



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 29th May 2020

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 2019 to March 2020.

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 2019 to 31st March 2020

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	878	858	97.72%	18	2.05%	876	2	0.23%
East Renfrewshire	427	412	96.49%	12	2.81%	424	3	0.70%
Inverclyde	158	151	95.57%	4	2.53%	155	3	1.90%
RVJB totals	1463	1421	97.13%	34	2.32%	1455	8	0.55%

This performance exceeded our target of 95% within three months and only missed our target of 99.50% within 6 months by 0.05% with our key performance indicators showing 97.13% and 99.45% respectively.

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

2017/18	1,212
2018/19	1,344
2019/20	1,463

This year's figure is slightly higher than 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 2019 to 31st March 2020, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	878	23.05
East Renfrewshire	427	36.49
Inverclyde	158	27.54
RVJB Totals	1463	27.46

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 2018/19 and 2019/20

Council Area	No. Deleted 2018/19	No. Deleted 2019/20
Renfrewshire	183	62
East Renfrewshire	27	22
Inverclyde	151	81
RVJB Total	361	165

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 2019 to 31st March 2020

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	366	290	79.23%	42	11.48%	332	34	9.29%
East Renfrewshire	107	88	82.25%	13	12.15%	101	6	5.60%
Inverclyde	113	91	80.53%	10	8.85%	101	12	10.62%
RVJB totals	586	469	80.04%	65	11.09%	534	52	8.87%

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 80% to be actioned within 3 months has been met but unfortunately the target of 95% within 6 months has not been met with our key performance indicators showing 80.04% and 91.13% respectively. This can partly be explained by staff being heavily involved with disposing of the 2017 Revaluation Appeals. As at the 31st March 2020, the valuation team have disposed of 89.41% of the 3542 subjects with 2017 Revaluation Appeals. Disposing of non-domestic appeals is very resource intensive, especially when we believe a case is proceeding 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.

In addition, in this report's time period, there have been three long-term absences of experienced staff members which have resulted in a combined total of 143 working days lost in the financial year 19/20. The valuation team also lost 2 experienced, qualified members of staff in this time period and despite two recruitment drives for chartered surveyors, the vacancies have not been filled. The long-term absences combined with the loss of 2 experienced chartered surveyors has had an impact on delivering services to our stakeholders.

4.0 General Conclusions

The performance targets for statutory amendments to both the Valuation List for Council Tax and Valuation Roll within 3 months were met but unfortunately the targets within 6 months for both functions were not met. Although the 6-month target for Council Tax was only narrowly missed, the Senior Management Team (SMT) are concerned that with the existing core vacancies and the increase in demand on our already limited resources that the high-performance targets currently in place are unsustainable. Furthermore, given the restrictions to service during the Covid-19 lockdown it is considered prudent to re assess these targets in the short term.

5.0 Performance Targets – 2020/21

The ongoing Coronavirus pandemic has and will continue to have a severe impact on the working practices of Renfrewshire Valuation Joint Board. As a result of the First Minister's guidance regarding mitigating the spread of the virus, the Board's office was closed on 23rd March 2020 and home working facilitated. Service delivery for all 3 functions of the Board has continued and staff have overcome barriers to ensure stakeholders received a service albeit with limitations due to several of our working practices being restricted by government guidance in these extraordinary circumstances.

In addition to the radical change from office-based working to home working for all members of staff, the Board received over 3,000 Non-Domestic Running Roll appeals, lodged as a result of the Coronavirus pandemic. The appeals lodged prior to the 31st March 2020, have a statutory disposal date of one year from receipt of appeal. During this time period, staff must dispose of the remaining 2017 Revaluation Appeals, prepare for the 2022 Non-Domestic Revaluation and maintain the Valuation List for Council Tax and the Valuation Roll for all 3 constituent authorities. The impact of not being able to recruit qualified staff in 2019/20 despite 2 recruitment drives was already going to lead to a high demand on our existing staff, without the additional demand from the Running Roll appeals lodged as a result of the pandemic.

As a result of the concerns felt by the SMT on both the demands placed on staff and resources, the performance targets have been reviewed for Council Tax and Non-Domestic Valuation. The SMT propose to reduce the 19/20 targets for the 20/21 financial year to 95% within 3 months and 97% within 6 months for Council Tax. For Non-Domestic Valuation, the performance targets will be 80% within 3 months and 90% within 6 months.

For your ease of reference please see the table below with the KPIs proposed for 20/21.

Amendments Periods	Within Time	Valuation List for Council Tax	Non-Domestic
0-3 Months		95%	80%
Between 3 and 6 Months		2%	10%
More than 6 Months		3%	10%

The above performance targets may require to be reviewed further as the effects of the ongoing Coronavirus pandemic become known in terms of how it will impact on our working practices and the way in which we deliver our services to stakeholders.

6.0 Recommendations

- i. The Board note the contents of this report.
- ii. The Board approve the performance targets for financial year 2020/21.
- iii. The Board authorise publication of the attached summary report.

Lindsey Hendry
Assistant Assessor & ERO
13th May 2020

For further information please contact Lindsey Hendry at 0141-618-5927 or via email at lindsey.hendry@renfrewshire-vjb.gov.uk

Renfrewshire Valuation Joint Board



Summary of Performance Returns

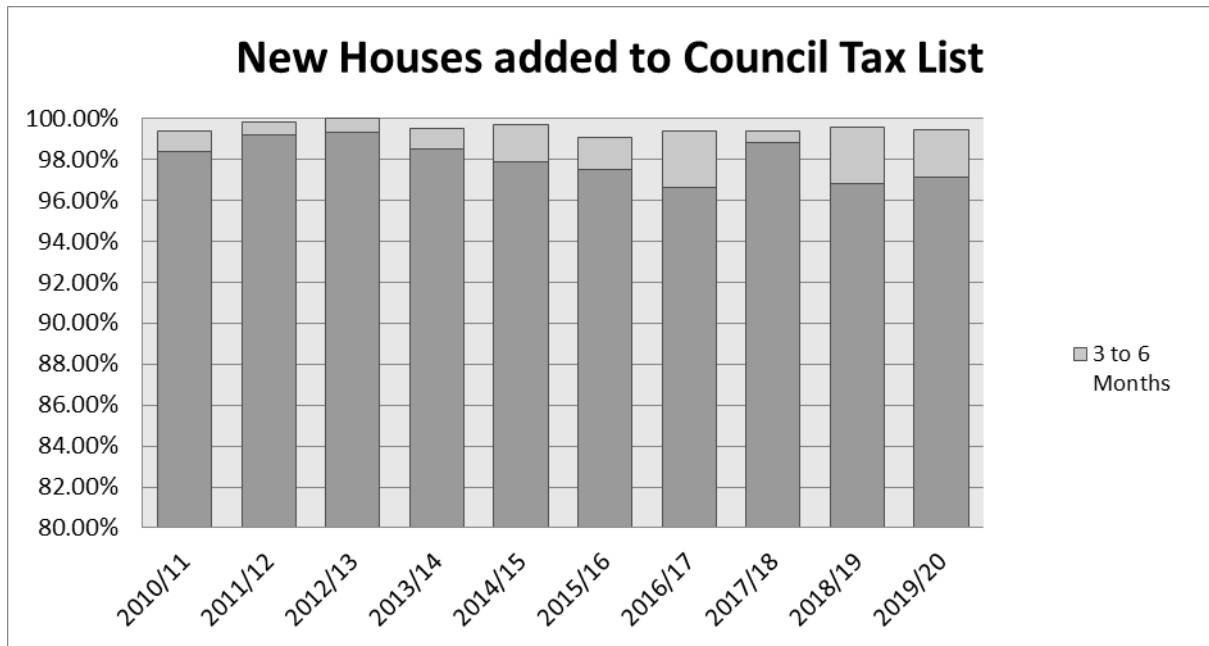
2010/11 – 2019/20

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

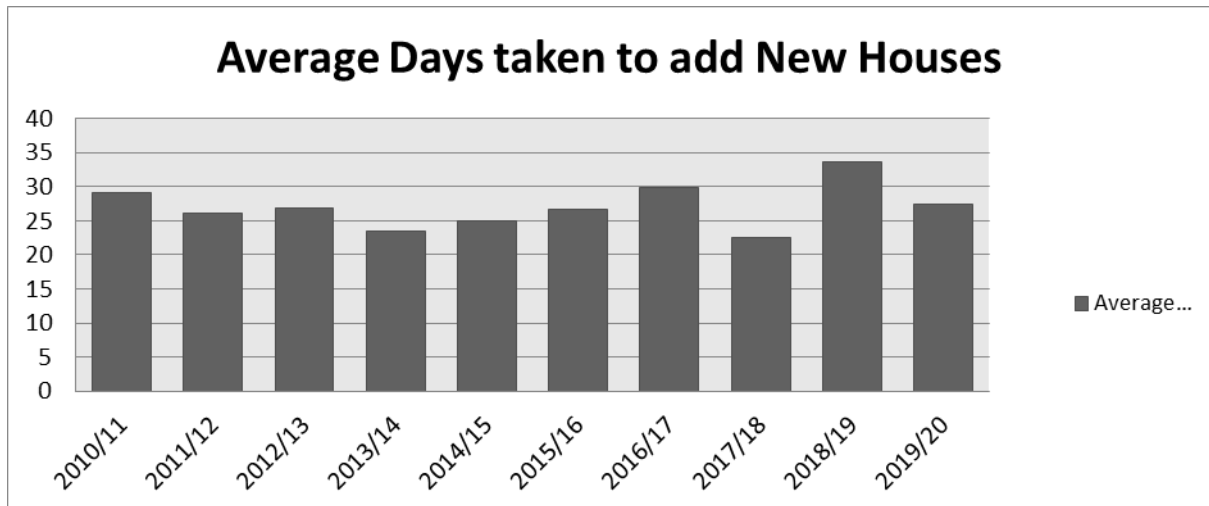
The main, ongoing work in relation to Council Tax is the addition of new houses to the Council Tax List. This year the number of houses added to the Council Tax List is slightly higher than the number added in 2018/19. Our performance exceeded our target of 95% within 3 months and only narrowly missed our target of 99.5% within 6 months.

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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									
2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
29.16	26.18	26.9	23.48	24.90	26.68	29.85	22.47	33.62	27.46

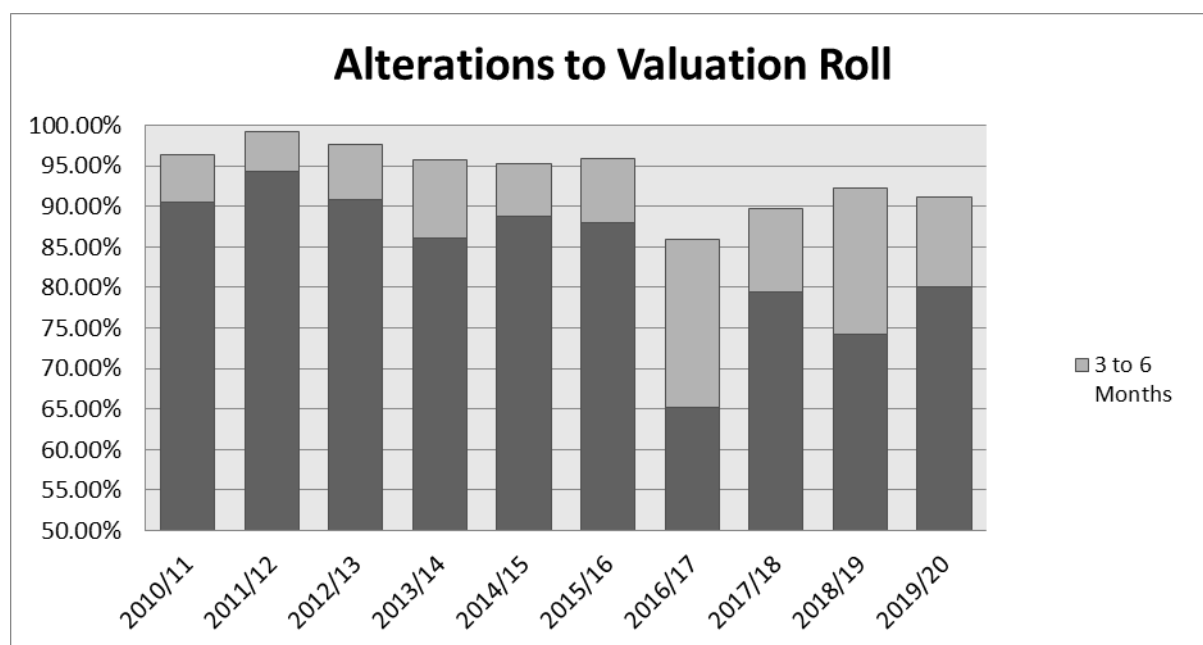


The average number of days taken to add a new house has continued to remain below the target set of 38 days throughout the 11 years that this measure has been in place.

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										
	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Achievement										
Within 3 Months	90.60%	94.40%	90.90%	86.02%	88.77%	87.92%	65.21%	79.45%	74.21%	80.04%
3-6 Months	5.80%	4.80%	6.80%	9.76%	6.44%	8.06%	20.75%	10.28%	18.04%	11.09%
Within 6 Months	96.40%	99.20%	97.70%	95.78%	95.21%	95.98%	85.96%	89.73%	92.25%	91.13%
Over 6 Months	3.60%	0.80%	2.30%	4.21%	4.79%	4.02%	14.04%	10.27%	7.75%	8.87%
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 2019/20 have met the target of 80% within 3 months but unfortunately did not meet the target of 95% within 6 months. This can be partly explained by staff being heavily involved with the disposal of the 2017 Revaluation Appeals. As at the 31st March 2020, staff had disposed of 89.41% of the 3542 subjects with 2017 Revaluation Appeals. In addition, within the valuation team, there have been three long term absences resulting in the loss of 143 working days as well as two experienced, qualified staff members leaving the service. This has had an impact on service delivery for our stakeholders.

Lindsey Hendry Assistant Assessor & ERO