



# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 18<sup>th</sup> November 2022

**Subject:** Performance Report

**Author:** Assistant Assessor & Electoral Registration Officer

## 1. Introduction

This performance report covering the first six 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 2022 to 30th September 2022

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	445	440	98.88%	2	0.45%	99.33%	3	0.67%
East Renfrewshire	322	317	98.45%	4	1.24%	99.69%	1	0.31%
Inverclyde	136	134	98.53%	0	0.00%	98.53%	2	1.47%
RVJB totals	903	891	98.67%	6	0.66%	99.33%	6	0.67%

The performance target of 95% within three months and 97.0% within 6 months has been exceeded with our key performance indicators showing 98.67% and 99.33% respectively. This is an achievement for staff to maintain these high levels of performance in addition to carrying out the work involved to deliver the 2023 Revaluation earlier than ever before, with the Assessor required by legislation to publish the Draft Valuation Roll and the resultant valuations on the 30<sup>th</sup> November 2022.

In the period from 1<sup>st</sup> April 2022 to 30<sup>th</sup> September 2022, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	445	22.44
East Renfrewshire	322	22.52
Inverclyde	136	28.13
<b>RVJB Totals</b>	<b>903</b>	<b>23.32</b>

This measure exceeds our normal target of 38 days with the average number of days taken to a house being 23.32.

## 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 30<sup>th</sup> September during 2021 and 2022

Council Area	No. Deleted 2021	No. Deleted 2022
Renfrewshire	5	19
East Renfrewshire	1	6
Inverclyde	44	31
<b>RVJB Total</b>	<b>50</b>	<b>56</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 six 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 2022 to 30th September 2022

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	121	85	70.25%	25	20.66%	90.91%	11	9.09%
East Renfrewshire	87	43	49.43%	41	47.134%	96.56%	3	3.45%
Inverclyde	38	23	60.43%	8	21.05%	81.48%	7	18.42%
<b>RVJB totals</b>	<b>246</b>	<b>151</b>	<b>61.38%</b>	<b>74</b>	<b>30.08%</b>	<b>91.46%</b>	<b>21</b>	<b>8.54%</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 50% to be actioned within 3 months and 75% within 6 months has been exceeded with our key performance indicators showing 66.89% and 94.04% respectively.

Please note current performance is well above the targets set for this year however, this may diminish as staff have been heavily involved with discharging the statutory duty of preparing and publishing the Draft Valuation Roll on the 30<sup>th</sup> November 2022 for the 2023 Revaluation. The 2023 Revaluation is the first time the tone date, in which all values reflect, is only one year before all values come into force on the 1<sup>st</sup> April 2023. Normally there are two years between the tone date and the date the values come into force and the shortened timescale to determine valuations, in conjunction with other pressures as a result of non-domestic rates reform, has impacted the maintenance of the Valuation Rolls in each constituent authority.

## 4. General Conclusions

The performance levels detailed above are in line with our expectations at this point in the rating year.

## 5. Recommendations

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

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7<sup>th</sup> November 2022

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