



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 30th June 2017

Subject: Performance Report

Author: Divisional Assessor & Assistant 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 2016 to March 2017.

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 2016 to 31st March 2017

| 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 | 774 | 759 | 98.06% | 8 | 1.03% | 767 | 7 | 0.91% |
| East Renfrewshire | 376 | 353 | 93.89% | 23 | 6.11% | 377 | 0 | 0.00% |
| Inverclyde | 114 | 109 | 95.61% | 4 | 3.51% | 1 | 0 | 0.88% |
| RVJB totals | 1264 | 1221 | 96.60% | 35 | 2.78% | 1256 | 7 | 0.62% |

This performance exceeded our target of 95% within three months but unfortunately the target of 99.5% within 6 months was narrowly missed as our performance was 99.38%. Given, the additional workload in meeting our statutory duties in relation to completing the 2017 Non Domestic Revaluation timeously this does not give any cause for concern.

The number of new houses added to the Council tax list in the past 3 years were:

| | |
|---------|-------|
| 2014/15 | 947 |
| 2015/16 | 1,243 |
| 2016/17 | 1,264 |

This year's figure is more in line with the long term norm where around 1200 to 1300 houses per annum had been added to the Council Tax List.

In the period from 1st April 2016 to 31st March 2017, the average number of days taken to add a house was as follows:

| Council Area | No. Added | Average No. of Days |
|--------------------|-------------|---------------------|
| Renfrewshire | 774 | 31.96 |
| East Renfrewshire | 376 | 26.48 |
| Inverclyde | 114 | 26.66 |
| RVJB Totals | 1264 | 29.85 |

This measure is within 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 2015/16 and 2016/17

| Council Area | No. Deleted 2015/16 | No. Deleted 2016/17 |
|-------------------|---------------------|---------------------|
| Renfrewshire | 30 | 153 |
| East Renfrewshire | 25 | 10 |
| Inverclyde | 131 | 93 |
| RVJB Total | 186 | 256 |

3.0 Non-domestic Valuation

One of the main areas of work in non-domestic valuation over the last year aside from successfully completing the 2017 Non Domestic Revaluation 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 2016 to 31st March 2017

| 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 | 573 | 345 | 60.22% | 127 | 22.16% | 82.38% | 101 | 17.62% |
| East Renfrewshire | 118 | 87 | 73.73% | 27 | 22.88% | 96.61% | 4 | 3.39% |
| Inverclyde | 128 | 102 | 79.70% | 16 | 12.50% | 92.20% | 10 | 7.80% |
| RVJB totals | 819 | 534 | 65.21% | 170 | 20.75% | 85.96% | 115 | 14.04% |

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 80% to be actioned within 3 months and 95% within 6 months has unfortunately not been met. Achieving the targets this year was always going to be challenging as priority was given to successfully completing the 2017 Non Domestic Revaluation with fewer qualified staff compared to the 2010 Revaluation. Resources therefore were prioritised on achieving this statutory goal. However, as outlined in the June 2016 Board Report, we were experiencing a marked increase in terms of the number of alterations made in comparison to the same period the year before. This trend continued until the end of the year culminating in 819 alterations compared to 571 the previous year. This represents an increased workload of 43%.

4.0 General Conclusions

Whilst the levels of performance are not meeting our usual high standards it was anticipated that the additional burdens imposed on our reduced valuation team being heavily involved with the 2017 Non Domestic Revaluation would affect our performance this year. The large 43% increase on the number of changes carried out has also contributed to these targets not being met. However, given the increased workload of changes to the valuation roll and high levels of Council Tax additions the staff has to be congratulated on all their hard work during this exceptionally busy year.

5.0 Recommendations

- i. The Board note the contents of this report.
- ii. The Board authorise publication of the attached summary report.

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Divisional Assessor & Assistant ERO
7 June 2017

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Renfrewshire Valuation Joint Board



Summary of Performance Returns

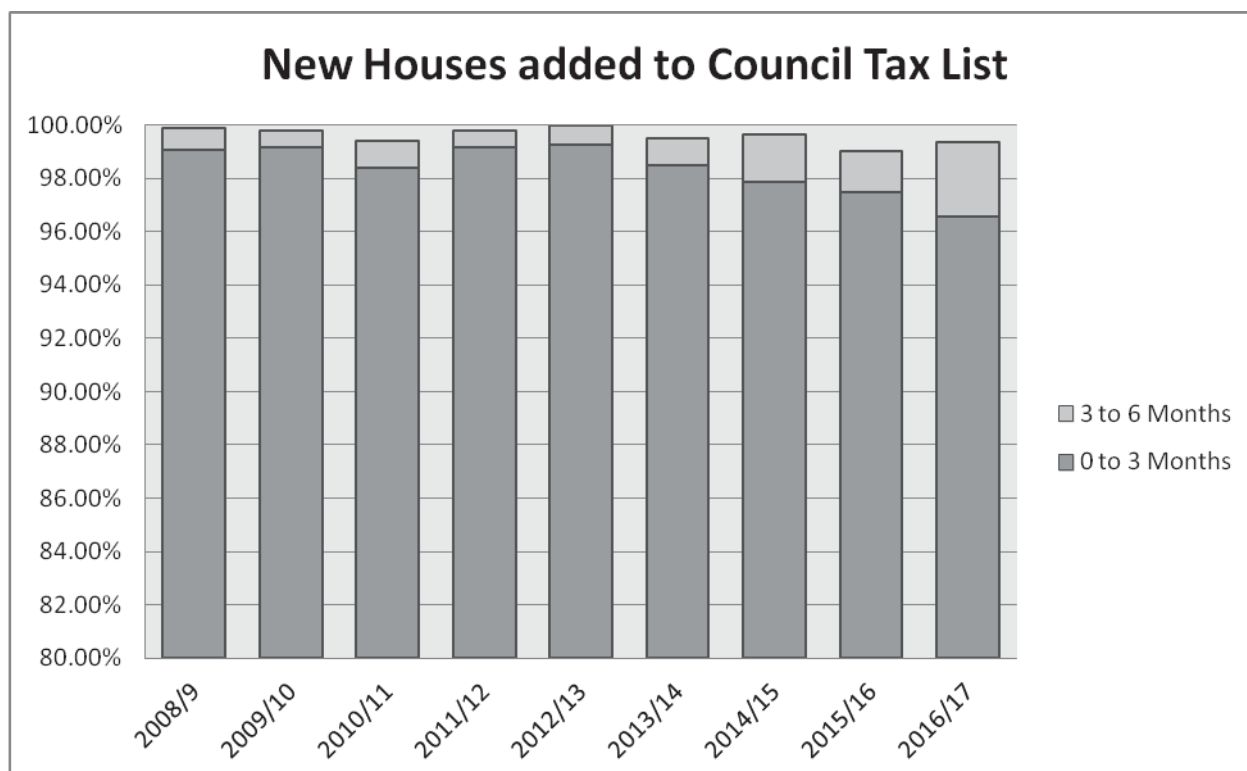
2008/09 – 2016/17

The Following data and charts summarise the Assessor's performance in relation to targets set over the past 9 years for alterations and amendments to the Council Tax List and the Valuation Roll.

1.0 Addition of New Houses to the Council Tax List

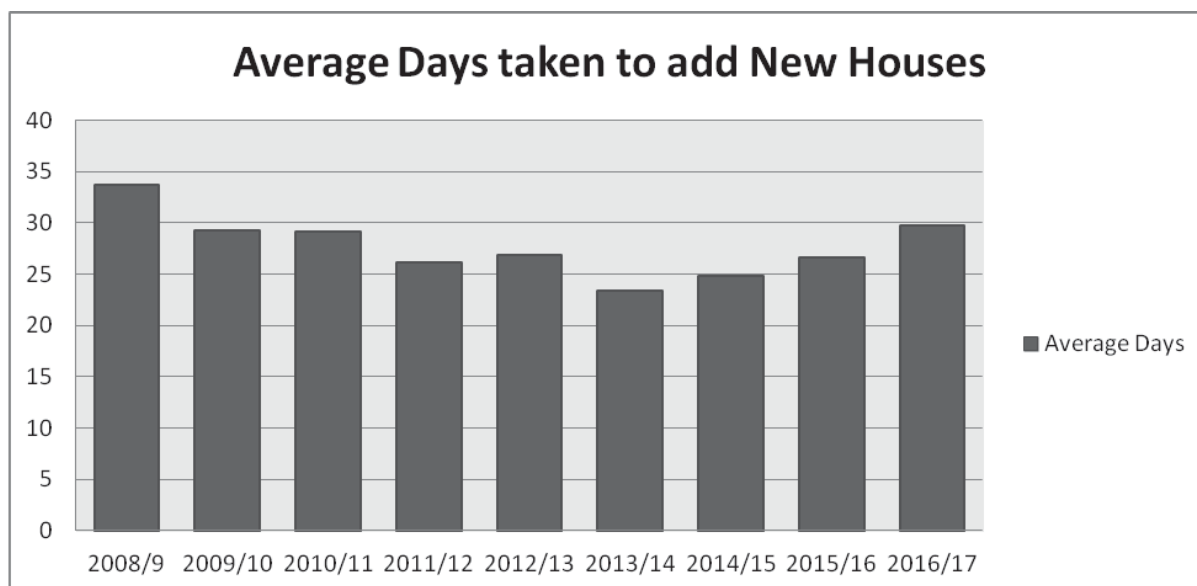
The main, ongoing work in relation to Council Tax is the addition of new houses to the Council Tax List. This year has shown an increase in the number of houses being added to the Council Tax List and despite this increased workload our performance is only marginally lower compared with last year and has continued to exceed our three monthly target of 95%. The six monthly target of 99.5% was only just missed with our performance being 99.38%. This was due to circumstances outwith our control and our statutory duties regarding the 2017 Revaluation.

| Council Tax - New Houses Added | | | | | | | | | |
|--------------------------------|--------|---------|---------|---------|---------|---------|---------|---------|---------|
| | 2008/9 | 2009/10 | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17 |
| Achievement | | | | | | | | | |
| Within 3 Months | 99.10% | 99.20% | 98.40% | 99.20% | 99.30% | 98.53% | 97.89% | 97.51% | 96.60% |
| | 0.80% | 0.60% | 1.00% | 0.60% | 0.70% | 0.98% | 1.79% | 1.53% | 2.78% |
| Within 6 Months | 99.90% | 99.80% | 99.40% | 99.80% | 100.00% | 99.51% | 99.68% | 99.04% | 99.38% |
| Over 6 Months | 0.10% | 0.20% | 0.60% | 0.20% | 0.00% | 0.49% | 0.32% | 0.96% | 0.62% |
| Target | | | | | | | | | |
| Within 3 Months | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% |
| Within 6 Months | 99.00% | 99.00% | 99.00% | 99.50% | 99.50% | 99.50% | 99.50% | 99.50% | 99.50% |



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 | | | | | | | | |
|--|---------|---------|---------|---------|---------|---------|---------|---------|
| 2008/9 | 2009/10 | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17 |
| 33.81 | 29.32 | 29.16 | 26.18 | 26.90 | 23.48 | 24.90 | 26.68 | 29.85 |

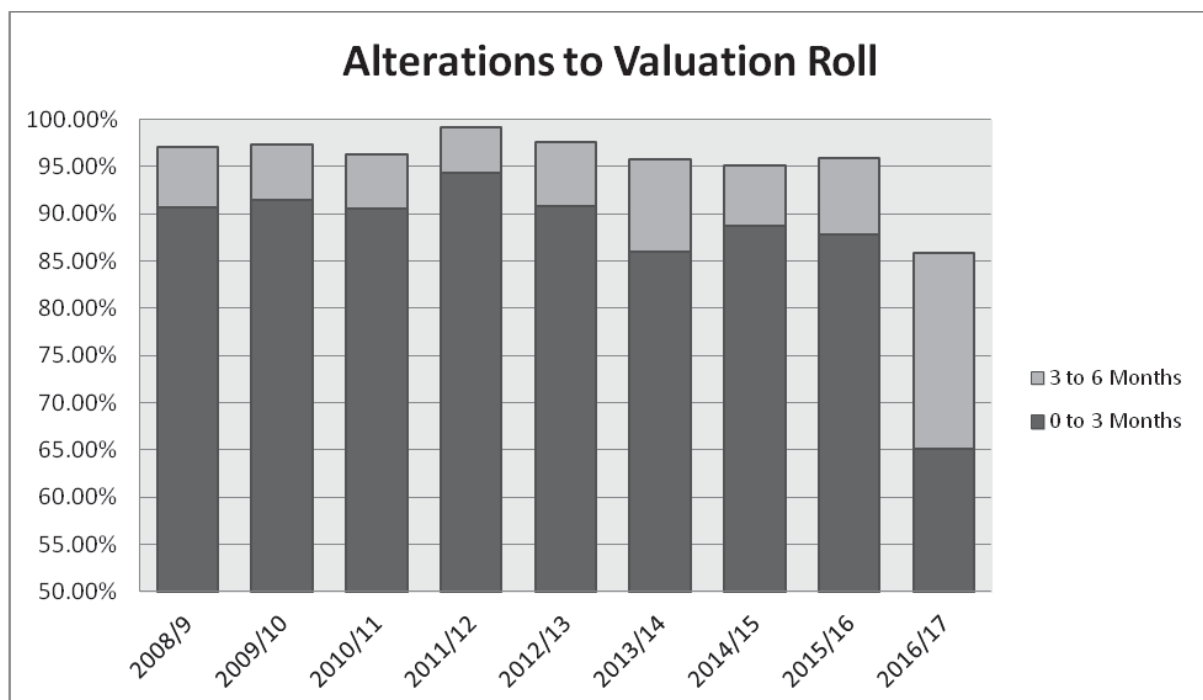


The average number of days taken to add a new house has continued to remain below the target set of 38 days throughout the 9 years that this measure has been in place.

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 | | | | | | | | | |
|--|--------|---------|---------|---------|---------|---------|---------|---------|---------|
| | 2008/9 | 2009/10 | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17 |
| Achievement | | | | | | | | | |
| Within 3 Months | 90.70% | 91.50% | 90.60% | 94.40% | 90.90% | 86.02% | 88.77% | 87.92% | 65.21% |
| | 6.40% | 5.90% | 5.80% | 4.80% | 6.80% | 9.76% | 6.44% | 8.06% | 20.75% |
| Within 6 Months | 97.10% | 97.40% | 96.40% | 99.20% | 97.70% | 95.78% | 95.21% | 95.98% | 85.96% |
| Over 6 Months | 2.90% | 2.60% | 3.60% | 0.80% | 2.30% | 4.21% | 4.79% | 4.02% | 14.04% |
| Target | | | | | | | | | |
| Within 3 Months | 77.50% | 80.00% | 80.00% | 80.00% | 80.00% | 80.00% | 80.00% | 80.00% | 80.00% |
| Within 6 Months | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% |



The performance levels for 2016/17 have not met the target of 80% within 3 months and 95% within 6 months due to our statutory duties in completing the 2017 Revaluation coupled with a substantial increase in the number of alterations undertaken this year compared to previous years.

Jacqueline Murgatroyd

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