



# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 26<sup>th</sup> May 2023

**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 2022 to March 2023.

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 2022 to 31st March 2023

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	806	730	90.57%	73	9.06%	99.63%	3	0.37%
East Renfrewshire	493	482	97.77%	10	2.03%	99.80%	1	0.20%
Inverclyde	286	261	91.26%	4	1.40%	92.66%	21	7.34%
<b>RVJB totals</b>	<b>1585</b>	<b>1473</b>	<b>92.93%</b>	<b>87</b>	<b>4.10%</b>	<b>97.03%</b>	<b>25</b>	<b>1.58%</b>

This performance only narrowly misses our target of 95% of new houses entering the list within three months and but meets our target of 97% within 6 months, with our performance being 92.93% and 97.03% respectively. Given the change in staff dealing with council tax due to retirements within the office and the workload of completing the statutory duty of the 2023 Revaluation, staff are to be congratulated on achieving this level of service.

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

2020/21	1,233
2021/22	1,967
2022/23	1,585

This year's figure is more in line with the long-term norm of between 1200 to 1400 per annum added to the Council Tax List.

In the period from 1st April 2022 to 31st March 2023, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	806	37.39
East Renfrewshire	493	28.94
Inverclyde	286	46.04
<b>RVJB Totals</b>	<b>1585</b>	<b>36.32</b>

This measure is below 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 2021/22 and 2022/23

Council Area	No. Deleted 2021/22	No. Deleted 2022/23
Renfrewshire	21	76
East Renfrewshire	14	16
Inverclyde	87	36
<b>RVJB Total</b>	<b>122</b>	<b>128</b>

### 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 2022 to 31st March 2023**

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	336	153	45.54%	69	20.54%	66.08%	114	33.92%
East Renfrewshire	169	72	42.60%	68	40.24%	82.84%	29	17.16%
Inverclyde	99	38	38.38%	24	24.24%	62.62%	37	37.38%
<b>RVJB totals</b>	<b>604</b>	<b>257</b>	<b>43.54%</b>	<b>161</b>	<b>26.66%</b>	<b>70.20%</b>	<b>180</b>	<b>29.80%</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 targets of 50% to be actioned within 3 months and 75% within 6 months have not been met with our performance being 43.54% and 70.20% respectively.

Despite our targets not being met, this is not giving cause for concern as valuation staff have been heavily involved in carrying out the statutory duty of valuing all non-domestic properties within the Joint Board's constituent areas for the 2023 Revaluation. This involved collecting the relevant information, analysing the evidence, and subsequently valuing a wide range of subjects in each of the 3 constituent authorities' valuation rolls. This has been extremely resource intensive for the valuation team but staff met the deadline of the 15<sup>th</sup> March to provide the Revaluation Rolls to the relevant billing authorities.

### 4.0 General Conclusions

The performance targets for statutory amendments in relation to the Valuation List for Council Tax have been met in terms of the 6-month target and only narrowly missed in relation to the 3-month performance indicator.

However, the Valuation Roll performance is less than our normal standard. The Senior Management Team (SMT) outlined concerns to the Board at various points throughout 2022, we were sitting with core vacancies and disposing of our statutory duty in relation to the 2023 Revaluation with less qualified staff than in previous revaluations. In addition, a number of legislative changes came into force in 2022/23 for the 2023 Revaluation e.g. lists of rented properties to be held within the Scottish Assessors Association Portal which informed the rate per

m<sup>2</sup> to be applied to comparative properties and the large number of entries created for subjects situated within public parks in East Renfrewshire, Inverclyde and Renfrewshire.

## **5.0 Performance Targets – 2023/24**

There are many competing demands placed on our service which are ever increasing, and the Management Team are continuously reviewing processes and systems to improve efficiency and service delivery.

Despite not meeting our key performance indicators in 22/23, the Management Team propose to increase the targets for non-domestic valuation. This is due to the 2023 Revaluation being very resource intensive for our staff, placing a sizable demand on our service. Even though we have commenced preparations for the 2026 Revaluation, this will not put such a demand on staff in this financial year.

The Management Team are also conscious of staff dealing with the impact of the transfer of the Valuation Appeal Committees to the Scottish Tribunal Service from the 1<sup>st</sup> April 2023 which will affect the disposal of both council and non-domestic proposals/appeals as well as the outstanding Running Roll appeals, which require to be disposed of by 31<sup>st</sup> December 2023. Despite these additional pressures, the Management Team believe the increase to the key performance indicators for non-domestic valuation is achievable.

The key performance indicators for council tax remain as 22/23. For your ease of reference please see the table below with the KPIs proposed for 23/24.

Amendments Periods	Within Time	Valuation List for Council Tax	Non-Domestic
0-3 Months		95%	60%
Between 3 and 6 Months		2%	15%
More than 6 Months		3%	25%

## **6.0 Recommendations**

- i. The Board note the contents of this report.
- ii. The Board approves the performance targets for the financial year 2023/24.
- iii. The Board authorise publication of the attached summary report.

Lindsey Hendry  
Assistant Assessor and ERO  
3<sup>rd</sup> May 2023

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# Renfrewshire Valuation Joint Board



## Summary of Performance Returns

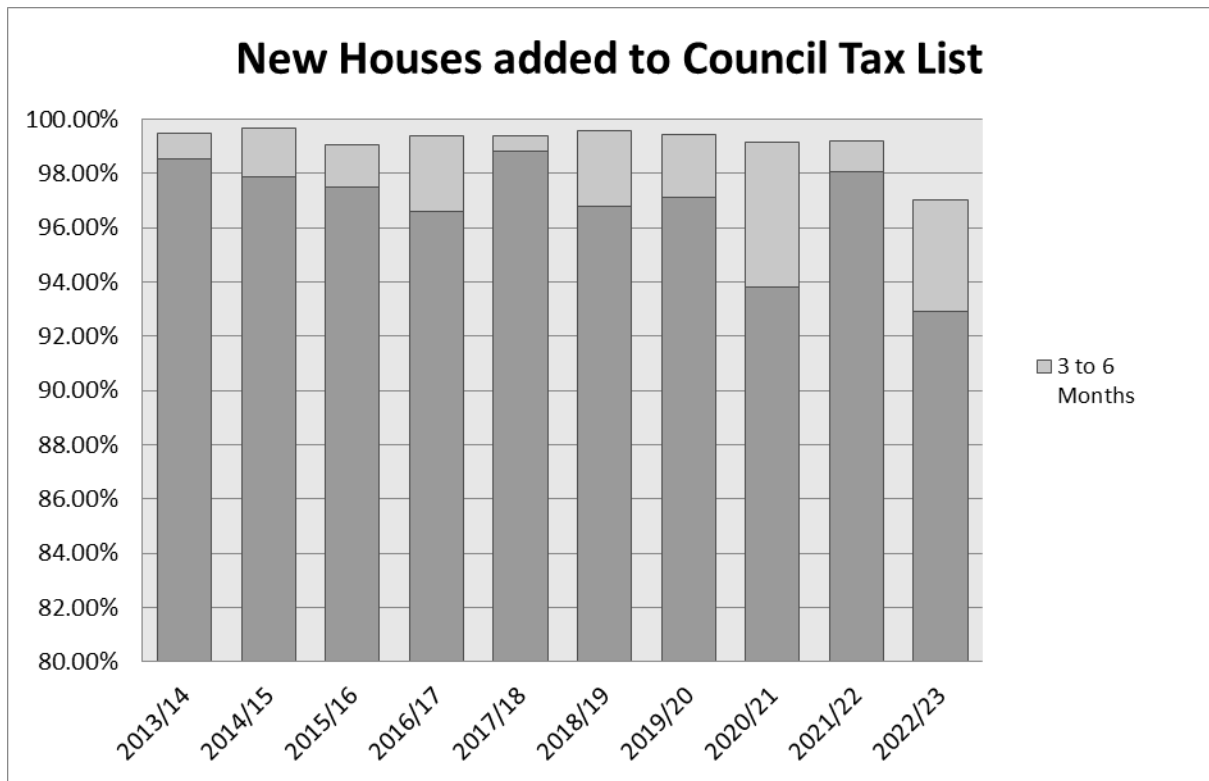
**2013/14 – 2022/23**

The Following data and charts summarise the Assessor's performance in relation to targets set over the past 10 years for alterations and amendments to the Council Tax List and the Valuation Roll. Please note that the delivery of our services for the Periods 2020/21 and 2021/22 were conducted under Government restrictions due to the Covid 19 Pandemic.

### 1.0 Addition of New Houses to the Council Tax List

The main, ongoing work in relation to Council Tax is the addition of new houses to the Council Tax List. This year the number of houses added to the Council Tax List is slightly higher than the long term norm of between 1,200 to 1,300 houses being added with the number of properties entered being 1,585. Our target of 95% within 3 months was only narrowly missed and the 6 month target of 97% was met.

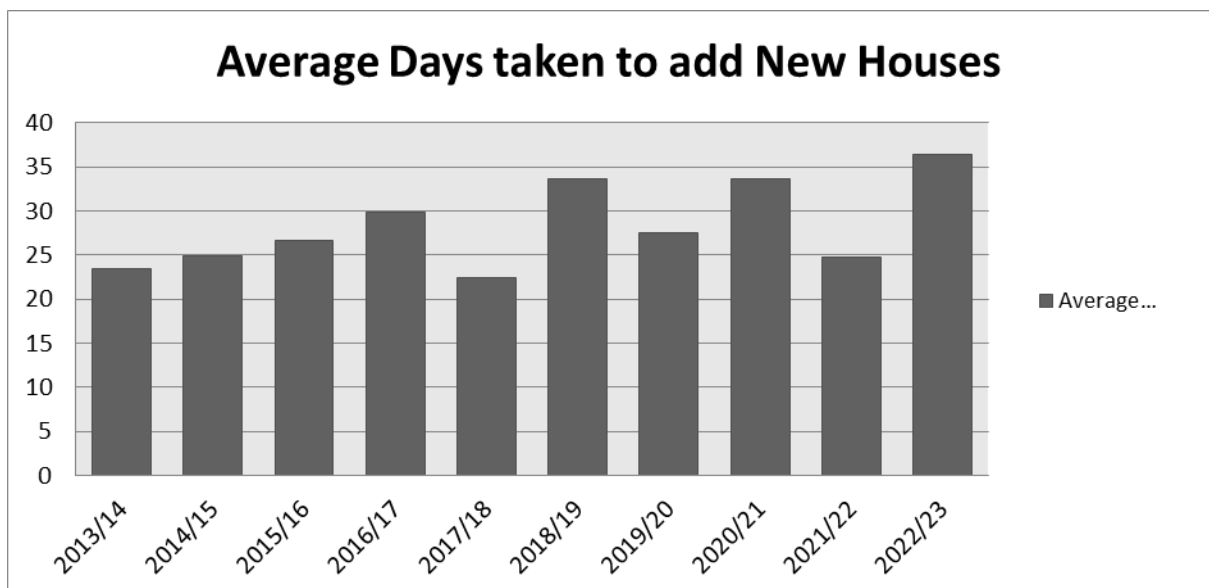
Council Tax - New Houses Added										
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Achievement										
Within 3 Months	98.53%	97.89%	97.51%	96.60%	98.84%	96.81%	97.13%	93.84%	98.07%	92.93%
Between 3-6 Months	0.98%	1.79%	1.53%	2.78%	0.54%	2.75%	2.32%	5.33%	1.12%	4.10%
Within 6 Months	99.51%	99.68%	99.04%	99.38%	99.38%	99.56%	99.45%	99.17%	99.19%	97.03%
Over 6 Months	0.49%	0.32%	0.96%	0.62%	0.25%	0.25%	0.55%	0.81%	0.81%	1.58%
Target										
Within 3 Months	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%
Within 6 Months	99.50%	99.50%	99.50%	99.50%	99.50%	99.50%	99.50%	97.00%	97.00%	97.00%



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									
2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
23.48	24.90	26.68	29.85	22.47	33.62	27.46	33.61	24.72	36.32

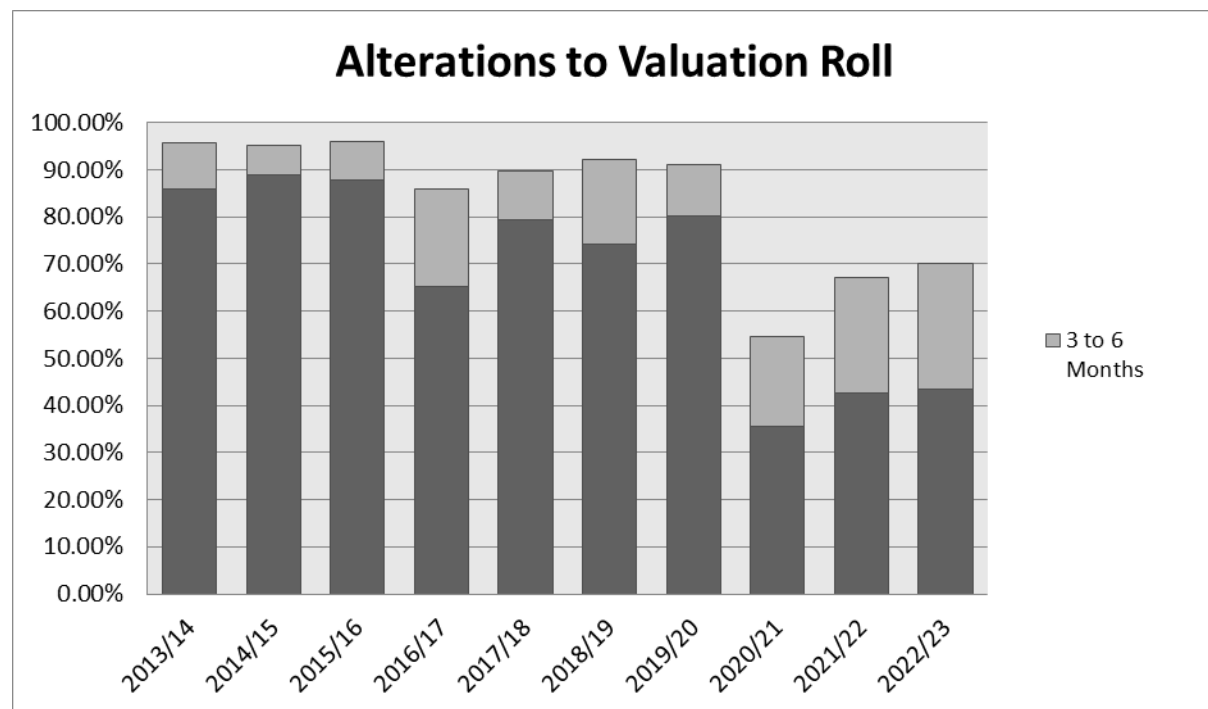
The average number of days taken to add a new house has continued to remain below the target set of 38 days throughout the 14 years this measure has been in place.



## 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										
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Achievement										
Within 3 Months	86.02%	88.77%	87.92%	65.21%	79.45%	74.21%	80.04%	35.54%	42.63%	43.54%
3-6 Months	9.76%	6.44%	8.06%	20.75%	10.28%	18.04%	11.09%	19.16%	24.46%	26.66%
Within 6 Months	95.78%	95.21%	95.98%	85.96%	89.73%	92.25%	91.13%	54.70%	67.09%	70.20%
Over 6 Months	4.21%	4.79%	4.02%	14.04%	10.27%	7.75%	8.87%	45.30%	32.91%	29.80%
Target										
Within 3 Months	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	50.00%	50.00%
Within 6 Months	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	90.00%	75.00%	75.00%



The performance targets of 50% to be actioned within 3 months and 75% within 6 months have not been met. Despite our targets not being achieved, this is not giving us cause for concern as valuation staff have been heavily involved in carrying out the statutory duty of valuing all non-domestic properties for the 2023 Revaluation. This involved collecting the relevant information, analysing the evidence, and subsequently valuing all the subjects within the 3 constituent authorities' valuation rolls. This has been extremely resource intensive for the valuation team but staff met the deadline of the 15<sup>th</sup> March to provide the Revaluation Rolls to the relevant billing authorities.

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