPORT 2013/2014

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## 1 INTRODUCTION

This report is provided to accompany the unaudited accounts to allow members of the Board to consider performance and budgetary achievements together. Key Performance Indicators for the work of Assessors in Scotland are in place for Valuation Roll and Council Tax and are submitted annually to the Scottish Government. Internal performance standards are also set for staff to ensure the organisation meets appropriate standards in all work undertaken. Performance standards for the work of EROs were submitted to the Electoral Commission in March this year following the delayed Annual Canvass. Performance is monitored on an ongoing basis and formally assessed in line with the Performance Review and Development policy

## 2 ELECTORAL REGISTRATION

Until 2013/14, the Electoral year was broadly identified in two parts with major elections generally occupying the first half of the year and the annual canvass the latter half. To meet the desire to have the Electoral Roll as complete and accurate as possible for the transition to IER the canvass was delayed from August/November 2013 to October 2013/March 2014. Much preparatory work commenced in 2013/14 in preparation for the European elections and the Scottish Independence Referendum thus election work has taken up a far greater proportion of the electoral year. As you are aware electoral registration has commenced a period of considerable major change. Although the transition represents a challenging phase for Electoral Registrations Officers and their staff throughout the country the over-riding aim remains constant, that of creating and maintaining a register that is as accurate and complete as practically possible while at the same time ensuring that in all decisions, the voter is put first.

### 2.1 2013/14 Annual Household Canvass

During the 2013/14 canvass 397,110 forms were issued at the initial stage. Prior to the second stage we data matched with Council Tax payers records and issued a postal reminder to matched households and carried out a door to door canvass on all unmatched households. 101,000 postal reminders were issued and 74,635 properties visited by either temporary canvassers or permanent staff. 90,469 final postal reminders issued on 5<sup>th</sup> February, this was an additional step considered appropriate to maximise completeness and accuracy prior to IER transition.

I am delighted to say that the final return rate for the canvass was 83%, this being an increase from 76.97% the previous year. From those returned, 70% represented no change to the existing registration details and 30% of returns required changes. 52,000 returned forms included requests from electors for postal voting application forms and 281,694 electors indicated a preference to be omitted from the edited register.

2.1/ Although the canvass return rate was 83%, when secondary checks were made to Council Taxpayers Lists it confirmed that 25,330 households where no return had been received were still in occupation. In compliance with legislation these electors were carried forward from the previous register.

The full return or retention of households can therefore be presented as 90%, this being compared with 88.24% for 2012.

## **2.2 Door to Door Canvass**

During the 2012 canvass 231 temporary canvassers were employed and carried out a door to door canvass of 50,198 non-matched properties. During the 2013/14 canvass 168 temporary canvassers were employed and carried out a door to door canvass of 74,635 non-matched properties. The method of employing canvassers, providing workload and calculating work payments is considered too onerous for door to door canvass requirements under IER thus a total change in process is underway.

## **2.3 Alternative Methods of Return**

Electors throughout Lothian were again given the opportunity of returning what is termed a "same" canvass form by means other than return post. The following returns were made using these alternative methods, telephone 25,916, internet 51,169, text 26,824. Comparing this to the previous canvass period where the returns were telephone 36,265, internet 35,906, text 18,627 shows that the internet is becoming the preferred method of electronic return.

The main reason for using this facility is to provide the elector with up to date means of engaging with the registration process and the level of use in its first two years has been very encouraging.

## **2.4 Public Awareness Campaigns**

A number of initiatives were carried out with a view to increase voter registration particularly for under-registered groups. Meetings have been held with student groups, schools, service personnel, community groups and youth groups. Publicity has been targeted at residential areas with low canvass response. The electorate is certainly increasing and could be due in part to the increased public awareness activity carried out or the heightened political activity this year.

## **2.5 Electoral Commission Performance Assessment**

The Electoral Commission recently confirmed their assessment of my performance at the 2013/14 canvass in relation to the Commission's household registration performance standards. Their final assessment of performance was reached taking into account a detailed analysis of the canvass data submitted to them.

The table below sets out the final assessment of performance against each of the standards directed by the Commission.

	<b>Performance standard</b>	<b>Assessment of performance against the standard</b>
<b>Completeness and accuracy of electoral registration records</b>	1 Using information sources to verify entries on the register of electors and identify potential new electors	Above the standard
	2 Maintaining the property database	Above the standard
	3 House to house enquiries	Meeting the standard
<b>Integrity</b>	4 Maintaining the integrity of registration and absent vote applications	Meeting the standard
	5 Supply and security of the register and absent voter lists	Above the standard
<b>Participation</b>	6 Public awareness strategy	Meeting the standard
	7 Working with partners	Above the standard
	8 Accessibility and communication of information	Meeting the standard
<b>Planning and organisation</b>	9 Planning for rolling registration and annual canvass	Meeting the standard
	10 Training	Meeting the standard

I am delighted that we were assessed as above the standard in four standards and meeting the standard in remaining six.

## **2.6 Introduction of Individual Electoral Registration (IER)**

The move towards Individual Electoral Registration has progressed with greater speed with all legislation in place, training provided and finances distributed. The main issue outstanding is in relation to PSN compliance which is required by the Cabinet Office before data transfer can commence.

A major improved change associated with IER is the intention to introduce electronic means of registration. This shall provide the elector with an easy, accessable mechanism for registration and other related electoral activities. The development of this system has progressed steadily with areas, such as integration with office back office systems and security, developed internally.

A timetable in respect of IER has now been set in legislation. A number of the key dates in the coming year are noted below,

- European Election Absent Vote Rejection letters issue June 2014;
- Commencement of IER in England & Wales 10<sup>th</sup> June 2014;
- Scottish Independence Referendum 18<sup>th</sup> September 2014;

- Transition to IER commences 19<sup>th</sup> September 2014;
- Electoral Register published under IER 1 March 2015
- Westminster Parliamentary Election 7 May 2015
- Annual canvass under IER autumn 2015

The Board will continue to be provided with regular reports in respect of the progress made towards the introduction of IER.

## **2.7 Scottish Independence Referendum 18<sup>th</sup> September 2014**

Preparation for the Scottish Independence Referendum is well under way. I was able to populate the names of young persons from school lists supplied by the four constituent councils. Unfortunately I was unable to get appropriate data from private schools throughout Lothian. At the original canvass 4,736 young persons registration forms were returned. Letters were issued in early May 2014 to all potential young electors where data had been supplied from independent schools and local authority education departments where YP registration forms had not been returned with a view to ensuring receipt of the young persons data at the earliest opportunity.

## **3 VALUATION ROLL**

The Valuation Roll is legislated to operate under a five year rolling programme with the last revaluation being effective from 1 April 2010. During the quinquennium the Roll is constantly updated to take account of internal and external changes to properties which affect value and this consequently generates an additional appeals workload. To maintain parity with England the Scottish Government legislated to delay the 2015 revaluation to 2017.

The statistics provided in this report give sufficient history to allow comparison with similar or corresponding years' pressure points.

### **3.2 Alterations to the Valuation Roll**

The principal indicator in this area relates to the length of time taken to amend the Valuation Roll to reflect changes which have taken place. The number of amendments is shown and also the change in the total annual value of the Valuation Roll in each year.

In general terms, stakeholders prefer the Valuation Roll to be amended as quickly as possible after a change has taken place in order to facilitate stable financial planning and improving the cash flow to the rating pool. The KPIs show actual performance against estimated performance for 2006/7 to 2013/14 and targets we aim to achieve for 2014/15.

Valuation Roll	No changes	Rateable Value 1/4	Rateable Value 31/3	0 – 3 months %		3 – 6 months %		> 6 months %	
				Target	Actual	Target	Actual	Target	Actual
2006/7	3314	1,042,428,524	1,050,213,188	57	74.9	28	13.9	15	11.2
2007/8	4206	1,050,213,188	1,058,508,620	65	83.26	25	11.63	10	5.11
2008/9	4258	1,058,508,620	1,056,910,140	70	80.77	20	11.53	10	7.7
2009/10	3792	1,056,910,140	1,068,384,758	80	78.1	15	11.1	5	10.8
2010/11	3,476	1,259,913,732	1,274,347,293	82	78.02	14	13.55	4	8.43
2011/12	3,114	1,274,347,293	1,277,889,313	80	71.77	15	15.35	5	12.88
2012/13	3,188	1,277,889,313	1,275,905,939	75	74.09	13	12.30	12	13.61
2013/14	3,275	1,275,905,939	1,269,386,086	75	74.32	15	13.07	10	12.61
2014/15		1,269,386,086		78		12		10	

I am very pleased to say that the organisation has almost met the target performance figures for 2013/14. I have increased the performance target for 2014/15 and hope that through hard work and sound management that target can be met.

### 3.3.1 Appeal Settlements

For each of the relevant years the Assessor provides figures for the total amount of adjustment to net annual value arising from appeal settlements. This figure is expressed as a percentage of the total net annual value of the Valuation Roll as at 1 April in the relevant year. This indicator allows the Scottish Government to estimate the financial implications arising from the settlement of rating appeals.

Disposed between 1/4/10 and 31/12/13					
	No subjects dealt with	Original RV of subjects	Revised RV of subjects	RV %age loss	Subjects Outstanding
East Lothian	1016	£42,757,310	£40,757,465	4.68%	24
West Lothian	1676	£136,144,975	£131,625,350	3.32%	50
Midlothian	887	£53,823,815	£51,268,040	4.75%	20
Edinburgh City	6628	£665,713,664	£644,958,855	3.12%	85
Total	10207	£898,439,764	£868,609,710	3.32%	179

The 179 revaluation appeals that are outstanding are deemed complex appeals and have been referred to the Lands Tribunal for Scotland for hearing. The timetable for disposal is out with my control.

Valuation Year	No. of Appeals Dealt With
2006/7	3,938
2007/8	3,641
<b>2008/9</b>	<b>1,625</b>
2009/10	1,224
2010/11	1,700
2011/12	6,655
2012/13	11,757
<b>2013/14</b>	<b>6,152</b>
2014/15	1,000

The target number of revaluation and running roll appeals to be disposed of during 2013/14 was 5,500. The clearance of 6,152 appeals in 2013/14, although much lower than cleared in 2012/13, 11,757, still requires a great deal of staff resource. The corresponding year in the previous quinquennium shows appeal disposal at 1,625

The target disposal number set for the 2014/15 year has been set at 1,000 appeals as I do not expect such a plethora of appeals to be lodged in the forthcoming year.

#### 4 COUNCIL TAX

Council Tax continues in a rolling programme with no revaluation allowed for within the legislation.

The main work involves updating details of alterations carried out to properties, inspection and banding of all new dwellings, consideration of all domestic sales evidence and re-banding when a property which has been previously altered has been sold

##### 4.1 Council Tax – New Dwellings

The number of new dwellings entering the Council Tax List is important to local taxation as this is a potential source for additional revenue.

The table below shows that the number of new houses added in the year 2013/14 has increased from the previous year by 36%. This is the change we have all hoped for and suggests that the Lothian housing market is clearly on the rise.

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#### 4.1/

Valuation List	No. of CT Entries@ 1/4	New houses added
2006/7	392,370	5,515
2007/8	398,886	5,323
2008/9	401,471	4,345
2009/10	405,017	3,984
2010/11	407,710	3,768
2011/12	410,440	3,410
2012/13	412,859	3,171
2013/14	415,450	4,315
2014/15	419,652	

#### 4.2 Council Tax Performance

The criteria used in establishing Council Tax indicators are derived in a similar way to those for the Valuation Roll.

Council Tax payers require notification of their banded valuation, and hence their financial liability, as soon as possible after they have taken occupation of the new property. Cash flow to the authority, arising from insertions of new entries is also affected by how quickly entries are made on the Valuation List.

The KPIs show actual performance for 2005/6 to 2013/14 and the performance targets for 2014/15.

Valuation List	0-3 months	3-6 months	Over 6 months
2005/6	81.2	12.4	6.4
2006/7	84.8	11.3	3.9
2007/8	93.22	5.17	1.62
2008/9	94.13	4.53	1.33
2009/10	95.36	2.46	2.18
2010/11	94.98	4.06	0.96
2011/12	96.72	2.35	0.93
2012/13	95.52	3.09	1.39
2013/14	94.9	3.01	2.09
2014/15	(96)	(3)	(1)

The time taken to add new dwellings to the Council Tax List continues to maintain a high level of 94.9% within 3 months and my aim is to continue to maintain a similar high standard.

#### 4.3 Council Tax – Altered Bands

Council Tax Bands are altered for properties where the property has been extended and subsequently sold ie the new tax payer will pay tax on the altered band. Council Tax Bands are not altered when a dwelling is extended or improved, it is only when the property is subsequently sold that the new Band takes effect.

Valuation List	Point of Sale Band Changes	Sales Added
2005/6	329	29,903
2006/7	189	31,998
2007/8	240	31,264
2008/9	374	16,841
2009/10	105	14,402
2010/11	163	14,537
2011/12	180	15,492
2012/13	172	15,863
2013/14	203	19,397

The above table shows that the number of Council Tax Bands altered as a result of dwellings having been altered and subsequently sold, although increasing slightly, remains at a relatively low number compared to the high of 2007/08. The number of house sales taking place has increased by over 20% again suggesting that the economy is improving.

## **5 MANAGEMENT, STAFFING & BEST VALUE**

### **5.1 Policies & Procedures**

I consider that the organisation has continued to review practices, policies and procedures on an ongoing basis ensuring that we operate within a Best Value framework at all times.

### **5.2 Staffing**

I consider that the organisation has continued to review requirements to meet the demands of the organisation but maintain efficiencies for the Board. In the last year I have employed 2 administration assistants and I have replaced my IT support manager.

I am currently advertising for temporary customer support assistants, temporary canvassers and a trainee valuer.

## **6.0 CONCLUSION**

I am very pleased with the performance achieved during this year. The budgetary cuts over the last few years have resulted in a much reduced workforce which has fallen by approximately 17 staff in the last 5 years.

Reviews of structure are now carried out regularly and I am pleased to say that all changes move seamlessly into operation this due in no small way to my exceptional and dedicated senior management team who work together with a view to attaining best practice and an efficient and effective organisation.

**Joan Hewton**  
**Assessor & Electoral Registration Officer**

**28 June 2013**