



Renfrewshire Valuation Joint Board

Report to : Renfrewshire Valuation Joint Board

Meeting on : 20th January 2017

Subject : Performance Report

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1.0 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.

2.0 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 2016 to 31st December 2016

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	598	585	97.83%	6	1.00%	98.83%	7	1.17%
East Renfrewshire	325	303	93.23%	22	6.77%	100%	0	0%
Inverclyde	80	77	96.25%	2	2.5%	98.75%	1	1.25%
RVJB totals	1003	965	96.21%	30	2.99%	99.20%	8	0.80%

This performance exceeds our target of 95% within three months. The 6 month target of 99.5% within 6 months has only marginally being missed with this percentage being 99.20%. As stated in the 18th November Performance Report, this minor decrease in performance gives no cause for concern given resources have been heavily employed in completing the 2017 Non Domestic Revaluation.

In the period from 1 April 2016 to 31st December 2016, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	598	33.08
East Renfrewshire	325	27.98
Inverclyde	80	26.55
RVJB Totals	1003	30.90

This measure exceeds 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 December during 2015 and 2016

Council Area	No. Deleted 2015	No. Deleted 2016
Renfrewshire	27	145
East Renfrewshire	8	3
Inverclyde	121	28
RVJB Total	156	176

3.0 Non-domestic Valuation

One of the main areas of work in non domestic valuation has been revaluing all non domestic subjects for the 2017 Revaluation whilst still maintaining alterations to the 2010 valuation roll. The table below is a summary of the statutory amendments carried out to the current 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. Each of these amendments has been made after a member of staff has inspected the premises.

3.1 Time taken to make statutory amendments to the Valuation Roll (excluding appeal settlements and amendments to prescribed entries) Period 1st April 2016 to 31st December 2016

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	363	247	68.04%	108	29.75%	97.79%	8	2.21%
East Renfrewshire	77	59	76.62%	17	22.08%	98.70%	1	1.3%
Inverclyde	78	68	87.18%	6	7.69%	94.87%	4	5.13%
RVJB totals	518	374	72.20%	131	25.29%	97.49%	13	2.51%

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 at this period in the financial year with regard to our internal target of having 80 % of alterations actioned within 3 months has sadly not been met. However this percentage has increased to 72.20% from the 69.71% reported in the 18th November 2016 Board Report, which shows there has been improvement despite the extra workload as a result of the 2017 Revaluation. The target of 95% within 6 months has been met and is currently 97.49%.

4.0 General Conclusions,

The completion of the 2017 revaluation by the 30 September and the review work undertaken by staff since September to ensure the 2017 valuations are robust have put a strain on resources. In addition to this extra workload staff, are currently reviewing certain properties to ensure the entries in the 2017 Revaluation Roll are in line with a 2015 Supreme Court Decision. This decision affirmed the unit of valuation for rating purposes which may result in additional entries being created. As well as the additional work associated with a 2015 Supreme Court decision, staff are also tasked with identifying and collating information for all "shootings and deer forest" within the Board's constituent authorities as a result of the Land Reform (Scotland) Act 2016. In addition to this extra workload, the number of new Council Tax entries has increased by 52% compared with the same time period in 2015.

This has resulted in Valuation staff being stretched to deliver the targets set and in some instances, these targets have been missed. It was anticipated that targets may be affected as a result of the time pressures involved over this cycle and the result of which, although disappointing, gives no cause for concern in the long run. The fact that the overall level of performance in all sectors of business has continued at such high levels is a testament to the staffs' commitment over this extremely busy period.

5.0 Recommendations

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

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