



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 25th February 2022

Subject: Performance Report

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1. Introduction

This performance report covering the first nine 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 now 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 December 2021

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	778	766	98.46%	10	1.29%	99.75%	2	0.25%
East Renfrewshire	391	385	98.47%	3	0.77%	99.24%	3	0.76%
Inverclyde	422	414	98.10%	6	1.42%	99.52%	2	0.48%
RVJB totals	1591	1565	98.37%	19	1.19%	99.56%	7	0.44%

The performance target of 95% within three months and the performance target of 97.0% within 6 months have been exceeded and this is with a backdrop of the number of houses being added to the Valuation List for Council Tax at this point in December 2020 being 867 compared with the above figure of 1591, approximately an 83% uplift in 2021.

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

Council Area	No. Added	Average No. of Days
Renfrewshire	778	23.29
East Renfrewshire	391	32.33
Inverclyde	422	18.58
RVJB Totals	1591	24.26

The average number of days taken to add a house to the list is well below the target of 38 days and again this is against a backdrop of the number of houses being added to the Valuation List for Council Tax at this point in December 2020 being 867 compared with the above figure of 1591, approximately an 83% uplift in 2021.

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 2020 and 2021

Council Area	No. Deleted 2020/21	No. Deleted 2021/22
Renfrewshire	8	11
East Renfrewshire	4	2
Inverclyde	3	58
RVJB Total	15	71

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 nine 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 2021 to 31st December 2021

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	173	71	41.04%	48	27.75%	68.79%	54	31.21%
East Renfrewshire	48	32	66.67%	8	16.67%	83.34%	8	16.66%
Inverclyde	93	47	50.54%	30	32.26%	82.80%	16	17.20%
RVJB totals	314	150	47.77%	86	27.39%	75.16%	78	24.84%

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 50% to be actioned within 3 months has been narrowly missed although the 6-month target of 75% within 6 months has been met with our key performance indicators showing 47.77% and 75.16% respectively.

As previously noted in the Performance Report presented to the Board at the November meeting, the effect of the pandemic on non-domestic properties in relation to alterations or new premises coming into existence is still below normal levels of activity. Clearly the non-domestic market is not recovering to the same extent as the housing market.

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. There is a limit 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 and these estimates must be completed by the 15th March 2022. This involves 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 to ensure the Assessor supplies robust estimates by the 15th March 2022 to the Scottish Government.

4. General Conclusions

The performance levels detailed above are in line with our expectations at this point in the rating year and, in relation to the statutory amendments to the Valuation Roll, the effects the ongoing

COVID-19 pandemic has had on our working practices combined with preparing the 2023 Revaluation estimated values timeously for the Scottish Government can be seen.

5. Recommendations

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

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