



# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board  
**Meeting on:** 18<sup>th</sup> September 2020  
**Subject:** Performance Report  
**Author:** Assistant Assessor & Electoral Registration Officer

## 1. Introduction

This quarter's performance report provides an update to the reporting of performance for the first three months of the rating year 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 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 2019 to 31st March 2020

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	78	74	94.87%	3	3.85%	77	1	1.28%
East Renfrewshire	13	11	84.62%	2	15.38%	13	0	0.00%
Inverclyde	3	2	66.67%	1	33.33%	3	0	0.00%
<b>RVJB totals</b>	<b>94</b>	<b>87</b>	<b>92.55%</b>	<b>6</b>	<b>6.38%</b>	<b>93</b>	<b>1</b>	<b>1.06%</b>

This performance has missed our current target of 95% within three months but exceeds our target of 97% within 6 months with our key performance indicators showing 92.55% and 98.93% respectfully.

The actual number of houses being added to the Council Tax list over this period has reduced quite significantly compared to the same period last year. This has been as a consequence of the current pandemic which resulted in construction and sales of new housing having been halted due to the enforced lock down which took place from the 23<sup>rd</sup> March. As things start to return to the "new normal" and development sites return to business, it is anticipated that the number of

houses being sold should increase in line with previous levels. The current levels of performance do not give any cause for concern.

In the period from 1<sup>st</sup> April 2020 to 30<sup>th</sup> June 2020, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	78	51.63
East Renfrewshire	13	64.46
Inverclyde	3	67.00
<b>RVJB Totals</b>	<b>94</b>	<b>53.89</b>

This measure is out with our normal target of 38 days which has been unachievable as a result of the pandemic and the inability for staff to carry out inspections and engage with developers as a result of the restrictions imposed. It is anticipated that this will improve and return to normal levels as lock down restrictions are eased.

## 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 2020 and 30<sup>th</sup> June 2020

Council Area	No. Deleted 2019/2020	No. Deleted 2020/21
Renfrewshire	1	2
East Renfrewshire	13	0
Inverclyde	37	0
<b>RVJB Total</b>	<b>51</b>	<b>2</b>

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.

Again, numbers of deletions and houses removed from the Council Tax list are lower compared to the same period last year. This number may also have been affected due to inactivity caused by the lock down situation which took place throughout this period.

### 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. 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 2020 to 30<sup>th</sup> June 2020

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	15	14	93.33%	0	93.33%	0	1	6.67%
East Renfrewshire	7	6	85.71%	1	100%	1	0	3.85%
Inverclyde	4	4	100%	0	100%	0	0	0.00%
<b>RVJB totals</b>	<b>26</b>	<b>24</b>	<b>92.31%</b>	<b>1</b>	<b>96.16%</b>	<b>1</b>	<b>1</b>	<b>3.85%</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 80% to be actioned within 3 months and 90% within 6 months has been exceeded with our key performance indicators showing 92.31% and 96.16% respectively.

Please note however, that the number of alterations carried out to the roll are substantially reduced compared to last year. For example, the total number of alterations carried out within the Joint Board area during the first three months of the roll for 2019/20 was 205 compared to 26 for 2020/2021. The reasons for this are twofold. Firstly, there will have been little to no activity taking place due to many businesses being forced to close throughout April to June thereby hindering businesses from carrying out normal alterations which may have resulted in a change to their valuation. Secondly, staff have been unable to carry out any form of physical inspections during this period due to lockdown restrictions.

### 4. General Conclusions

The performance targets for statutory amendments to both the Valuation List for Council Tax and Valuation Roll within 3 months are generally in line with or currently exceeding our expectations. However, there is a distinct possibility that once "normal" activity resumes and it is considered safe for physical inspections to be undertaken, that the current targets that have been set, particularly with respect to Non Domestic activity with the three month target currently set at 80%, may not be met as a result of having to catch up with any alterations that have taken place prior to staff being permitted to safely carry out inspections. Therefore, although the performance for the first quarter of the rating year looks well in terms of meeting our agreed targets, this may be undermined as the year progresses. We will be able to ascertain the actual effects on performance as a result of restrictions imposed due to the pandemic once we return to business as usual over the coming months. I would caution that the performance targets may require to be reviewed as the effects of the ongoing Coronavirus pandemic become known in terms of how it has impacted on our working practices and the way in which we deliver our services to stakeholders.

## **5. Recommendations**

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

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7<sup>th</sup> September 2020

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