



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 31st May 2019

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 2018 to March 2019.

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 2018 to 31st March 2019

| 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 | 954 | 926 | 97.06% | 25 | 2.63% | 951 | 3 | 0.31% |
| East Renfrewshire | 213 | 203 | 95.31% | 8 | 3.76% | 211 | 2 | 0.93% |
| Inverclyde | 177 | 172 | 97.18% | 4 | 2.26% | 176 | 1 | 0.56% |
| RVJB totals | 1344 | 1301 | 96.81% | 37 | 2.75% | 1338 | 6 | 0.44% |

This performance exceeded our target of 95% within three months and met our target of 99.50% within 6 months with our key performance indicators showing 96.81% and 99.56% respectively.

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

| | |
|---------|-------|
| 2016/17 | 1,264 |
| 2017/18 | 1,212 |
| 2018/19 | 1,344 |

This year's figure is 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 2018 to 31st March 2019, the average number of days taken to add a house was as follows:

| Council Area | No. Added | Average No. of Days |
|--------------------|-------------|---------------------|
| Renfrewshire | 954 | 31.70 |
| East Renfrewshire | 213 | 40.51 |
| Inverclyde | 177 | 35.69 |
| RVJB Totals | 1344 | 33.62 |

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 2017/18 and 2018/19

| Council Area | No. Deleted 2017/18 | No. Deleted 2018/19 |
|-------------------|---------------------|---------------------|
| Renfrewshire | 39 | 183 |
| East Renfrewshire | 16 | 27 |
| Inverclyde | 53 | 151 |
| RVJB Total | 108 | 361 |

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 2018 to 31st March 2019

| 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 | 358 | 269 | 75.14% | 69 | 19.27% | 338 | 20 | 5.59% |
| East Renfrewshire | 121 | 91 | 75.21% | 12 | 9.92% | 103 | 18 | 14.87% |
| Inverclyde | 153 | 109 | 71.24% | 33 | 21.57% | 142 | 11 | 7.19% |
| RVJB totals | 632 | 469 | 74.21% | 114 | 18.04% | 583 | 49 | 7.75% |

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. This can be explained by the reorganisation of the valuation section in December 2018 and the transition period which facilitated this move. The valuation section was reorganised into functional teams e.g. Council Tax and Non-Domestic teams and this was to ensure the Board was more resilient to deal with the changes to Non-Domestic rating which the Scottish Government propose as a result of the recommendations from the Barclay Report. It was also carried out to mitigate the reduction in valuation team members and long-term sickness absences – in this report's time period, there have been three long term absences which has resulted in a combined total of 206 working days lost in the financial year 18/19.

In addition the valuation team, as at the 31st May 2019, also disposed of 65.61% of the 3542 subjects with 2017 Revaluation Appeals with three cases being heard by the Renfrewshire Local Valuation Appeal Panel. Disposing of non-domestic appeals is very resource intensive, especially when a case proceeds to a hearing with the preparatory work being fundamental to ensure the appeal is defended correctly and the expert witness afforded the time to investigate all aspects of the case.

4.0 General Conclusions

Whilst the levels of performance for statutory amendments to the Valuation Roll are not meeting our usual high standards, this is not giving us cause for concern at the present time due to the reasons given. Performance will be monitored to ensure our high standards are met in these challenging times.

5.0 Performance Targets – 2019/20

The Senior Management Team have reviewed the performance targets for both Council Tax and Non-Domestic Valuation and propose to retain the 18/19 targets for the 19/20 financial year - 95% within 3 months and 99.50% within 6 months for Council Tax and 80% within 3 months and 95% within 6 months for Non-Domestic Valuation.

6.0 Recommendations

- i. The Board note the contents of this report.
- ii. The Board approve the performance targets for financial year 2019/20.
- iii. The Board authorise publication of the attached summary report.

Lindsey Hendry
Assistant Assessor & ERO
1st May 2019

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Renfrewshire Valuation Joint Board



Summary of Performance Returns

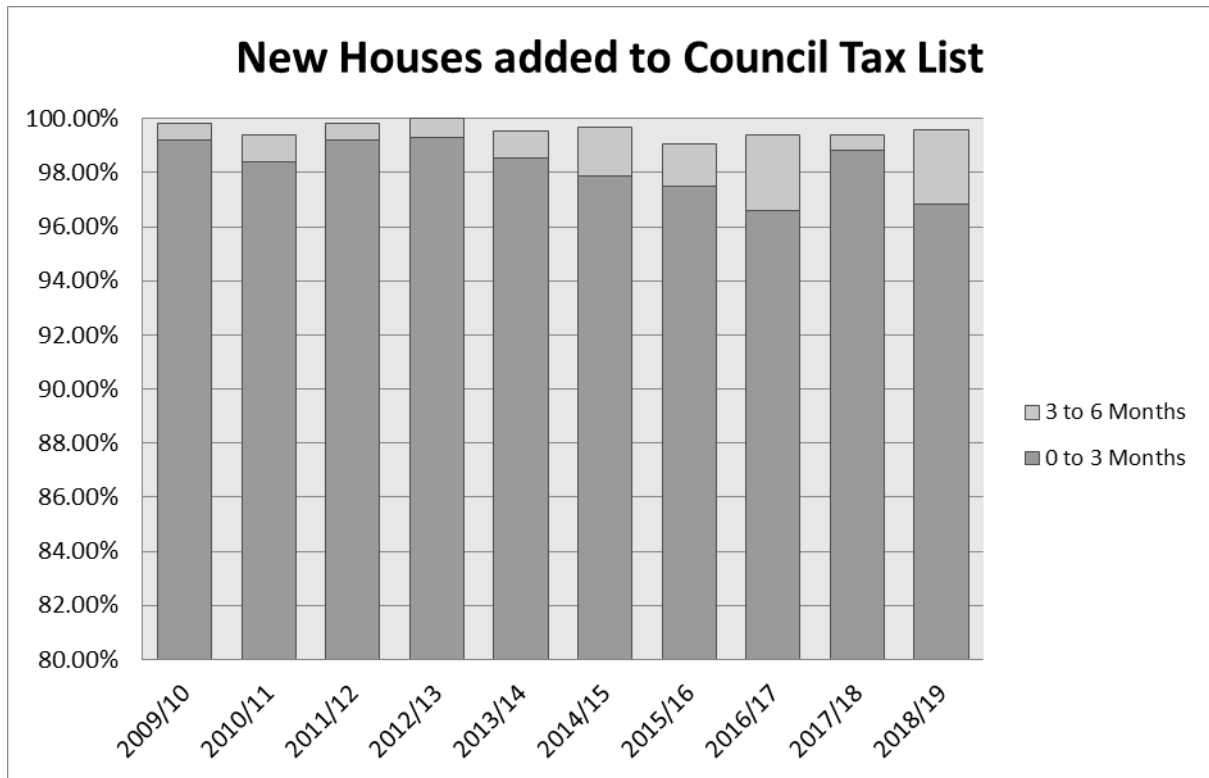
2009/10 – 2018/19

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.

1.0 Addition of New Houses to the Council Tax List

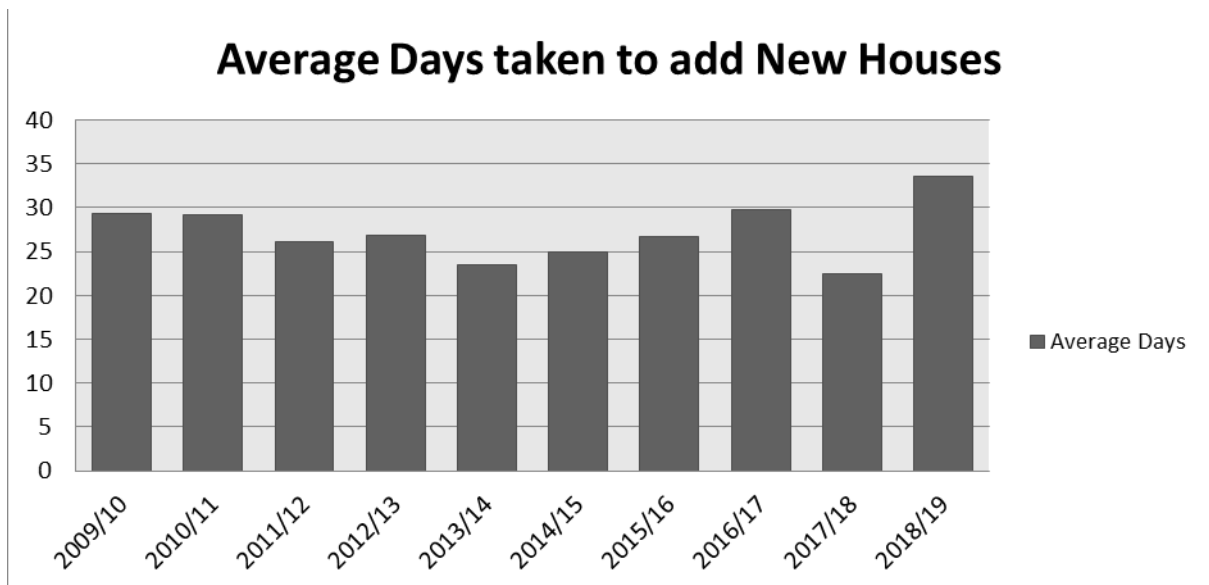
The main, ongoing work in relation to Council Tax is the addition of new houses to the Council Tax List. This year the number of houses added to the Council Tax List are slightly higher than the number added in 2017/18. Our performance exceeded our target of 95% within 3 months and met our target of 99.5% within 6 months.

[illegible]



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 | | | | | | | | | |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 2009/10 | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 |
| 29.32 | 29.16 | 26.18 | 26.9 | 23.48 | 24.90 | 26.68 | 29.85 | 22.47 | 33.62 |

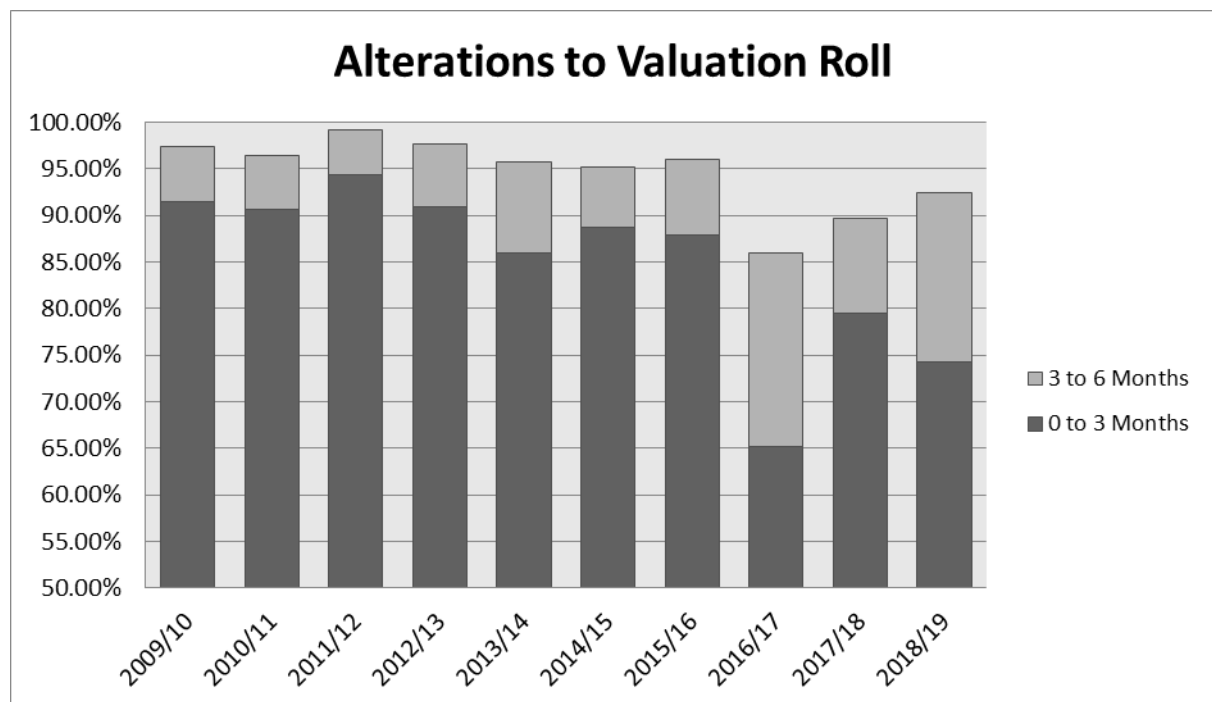


The average number of days taken to add a new house has continued to remain below the target set of 38 days throughout the 11 years that this measure has been in place.

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 | | | | | | | | | | |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | 2009/10 | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 |
| Achievement | | | | | | | | | | |
| Within 3 Months | 91.50% | 90.60% | 94.40% | 90.90% | 86.02% | 88.77% | 87.92% | 65.21% | 79.45% | 74.21% |
| | 5.90% | 5.80% | 4.80% | 6.80% | 9.76% | 6.44% | 8.06% | 20.75% | 10.28% | 18.04% |
| Within 6 Months | 97.40% | 96.40% | 99.20% | 97.70% | 95.78% | 95.21% | 95.98% | 85.96% | 89.73% | 92.25% |
| Over 6 Months | 2.60% | 3.60% | 0.80% | 2.30% | 4.21% | 4.79% | 4.02% | 14.04% | 10.27% | 7.75% |
| Target | | | | | | | | | | |
| Within 3 Months | 80.00% | 80.00% | 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% | 95.00% |



The performance levels for 2018/19 have not met the target of 80% within 3 months and 95% within 6 months. This can be explained by the reorganisation of the valuation section in December 2018 and the transition period which facilitated this move. The valuation section was reorganised into functional teams e.g. Council Tax and Non-Domestic teams and this was to ensure the Board was more resilient to deal with the changes to Non-Domestic rating which the Scottish Government propose as a result of recommendations from the Barclay Report. The reorganisation was also carried out to mitigate the reduction in valuation team members and 3 long-term absences which has resulted in a combined total of 206 working days lost in the financial year 18/19. In addition, the valuation team in this time period also disposed of 65% of 2017 Revaluation Appeals.

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