



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 26th February 2021

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 1st 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 the new levels of value to be applied to the various types of subject. 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. 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 High Court Judge and a Lay Expert.

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).

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. This Revaluation is no different with 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 31st December 2020. However, the Scottish government has confirmed that the disposal date for 2017 Revaluation appeals has now been extended until the 31st December 2021.

At present, as dictated by the U.K. and Scottish Governments, our office has been closed with staff working remotely since the announcement on the 23rd March 2020. Where possible, valuation staff have continued to bring the outstanding appeals to a conclusion and have continued to enter into negotiations with relevant parties. Staff have adapted to the different working practices because of the global pandemic and are working efficiently and effectively to deal with the changes, this of course has been dependent on the communication capabilities of appellants or their agents.

Since last reporting, we have continued to carry out virtual hearings dealing with procedural matters, the latest one being conducted on the 3rd of December.

The statistics provided within this report continue to be based on the quarterly progress made and relate to all revaluation appeals processed over the last quarter up to the 31st December 2020. As at 31st December we have disposed of 3,419 appeals which equates to 96.53% of the number of subjects under appeal.

Appendix 1 outlines where the remaining appeals lie for each of the three unitary authorities together with a total for the Joint Board area. At present there are only 123 appeals outstanding in total. The vast majority of which relate to Automated Teller Machines, which, due to the issues involved, require to be resolved at a national level. The disposal of the additional category of subjects that remain outstanding also 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. 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. As a result, most of these appeals have already been referred to the Lands Tribunal.

7. The disposal of Running Roll Appeals

In addition to the Revaluation appeals, Running Roll appeals have also been 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 of time.

Since the last report to the Board in November I highlighted that because of the Coronavirus pandemic and the situation facing many businesses, the number of running roll appeals received since March has exponentially increased. In particular, since the Prime Minister’s announcement on the 23rd March 2020 we have continued to receive such material change appeals.

I can confirm that the total number of running roll appeals received since the 1st of March 2020 to time of reporting is currently now 3,552. The number of appeals which remain outstanding is 3,501. In my report at the last Board meeting, I had 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. The number for which Covid 19 has been cited as the reason for the appeal is 3,387. This is almost as many appeals received in relation to the 2017 Revaluation. Given the volume of appeals that have been replicated throughout Scotland these are being tackled in the first instance in a coordinated approach by the Scottish Assessors Association in association with industry representatives and will be dealt with, at a local level in due course. This will involve the ingathering of relevant evidence and detailed discussions with the appellants and their representatives which will be carried out over the coming months. The Scottish Government has

granted an extension to their disposal date to 31st December 2021. Therefore, a significant number of appeals will require to be dealt with before the end of this year.

At present we have continued to deal with MCC appeals unrelated to Covid 19 and have to date disposed of 51 such appeals. The next virtual Non Domestic appeal hearing is scheduled for 25th March 2021.

The disposal of appeals is a major component of the work undertaken by the Assessor's valuation staff. These appeals will not only significantly impact on staff's workload over the coming year but will involve increased costs for citations and VAC hearings. The workload placed on each member of staff is further increased due to the fact that RVJB has had a number of qualified valuation staff leave and despite two recruitment drives, we have been unable to replace them. A third recruitment drive for qualified surveyors is currently being undertaken to try and address this situation.

This type of work can be stressful for staff due to the strict legislative timetables and the adversarial nature of the negotiations and it is anticipated that this may increase as a result of the additional pressure the current social distancing measures bring to our current working practices. The Management Team will ensure that staff will be provided with as much support as possible in order to minimise stress levels throughout this challenging time. I am confident the staff will continue to deal with these challenges with their usual commitment and professionalism.

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, the bulk of which relate to 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.

I can also provide an update regarding the outstanding fixed line telecommunication appeal that was heard by the Lands Tribunal on the 7th of December 2020. The opinion of the Lands Tribunal was received on the 8th of January and confirmed that the application for a referral to the European Court of Justice was refused. The appellant has subsequently been ordained to submit written proposals to the Lands Tribunal with regard to further procedures. We are currently awaiting their views on this. I will keep the Board updated in due course as to the implications of any future action.

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

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

22 appeals remain outstanding from 2010 Revaluation in relation to 10 subjects.

133 appeals have been referred in relation to the 2017 Revaluation and remain outstanding. Please note that 111 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. The unexpected results of the current pandemic have resulted in us continuing to conduct negotiations while adhering to Government guidelines with regard to social distancing and preparing for and attending virtual VAC hearings.

Despite the disposal date for the remaining 2017 Revaluation appeals being extended by one year to 31st December 2021, qualified staff have still been heavily involved with disposing, where possible, of the outstanding revaluation appeals and undertaking inspections in line with the relevant Covid guidance. Again, it is a testament to staff that working practices have been adapted to ensure negotiations were carried out professionally and in line with the legislative timetable.

I would like to take this opportunity again to thank all members of the team for their commitment and professionalism in rising to this challenge and successfully delivering 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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Assistant Assessor and ERO
12 February 2021

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APPENDIX 1

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2020 – **RENFREWSHIRE**)

| Category | Number Received | RV under Appeal | Disposed | Original RV | Adj 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 | 473 | £ 12,882,550 | £ 12,139,600 | 53 | £ 565,850 | 10.08% |
| 4 Hotel Etc | 18 | £ 6,229,500 | 18 | £ 6,229,500 | £ 5,212,500 | 0 | £ - | 0.00% |
| 5 Industrial | 443 | £ 30,604,205 | 442 | £ 29,904,205 | £ 28,541,155 | 1 | £ 700,000 | 0.23% |
| 6 Leisure | 46 | £ 5,977,950 | 45 | £ 5,962,450 | £ 5,473,950 | 1 | £ 15,500 | 2.17% |
| 7 Garages and Petrol Stations | 19 | £ 1,003,500 | 19 | £ 1,003,500 | £ 912,000 | 0 | £ - | 0.00% |
| 8 Cultural | 37 | £ 1,326,150 | 37 | £ 1,326,150 | £ 1,136,900 | 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 | 73 | £ 10,602,450 | £ 9,802,800 | 3 | £ 3,098,900 | 3.95% |
| 11 Public Service Subjects | 89 | £ 5,590,000 | 85 | £ 4,018,000 | £ 3,733,400 | 4 | £ 1,572,000 | 4.49% |
| 12 Communications (Non Formula) | 5 | £ 9,200 | 5 | £ 9,200 | £ 9,100 | 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 | 18 | £ 1,308,850 | 18 | £ 1,308,850 | £ 1,303,500 | 0 | £ - | 0.00% |
| 19 Advertising | 38 | £ 121,140 | 38 | £ 121,140 | £ 102,340 | 0 | £ - | 0.00% |
| 20 Undertakings / Fixed Line | 16 | £ 100,261,800 | 12 | £ 93,843,800 | £ 68,960,529 | 4 | £ 6,418,000 | 25.00% |
| | 2,150 | £ 253,646,665 | 2,083 | £ 241,214,415 | £ 204,466,604 | 67 | £ 12,432,250 | 3.12% |

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2020 – **EAST RENFREWSHIRE**

| Category | Number Received | RV under Appeal | Disposed | Original RV | Adj 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 | 91 | £ 2,106,900 | £ 1,904,250 | 27 | £ 224,050 | 22.88% |
| 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 | 12 | £ 1,908,000 | £ 1,891,000 | 1 | £ 340,000 | 7.69% |
| 7 Garages and Petrol Stations | 8 | £ 205,850 | 8 | £ 205,850 | £ 190,400 | 0 | £ - | 0.00% |
| 8 Cultural | 14 | £ 432,200 | 14 | £ 432,200 | £ 319,550 | 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) | 1 | £ 100 | 1 | £ 100 | £ 100 | 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 | 5 | £ 486,000 | 5 | £ 486,000 | £ 486,000 | 0 | £ - | 0.00% |
| 19 Advertising | 13 | £ 55,100 | 12 | £ 38,900 | £ 32,150 | 1 | £ 16,200 | 7.69% |
| 20 Undertakings / Fixed Line | 8 | £ 1,167,200 | 6 | £ 861,400 | £ 563,178 | 2 | £ 305,800 | 25.00% |
| | 563 | £ 30,308,745 | 532 | £ 29,422,695 | £ 27,021,173 | 31 | £ 886,050 | 5.51% |

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2020 – **INVERCLYDE**

| Category | Number Received | RV under Appeal | Disposed | Original RV | Adj 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 | 154 | £ 5,082,950 | £ 4,978,750 | 17 | £ 684,425 | 9.94% |
| 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 | 24 | £ 1,157,500 | £ 958,000 | 1 | £ 655,000 | 4.00% |
| 7 Garages and Petrol Stations | 15 | £ 451,300 | 15 | £ 451,300 | £ 445,300 | 0 | £ - | 0.00% |
| 8 Cultural | 16 | £ 519,700 | 16 | £ 519,700 | £ 468,100 | 0 | £ - | 0.00% |
| 9 Sporting Subjects | 0 | £ - | 0 | £ - | £ - | 0 | £ - | 0.00% |
| 10 Education and Training | 34 | £ 7,564,550 | 32 | £ 6,881,550 | £ 6,586,050 | 2 | £ 683,000 | 5.88% |
| 11 Public Service Subjects | 61 | £ 2,763,800 | 57 | £ 1,775,800 | £ 1,652,300 | 4 | £ 988,000 | 6.56% |
| 12 Communications (Non Formula) | 0 | £ - | 0 | £ - | £ - | 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 | 9 | £ 264,600 | 8 | £ 200,100 | £ 191,600 | 1 | £ 64,500 | 11.11% |
| 19 Advertising | 7 | £ 23,750 | 7 | £ 23,750 | £ 17,950 | 0 | £ - | 0.00% |
| 20 Undertakings / Fixed Line | 9 | £ 637,200 | 9 | £ 637,200 | £ 536,682 | 0 | £ - | 0.00% |
| | 829 | £ 40,339,375 | 804 | £ 37,264,450 | £ 34,899,732 | 25 | £ 3,074,925 | 3.02% |

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2020 – **TOTALS IN JOINT BOARD AREA**

| Category | Number Received | RV under Appeal | Disposed | Original RV | Adj 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 | 718 | £ 20,072,400 | £ 19,022,600 | 97 | £ 1,474,325 | 11.90% |
| 4 Hotel Etc | 25 | £ 7,036,000 | 25 | £ 7,036,000 | £ 5,936,500 | 0 | £ - | 0.00% |
| 5 Industrial | 681 | £ 35,696,860 | 680 | £ 34,996,860 | £ 33,497,160 | 1 | £ 700,000 | 0.15% |
| 6 Leisure | 84 | £ 10,038,450 | 81 | £ 9,027,950 | £ 8,322,950 | 3 | £ 1,010,500 | 3.57% |
| 7 Garages and Petrol Stations | 42 | £ 1,660,650 | 42 | £ 1,660,650 | £ 1,547,700 | 0 | £ - | 0.00% |
| 8 Cultural | 67 | £ 2,278,050 | 67 | £ 2,278,050 | £ 1,924,550 | 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 | 136 | £ 24,369,000 | £ 22,942,350 | 5 | £ 3,781,900 | 3.55% |
| 11 Public Service Subjects | 186 | £ 9,673,740 | 178 | £ 7,113,740 | £ 6,611,140 | 8 | £ 2,560,000 | 4.30% |
| 12 Communications (Non Formula) | 6 | £ 9,300 | 6 | £ 9,300 | £ 9,200 | 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 | 32 | £ 2,059,450 | 31 | £ 1,994,950 | £ 1,981,100 | 1 | £ 64,500 | 3.13% |
| 19 Advertising | 58 | £ 199,990 | 57 | £ 183,790 | £ 152,440 | 1 | £ 16,200 | 1.72% |
| 20 Undertakings / Fixed Line | 33 | £ 102,066,200 | 27 | £ 95,342,400 | £ 70,060,389 | 6 | £ 6,723,800 | 18.18% |
| | 3,542 | £ 324,294,785 | 3,419 | £ 07,901,560 | £ 266,387,509 | 123 | £ 16,393,225 | 3.47% |

APPENDIX 2

RENFREWSHIRE - Running Roll Appeals (All) Received on/or after 01/03/20 As at 03/02/201

| Category | Number Received | Disposed | Number O/S | % O/S |
|---------------------------------|-----------------|----------|------------|---------|
| 1 Retail | 603 | 8 | 595 | 98.67% |
| 2 Public House | 60 | 1 | 59 | 98.33% |
| 3 Office including Banks | 655 | 7 | 648 | 98.93% |
| 4 Hotel Etc | 17 | 0 | 17 | 100.00% |
| 5 Industrial | 561 | 8 | 553 | 98.57% |
| 6 Leisure | 48 | 1 | 47 | 97.92% |
| 7 Garages and Petrol Stations | 24 | 2 | 22 | 91.67% |
| 8 Cultural | 38 | 0 | 38 | 100.00% |
| 9 Sporting Subjects | 6 | 0 | 6 | 100.00% |
| 10 Education and Training | 73 | 1 | 72 | 98.63% |
| 11 Public Service Subjects | 82 | 4 | 78 | 95.12% |
| 12 Communications (Non Formula) | 3 | 0 | 3 | 100.00% |
| 13 Quarries Mines etc | 0 | 0 | 0 | 0.00% |
| 14 Petrochemical | 2 | 0 | 2 | 100.00% |
| 15 Religious | 0 | 0 | 0 | 0.00% |
| 16 Health Medical | 6 | 0 | 6 | 100.00% |
| 17 Other | 60 | 0 | 60 | 100.00% |
| 18 Care Facilities | 5 | 1 | 4 | 80.00% |
| 19 Advertising | 36 | 0 | 36 | 100.00% |
| 20 Undertakings | 8 | 0 | 8 | 100.00% |
| | 2,287 | 33 | 2,254 | 98.56% |

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

As at 3rd February 2021

| Category | Number Received | Disposed | Number O/S | % O/S |
|------------------------------------|--------------------|----------|------------|---------|
| 1 Retail | 136 | 8 | 128 | 94.12% |
| 2 Public House | 10 | 0 | 10 | 100.00% |
| 3 Office including Banks | 78 | 4 | 74 | 94.87% |
| 4 Hotel Etc | 4 | 1 | 3 | 75.00% |
| 5 Industrial | 18 | 0 | 18 | 100.00% |
| 6 Leisure | 10 | 0 | 10 | 100.00% |
| 7 Garages and Petrol Stations | 9 | 0 | 9 | 100.00% |
| 8 Cultural | 5 | 0 | 5 | 100.00% |
| 9 Sporting Subjects | 1 | 0 | 1 | 100.00% |
| 10 Education and Training | 2 | 0 | 2 | 100.00% |
| 11 Public Service Subjects | 4 | 0 | 4 | 100.00% |
| 12 Communications (Non Formula) | 1 | 0 | 1 | 100.00% |
| 13 Quarries Mines etc | 2 | 0 | 2 | 100.00% |
| 14 Petrochemical | 0 | 0 | 0 | 0.00% |
| 15 Religious | 0 | 0 | 0 | 0.00% |
| 16 Health Medical | 0 | 0 | 0 | 0.00% |
| 17 Other | 4 | 0 | 4 | 100.00% |
| 18 Care Facilities | 1 | 0 | 1 | 100.00% |
| 19 Advertising | 14 | 0 | 14 | 100.00% |
| 20 Undertakings | 4 | 1 | 3 | 75.00% |
| | 303 | 14 | 289 | 95.38% |

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

As at 3rd February 2021

| Category | Number Received | Disposed | Number O/S | % O/S |
|------------------------------------|--------------------|----------|------------|---------|
| 1 Retail | 323 | 1 | 322 | 99.69% |
| 2 Public House | 24 | 0 | 24 | 100.00% |
| 3 Office including Banks | 236 | 2 | 234 | 99.15% |
| 4 Hotel Etc | 1 | 0 | 1 | 100.00% |
| 5 Industrial | 122 | 1 | 121 | 99.18% |
| 6 Leisure | 22 | 0 | 22 | 100.00% |
| 7 Garages and Petrol Stations | 8 | 0 | 8 | 100.00% |
| 8 Cultural | 24 | 0 | 24 | 100.00% |
| 9 Sporting Subjects | 1 | 0 | 1 | 100.00% |
| 10 Education and Training | 59 | 0 | 59 | 100.00% |
| 11 Public Service Subjects | 59 | 0 | 59 | 100.00% |
| 12 Communications (Non Formula) | 0 | 0 | 0 | 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 | 8 | 0 | 8 | 100.00% |
| 17 Other | 48 | 0 | 48 | 100.00% |
| 18 Care Facilities | 12 | 0 | 12 | 100.00% |
| 19 Advertising | 6 | 0 | 6 | 100.00% |
| 20 Undertakings | 7 | 0 | 7 | 100.00% |
| | 962 | 4 | 958 | 99.58% |

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

As at 3rd February 2021

| Category | Number Received | Disposed | Number O/S | % O/S |
|---------------------------------|-----------------|----------|------------|---------|
| 1 Retail | 1,062 | 17 | 1,045 | 98.40% |
| 2 Public House | 94 | 1 | 93 | 98.94% |
| 3 Office including Banks | 969 | 13 | 956 | 98.66% |
| 4 Hotel Etc | 22 | 1 | 21 | 95.45% |
| 5 Industrial | 701 | 9 | 692 | 98.72% |
| 6 Leisure | 80 | 1 | 79 | 98.75% |
| 7 Garages and Petrol Stations | 41 | 2 | 39 | 95.12% |
| 8 Cultural | 67 | 0 | 67 | 100.00% |
| 9 Sporting Subjects | 8 | 0 | 8 | 100.00% |
| 10 Education and Training | 134 | 1 | 133 | 99.25% |
| 11 Public Service Subjects | 145 | 4 | 141 | 97.24% |
| 12 Communications (Non Formula) | 4 | 0 | 4 | 100.00% |
| 13 Quarries Mines etc | 2 | 0 | 2 | 100.00% |
| 14 Petrochemical | 2 | 0 | 2 | 100.00% |
| 15 Religious | 2 | 0 | 2 | 100.00% |
| 16 Health Medical | 14 | 0 | 14 | 100.00% |
| 17 Other | 112 | 0 | 112 | 100.00% |
| 18 Care Facilities | 18 | 1 | 17 | 94.44% |
| 19 Advertising | 56 | 0 | 56 | 100.00% |
| 20 Undertakings | 19 | 1 | 18 | 94.74% |
| | 3,552 | 51 | 3,501 | 98.56% |