

# **Renfrewshire Valuation Joint Board**

Report to: Renfrewshire Valuation Joint Board

Meeting on: 19th January 2018

**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 2017 to 31st December 2017

Council Area	No.	Within 3	%age of	Between 3	%age of	Added	More	%age of
	Added	months	total	and 6	total	within 6	than 6	total
			added	months	added	months	months	added
Renfrewshire	627	621	99.04%	6	0.96%	100%	0	0%
East Renfrewshire	189	186	98.41%	3	1.59%	100%	0	0%
Inverclyde	107	105	98.13%	0	0.0%	98.13%	2	1.87%
RVJB totals	923	912	98.81%	9	0.98%	99.79%	2	0.21%

This performance exceeds our target of 95% within three months and our target of 99.5% within 6 months.

In the period from 1 April 2017 to 31st December 2017, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average	
		No. of	
		Days	
Renfrewshire	627	20.15	
East Renfrewshire	189	22.53	
Inverclyde	107	19.07	
RVJB Totals	923	20.51	

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 1<sup>st</sup> April and 31<sup>st</sup> December during 2016 and 2017

Council Area	No.	No.	
	Deleted D		
	2016	2017	
Renfrewshire	145	20	
East Renfrewshire	3	9	
Inverclyde	28	48	
RVJB Total	176	77	

#### 3.0 Non-domestic Valuation

One of the main areas of work in non-domestic valuation at the moment is the maintenance of the 2017 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 2017 to 31st December 2017

Council Area	No. of	Within 3	%age of	Between	%age of	Added	More	%age of
	Alt'ns	months	total	3 and 6	total	within 6	than 6	total
			added	months	added	months	months	added
Renfrewshire	263	248	94.30%	10	3.80%	98.10%	5	1.90%
East	64	46	71.88%	12	18.75%	90.63%	6	9.37%
Renfrewshire								
Inverclyde	95	70	73.68%	12	12.64%	86.32%	13	13.68%
RVJB totals	422	364	86.26%	34	8.06%	94.32%	24	5.68%

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.

This performance exceeds our target of having 80 % of alterations actioned within 3 months but unfortunately the target of 95% within 6 months was narrowly missed by 0.68 of a percent. This can be explained by stakeholders only notifying the Assessor of changes to their properties as a result of the 2017 Revaluation notices which were issued on the 15<sup>th</sup> March 2017. These notices notified the proprietor, tenant and occupier of their 2017 Net Annual Value. In the vast majority of properties, this was the first correspondence the interested parties had received from Renfrewshire Valuation Joint Board since the 2010 Revaluation notices were issued on 15<sup>th</sup> March 2010 and as such they have prompted the proprietor, tenant or occupier to inform the Assessor of physical changes to their property. This explains why the 6 month target has been narrowly missed.

In addition, staff have also been heavily involved 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. This resulted in 73 entries being created which, as agreed between the SAA and the Scottish Government, is not reflected in the above figure of 422 alterations carried out between 1<sup>st</sup> April 2017 and 31<sup>st</sup> December 2017.

# 4.0 General Conclusions,

The performance levels detailed are in line with our expectations.

## **5.0 Recommendations**

i. The Board notes the contents of this report.

Lindsey Hendry Divisional Assessor & Assistant ERO 10 January 2018

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