



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 28th May 2021
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 2020 to March 2021.

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 2020 to 31st March 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	734	703	95.78%	26	3.54%	729	5	0.68%
East Renfrewshire	324	293	90.43%	28	8.64%	321	3	0.93%
Inverclyde	175	161	92.00%	12	6.86%	173	2	1.14%
RVJB totals	1233	1157	93.84%	66	5.35%	1223	10	0.81%

This performance narrowly missed our target of 95% of new houses entering the list within three months by achieving 93.84%. However, we have exceeded our target for 6 months of 97% returning a result of 99.50%. Given the restrictions imposed by the pandemic over the last year this is a fantastic achievement when you compare the same figures from 2019/2020 of 97.13% and 99.45%. Staff are to be congratulated on achieving this level of service despite the obstacles imposed by the pandemic.

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

2018/19	1,344
2019/20	1,463
2020/21	1,233

This year's figure is sitting slightly less than last year however is still around the long-term norm where between 1200 to 1300 houses per annum had been added to the Council Tax List.

In the period from 1st April 2020 to 31st March 2021, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	734	29.27
East Renfrewshire	324	42.34
Inverclyde	175	35.66
RVJB Totals	1233	33.61

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 2019/20 and 2020/21

Council Area	No. Deleted 2019/20	No. Deleted 2020/21
Renfrewshire	62	67
East Renfrewshire	22	10
Inverclyde	81	9
RVJB Total	165	86

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 2020 to 31st March 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	182	63	34.62%	36	19.78%	99	83	45.60%
East Renfrewshire	57	17	29.82%	13	22.82%	30	27	47.36%
Inverclyde	48	22	45.83%	6	12.50%	28	20	41.67%
RVJB totals	287	102	35.54%	55	19.16%	157	130	45.30%

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 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 26th February, 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 2019/20 was 586 compared to 287 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 after lock down was announced in March 2020. 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 physical 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 the easing of restrictions will continue and current performance levels achieved for 2020/2021 will see an improvement as we return to “normal life”. Given these unprecedented circumstances and degree of uncertainty, target levels in relation to non domestic levels will require to be adjusted downward from the historical levels attained pre Covid.

4.0 General Conclusions

The performance targets for statutory amendments in relation to the Valuation List for Council Tax have only narrowly missed the three month target and have actually exceeded the 6 month target. Staff are to be commended for managing to achieve this level of service despite the constraints imposed as a result of the Pandemic. However, the Valuation Roll performance is substantially less than our normal standard. The Senior Management Team (SMT) outlined concerns to the Board at various points throughout the past year that given we were sitting with core vacancies and the restrictions in our ability to provide our normal level of service as a result of the Covid-19 restrictions, it was obvious that the targets set in relation to alterations to the Valuation Roll would not be met. This is clearly borne out and is a reflection of the effect the pandemic has had on this particular area of our service.

5.0 Performance Targets – 2021/22

The ongoing Coronavirus pandemic has and will continue to have an impact on the working practices of Renfrewshire Valuation Joint Board in at least the short to medium term. However given the roll out of vaccinations to the wider community and the anticipation of restrictions imposed on businesses particularly those in the retail and hospitality industries being lifted, it is hoped that normal service will slowly be resumed. 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. To date the office is still closed to the public and staff on the whole remain working from home as per Government guidelines .

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. As outlined in the appeals report we have received a second wave of MCC appeals and the current total that remain to be disposed of now sits at 5887.

The appeals lodged prior to the 31st March 2021, have a statutory disposal date of one year from receipt of appeal. The next financial year will be challenging given we will require to dispose of the nearly 6,000 Running Roll appeals, prepare for the 2023 Non-Domestic Revaluation and maintain the Valuation List for Council Tax and the Valuation Roll for all 3 constituent authorities while still working within constraints 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 retain the 20/21 targets for the 21/22 financial year as 95% within 3 months and 97% within 6 months for Council Tax. For Non-Domestic Valuation, based on the known affect the pandemic has had on performance over the last year and taking cognizance of the challenges ahead it is proposed that target levels are reduced to more realistic levels and are reduced to 50% within 3 months and 75% within 6 months.

For your ease of reference please see the table below with the KPIs proposed for 21/22.

Amendments Periods	Within Time	Valuation List for Council Tax	Non-Domestic
0-3 Months		95%	50%
Between 3 and 6 Months		2%	25%
More than 6 Months		3%	25%

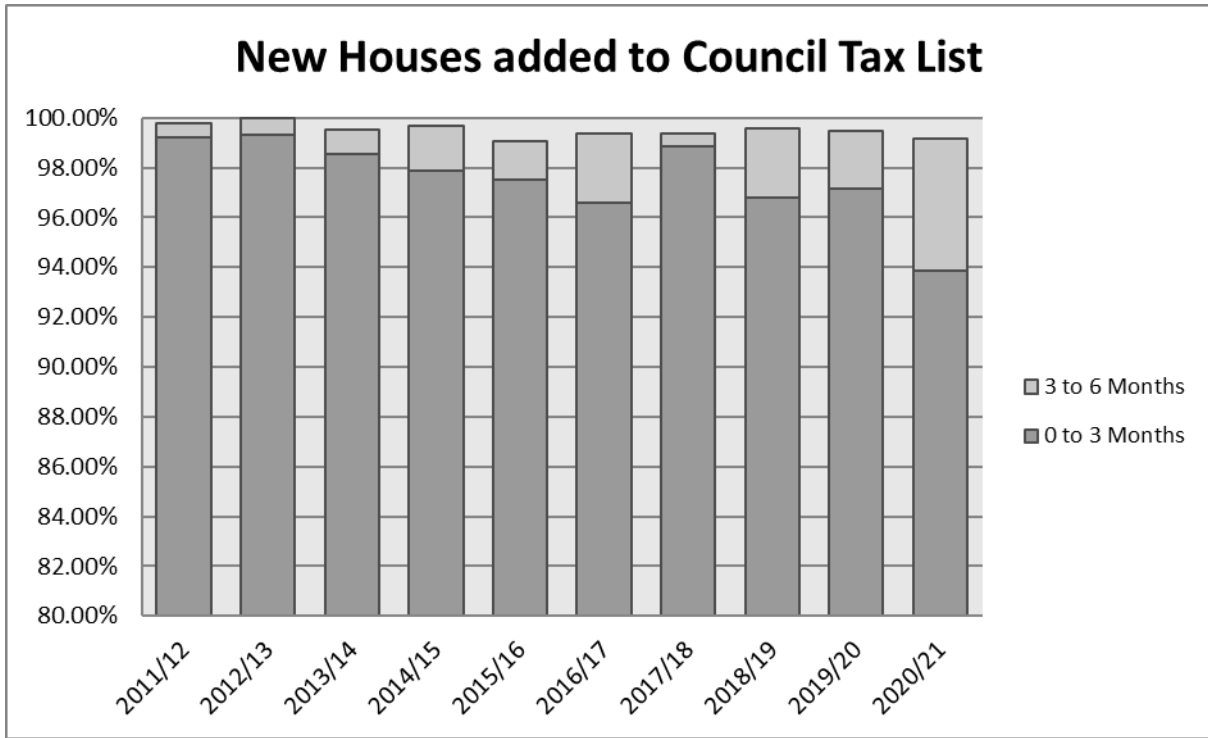
It is regrettable that target levels for Non Domestic are unable to remain at the high standard normally achievable pre pandemic. The effects of the Coronavirus pandemic in terms of service delivery have now been able to be quantified and the adjustments proposed reflects a more realistic level for the coming year in relation to delivering 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 2021/22.
- iii. The Board authorise publication of the attached summary report.

Jacqueline Murgatroyd
Assistant Assessor and ERO
6th May 2021

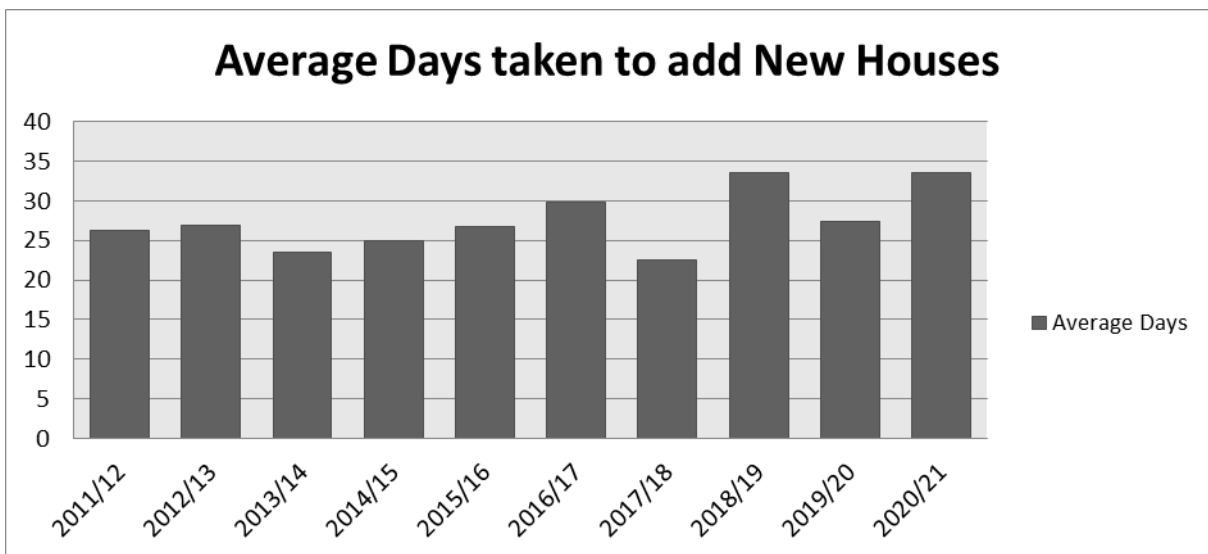
For further information please contact Jacqueline Murgatroyd at 0141-618-5951 or via email at jackie.murgatroyd@renfrewshire-vjb.gov.uk



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									
2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
26.18	26.9	23.48	24.90	26.68	29.85	22.47	33.62	27.46	33.61

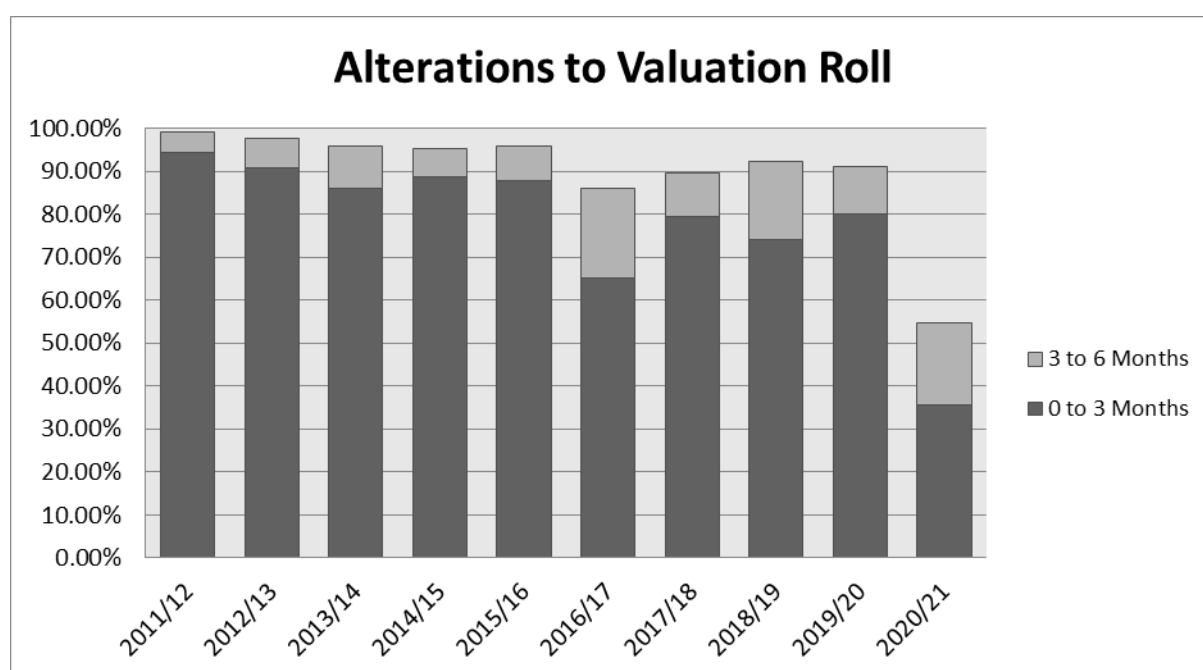
The average number of days taken to add a new house has continued to remain below the target set of 38 days throughout the 12 years that this measure has been in place.



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										
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Achievement										
Within 3 Months	94.40%	90.90%	86.02%	88.77%	87.92%	65.21%	79.45%	74.21%	80.04%	35.54%
3-6 Months	4.80%	6.80%	9.76%	6.44%	8.06%	20.75%	10.28%	18.04%	11.09%	19.16%
Within 6 Months	99.20%	97.70%	95.78%	95.21%	95.98%	85.96%	89.73%	92.25%	91.13%	54.70%
Over 6 Months	0.80%	2.30%	4.21%	4.79%	4.02%	14.04%	10.27%	7.75%	8.87%	45.30%
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%	90.00%



When the performance levels for 2020/21 were set last May, the affect the restrictions imposed by the Covid 19 Pandemic would have on service delivery in relation to changes carried out to the valuation roll were unknown and as a result the targets set were unattainable. The actual targets achieved are well below normal performance levels sitting at 35.47% of changes carried out within 3 months compared to last year's performance of 80.04% and 54.70% within 6 months compared to 91.13%. The effects of the Government lock down restrictions have severely impaired our ability to carry out normal working practices and communications with ratepayers. This has had an impact on service delivery for our stakeholders.

In addition, staff were involved with the disposal of the remainder of the 2017 Revaluation Appeals which required to be conducted under lock down conditions. As at the 31st March 2021, staff have disposed of 96.53% of the 3542 subjects with 2017 Revaluation Appeals.