



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 17th September 2021
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 2021 to 30th June 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	241	240	99.59%	1	0.41%	0	0	0.00%
East Renfrewshire	116	116	100.00%	0	0.00%	0	0	0.00%
Inverclyde	128	127	99.22%	1	0.78%	0	0	0.00%
RVJB totals	485	483	99.59%	2	0.41	0	0	0.41%
RVJB Total 2020	94							
RVJB Total 2019	348							

This performance has exceeded our current target of 95% within three months and also our six monthly target of 97% within 6 months with our key performance indicators showing 99.59% and 100.00% respectfully.

The actual number of houses being added to the Council Tax list over this period has increased substantially compared to the same time last year when only 94 houses had been added. We are now seeing signs that the housing market within RVJB has recovered to post pandemic levels indeed the number of new houses added this year compared to 2019 show and additional 137 houses within the first three months of the financial year.

The current levels of performance do not give any cause for concern.

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

Council Area	No. Added April to June 2021	Average No. of Days 2021	No. Added April to June 2020	Average No. of Days 2020
Renfrewshire	241	28.68	78	51.63
East Renfrewshire	116	36.82	13	64.46
Inverclyde	128	23.04	3	67.00
RVJB Totals	485	29.14	94	53.89

This measure is now back to our usual performance levels with the average number of days exceeding our normal target of 38 days showing an average of 29.14 days. As anticipated, this has improved as the lock down restrictions we were faced with this time last year have lifted which can clearly be seen when looking at the comparisons between 2020 and 2021 outcomes.

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 2021 and 30th June 2021

Council Area	No. Deleted 2020/21	No. Deleted 2021/22
Renfrewshire	2	0
East Renfrewshire	0	1
Inverclyde	0	1
RVJB Total	2	2

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.

The numbers of deletions and houses removed from the Council Tax list remain at similar levels compared to the same period last year.

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 2021 to 30th June 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	17	17	100.00%	0	0%	17	0	0.00%
East Renfrewshire	22	21	95.45%	0	0%	21	1	4.55%
Inverclyde	24	21	87.50%	2	8.33%	23	1	4.17%
RVJB totals	63	59	93.65%	2	3.17%	61	2	3.18%

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 93.65% and 96.82% respectively.

Please note however, although the number of alterations carried out to the roll have increased from last year going up from 27 to 63, this level of activity is still substantially reduced compared to pre pandemic levels. 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 63 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. In addition, staff have still, in some instances, been unable to carry out any form of physical inspections during this period due to lockdown restrictions. 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 and things slowly start to return to normal.

4. General Conclusions

As outlined, last year's performance targets in relation to non domestic were reviewed as the effects of the ongoing Coronavirus pandemic become known in terms of how it had impacted on our working practices and the way in which we deliver our services to stakeholders.

The performance targets for statutory amendments to both the Valuation List for Council Tax and Valuation Roll in relation to the first quarter of the financial year are both looking well and currently exceeding our expectations. Some caution may be required in terms of performance for Non

Domestic alterations which have still not returned to pre pandemic levels and may have an impact on performance levels going forward.

5. Recommendations

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

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