



# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 26<sup>th</sup> February 2021

**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 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 2020 to 31<sup>st</sup> December 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	518	492	94.98%	24	4.64%	99.61%	2	0.39%
East Renfrewshire	240	217	90.42%	20	8.33%	98.75%	3	1.25%
Inverclyde	109	98	89.91%	10	9.17%	99.06%	1	0.92%
RVJB totals	867	807	93.08%	54	6.23%	99.31%	6	0.69%

The performance target of 95% within three months has been narrowly missed, however the performance target of 97.0% within 6 months has been exceeded. The three-month target has improved since last reporting as developers have adapted to deal with the current restrictions as a result of the pandemic with sales offices re-opening enabling the information flow to be improved. This has enabled our staff to gather the information required in order for the new properties to be added to the Valuation List for Council Tax timeously in accordance with our performance targets.

The actual number of houses being added to the Council Tax list since last reporting has increased substantially from 331 last quarter up to 867 which actually exceeds the number of houses added over the same time period last year.

This has been achieved by the easing of Scottish Government's restrictions and staff rising to the challenge of identifying methods of undertaking inspections to ensure the Board carries out its' statutory function of maintaining the Valuation List for Council Tax. All the tasks carried out by staff are completed as per Scottish Government's guidelines to ensure the safety of themselves, their colleagues and stakeholders. All Covid-19 guidance is being monitored continuously by the Management Team to ensure it aligns with any changes to the Scottish Government guidance.

Staff have adapted to the different working practices because of the global pandemic and are working efficiently and effectively to deal with the changes and the performance targets in relation to Council Tax have now improved and are back to normal levels.

In the period from 1<sup>st</sup> April 2020 to 31<sup>st</sup> December 2020, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	518	29.11
East Renfrewshire	240	46.45
Inverclyde	109	43.62
<b>RVJB Totals</b>	<b>867</b>	<b>35.37</b>

There has been a marked improvement in this internal measure now that staff have adapted to the different working practice and inspections and information flow has been resumed. The average number of days taken to add a house to the list is now below the target of 38 days compared to last quarter when it was 52.06.

## 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 1<sup>st</sup> April to 31<sup>st</sup> December during 2019 and 2020

Council Area	No. Deleted 2019	No. Deleted 2020
Renfrewshire	54	8
East Renfrewshire	21	4
Inverclyde	61	3
<b>RVJB Total</b>	<b>136</b>	<b>15</b>

### 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 2020 to 31st December 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	65	32	49.23%	14	21.54%	70.77%	19	29.23%
East Renfrewshire	32	12	37.50%	9	28.13%	65.63%	11	34.37%
Inverclyde	15	10	66.67%	4	26.67%	93.34%	1	6.66%
<b>RVJB totals</b>	<b>112</b>	<b>54</b>	<b>48.21%</b>	<b>27</b>	<b>24.11%</b>	<b>72.32%</b>	<b>31</b>	<b>27.68%</b>

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 and 90% within 6 months unfortunately has not been met. This was expected given the current restraints imposed with regard to carrying out inspections due to the constraints of the pandemic.

As highlighted in the Performance Report presented to the Board on the 20<sup>th</sup> November, the number of alterations carried out to the roll are substantially reduced compared to last year. For example, the total number of alterations carried out within the Joint Board area during the first nine months of the roll for 2019/20 was 461 compared to 112 for 2020/2021. The reasons for this are twofold. Firstly, there will have been little to no activity taking place due to many businesses being forced to close throughout April to June and in some sectors beyond this timeframe. The same has happened following the second wave of the pandemic from the latter half of last year, thereby hindering businesses from carrying out normal alterations which may have resulted in a change to their valuation. Secondly, staff only commenced physical inspections in the latter half of the year with all surveys being carried out as per the Scottish Government Covid guidelines and the surveying guidance issued by the Royal Institution of Chartered Surveyors.

The restrictions have resulted in staff having to catch up with any alterations that have taken place prior to them being permitted to safely carry out inspections and this has had a serious impact on both our three and six months targets. Even though inspections are now being carried out on a case by case basis, the number of properties that can be inspected within a day is severely limited due to the health and safety protocols staff have to adhere to for each visit.

It is anticipated that due to current restrictions and businesses being prohibited from opening, that the target levels may continue to decline as a result of the inability to access some premises safely and timeously. Given these unprecedented circumstances, it is extremely unlikely that we will be able to meet the target levels currently set by the end of this financial year.

As previously highlighted in the Performance Report presented to the Board on the 20th November, the performance targets may require to be reviewed as the effects of the ongoing Coronavirus pandemic become known in terms of the length of time the restrictions will be in place, how it has impacted our working practices and the way in which we deliver our services to stakeholders.

Despite the disposal date for the remaining 2017 Revaluation appeals being extended by one year to 31<sup>st</sup> December 2021, qualified staff have still been heavily involved with disposing, where possible, of the outstanding revaluation appeals, undertaking inspections in line with the relevant Covid guidance. Again, it is a testament to staff that working practices have been adapted to ensure negotiations were carried out professionally and in line with the legislative timetable.

#### **4. General Conclusions**

The performance levels detailed above are in line with our expectations due to the lasting impact of the global pandemic and the resultant restrictions have had on our normal business processes. As explained above the performance targets may require to be reviewed as the effects of the ongoing Coronavirus pandemic become known.

#### **5. Recommendations**

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

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12<sup>th</sup> February 2021

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