



# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 19<sup>th</sup> November 2021

**Subject:** Performance Report

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## 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 2021 to 30th September 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	486	479	98.56%	7	1.44%	100.00%	0	0.00%
East Renfrewshire	284	280	98.59%	3	1.06%	99.65%	1	0.35%
Inverclyde	292	288	98.63%	3	1.03%	99.66%	1	0.34%
RVJB totals	1062	1047	98.59%	13	1.22%	99.81%	2	0.19%

The performance target of 95% within three months and 97.0% within 6 months has been exceeded with our key performance indicators showing 98.59% and 99.81% respectively. Staff have adapted efficiently and effectively to different working practices because of the global pandemic, and this can be seen in the council tax performance targets.

All the tasks carried out by staff are completed as per Scottish Government's guidelines to ensure the safety of themselves, their colleagues, and stakeholders. Covid-19 guidance is being monitored continuously by the Management Team to ensure it aligns with any changes to Scottish Government guidance.

In the period from 1<sup>st</sup> April 2021 to 30<sup>th</sup> September 2021, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	486	25.23
East Renfrewshire	284	34.49
Inverclyde	292	17.51
<b>RVJB Totals</b>	<b>1062</b>	<b>25.59</b>

This measure exceeds our normal target of 38 days. This is also a measure of how efficiently staff have adapted to different working practices due to the varying restrictions imposed as a result of the global pandemic.

## 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 2020 and 2021

Council Area	No. Deleted 2020	No. Deleted 2021
Renfrewshire	3	5
East Renfrewshire	0	1
Inverclyde	1	44
<b>RVJB Total</b>	<b>4</b>	<b>50</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 2021 to 30th September 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	75	42	56.00%	30	40.00%	96.00%	3	4.00%
East Renfrewshire	29	23	79.31%	3	10.34%	89.65%	3	10.35%
Inverclyde	47	36	76.60%	8	17.02%	93.62%	3	6.38%
<b>RVJB totals</b>	<b>151</b>	<b>101</b>	<b>66.89%</b>	<b>41</b>	<b>27.15%</b>	<b>94.04%</b>	<b>9</b>	<b>5.96%</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 however, although the number of alterations carried out to the roll have increased from last year going up from 51 at the same period in 2020 to 151 as at the 30<sup>th</sup> September 2021, this level of activity is still reduced compared to pre pandemic levels. For example, the total number of alterations carried out within the Joint Board area during the first six months of the roll for 2019/20 was 286 compared to 151 for 2021/2022. The effect of the pandemic on non-domestic properties in relation to alterations or new premises coming into existence is still below normal levels of activity. Clearly the non-domestic market is not recovering to the same extent as the domestic one. Current performance is well above the amended targets set for this year however, this may diminish depending on what happens over the remainder of this financial year.

Performance Targets are continuously monitored and evaluated by the Management Team and as previously highlighted in the Performance Report presented to the Board on the 18<sup>th</sup> September, the performance targets for non-domestic rating may require to be reviewed to reflect the effects of the ongoing Coronavirus pandemic, the impact on our working practices and how we deliver our services to stakeholders.

## 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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8<sup>th</sup> November 2021

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