



# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 15<sup>th</sup> September 2023

**Subject:** Performance Report

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## 1. Introduction

This quarter's performance report provides an update to the reporting of performance for the first three months of the rating year 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 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 30<sup>th</sup> June 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	270	256	94.81%	9	3.34%	98.15%	5	1.85%
East Renfrewshire	121	120	99.17%	1	0.83%	100%	0	0.00%
Inverclyde	46	45	97.83%	1	2.17%	100%	0	0.00%
<b>RVJB totals</b>	<b>437</b>	<b>421</b>	<b>96.34%</b>	<b>11</b>	<b>2.52%</b>	<b>98.86%</b>	<b>5</b>	<b>1.14%</b>

This performance has exceeded our current target of 95% within three months and also our six-monthly target of 97% within 6 months with our key performance indicators showing 96.34% and 98.86% respectfully.

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

Council Area	No. Added April to June 2023	Average No. of Days 2023
Renfrewshire	270	44.43
East Renfrewshire	121	21.76
Inverclyde	46	19.56
<b>RVJB Totals</b>	<b>437</b>	<b>35.54</b>

This measure is below our target of 38 days although, as can be seen, Renfrewshire is above our target. This is due to resources being diverted during 22/23 to discharge the statutory duty of completing the 2023 Draft Revaluation Roll by the 30<sup>th</sup> November and the final Revaluation Roll by the 15<sup>th</sup> March 2023. In addition, the information flow from a specific housing developer has been an issue and steps are being taken to rectify it.

## 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 2023 and 30<sup>th</sup> June 2023

Council Area	No. Deleted 2022/23	No. Deleted 2023/24
Renfrewshire	7	59
East Renfrewshire	4	6
Inverclyde	13	78
<b>RVJB Total</b>	<b>24</b>	<b>143</b>

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.

### 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. 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 30<sup>th</sup> June 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	39	39	100%	0	0.00%	0.00%	0	0.00%
East Renfrewshire	28	28	100%	0	0.00%	0.00%	0	0.00%
Inverclyde	59	59	100%	0	0.00%	0.00%	0	0.00%
<b>RVJB totals</b>	<b>126</b>	<b>126</b>	<b>84.21%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>

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 60% to be actioned within 3 months and 75% within 6 months has been exceeded with our key performance indicators showing 100% for both.

The performance levels detailed above are in line with our expectations at this time in the rating year although please note, the number of alterations carried out to the roll are still lower compared with this period in 2019, the last year not affected by Covid - the total number of alterations carried out within the Joint Board area during the first three months of the roll for 2019/20 was 205 compared to 126 for 2023/2024.

### 4. General Conclusions

Current performance is above the targets set for this 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 1<sup>st</sup> 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.

Staff also have to carry out business as usual duties in terms of maintenance of the Valuation Roll and Valuation Lists in line with our key performance indicators and start preparation for the 2026 Revaluation.

## **5. Recommendations**

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

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25<sup>th</sup> July 2023

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