



AGENDA ITEM 6

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: Assessor's Best Value Report
Meeting: Central Scotland Valuation Joint Board
Date: 18th June 2010
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 2009/2010, and shows performance levels on work completed between 1st April 2009 and 31st March 2010. The Report follows the same format as previous years and the figures for the past three years are shown.

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 6th 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

Amendments to the Valuation Roll as a % of all changes			
Year	2007/08	2008/09	2009/10
In less than 3 months	75%	75%	78%
In less than 6 months	91%	91%	92%
In more than 6 months	9%	9%	8%

2.3 Performance Achieved

Total No. of Entries 11,093

Amended Entries 976

Changes Made	Achieved 2007/08	Achieved 2008/09	Achieved 2009/10
In less than 3 months	82%	83%	81%
In less than 6 months	93%	93%	95%
More than 6 months	7%	7%	5%

It is seen that the Assessor has achieved the targets set in each of the categories. This performance should be looked at in the context of a very busy year in the quinquennium dealing with valuation of subjects for the 2010 Revaluation (see summary).

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 31.03.10 was 139,252.

2.5 Targets Set – Council Tax

New Entries:

New Entries on the Valuation List as a % of all new entries			
Year	2007/08	2008/09	2009/10
In less than 3 months	95%	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 2009/2010: 939

New Entries on the Valuation List as a % of all new entries			
Year	Achieved 2007/08	Achieved 2008/09	Achieved 2009/10
In less than 3 months	97%	96%	98%
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 98% 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 2010/2011 are shown in paragraph 2.7 and remain as they have for the past four years.

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 five weeks.

2.7 Targets for 2010/11

Valuation Roll – Target 2010/2011

Amendments to the Valuation Roll as % of all changes	
Year	2010/11
In less than 3 months	80%
In less than 6 months	93%
In more than 6 months	7%

Valuation List – Target 2010/11

Amendments to the Valuation Roll as % of all changes	
Year	2010/11
In less than 3 months	95%
In less than 6 months	99%
In more than 6 months	1%

The non-domestic targets set for this year (2010/11) have been increased as the best value regime suggests that we continually strive to improve performance where this is possible. In relation to Council Tax, the targets for 2010/11 reflect the high level of performance achieved in the past four years.

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. The aim is to monitor and constantly improve our performance where feasible. In the event the targets were exceeded (see table 2.3) and the targets set for 2010/11 have again been increased.

In relation to Domestic properties you should also note that the targets have not been increased since 2006/07. The figure of 95% within the first three months is a high one and any significant increases here would require a disproportionate use of resources: it would not be best value. However the average time to make an entry for a new house has been decreasing (although this is not a formal performance indicator) and is currently under five weeks.

Since the inception of the Best Value regime Central Scotland Assessor's staff have embraced the scheme and generally have demonstrated consistent improvement. Performance in relation to targets set has been high, and the staff have generally exceeded these targets. This has been achieved through hard work by many people and 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 progress in terms of Best Value.

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Ian Ballance
Depute Assessor
Date: 20th May, 2010