



AGENDA ITEM 6

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: BEST VALUE REPORT 2014
Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD
Date: 20th JUNE 2014
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1. INTRODUCTION

- 1.1 Reports on performance have been submitted to the Central Scotland Valuation Joint Board on a regular basis since 2000. This report covers the financial year 2013/2014, and shows performance levels on Assessor's work completed between 1st April 2013 and 31st March 2014. The Report follows the same format as previous years and the figures for the past three years are shown.

2. KEY PERFORMANCE INDICATORS

- 2.1 A key part of Best Value is measuring and monitoring performance. A report detailing the performance indicators was submitted to Central Scotland Valuation Joint Board on 6th October 2000. These indicators were agreed with the Scottish Executive and the Accounts Commission.

2.2 Valuation Roll

The key performance indicator for the Non Domestic Valuation Roll is a measure of how long it takes for a change to be made to the Valuation Roll following a change to a property. Changes include additions and deletions to the Roll e.g. a new property being built or an existing property being demolished.

2.3 Targets Set – Valuation Roll (Non Domestic) Amending the Roll

Amendments to the Valuation Roll as a % of all changes			
Year	2011/12	2012/13	2013/14
In less than 3 months	81%	82%	82%
In less than 6 months	93%	93%	93%
In more than 6 months	7%	7%	7%

2.4 Performance Achieved

Total No. of Entries as at 31 March 2014 - 11,282

Amended Entries 757

Changes Made	Achieved 2011/2012	Achieved 2012/2013	Achieved 2013/2014
In less than 3 months	84%	81%	76%
In less than 6 months	94%	93%	90%
More than 6 months	6%	7%	10%

The target for changes in less than 3 months was missed by a margin of 6% and the target for changes in less than 6 months was missed by a margin of 3%. Whilst these figures are disappointing this was due in the main to the significant appeal workload and also to the large number of trainee valuers. We have experienced problems recruiting fully qualified staff.

2.5 Council Tax

The key performance indicator for Council Tax is a measure of how long it takes for a new house to enter the Valuation List. It is in the taxpayer's interest that the property appears in the List as soon as possible after completion to avoid a backdated bill. It is in the Councils' interest to collect the tax as soon as possible. The number of entries in the List at 31 March 2014 was 142,265. This figure includes approximately 5000 domestic garages and stores that appear in the list but are exempt from Council Tax payment.

2.5 Targets Set – Council Tax

New Entries:

New Entries on the Valuation List as a % of all new entries			
Year	2011/12	2012/13	2013/14
In less than 3 months	96%	96%	97%
In less than 6 months	99%	99%	99%
In more than 6 months	1%	1%	1%

2.6 Performance Achieved

Total new entries 2013/2014: 977

New Entries on the Valuation List as a % of all new entries			
Year	Achieved 2011/12	Achieved 2012/13	Achieved 2013/14
In less than 3 months	98%	98%	96%
In less than 6 months	100%	100%	99%
In more than 6 months	-	-	1%

Working on maintaining the Council Tax List has a high priority throughout the year. It is particularly important for the Electoral Registration function that all new properties are added to the Valuation List as quickly as possible. This ensures that forms asking people to register to vote are issued promptly and all domestic properties are included in the annual canvass. If the Valuation List is up to date it will help to ensure that the Electoral Register is also up to date.

Whilst it is disappointing to have missed the target for entries to the Valuation List in less than 3 months by such a small margin, this was due in the main to the increased workload caused by the significant number of non-domestic appeals which had to be disposed of during the year.

2.7 Targets for 2014/15

Valuation Roll – Target 2014/15

Amendments to the Valuation Roll as % of all changes	
Year	2014/15
In less than 3 months	82%
In less than 6 months	93%
In more than 6 months	7%

Valuation List – Target 2014/15

Amendments to the Valuation Roll as % of all changes	
Year	2013/14
In less than 3 months	97%
In less than 6 months	99%
In more than 6 months	1%

It is proposed that targets for this year remain unchanged, the focus for 2014/2015 will be to consolidate and strive to achieve the high standard of performance achieved in previous years.

3. **PUBLIC PERFORMANCE REPORTING**

The Public Performance Report is published on the Assessors' Portal (www.saa.gov.uk), and is also available from our office.

4. SUMMARY

- 4.1 The Best Value regime has allowed the Assessor for Central Scotland to formally measure performance against indicators agreed with the Scottish Executive and Audit Scotland. The aim is to monitor and constantly improve our performance where feasible. The targets set for the non domestic Valuation Roll in 2014/15 have remained constant and we will aim to meet and if possible exceed them.
- 4.2 In relation to domestic properties, it should be noted that the targets had not been increased 2006/07 to 2010/11. They were increased in 2011/12 and 2013/14, regrettably due to the unprecedented appeal workload one of the 2013/14 targets was missed by a margin of 1%, coincidentally the same increase as applied in 2013/14. The targets for 2014/15 have therefore remained constant and we will aim to meet and if possible exceed them.
- 4.3 Since the inception of the Best Value the Assessor's employees have embraced the scheme and generally have demonstrated consistent improvement. Performance in relation to targets set has been high, and the organisation has generally exceeded these targets. I believe that these high standards will continue to be achieved.

5.0 RECOMMENDATIONS

It is recommended that the Valuation Joint Board note the continuing commitment to Best Value.

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Assistant Assessor