



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 20th November 2020
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 2020 to 30th September 2020

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	225	200	88.90%	23	10.22%	99.12%	2	0.88%
East Renfrewshire	58	39	67.25%	18	31.03%	98.27%	1	1.72%
Inverclyde	48	42	87.50%	6	12.50%	100.00%	0	0.00%
RVJB totals	331	281	84.90%	47	14.20%	99.09%	3	0.90%

The performance target of 95% within three months has been missed but the performance target of 97.0% within 6 months has been met. The three-month target was not met because of the current pandemic which resulted in construction and sales of new housing being halted due to the enforced lock down which took place from the 23rd March. This also resulted in each housing development's sales office being closed and therefore our staff were unable to gather the information required in order for the new properties to be added to the Valuation List for Council Tax timeously in accordance with our performance targets.

The actual number of houses being added to the Council Tax list over this period has also reduced quite significantly compared to the same period last year and this again is to be expected due to the current pandemic.

With the easing of Scottish Government's restrictions, staff have risen to the challenge of identifying methods of undertaking inspections to ensure the Board carries out its' statutory function of maintaining the Valuation List for Council Tax. All the tasks carried out by staff are completed as per Scottish Government's guidelines to ensure the safety of themselves, their colleagues and stakeholders. All Covid-19 guidance is being monitored continuously by the Management Team to ensure it aligns with any changes to the Scottish Government guidance.

As staff are adapting to the different working practices because of the global pandemic and working efficiently and effectively to deal with the changes, the performance targets will improve.

In the period from 1st April 2020 to 30th September 2020, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	225	46.27
East Renfrewshire	58	73.78
Inverclyde	48	52.96
RVJB Totals	331	52.06

This measure unfortunately has not been met due to the issues presented by Covid-19. This measure is out with our normal target of 38 days which has been unachievable as a result of the pandemic and the inability for staff to carry out inspections and engage with developers as a result of the restrictions imposed.

Again, as staff are adapting to the different working practices because of the global pandemic, the average number of days taken to add a new dwelling to the Valuation List for Council Tax will improve.

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 2019 and 2020

Council Area	No. Deleted 2019	No. Deleted 2020
Renfrewshire	9	3
East Renfrewshire	19	0
Inverclyde	61	1
RVJB Total	89	4

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 2020 to 30th September 2020

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	28	15	53.57%	12	42.86%	96.43%	1	3.57%
East Renfrewshire	11	7	63.64%	4	36.36%	100.0%	0	0.00%
Inverclyde	12	9	75.00%	3	25.00%	100.0%	0	0.00%
RVJB totals	51	31	60.78%	19	37.25%	98.04%	1	1.96%

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 80% to be actioned within 3 months unfortunately was not met but the performance target of 90% within 6 months has been exceeded.

As highlighted in the Performance Report presented to the Board on the 18th September the number of alterations carried out to the roll are substantially reduced compared to last year. For example, the total number of alterations carried out within the Joint Board area during the first six months of the roll for 2019/20 was 286 compared to 51 for 2020/2021. The reasons for this are twofold. Firstly, there will have been little to no activity taking place due to many businesses being forced to close throughout April to June, and in some sectors beyond June, thereby hindering businesses from carrying out normal alterations which may have resulted in a change to their valuation. Secondly, staff only commenced physical inspections in the latter half of the year with all surveys being carried out as per the Scottish Government Covid guidelines and the surveying guidance issued by the Royal Institution of Chartered Surveyors.

The restrictions have resulted in staff having to catch up with any alterations that have taken place prior to staff being permitted to safely carry out inspections and this has had a serious impact on our three month target. Even though inspections are now being carried out on a case by case basis, the number of properties that can be inspected within a day is severely limited due to the health and safety protocols staff have to adhere to for each visit.

Despite the disposal date for the remaining 2017 Revaluation appeals being extended by one year to 31st December 2021, qualified staff have still been heavily involved with disposing, where possible, of the outstanding revaluation appeals, undertaking inspections in line with the relevant Covid guidance. Again, it is a testament to staff that working practices have been adapted to ensure negotiations were carried out professionally and in line with the legislative timetable.

As previously highlighted in the Performance Report presented to the Board on the 18th September, the performance targets may require to be reviewed as the effects of the ongoing Coronavirus pandemic become known in terms of the length of time the restrictions will be in place, how it has impacted our working practices and the way in which we deliver our services to stakeholders.

4. General Conclusions

The performance levels detailed above are in line with our expectations due to the lasting impact the global pandemic and the resultant restrictions have had on our normal business processes. As explained above the performance targets may require to be reviewed as the effects of the ongoing Coronavirus pandemic become known.

5. Recommendations

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

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1st November 2020

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