



## **AGENDA ITEM 5**

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

**Subject:** Assessor's Best Value Report  
**Meeting:** Central Scotland Valuation Joint Board  
**Date:** 12<sup>th</sup> June 2009  
**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 2008/2009, and shows performance levels on work completed between 1<sup>st</sup> April 2008 and 31<sup>st</sup> March 2009.

#### **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	2006/07	2007/08	2008/09
In less than 3 months	70%	75%	75%
In less than 6 months	86%	91%	91%
In more than 6 months	14%	9%	9%

### 2.3 Performance Achieved

Total No. of Entries 11,041

Amended Entries 1091

<b>Changes Made</b>	<b>Achieved 2006/07</b>	<b>Achieved 2007/08</b>	<b>Achieved 2008/09</b>
In less than 3 months	83%	82%	83%
In less than 6 months	93%	93%	93%
More than 6 months	7%	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 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 31.03.08 was 138,622.

### 2.5 Targets Set – Council Tax

#### New Entries:

<b>New Entries on the Valuation List as a % of all new entries</b>			
Year	2006/07	2007/08	2008/09
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 2008/2009: 867

<b>New Entries on the Valuation List as a % of all new entries</b>			
Year	Achieved 2006/07	Achieved 2007/08	Achieved 2008/09
In less than 3 months	97.5%	97%	96%
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 96% 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 five weeks.

## 2.7 Targets for 2009/10

### Valuation Roll – Target 2009/2010

<b>Amendments to the Valuation Roll as % of all changes</b>	
Year	2009/10
In less than 3 months	78%
In less than 6 months	92%
In more than 6 months	8%

### Valuation List – Target 2009/2010

<b>Amendments to the Valuation List as % of all changes</b>	
Year	2009/10
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 (2009/10) have been increased despite the need to carry out the 2010 non-domestic revaluation. In relation to Council Tax, the targets for 2009/10 reflect the high level of performance achieved in 2008/2009.

## 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. Although the aim is to constantly improve our performance this must be considered in the context of the work undertaken at the particular stage of the revaluation cycle. You should note that the targets set for Non Domestic Valuation Roll amendments were kept the same for 2008/09 as for 2007/08. In the event the targets were exceeded (see table 2.3) and the targets set for 2009/10 have again been increased. However the over riding priority for the current year is timely completion of the Non-Domestic Revaluation.

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 exceeded these targets. This has been achieved through hard work by many people and 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 2009**

## **APPENDIX**

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