



# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 24<sup>th</sup> February 2023

**Subject:** Non-Domestic Appeals

**Author:** Assistant Assessor & Electoral Registration Officer

## Introduction

The purpose of this report is to brief members on the appeal process and report progress not only on disposal of Revaluation appeals, but the disposal of Running Roll Appeals received since the 2017 Revaluation.

### 1. Background

A 5-yearly Revaluation process was introduced by the Valuation and Rating (Scotland) Act 1956. The previous revaluation was carried out as at 1<sup>st</sup> April 2010, the Revaluation due at 2015 was postponed by two years, therefore it has been seven years since the last revaluation. The 2017 Revaluation required the Assessor to value or revalue all of the lands and heritages in his valuation area. These valuations are totally fresh, and need bear no relation to the value applied in the preceding 7 years.

The process involves the collection and analysis of rental, building cost and turnover data to establish new levels of value to be applied to the various types of subjects. These valuations are then updated, the new valuation roll is published, and all interested parties notified. This process is founded on continuous processes but the bulk of the work in relation to the Revaluation is carried out in the 2 years preceding the date of the Revaluation.

### 2. Right of Appeal

The Revaluation brings with it a fresh right of appeal. For the 2017 Revaluation, this right of appeal has to be exercised within a six-month period starting on the 1st April in the year of the Revaluation or within six months of the date of issue of the Valuation Notice, whichever is later.

Any person to whom the Assessor has issued a Revaluation Notice is entitled to appeal. In practice this means the Proprietor, the Tenant or the Occupier of the property.

### 3. Negotiation of Appeals

Following citation of an appeal, it is normal practice for a member of the Assessor's staff to enter into negotiation with the appellant or the appellant's agent. In the majority of cases, these discussions will result in a settlement of the appeal without any need to present the appeal to the Valuation Appeal Committee; this settlement will be a withdrawal of the appeal by the appellant or an adjustment to the value by the Assessor.

If, however, the parties cannot reach agreement, the appeal will be presented to the Valuation Appeal Committee. In the normal course of events, a senior member of the Assessor's staff will lead the case, however depending on the complexity and legal arguments involved, it may require that Counsel is employed to lead the case for the Assessor. In all cases one or more members of the Assessor's staff will require to give evidence as an expert witness.

#### **4. Local Valuation Appeal Committee**

The Appeal Committee is drawn from the Renfrewshire Valuation Appeal Panel. The members of the Panel are appointed by the Sheriff Principal. They are all unpaid, are completely independent of the Assessor and the local councils and have no prior knowledge of any case listed for hearing.

In the case of highly complex appeals, either party has the right to request that the appeal is referred to the Lands Tribunal for Scotland. Referral is not undertaken lightly as it involves a considerable amount of preparatory work by several members of staff and may involve several days of examination, cross-examination and submissions in front of a suitably qualified legal representative and members who have experience in the valuation of land.

In all appeals, either party may appeal the decision of the Appeal Panel or Lands Tribunal. This appeal will be heard by the Lands Valuation Appeal Court (The Court of Session).

For information, the functions of the Valuation Appeals Committees are due to transfer to the new Local Taxation Chamber in the First-tier Tribunal for Scotland and the relevant functions of the Lands Tribunal for Scotland to the Upper Tribunal for Scotland on the 1<sup>st</sup> April 2023. The suite of Regulations that are required to enable this transfer of duties were laid in the Scottish Parliament in December. The implementation of the two-stage proposal system for Non-Domestic rates will also take place on 1<sup>st</sup> April 2023. This will introduce new time limits for making a proposal and other changes detailed in the NDR Reform Update Report.

The effects of this change on our business practices and service delivery are unknown at the present time and the Board will be kept informed when more information becomes available.

#### **5. Revaluation Appeals**

As members will be aware, the Revaluation brings with it a fresh right of appeal and traditionally results in a large influx of appeals. The 2017 Revaluation was no different having an increase of 6% on the number of 2010 Revaluation appeals. The total number of Revaluation Appeals received for 2017 is 3,832, which relates to 3,542 subjects with a cumulative value of £324,294,785.

A number of statistical extracts have been compiled to show the Revaluation Appeals received in 2017 and the subsequent running roll appeals. These have been shown by category type and map the categories used by the Scottish Executive; see Appendix 1. The 20 categories divide subjects into easily understood groupings such as Retail, Offices, Industrials, Health, Education and Hotels.

Category 11, titled "Public Service" includes subjects such as the Airport, Bus Station, Court House, Fire Station, Military Establishment, Police Station and Waste Water Treatment Works.

Category 17, titled "Others" includes subjects such as Car Parks, Car Spaces, Ground, Kennels, Livestock Auction Marts, Premises Under Reconstruction, Stables, Water Rights and Weighbridges.

Following a Revaluation, new values will generally remain unchanged until the next Revaluation; unless the property is altered, or other changes take place. New properties will be added to the Roll as they become capable of occupation and entries for demolished buildings will be deleted.

However, a Running Roll appeal can be lodged by a ratepayer or their agent on the grounds that there has been a Material Change of Circumstances which has affected the value of the property or on the basis of an error in the valuation at any time.

## **6. The disposal of 2017 Revaluation Appeals**

A number of statistical extracts have been compiled to show the 2017 Revaluation Appeals. These have been shown by the same category type as stated above, see Appendix 1.

As the Board is aware, the Assessor for Renfrewshire Valuation Joint Board is the “Designated Assessor” for fixed line Telecommunications subjects which are included at line 20 in the tables.

Normally, all Revaluation appeals must be cited for a local Valuation Appeal Committee hearing and disposed of by 31<sup>st</sup> December 2020. However, the Scottish Government extended the disposal date for 2017 Revaluation appeals to the 31<sup>st</sup> December 2021 and the Assessor discharged this statutory duty with only a small no of outstanding Revaluation appeals being referred to the Lands Tribunal prior to the disposal date.

The statistics provided within this report continue to be based on the quarterly progress made and relate to all revaluation appeals referred to the Lands Tribunal and processed over the last quarter up to the 31<sup>st</sup> December 2022. As at 31<sup>st</sup> December 2022 the numbers of appeals disposed of is 3,476 which equates to 98.14% of the number of subjects under appeal. There are therefore only 66 subjects within the Joint Board area that have Revaluation appeals outstanding.

The appeals that remain outstanding relate primarily to Automated Teller Machines which account for 58 of the 66. Staff are actively engaging with the relevant parties to progress these appeals.

The disposal of the additional category of subjects that remain outstanding relate to subjects for which negotiations are being led by the relevant Practice Note authors within the SAA and comprise mainly of civic/public buildings and public undertakings. As a consequence, any future progress in resolving these appeals will, in the main, be dependent upon negotiations being carried out at a national level before progress can be made locally. Since last reporting in November, there has been no change to the number of revaluation appeals relating to these subjects disposed of and that will remain the case until the national negotiations are concluded.

Appendix 1 outlines where the remaining appeals lie for each of the three unitary authorities together with a total for the Joint Board area.

## **7. The disposal of Running Roll Appeals**

In addition to the Revaluation appeals, Running Roll appeals require to be programmed into hearings and disposed of in line with the prescribed statutory timetable. Unlike the revaluation appeals which is a known quantity, running roll appeals are a moving target as ratepayers and their agents can lodge this type of appeal at least once in any one financial year. Therefore, whilst the revaluation appeals have steadily and progressively reduced throughout the quinquennium, the number of running roll appeals outstanding has fluctuated depending on numbers received and disposed of throughout this period.

As previously reported to the Board, the number of running roll appeals received since March 2020 has exponentially increased due to the Coronavirus pandemic and the situation facing many businesses. The position as of 31<sup>st</sup> December is that MCC appeals received since March 2020 total 6,177, the bulk of which, some 5585 relate to the Pandemic. We currently have a total of 5,020 outstanding. At present we have continued to deal with non-Covid MCC appeals where possible and have to date disposed of 474 such appeals. I have provided additional tables similar to the Revaluation statistics in order to give the Board an indication as to the type of subjects for which appeals have been lodged and the numbers associated with each category.

Appendix 2 outlines the current number of R/R appeal within RVJB and each of the individual Council areas that now require to be dealt with.

As reported previously the Scottish Government have enacted legislation, similar to England, to prohibit Coronavirus being a material change of circumstance.

The Valuation and Rating (Coronavirus) (Scotland) Order 2021 came into force on 1<sup>st</sup> December 2021. The order sought to remove the impact of Coronavirus from being a material change of circumstances from 1<sup>st</sup> April 2021.

The Non-Domestic Rates (Coronavirus) (Scotland) Act came into force on 29<sup>th</sup> July 2022. The Act replaces The Valuation and Rating (Coronavirus) (Scotland) Order 2021, and the purpose of this Order has been superseded by Section 1 of the aforementioned Act.

The Act's principal rule is when calculating the net annual value or rateable value of any lands and heritages for the purposes of any entry in the valuation roll, no account is to be taken of any matter occurring on or after 2<sup>nd</sup> April 2020 whether directly or indirectly attributable to coronavirus.

Since reporting in November, 683 withdrawals for Coronavirus pandemic mcc appeals have been processed by our staff.

The Scottish Government had extended the statutory deadline for disposal of running roll appeals lodged between 1<sup>st</sup> January 2020 and the 31<sup>st</sup> March 2021 to 31<sup>st</sup> December 2023. The disposal progress of these appeals will be monitored and reported to the Board at future meetings.

## **8. Disposal of Other Outstanding Appeals**

As outlined previously, if a case is considered highly complex it may be necessary for it to be referred to the Lands Tribunal for Scotland. At present there are a number of subjects that have cases from both the 2005 and 2010 Revaluations that have been referred to the Lands Tribunal, these relate to either mobile or complex fixed line telecommunication subjects. There are also a number of referrals that have been made with regard to the 2017 revaluation. Details of the numbers involved are outlined below. Negotiations continue with the relevant agents where possible and it is hoped that agreements will be reached without the need for any cases proceeding to formal hearings.

The number of appeals referred to the Lands Tribunal currently outstanding are as follows:

3 appeals remain outstanding from 2005 Revaluation in relation to 3 subjects.

9 appeals remain outstanding from 2010 Revaluation in relation to 3 subjects.

110 appeals referred to the Lands Tribunal in relation to the 2017 Revaluation remain outstanding. Please note that 95 of these relate to ATM's.

## **Conclusion:**

The disposal of appeals is a major component of the work undertaken by the Assessor's valuation staff. It is work that can be stressful due to the strict legislative timetables and the adversarial nature of the negotiations.

Staff are to be congratulated in disposing of the 2017 Revaluation appeals in line with the statutory disposal date of 31<sup>st</sup> December 2021 with the small number of outstanding appeals being referred to the Lands Tribunal. Despite the legislation laid by the Scottish Government to ensure that no account can be taken of any matter occurring on or after 2<sup>nd</sup> April 2020 whether directly or indirectly attributable to coronavirus, it will be a challenge to dispose of the outstanding COVID MCC appeals. To put into context, the disposal timetable for the 3,542 revaluation appeals including the extension to the original disposal date has been four years, in comparison we have to the 31<sup>st</sup> December 2023 to dispose of just over 5,500 COVID MCC appeals whilst discharging the statutory duty of completing the 2023 Revaluation by March 2023 and carrying out amendments to the Valuation Roll and Valuation List for Council Tax.

I would like to take this opportunity again to thank all members of the team for their commitment and professionalism in rising to the challenges faced particularly since March 2020 and successfully continuing to deliver the service.

It is hoped this gives an insight into the background of the appeal process and progress of revaluation and running roll appeals disposal to date.

### **Recommendations**

- i. The Board notes the contents of this report.

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2<sup>nd</sup> February 2023

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## APPENDIX 1

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2022 – **RENFREWSHIRE**)

Category	Number Received	RV under Appeal	Disposed	Original RV	Adjusted RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	528	£ 63,147,350	528	£ 63,147,350	£ 58,499,250	0	£ -	0.00%
2 Public House	67	£ 2,482,000	67	£ 2,482,000	£ 2,198,900	0	£ -	0.00%
3 Office including Banks	526	£ 13,448,400	493	£ 13,153,475	£ 12,160,725	33	£ 294,925	6.27%
4 Hotel Etc	18	£ 6,229,500	18	£ 6,229,500	£ 5,212,500	0	£ -	0.00%
5 Industrial	443	£ 30,604,205	443	£ 30,604,205	£ 29,231,155	0	£ -	0.00%
6 Leisure	46	£ 5,977,950	46	£ 5,977,950	£ 5,489,450	0	£ -	0.00%
7 Garages and Petrol Stations	19	£ 1,003,500	19	£ 1,003,500	£ 912,000	0	£ -	0.00%
8 Cultural	3	£ 136,200	3	£ 136,200	£ 136,200	0	£ -	0.00%
9 Sporting Subjects	3	£ 136,000	2	£ 74,000	£ 66,500	1	£ 62,000	33.33%
10 Education and Training	76	£ 13,701,350	76	£ 13,701,350	£ 12,691,000	0	£ -	0.00%
11 Public Service Subjects	89	£ 5,590,000	88	£ 4,735,000	£ 4,450,400	1	£ 855,000	1.12%
12 Communications (Non Formula)	13	£ 1,965,000	13	£ 1,965,000	£ 1,486,629	0	£ -	0.00%
13 Quarries Mines etc	1	£ 21,500	1	£ 21,500	£ 21,500	0	£ -	0.00%
14 Petrochemical	2	£ 239,000	2	£ 239,000	£ 229,000	0	£ -	0.00%
15 Religious	11	£ 127,600	11	£ 127,600	£ 124,400	0	£ -	0.00%
16 Health Medical	22	£ 4,890,200	22	£ 4,890,200	£ 4,447,350	0	£ -	0.00%
17 Other	185	£ 3,020,970	185	£ 3,020,970	£ 1,551,930	0	£ -	0.00%
18 Care Facilities	52	£ 2,498,800	52	£ 2,498,800	£ 2,304,200	0	£ -	0.00%
19 Advertising	38	£ 121,140	38	£ 121,140	£ 102,340	0	£ -	0.00%
20 Undertakings / Fixed Line	8	£ 98,306,000	4	£ 91,888,000	£ 67,483,000	4	£ 6,418,000	50.00%
	2,150	£ 253,646,665	2,111	£ 246,016,740	£ 208,798,429	39	£ 7,629,925	1.81%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2022 – **EAST RENFREWSHIRE**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adjusted RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	180	£ 11,304,000	180	£ 11,304,000	£ 10,256,550	0	£ -	0.00%
2 Public House	12	£ 963,750	12	£ 963,750	£ 844,650	0	£ -	0.00%
3 Office including Banks	118	£ 2,330,950	101	£ 2,207,650	£ 1,905,450	17	£ 123,300	14.41%
4 Hotel Etc	5	£ 635,000	5	£ 635,000	£ 554,000	0	£ -	0.00%
5 Industrial	85	£ 1,175,105	85	£ 1,175,105	£ 1,154,855	0	£ -	0.00%
6 Leisure	13	£ 2,248,000	13	£ 2,248,000	£ 2,196,000	0	£ -	0.00%
7 Garages and Petrol Stations	8	£ 205,850	8	£ 205,850	£ 190,400	0	£ -	0.00%
8 Cultural	0	£ -	0	£ -	£ -	0	£ -	0.00%
9 Sporting Subjects	0	£ -	0	£ -	£ -	0	£ -	0.00%
10 Education and Training	31	£ 6,885,000	31	£ 6,885,000	£ 6,553,500	0	£ -	0.00%
11 Public Service Subjects	36	£ 1,319,940	36	£ 1,319,940	£ 1,225,440	0	£ -	0.00%
12 Communications (Non Formula)	7	£ 861,500	7	£ 861,500	£ 563,278	0	£ -	0.00%
13 Quarries Mines etc	1	£ 60,000	1	£ 60,000	£ 60,000	0	£ -	0.00%
14 Petrochemical	0	£ -	0	£ -	£ -	0	£ -	0.00%
15 Religious	4	£ 11,700	4	£ 11,700	£ 11,700	0	£ -	0.00%
16 Health Medical	7	£ 919,900	7	£ 919,900	£ 872,000	0	£ -	0.00%
17 Other	22	£ 108,950	22	£ 108,950	£ 101,850	0	£ -	0.00%
18 Care Facilities	19	£ 918,200	19	£ 918,200	£ 805,550	0	£ -	0.00%
19 Advertising	13	£ 55,100	13	£ 55,100	£ 43,850	0	£ -	0.00%
20 Undertakings / Fixed Line	2	£ 305,800	2	£ 305,800	£ 279,800	0	£ -	0.00%
	563	£ 30,308,745	546	£ 30,185,445	£ 27,618,873	17	£ 123,300	3.02%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2022 – **INVERCLYDE**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adjusted RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	245	£ 12,093,100	245	£ 12,093,100	£ 11,131,250	0	£ -	0.00%
2 Public House	28	£ 1,147,500	28	£ 1,147,500	£ 1,014,900	0	£ -	0.00%
3 Office including Banks	171	£ 5,767,375	163	£ 5,688,700	£ 5,373,750	8	£ 78,675	4.68%
4 Hotel Etc	2	£ 171,500	2	£ 171,500	£ 170,000	0	£ -	0.00%
5 Industrial	153	£ 3,917,550	153	£ 3,917,550	£ 3,801,150	0	£ -	0.00%
6 Leisure	25	£ 1,812,500	25	£ 1,812,500	£ 1,613,000	0	£ -	0.00%
7 Garages and Petrol Stations	15	£ 451,300	15	£ 451,300	£ 445,300	0	£ -	0.00%
8 Cultural	1	£ 80,000	1	£ 80,000	£ 80,000	0	£ -	0.00%
9 Sporting Subjects	0	£ -	0	£ -	£ -	0	£ -	0.00%
10 Education and Training	34	£ 7,564,550	34	£ 7,564,550	£ 7,221,050	0	£ -	0.00%
11 Public Service Subjects	61	£ 2,763,800	59	£ 1,901,800	£ 1,760,300	2	£ 862,000	3.28%
12 Communications (Non Formula)	9	£ 637,200	9	£ 637,200	£ 536,682	0	£ -	0.00%
13 Quarries Mines etc	0	£ -	0	£ -	£ -	0	£ -	0.00%
14 Petrochemical	0	£ -	0	£ -	£ -	0	£ -	0.00%
15 Religious	2	£ 57,400	2	£ 57,400	£ 57,400	0	£ -	0.00%
16 Health Medical	11	£ 2,886,550	11	£ 2,886,550	£ 2,668,050	0	£ -	0.00%
17 Other	41	£ 261,000	41	£ 261,000	£ 222,250	0	£ -	0.00%
18 Care Facilities	24	£ 704,300	24	£ 704,300	£ 644,200	0	£ -	0.00%
19 Advertising	7	£ 23,750	7	£ 23,750	£ 17,950	0	£ -	0.00%
20 Undertakings / Fixed Line	0	£ -	0	£ -	£ -	0	£ -	0.00%
	829	£ 40,339,375	819	£ 39,398,700	£ 36,757,232	10	£ 940,675	1.21%



RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2022 – **TOTALS IN JOINT BOARD AREA**)

Category	Number Received	RV under Appeal	Disposed	Original RV	Adjusted RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	953	£ 86,544,450	953	£ 86,544,450	£ 79,887,050	0	£ -	0.00%
2 Public House	107	£ 4,593,250	107	£ 4,593,250	£ 4,058,450	0	£ -	0.00%
3 Office including Banks	815	£ 21,546,725	757	£ 21,049,825	£ 19,439,925	58	£ 496,900	7.12%
4 Hotel Etc	25	£ 7,036,000	25	£ 7,036,000	£ 5,936,500	0	£ -	0.00%
5 Industrial	681	£ 35,696,860	681	£ 35,696,860	£ 34,187,160	0	£ -	0.00%
6 Leisure	84	£ 10,038,450	84	£ 10,038,450	£ 9,298,450	0	£ -	0.00%
7 Garages and Petrol Stations	42	£ 1,660,650	42	£ 1,660,650	£ 1,547,700	0	£ -	0.00%
8 Cultural	4	£ 216,200	4	£ 216,200	£ 216,200	0	£ -	0.00%
9 Sporting Subjects	3	£ 136,000	2	£ 74,000	£ 66,500	1	£ 62,000	33.33%
10 Education and Training	141	£ 28,150,900	141	£ 28,150,900	£ 26,465,550	0	£ -	0.00%
11 Public Service Subjects	186	£ 9,673,740	183	£ 7,956,740	£ 7,436,140	3	£ 1,717,000	1.61%
12 Communications (Non Formula)	29	£ 3,463,700	29	£ 3,463,700	£ 2,586,589	0	£ -	0.00%
13 Quarries Mines etc	2	£ 81,500	2	£ 81,500	£ 81,500	0	£ -	0.00%
14 Petrochemical	2	£ 239,000	2	£ 239,000	£ 229,000	0	£ -	0.00%
15 Religious	17	£ 196,700	17	£ 196,700	£ 193,500	0	£ -	0.00%
16 Health Medical	40	£ 8,696,650	40	£ 8,696,650	£ 7,987,400	0	£ -	0.00%
17 Other	248	£ 3,390,920	248	£ 3,390,920	£ 1,876,030	0	£ -	0.00%
18 Care Facilities	95	£ 4,121,300	95	£ 4,121,300	£ 3,753,950	0	£ -	0.00%
19 Advertising	58	£ 199,990	58	£ 199,990	£ 164,140	0	£ -	0.00%
20 Undertakings / Fixed Line	10	£ 98,611,800	6	£ 92,193,800	£ 67,762,800	4	£ 6,418,000	40.00%
	3,542	£ 324,294,785	3,476	£ 315,600,885	£ 273,174,534	66	£ 8,693,900	1.86%

## APPENDIX 2

**RENFREWSHIRE** - Running Roll Appeals (All) Received on/or  
after 01/03/20

**As at 31<sup>st</sup> December 2022**

Category	Number Received		Disposed		Number O/S	% O/S
1 Retail	1,099		335		764	69.52%
2 Public House	103		5		98	95.15%
3 Office including Banks	1,159		153		1,006	86.80%
4 Hotel Etc	29		5		24	82.76%
5 Industrial	1,042		200		842	80.81%
6 Leisure	78		7		71	91.03%
7 Garages and Petrol Stations	31		9		22	70.97%
8 Cultural	4		1		3	75.00%
9 Sporting Subjects	12		5		7	58.33%
10 Education and Training	80		3		77	96.25%
11 Public Service Subjects	94		14		80	85.11%
12 Communications (Non Formula)	21		5		16	76.19%
13 Quarries Mines etc	0		0		0	0.00%
14 Petrochemical	3		0		3	100.00%
15 Religious	0		0		0	0.00%
16 Health Medical	9		0		9	100.00%
17 Other	93		23		70	75.27%
18 Care Facilities	41		1		40	97.56%
19 Advertising	95		30		65	68.42%
20 Undertakings	10		0		10	100.00%
	4,003		796		3,207	80.11%

**EAST RENFREWSHIRE** - Running Roll Appeals (All) Received  
on/or after 01/03/20

**As at 31<sup>st</sup> December 2022**

Category	Number Received		Disposed		Number O/S	% O/S
1 Retail	218		33		185	84.86%
2 Public House	17		0		17	100.00%
3 Office including Banks	149		60		89	59.73%
4 Hotel Etc	7		3		4	57.14%
5 Industrial	37		3		34	91.89%
6 Leisure	20		3		17	85.00%
7 Garages and Petrol Stations	10		0		10	100.00%
8 Cultural	0		0		0	0.00%
9 Sporting Subjects	6		1		5	83.33%
10 Education and Training	37		3		34	91.89%
11 Public Service Subjects	26		0		26	100.00%
12 Communications (Non Formula)	15		4		11	73.33%
13 Quarries Mines etc	2		0		2	100.00%
14 Petrochemical	0		0		0	0.00%
15 Religious	1		0		1	0.00%
16 Health Medical	1		1		0	0.00%
17 Other	6		3		3	50.00%
18 Care Facilities	16		2		14	87.50%
19 Advertising	29		0		29	100.00%
20 Undertakings	0		0		0	0.00%
	597		116		481	80.57%

**INVERCLYDE** - Running Roll Appeals (All) Received on/or after 01/03/20

**As at 31<sup>st</sup> December 2022**

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	607	129	478	78.75%
2 Public House	39	1	38	97.44%
3 Office including Banks	396	66	330	83.33%
4 Hotel Etc	1	0	1	100.00%
5 Industrial	228	27	201	88.16%
6 Leisure	26	0	26	100.00%
7 Garages and Petrol Stations	13	2	11	84.62%
8 Cultural	1	1	0	0.00%
9 Sporting Subjects	1	0	1	100.00%
10 Education and Training	60	0	60	100.00%
11 Public Service Subjects	62	4	58	93.55%
12 Communications (Non Formula)	19	3	16	0.00%
13 Quarries Mines etc	0	0	0	0.00%
14 Petrochemical	0	0	0	0.00%
15 Religious	2	0	2	100.00%
16 Health Medical	14	2	12	85.71%
17 Other	58	9	49	84.48%
18 Care Facilities	36	1	35	97.22%
19 Advertising	13	0	13	100.00%
20 Undertakings	1	0	1	0.00%
	1,577	245	1,332	84.46%

**RVJB** Running Roll Appeals (All) Received on/or after  
01/03/20

**As at 31<sup>st</sup> December 2022**

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	1,924	497	1,427	74.17%
2 Public House	159	6	153	96.23%
3 Office including Banks	1,704	279	1,425	83.63%
4 Hotel Etc	37	8	29	78.38%
5 Industrial	1,307	230	1,077	82.40%
6 Leisure	124	10	114	91.94%
7 Garages and Petrol Stations	54	11	43	79.63%
8 Cultural	5	2	3	60.00%
9 Sporting Subjects	19	6	13	68.42%
10 Education and Training	177	6	171	96.61%
11 Public Service Subjects	182	18	164	90.11%
12 Communications (Non Formula)	55	12	43	78.18%
13 Quarries Mines etc	2	0	2	100.00%
14 Petrochemical	3	0	3	100.00%
15 Religious	3	0	3	100.00%
16 Health Medical	24	3	21	87.50%
17 Other	157	35	122	77.71%
18 Care Facilities	93	4	89	95.70%
19 Advertising	137	30	107	78.10%
20 Undertakings	11	0	11	100.00%
	6,177	1,157	5,020	81.27%