



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 10th June 2022

Subject: Performance Report

Author: Assistant Assessor & Electoral Registration Officer

1.0 Introduction

This quarter's performance report provides an update to the ongoing reporting of performance and is intended to keep members informed of current performance and workload issues facing the Board. As this is the first report following the end of the financial year, the statistics for Valuation Roll and Council Tax look at the entire year from April 2021 to March 2022.

A summarised report designed for publication on the internet is appended and the Board's approval to publish is recommended.

2.0 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 2021 to 31st March 2022

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	971	953	98.15%	13	1.34%	99.49%	5	0.51%
East Renfrewshire	481	471	97.93%	3	0.62%	98.55%	7	1.45%
Inverclyde	515	505	98.06%	6	1.17%	99.23%	4	0.77%
RVJB totals	1967	1.929	98.07%	22	1.12%	99.19%	16	0.81%

This performance exceeds our targets of 95% of new houses entering the list within three months and 97% within 6 months, with our performance being 98.07% and 99.19% respectively. Given the restrictions imposed by the pandemic over most of 2021/22 and the approximately 60% uplift of houses being added compared with 2021, staff are to be congratulated on achieving this level of service.

The number of new houses added to the Council Tax List in the past 3 years were:

2019/20	1,463
2020/21	1,233
2021/22	1,967

This year's figure is sitting approximately 60% higher than last year and is a significant increase on the long-term norm of between 1200 to 1300 houses per annum added to the Council Tax List.

In the period from 1st April 2021 to 31st March 2022, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	971	23.81
East Renfrewshire	481	33.14
Inverclyde	515	18.58
RVJB Totals	1967	24.72

This measure is well below our target of 38 days.

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 and 31st March during 2020/21 and 2021/22

Council Area	No. Deleted 2020/21	No. Deleted 2021/22
Renfrewshire	67	21
East Renfrewshire	10	14
Inverclyde	9	87
RVJB Total	86	122

3.0 Non-domestic Valuation

One of the main areas of work in non-domestic valuation over the last year was the maintenance of the Valuation Roll. I include a summary below outlining the number of amendments undertaken for information.

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

Period 1st April 2021 to 31st March 2022

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	329	126	38.30%	77	23.40%	61.70%	126	38.30%
East Renfrewshire	80	44	55.00%	13	16.25%	71.25%	23	28.75%
Inverclyde	147	67	45.58%	46	31.29%	76.87%	34	23.12%
RVJB totals	556	237	42.63%	136	24.46%	67.09%	183	32.91%

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 targets of 50% to be actioned within 3 months and 75% within 6 months have not been met.

In relation to the performance targets, the Board's COVID health and safety protocols to protect staff and the general public combined with the COVID safety measures put in place by each occupier, has had an impact on service delivery over 2021/22. Throughout most of this financial year there has been limits on how many non-domestic inspections can be carried out within a day as well as the time taken to complete the actual inspection which has had an impact on workload.

The valuation of non-domestic properties also does not lend itself as readily to remote inspections and valuations as domestic properties. For example, a new house type in a housing development can be surveyed externally and valued for council tax purposes with the resultant council tax band being used for the same house type, if there are no alterations, throughout the housing development. For non-domestic subjects, each property must be inspected to ensure the correct valuation is entered into the valuation roll.

Valuation staff have also been heavily involved in preparing estimates of non-domestic values for the 2023 Revaluation as required by the Scottish Government. This involved collecting the relevant information, analysing the evidence, and subsequently valuing a wide range of subjects in each of the 3 constituent authorities' valuation rolls. This has been extremely resource intensive for the valuation team but staff met the deadline of the 15th March to provide these estimates to the Scottish Government.

4.0 General Conclusions

The performance targets for statutory amendments in relation to the Valuation List for Council Tax have been exceeded. Staff are to be commended for managing to achieve this level of service with a record number of dwellings being added to the Valuation List for Council Tax despite the constraints imposed as a result of the Pandemic.

However, the Valuation Roll performance is substantially less than our normal standard. The Senior Management Team (SMT) outlined concerns to the Board at various points throughout 2021 that given we were sitting with core vacancies and the restrictions in our ability to provide our normal level of service as a result of the Covid-19 restrictions, as well as preparing for the 2023 Revaluation, the targets set in relation to alterations to the Valuation Roll may not be met and this situation has occurred.

5.0 Performance Targets – 2022/23

The ongoing Coronavirus pandemic has and will continue to have an impact on Renfrewshire Valuation Joint Board in the short term. However, as most restrictions have been lifted, normal service delivery for all 3 functions will resume although there are a large number of competing demands placed on our service which are ever increasing, and the Management Team are continuously reviewing processes and systems to improve efficiency and service delivery.

In this context the SMT propose to retain the 2021/22 performance targets for 22/23 for both Council Tax and Non-Domestic Valuation.

The performance targets may require to be reviewed as the impact of changes which affect our service are known e.g., the transfer of the Valuation Appeal Committees to the Scottish Tribunal Service from the 1st January 2023 which will affect the disposal of both council and non-domestic proposals/appeals as well as the valuation of subjects situated within public parks which have been legislated to enter the Valuation Roll with effect from 1st April 2023.

Staff will also have to dispose of approximately 6,000 Running Roll appeals lodged as a result of the pandemic as well as the competing demand of revaluing approximately 14,000 non-domestic subjects for the 2023 Revaluation which is the first Revaluation with a one-year tone date, with draft values to be completed by Autumn 2022. This is all against the backdrop of our day-to-day workload of maintaining the Valuation List for Council Tax and the Valuation Roll for each constituent authority.

For your ease of reference please see the table below with the KPIs proposed for 22/23.

Amendments Within Time Periods	Valuation List for Council Tax	Non-Domestic
0-3 Months	95%	50%
Between 3 and 6 Months	2%	25%
More than 6 Months	3%	25%

6.0 Recommendations

- i. The Board note the contents of this report.
- ii. The Board approve the performance targets for financial year 2021/22.
- iii. The Board authorise publication of the attached summary report.

Lindsey Hendry
Assistant Assessor and ERO
18th May 2022

For further information please contact Lindsey Hendry at 0141-618-5927 or via email at lindsey.hendry@renfrewshire-vjb.gov.uk

Renfrewshire Valuation Joint Board



Summary of Performance Returns

2012/13 – 2021/22

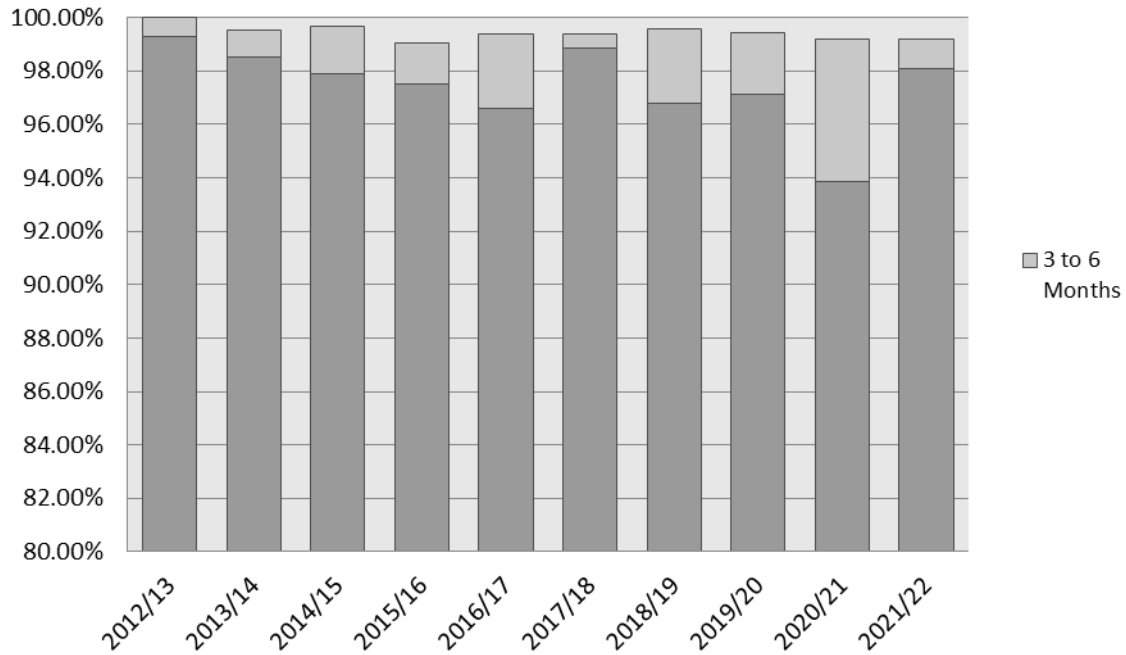
The Following data and charts summarise the Assessor's performance in relation to targets set over the past 10 years for alterations and amendments to the Council Tax List and the Valuation Roll. Please note that the delivery of our services for the Period 2020/21 and 2021/22 have been conducted under Government restrictions due to the Covid 19 Pandemic.

1.0 Addition of New Houses to the Council Tax List

The main, ongoing work in relation to Council Tax is the addition of new houses to the Council Tax List. This year the number of houses added to the Council Tax List is approximately 60% higher than last year and is a significant increase on the long-term norm of between 1200 and 1300 per annum. This performance exceeds our targets of 95% of within three months and 97% within 6 months.

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New Houses added to Council Tax List

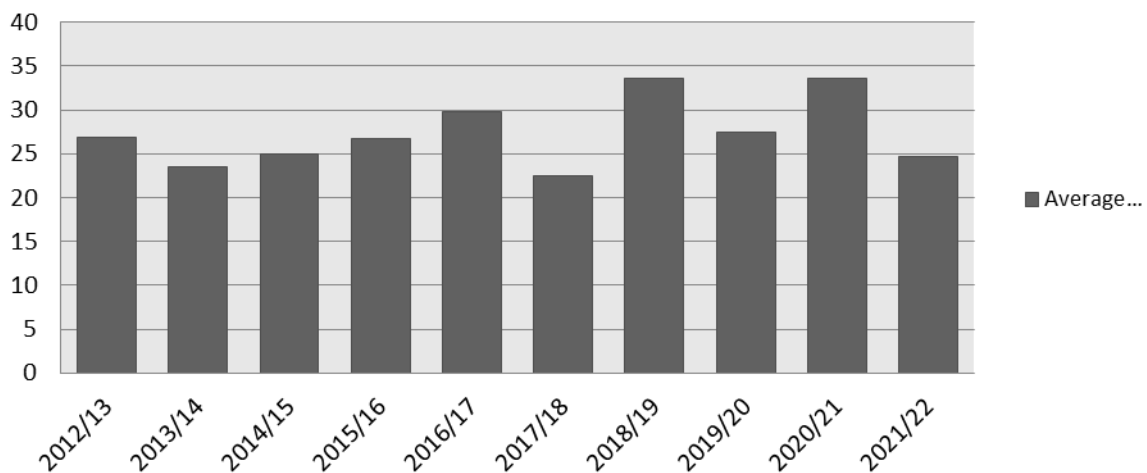


The Assessor also measures the average number of days taken to add a new house. The table below shows the average number of days between the effective date of change to the Council Tax List and the date of issue of a Council Tax Notice.

Council Tax - New Houses Added Average No. of Days									
2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
26.9	23.48	24.90	26.68	29.85	22.47	33.62	27.46	33.61	24.72

The average number of days taken to add a new house has continued to remain below the target set of 38 days throughout the 13 years this measure has been in place.

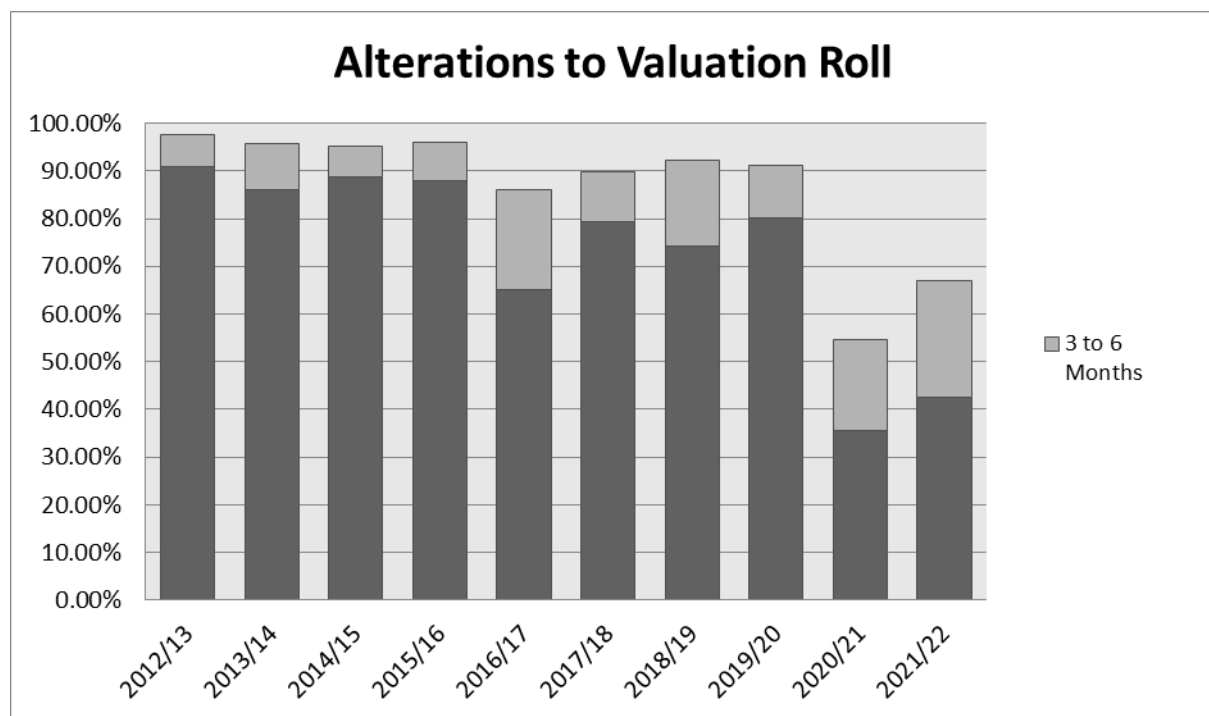
Average Days taken to add New Houses



2.0 Amendments to the Valuation Roll.

The following table provides a summary of how long it has taken to amend the Valuation Roll following changes to Lands and Heritages (excluding appeal settlements and changes to prescribed entries).

Non Domestic Alterations to the Valuation Roll										
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Achievement										
Within 3 Months	90.90%	86.02%	88.77%	87.92%	65.21%	79.45%	74.21%	80.04%	35.54%	42.63%
3-6 Months	6.80%	9.76%	6.44%	8.06%	20.75%	10.28%	18.04%	11.09%	19.16%	24.46%
Within 6 Months	97.70%	95.78%	95.21%	95.98%	85.96%	89.73%	92.25%	91.13%	54.70%	67.09%
Over 6 Months	2.30%	4.21%	4.79%	4.02%	14.04%	10.27%	7.75%	8.87%	45.30%	32.91%
Target										
Within 3 Months	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	50.00%
Within 6 Months	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	90.00%	75.00%



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Lindsey Hendry Assistant Assessor & ERO