

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 at the top with four maple leaves, a shield divided into four quadrants (top-left: saltire, top-right: anchor, bottom-left: sailing ship, bottom-right: eagle), and a banner at the bottom with the motto 'CITY OF VANCOUVER' in French. The text 'Agenda Item 6' is centered over the top half of the shield.

Agenda Item 6

Best Value Report 2019/20

AGENDA ITEM 6

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: Best Value Report 2019/20
Meeting: Central Scotland Valuation Joint Board
Date: 14th August 2020
Author: Darryl Rae, Divisional Assessor (Acting)

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 2019/2020, and shows performance levels on Assessor's work completed between 1st April 2019 and 31st March 2020. 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 Valuation Roll
The key performance indicator for the Valuation Roll is a measure of the length of time taken to action amendments to the Roll. The Assessor's powers to alter the Valuation Roll are set down in law. Recorded amendments include the addition of new entries, deletion of existing entries and the amendment of existing entries.
- 2.3 Targets Set – Valuation Roll (Non Domestic) Amending the Roll

Amendments to the Valuation Roll as a % of all changes			
Year	2017/18	2018/19	2019/20
In less than 3 months	75%	75%	75%
In less than 6 months	90%	90%	90%
In more than 6 months	10%	10%	10%

2.4 Performance Achieved

Total No. of Entries as at 31 March 2019 - 12,877

Amended Entries 1193

Changes Made	Achieved 2017/2018	Achieved 2018/2019	Achieved 2019/2020
In less than 3 months	67%	77%	71%
In less than 6 months	86%	93%	87%
More than 6 months	14%	7%	13%

The target for changes in less than 3 months was not met and was missed by 4%. This represents a 6% differential when compared to the previous financial year. The target for changes in less than 6 months was missed by 3%. This also represents a 6% differential when compared to the previous financial year. Although performance levels are down in direct comparison to last year the 2019/20 results track higher than those achieved in 2017/2018.

Whilst it is disappointing that targets were narrowly missed the results should be considered alongside the significant progress made in the disposal of Non-domestic appeals. A total of 1798 appeals were cited for VAC hearings between April 2019 and 31st March 2020.

These results should also be understood against current staffing levels within the valuation team. As a result of internal promotions the team has operated with 2 technician vacancies throughout 2019/20. Changes in the availability of suitable college courses for trainee technicians has impacted recruitment in this area.

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 Council's interests to collect the tax as soon as possible. The number of entries in the List as at 31 March 2020 was 147,957, this includes domestic garages and stores that appear in the List but these are exempt from Council Tax payment.

2.6 Targets Set – Council Tax - New Entries

New Entries on the Valuation List as a % of all new entries			
Year	2017/18	2018/19	2019/20
In less than 3 months	97%	97%	97%
In less than 6 months	99%	99%	99%
In more than 6 months	1%	1%	1%

2.7 Performance Achieved

Total new entries 2019/2020: 1093

New Entries on the Valuation List as a % of all new entries			
Year	Achieved 2017/18	Achieved 2018/19	Achieved 2019/20
In less than 3 months	94%	96%	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 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.

All key performance indicator targets were met this year for Council Tax. 97% of all new houses added to the Council Tax List were done so within 3 months. This represents an improvement from the previous financial year of 1%.

We have continued to meet our under and over 6 month targets with 99% of all new houses to the Council Tax List added within 6 months and 1% of all new houses added in over 6 months.

2.8 Targets for 2020/21

Valuation Roll – Target 2020/21

Amendments to the Valuation Roll as % of all changes		
Year	2019/20	2020/21
In less than 3 months	75%	75%
In less than 6 months	90%	90%
In more than 6 months	10%	10%

Valuation List – Target 2020/21

Amendments to the Valuation List as % of all changes		
Year	2019/20	2020/21
In less than 3 months	97%	97%
In less than 6 months	99%	99%
In more than 6 months	1%	1%

In respect of the Valuation Roll & Valuation List it is proposed that targets remain unchanged.

It should be noted that there are a number of unique challenges on the valuation teams this year in relation to the Covid-19 pandemic. The ability of valuation staff to go and physically inspect properties has the potential to have an adverse effect on our ability to meet KPI targets. At this stage it is difficult to quantify any impact but we continue to explore new ways of working and alternative means of obtaining necessary information to allow us to fulfil our statutory duties.

A significant number of unforeseen Non-domestic appeals have been received in relation direct response to the pandemic. 3.266 appeals must be disposed of within this financial year. The Scottish Assessors Association is currently liaising with the Scottish Government and other stakeholders on this matter.

Preparation for the Revaluation in 2022 and the disposal of existing 2017 Revaluation, Running Roll and Covid-19 Material Change of Circumstance appeals are significant areas of workload in the coming financial year.

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 scheme has allowed the Assessor for Central Scotland to formally measure performance against indicators agreed with the then Scottish Executive and Audit Scotland. The aim is to monitor and constantly improve our performance where feasible.
- 4.2 The targets set for the non domestic Valuation Roll in 2020/21 have been reviewed with no change proposed, however we will aim to meet and if possible exceed them.
- 4.3 In relation to domestic properties the targets for 2020/21 have remained constant and we will aim to meet and if possible exceed them.

5.0 RECOMMENDATIONS

It is recommended that the Valuation Joint Board consider and comment on the continuing commitment to Best Value.

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Darryl Rae
Divisional Assessor (Acting)
Date: 31st July, 2020