



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 17th November 2023

Subject: Performance Report

Author: Assistant Assessor & Electoral Registration Officer

1. Introduction

This performance report covering the first six months of the rating year provides an update to the ongoing reporting of performance to the members and is intended to keep members informed of current performance and workload issues facing the Board.

2. Council Tax

The main work involved in Council Tax at the moment remains the addition of new houses to the Valuation List and the deletion of demolished houses. I include a summary of new additions to the Council Tax List for information.

2.1 Time taken to enter new houses into the Valuation (Council Tax) List

Period 1st April 2023 to 30th September 2023

Council Area	No. Added	Within 3 months	%age of total added	Between 3 and 6 months	%age of total added	Added within 6 months	More than 6 months	%age of total added
Renfrewshire	497	475	95.57%	17	3.42%	99.00%	5	1.00%
East Renfrewshire	236	233	98.73%	3	1.27%	100%	0	0.00%
Inverclyde	77	66	85.71%	9	11.69%	97.40%	2	2.60%
RVJB totals	810	774	95.56%	29	3.58%	99.14%	7	0.86%

The performance target of 95% within three months and 97.0% within 6 months has been exceeded with our key performance indicators showing 95.56% and 99.14% respectively.

The performance is in line with our expectations at this point in the rating year and rating cycle.

In the period from 1st April 2023 to 30th September 2023, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	497	37.73
East Renfrewshire	236	22.84
Inverclyde	77	40.44
RVJB Totals	810	33.65

This measure exceeds our normal target of 38 days with the average number of days taken to a house being 33.65 although as can be seen Inverclyde is above our target. The information flow from a specific housing developer has been an issue and this has been addressed.

2.2 Information on Deletions from the Council Tax List

The main reasons for deleting a property from the valuation list would be: where the property is demolished, where a house is now being used for Non-domestic purposes or where two or more houses are combined to form one house.

2.2.1 Number of Deletions from the Valuation (Council Tax) List between 1st April to 30th September during 2022 and 2023.

Council Area	No. Deleted 2022	No. Deleted 2023
Renfrewshire	19	65
East Renfrewshire	6	9
Inverclyde	31	95
RVJB Total	56	169

3. Non-domestic Valuation

One of the main areas of work in non-domestic valuation is the maintenance of the Valuation Roll. The table below is a summary of the statutory amendments to the Valuation Roll over the last six months. These are new entries being added to the Roll, entries being deleted or properties that have been altered.

3.1 Time taken to make statutory amendments to the Valuation Roll (excluding appeal settlements and amendments to prescribed entries)

Period 1st April 2023 to 30th September 2023

Council Area	No. of Alt'ns	Within 3 months	%age of total added	Between 3 and 6 months	%age of total added	Added within 6 months	More than 6 months	%age of total added
Renfrewshire	93	68	73.12%	25	26.88%	100%	0	0.00%
East Renfrewshire	52	48	92.31%	4	7.69%	100%	0	0.00%
Inverclyde	99	83	83.84%	14	14.14%	97.98%	2	2.02%
RVJB totals	244	199	81.56%	43	17.62%	99.18%	2	0.82%

The above alterations to the Valuation Roll are value changes only and do not reflect alterations where overall value is unchanged, changes to occupancy details or other administrative changes.

The performance target of 50% to be actioned within 3 months and 75% within 6 months has been exceeded with our key performance indicators showing 81.56% and 99.18% respectively.

Again, the performance is in line with our expectations at this point in the rating year and rating cycle.

4. General Conclusions

The performance levels detailed above are in line with our expectations at this point in the rating year, however, this may diminish due to demands placed on the organisation with the changes to how we dispose of council tax proposals/appeals and a new two stage non-domestic rating appeal system as with effect from 1st April 2023, the functions of the Valuation Appeals Committees transferred to the Scottish Courts and Tribunal Services new Local Taxation Chamber in the First-tier Tribunal for Scotland.

The effects of the change on our business practices and service delivery are still relatively unknown in terms of non-domestic rating proposals/appeals. In relation to council tax proposals/appeals, we are beginning to experience the change to our business practices and resources have had to be diverted to ensure we meet the demand from the First-tier Tribunal in the correct statutory timeframe.

5. Recommendations

- i. The Board note the contents of this report.

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3rd November 2023

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