



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 23rd February 2024

Subject: Performance Report

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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 31st December 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	699	666	95.28%	25	3.58%	98.86%	8	1.14%
East Renfrewshire	301	298	99.00%	3	1.00%	100%	0	0.00%
Inverclyde	82	70	85.37%	9	10.97%	96.34%	3	3.66%
RVJB totals	1082	1,034	95.56%	37	3.42%	98.98%	11	1.02%

The performance target of 95% within three months and 97% within 6 months has been exceeded with our key performance indicators showing 95.56% and 98.98% respectively.

In relation to the performance for new houses added to the Valuation (Council Tax) List for Inverclyde, the information flow from a specific housing developer in Inverclyde had been an issue causing a number of properties to be added to the Council Tax list after 3 months. The properties added over 6 months are formerly self-catering units. The definition of a self-catering property for rating purposes was recently amended by Regulation and after investigation these have been removed from the Valuation Roll for non-domestic properties and entered in the List for Council Tax as they no longer fulfill the required criteria to be self-catering properties for rating purposes.

In the period from 1st April 2023 to 31st December 2023, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	699	36.55
East Renfrewshire	301	21.84
Inverclyde	82	45.52
RVJB Totals	1082	33.14

This measure exceeds our normal target of 38 days with the average number of days taken to a house being 33.14.

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 31st December during 2022 and 2023

Council Area	No. Deleted 2022	No. Deleted 2023
Renfrewshire	72	81
East Renfrewshire	13	11
Inverclyde	34	101
RVJB Total	119	193

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 31st December 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	233	120	51.50%	66	28.33%	79.83%	47	20.17%
East Renfrewshire	73	59	80.82%	10	13.70%	94.52%	4	5.48%
Inverclyde	124	92	74.19%	14	11.29%	85.48%	18	14.52%
RVJB totals	430	271	63.02%	90	20.93%	83.95%	69	16.05%

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 met with our key performance indicators showing 63.02% and 83.95% respectively.

4. General Conclusions

The performance levels detailed above are in line with our expectations at this point in the rating year.

5. Recommendations

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

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