

The background of the slide features a large, light blue watermark of the City of Vancouver's coat of arms. The crest includes a crown with four maple leaves, a shield divided into four quadrants (top-left: saltire, top-right: stag's head, bottom-left: sailing ship, bottom-right: eagle), and a banner at the bottom with the motto "ANNE FOR A".

Agenda Item

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Best Value Report 2016/17

AGENDA ITEM 9

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: BEST VALUE REPORT 2016/17
Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD
Date: 23 JUNE 2017
Author: JANE WANDLESS, ASSISTANT ASSESSOR

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 2016/2017, and shows performance levels on Assessor's work completed between 1st April 2016 and 31st March 2017. 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 then Scottish Executive and the Accounts Commission.

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

Amendments to the Valuation Roll as a % of all changes			
Year	2014/15	2015/16	2016/17
In less than 3 months	82%	82%	75%
In less than 6 months	93%	93%	90%
In more than 6 months	7%	7%	10%

2.3 Performance Achieved

Total No. of Entries as at 31 March 2017 - 11,570

Amended Entries 993

Changes Made	Achieved 2014/2015	Achieved 2015/2016	Achieved 2016/2017
In less than 3 months	81%	74%	56%
In less than 6 months	89%	90%	78%
More than 6 months	11%	10%	22%

The target for changes in less than 3 months was missed by a margin of 19% and the target for changes in less than 6 months was missed by a margin of 12%. Whilst these figures are disappointing this was due in the main to the ongoing work in connection with the 2017 Revaluation and the long term absence of 2 key senior members of the Valuation Team. During the course of the Revaluation just over 11,800 non domestic properties were valued by Valuation staff. A recent Supreme Court decision also resulted in an additional unanticipated workload during the Revaluation process. Also of note is the continuing large number of trainees with no previous experience of a Revaluation which has also added to the workload of experienced staff over this period. This being due to the difficulty experienced in recruiting qualified staff.

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 interests to collect the tax as soon as possible. The number of dwellings in the List at 31 March 2017 was 139,587. In addition there are approximately 5000 domestic garages and stores that appear in the list but these are exempt from Council Tax payment.

2.4 Targets Set – Council Tax

New Entries:

New Entries on the Valuation List as a % of all new entries			
Year	2014/15	2015/16	2016/17
In less than 3 months	97%	97%	97%
In less than 6 months	99%	99%	99%
In more than 6 months	1%	1%	1%

2.5 Performance Achieved

Total new entries 2016/2017: 1096

New Entries on the Valuation List as a % of all new entries			
Year	Achieved 2014/15	Achieved 2015/16	Achieved 2016/17
In less than 3 months	97%	97%	89%
In less than 6 months	99%	99%	99%
In more than 6 months	1%	1%	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 note that the targets set at the beginning of the year have not been met, this is due to the significant workload resulting from the 2017 Revaluation, coupled with the long term absence of two key members of the valuation team.

2.7 Targets for 2017/18

Valuation Roll – Target 2017/18

Amendments to the Valuation Roll as % of all changes		
Year	2016/17	2017/18
In less than 3 months	75%	75%
In less than 6 months	90%	90%
In more than 6 months	10%	10%

Valuation List – Target 2017/18

Amendments to the Valuation Roll as % of all changes	
Year	2017/18
In less than 3 months	97%
In less than 6 months	99%
In more than 6 months	1%

In respect of Valuation Roll it is proposed that targets remain unchanged with a view to improving performance in 2017/18. Whilst there are still a limited number of qualified and experienced Valuation staff, it is anticipated, assuming current staffing levels that as Valuation staff qualify performance levels will improve.

In respect of Valuation List it is proposed that targets for this year remain unchanged, the focus for 2017/2018 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), it 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 2017/18 have been reviewed with no change proposed, however we will aim to meet and if possible exceed them.
- 4.2 In relation to domestic properties you should also note that the targets had not been increased 2006/07 to 2010/11, but were increased in 2011/12 and 2013/14. The targets for 2017/18 have therefore remained constant and we will aim to meet and if possible exceed them.
- 4.3 Since the inception of Best Value the Assessor's employees have embraced the scheme and have generally demonstrated consistent improvement. Performance in relation to targets set has in previous years been high, and with the exception of the previous 2 years, the organisation has generally met or exceeded these targets. This has been achieved through hard work by many people and we will continue to strive to maintain these high standards.

5.0 RECOMMENDATIONS

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

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Jane Wandless
Assistant Assessor
Date: 8th June, 2017