

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: a saltire, top-right: a grizzly bear's head, bottom-left: a sailing ship, bottom-right: a beaver), and a banner at the bottom with the motto 'A NE FOR A'.

AGENDA ITEM

10

BEST VALUE REPORT 2016



AGENDA ITEM 10

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: BEST VALUE REPORT 2016
Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD
Date: 17th JUNE 2016
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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 2015/2016, and shows performance levels on Assessor's work completed between 1st April 2015 and 31st March 2016. 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 Government 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	2013/14	2014/15	2015/16
In less than 3 months	82%	82%	82%
In less than 6 months	93%	93%	93%
In more than 6 months	7%	7%	7%

2.3 Performance Achieved

Total No. of Entries as at 31 March 2016 - 11,416

Amended Entries 909

Changes Made	Achieved 2013/2014	Achieved 2014/2015	Achieved 2015/2016
In less than 3 months	76%	81%	74%
In less than 6 months	90%	89%	90%
More than 6 months	10%	11%	10%

The target for changes in less than 3 months was missed by a margin of 8% 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 investigation and inclusion of a number of new entries in respect of stable and self-catering accommodation together with the ongoing work in respect of the 2017 Rating Revaluation. The large number of trainees with no previous experience of a Revaluation has also added to the workload of experienced 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' interest to collect the tax as soon as possible. The number of dwellings in the List at 31 March 2016 was 138,585. In addition there are approximately 5000 domestic garages and stores that appear in the list but these 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	2013/14	2014/15	2015/16
In less than 3 months	97%	97%	97%
In less than 6 months	99%	99%	99%
In more than 6 months	1%	1%	1%

2.6 Performance Achieved

Total new entries 2014/2015: 1139

New Entries on the Valuation List as a % of all new entries			
Year	Achieved 2013/14	Achieved 2014/15	Achieved 2015/16
In less than 3 months	96%	97%	97%
In less than 6 months	100%	99%	99%
In more than 6 months	-	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.

It is pleasing that such a high standard has again been achieved with 97% of all new houses in the List within three months.

2.7 Targets for 2016/17

Valuation Roll – Target 2016/17

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

Valuation List – Target 2016/17

Amendments to the Valuation Roll as % of all changes	
Year	2015/16
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 are amended to reflect the continuing significant additional workload resulting from the 2017 Revaluation together with the limited number of qualified and experienced Valuation staff. These targets also have regard to actual performance since 2013/14. It is anticipated, assuming current staffing levels, that as Valuation staff qualify and the 2017 Revaluation work is concluded performance levels will improve.

In respect of Valuation List it is proposed that targets for this year remain unchanged, the focus for 2016/2017 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 2016/17 have been adjusted to reflect the increased workload of the Revaluation, the reduced number of experienced staff and the inclusion in the Valuation Roll of Shootings with effect from 2017. Shootings were previously removed from the Valuation Roll with effect from 31st March 1995..
- 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 2016/17 have therefore remained constant and we will aim to meet them.
- 4.3 Since the inception of the Best Value the Assessor's employees have embraced the scheme and have generally demonstrated consistent improvement. Performance in relation to targets set has been high, and 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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Assistant Assessor