

## **AGENDA ITEM**

### **CENTRAL SCOTLAND VALUATION JOINT BOARD**

**Subject: Assessor's Best Value Report**  
**Meeting: Central Scotland Valuation Joint Board**  
**Date: 18<sup>th</sup> June 2008**  
**Author: Ian Ballance, Depute Assessor**

#### **1.0 INTRODUCTION**

- 1.1 Reports on performance have been submitted to Central Scotland Valuation Joint Board since the adoption of the Best Value regime in 2000. This report covers 2007/2008, and shows performance levels on work completed between 1<sup>st</sup> April 2007 and 31<sup>st</sup> March 2008.

#### **2.0 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 6<sup>th</sup> October 2000. These indicators were agreed with the Scottish Executive and the Accounts Commission.
- 2.2 Targets Set – Valuation Roll (Non Domestic)  
Amending the Roll

<b>Amendments to the Valuation Roll as a % of all changes</b>			
Year	2005/06	2006/07	2007/08
In less than 3 months	66%	70%	75%
In less than 6 months	85%	86%	91%
In more than 6 months	15%	14%	9%

### 2.3 Performance Achieved

Total No. of Entries 10,911

Amended Entries 1132

<b>Changes Made</b>	<b>Achieved 2005/06</b>	<b>Achieved 2006/07</b>	<b>Achieved 2007/08</b>
In less than 3 months	79%	83%	82%
In less than 6 months	91%	93%	93%
More than 6 months	9%	7%	7%

It is seen that the Assessor has more than achieved the targets set in the “up to three months” category with the other categories also well ahead. This performance in the 0–3 month category should be looked at in the context of a very busy year in the quinquennium dealing with outstanding revaluation appeals.

### 2.4 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 Council's interest to collect the tax as soon as possible. The number of entries in the List at 31.03.08 was 137,755.

### 2.5 Targets Set – Council Tax

New Entries:

<b>New Entries on the Valuation List as a % of all new entries</b>			
Year	2005/06	2006/07	2007/08
In less than 3 months	94%	95%	95%
In less than 6 months	99%	99%	99%
In more than 6 months	1%	1%	1%

## 2.6 Performance Achieved

Total new entries 2007/2008: 1421

<b>New Entries on the Valuation List as a % of all new entries</b>			
Year	Achieved 2005/06	Achieved 2006/07	Achieved 2007/08
In less than 3 months	95%	97.5%	97%
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 Electoral Registration that all properties are in the property file as this assists with the issue of electoral canvass documents. If the Valuation List is up to date the Electoral Register will also be up to date.

It is pleasing that such a high standard has been achieved with 97% of all new houses in the List within three months. This is a tribute to the hard work of the staff. However we consider that to try and increase the target from the very high figure of 95% within three months would require a disproportionate use of resources and would not be Best Value. The targets set for 2008/2009 are shown in paragraph 2.7.

Efforts in improving Council Tax performance will be aimed at trying to reduce the average time to make an entry for a new house. The average time is currently under six weeks.

## 2.7 Targets for 2008/09

### Valuation Roll – Target 2008/2009

<b>Amendments to the Valuation Roll as % of all changes</b>	
Year	2008/09
In less than 3 months	75%
In less than 6 months	91%
In more than 6 months	9%

I propose to maintain the targets for 2008/09 to allow resources to be available for the preparatory work for the 2010 Revaluation and dealing with the few remaining but highly contentious 2005 appeals.

### Valuation List – Target 2008/2009

<b>Amendments to the Valuation Roll as % of all changes</b>	
Year	2008/09
In less than 3 months	95%
In less than 6 months	99%
In more than 6 months	1%

One of the tenets of Best Value is the measurement of performance and the achievement of improvement. The targets set for this year (2008/09) have been maintained despite the need to carry out the 2010 non-domestic revaluation. In relation to Council Tax, the targets for 2008/09 reflect the high level of performance achieved in 2007/2008.

### **3.0 PUBLIC PERFORMANCE REPORTING**

The Public Performance Reports have previously been published on the Councils' web sites. This was in order to make the information as widely available as possible at a reasonable cost. This year they will be available on the Central Scotland section of the Assessors' Portal as well as from the office.

### **4.0 SUMMARY**

The Best Value regime has allowed Central Scotland Assessor to formally measure performance against indicators agreed with the Scottish Executive and Audit Scotland. Since undertaking Best Value, the Assessor's Office has generally shown consistent improvement and this year, performance in relation to the targets set has been exceptionally good. It is very satisfying in this year to have exceeded every target set. This is the result of hard work by many people within the organisation. I believe that high standards will continue to be achieved.

## **5.0 RECOMMENDATIONS**

It is recommended that the Valuation Joint Board note the continuing progress in terms of Best Value.

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**Ian Ballance**  
**Depute Assessor**  
**Date: 2 June 2008**

### **List of Background papers**

1.0 Best Value – Performance indicators dated 6<sup>th</sup> October 2000