



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 23rd February 2024

Subject: Non-Domestic Proposals and Appeals

Author: Assistant Assessor & Electoral Registration Officer

Introduction

The purpose of this report is to report progress on the disposal of the 2017 Revaluation appeals and the disposal of 2017 Revaluation Running Roll appeals. It also gives a brief insight into the two-stage proposal and appeal process which came into force on the 1st April 2023.

1. 2023 Revaluation Proposals

Following the publication of the 2023 Revaluation Roll, Proprietors, Tenant and Occupiers of subjects in the Valuation Roll originally had until 31 July 2023 to submit a Proposal if they were unhappy with the Revaluation. This deadline was subsequently extended to 31st August, and we received just under 1000 Proposals. Work is underway on reviewing the content of the proposals received by Renfrewshire Valuation Joint Board with a view to resolving these well ahead of the statutory deadline of September 2025.

For 2023 proposals against national Practice Notes e.g., Scottish Assessors Association (SAA) Public Buildings Committee – Schools Practice Note (PN), the SAA have a proposal disposal programme and negotiations for these PNs are carried out at a national level, led by the PN author. The Assessor for Renfrewshire and members of the valuation team are currently involved in the analysis and discussion of proposals against national practice notes, and this can be resource intensive.

Further detail on progress with these proposals on a national and local level will be given in future reports to the Board.

2. 2017 Revaluation Appeals

The total number of Revaluation Appeals received for 2017 was 3,832, which related 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 2017 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.

3. The disposal of 2017 Revaluation Appeals

A number of statistical extracts have been compiled to show the disposal of 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.

The Assessor discharged his statutory duty with only a small number of outstanding 2017 Revaluation appeals referred to the Lands Tribunal.

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 31st December 2023. As at 31st December 2023, the numbers of appeals disposed of is 3,524 which equates to 99.49% of the number of subjects under appeal. There are therefore only 18 subjects within the Joint Board area that have 2017 Revaluation appeals outstanding.

The appeals that remain outstanding relate primarily to Automated Teller Machines which account for 14 of the 21.

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

4. Running Roll Proposals/Appeals

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.

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

Running roll proposals can be lodged by ratepayers or their agents at least once in any one financial year and require to be disposed of in line with the prescribed statutory timetable. If the proposer remains dissatisfied with the outcome of their proposal, they can appeal to the First Tier Tribunal and in some circumstances the Upper Tribunal and this two-stage appeal process was effective from the 1st April 2023.

Progress on the disposal of the 2023 Running Roll proposals and appeals as well as the disposal of the 2023 Revaluation proposals and appeals will be reported to The Board before the end of 2024.

5. The disposal of 2017 Revaluation Running Roll Appeals

As previously reported to the Board, the number of running roll appeals received since March 2020 was greater than the norm due to the Coronavirus pandemic and the situation facing many businesses. The position as of 31st December 2023 is that 2017 Revaluation MCC appeals received since March 2020 total 6,249, the bulk of which, some 5585 related to the Pandemic. We currently have a total of 2,699 outstanding, and we expect the number of appeals outstanding to continue to reduce as the appeals are withdrawn. These outstanding appeals are with the First-tier Tribunal who are responsible for the timetable of disposal.

Most of the Non-Domestic appeals outstanding have a disposal deadline by the First-tier Tribunal of 31st December 2024. The First-Tier Tribunal have currently scheduled appeal hearings until mid-May. We expect our outstanding appeals to be cited for hearing between May and December 2024.

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 number of outstanding 2017 running roll appeals within RVJB and each of the individual Council areas.

6. Disposal of Other Outstanding Appeals

For the 2017 Revaluation if a case was considered highly complex, it could be referred to the Lands Tribunal for Scotland. With effect from the 1st April 2023, the functions of the Lands Tribunal for Scotland have been transferred to the Upper Tribunal for Scotland. Any outstanding Lands Tribunal appeals will now be dealt with by the Upper Tribunal for Scotland.

At present there are a number of subjects that have cases from both the 2005 and 2010 Revaluations which will now be dealt with by the Upper 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 and again they will be dealt with by the Upper Tribunal. 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:

2 appeals remain outstanding from the 2005 Revaluation in relation to 2 subjects.

7 appeals remain outstanding from the 2010 Revaluation in relation to 2 subjects.

23 appeals remain outstanding from the 2017 Revaluation in relation to 21 subjects. Please note the 23 includes both revaluation and running roll appeals.

7. Conclusion:

The disposal of revaluation and running roll appeals and proposals is work that can be stressful due to the strict legislative timetables and the adversarial nature of the negotiations. The effects of the new two-stage proposal/appeal process in relation to non-domestic properties on our business practices and service delivery are unknown at the present time and the Board will be kept informed of progress

Recommendations

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

Lindsey Hendry
Assistant Assessor and ERO
2nd February 2024

For further information please contact Lindsey Hendry at 0141 487 0635 or via email at lindsey.hendry@renfrewshire-vjb.gov.uk

APPENDIX 1

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2023 – **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	517	£ 13,385,550	£ 12,193,225	9	£ 62,850	1.71%
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	3	£ 136,000	£ 121,500	0	£ -	0.00%
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	89	£ 5,590,000	£ 5,170,400	0	£ -	0.00%
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	£ 97,388,000	£ 69,933,000	3	£ 918,000	37.50%
	2,150	£ 253,646,665	2,138	£ 252,665,815	£ 212,055,929	12	£ 980,850	0.56%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2023 – **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	116	£ 2,314,700	£ 1,905,450	2	£ 16,250	1.69%
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	561	£ 30,292,495	£ 27,618,873	2	£ 16,250	0.36%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2023 – **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	168	£ 5,742,325	£ 5,373,750	3	£ 25,050	1.75%
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	60	£ 1,998,800	£ 1,853,300	1	£ 765,000	1.64%
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	825	£ 39,549,325	£ 36,850,232	4	£ 790,050	0.48%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2023 – **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	801	£ 21,442,575	£ 19,472,425	14	£ 104,150	1.72%
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	3	£ 136,000	£ 121,500	0	£ -	0.00%
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	185	£ 8,908,740	£ 8,249,140	1	£ 765,000	0.54%
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	7	£ 97,693,800	£ 70,212,800	3	£ 918,000	30.00%
	3,542	£ 324,294,785	3,524	£ 322,507,635	£ 276,525,034	18	£ 1,787,150	0.51%

APPENDIX 2

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

As at 31st December 23

Category	Number Received		Disposed		Number O/S	% O/S
1 Retail	1,104		708		396	35.87%
2 Public House	104		36		68	65.38%
3 Office including Banks	1,167		681		486	41.65%
4 Hotel Etc	29		14		15	51.72%
5 Industrial	1,074		778		296	27.56%
6 Leisure	78		33		45	57.69%
7 Garages and Petrol Stations	31		19		12	38.71%
8 Cultural	4		1		3	75.00%
9 Sporting Subjects	13		10		3	23.08%
10 Education and Training	81		12		69	85.19%
11 Public Service Subjects	94		22		72	76.60%
12 Communications (Non Formula)	27		13		14	51.85%
13 Quarries Mines etc	0		0		0	0.00%
14 Petrochemical	3		2		1	33.33%
15 Religious	0		0		0	0.00%
16 Health Medical	9		5		4	44.44%
17 Other	93		43		50	53.76%
18 Care Facilities	41		7		34	82.93%
19 Advertising	95		86		9	9.47%
20 Undertakings	12		8		4	33.33%
	4,059		2,478		1,581	38.95%

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

As at 31st December 2023

Category	Number Received		Disposed		Number O/S	% O/S
1 Retail	219		129		90	41.10%
2 Public House	17		7		10	58.82%
3 Office including Banks	150		105		45	30.00%
4 Hotel Etc	7		3		4	57.14%
5 Industrial	37		18		19	51.35%
6 Leisure	20		10		10	50.00%
7 Garages and Petrol Stations	10		2		8	80.00%
8 Cultural	0		0		0	0.00%
9 Sporting Subjects	6		5		1	16.67%
10 Education and Training	37		5		32	86.49%
11 Public Service Subjects	26		3		23	88.46%
12 Communications (Non Formula)	20		12		8	40.00%
13 Quarries Mines etc	2		1		1	50.00%
14 Petrochemical	0		0		0	0.00%
15 Religious	1		1		0	0.00%
16 Health Medical	1		1		0	0.00%
17 Other	6		3		3	50.00%
18 Care Facilities	16		3		13	81.25%
19 Advertising	29		22		7	24.14%
20 Undertakings	0		0		0	0.00%
	604		330		274	45.36%

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

As at 31st December 2023

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	610	246	364	59.67%
2 Public House	39	10	29	74.36%
3 Office including Banks	396	271	125	31.57%
4 Hotel Etc	2	1	1	50.00%
5 Industrial	228	158	70	30.70%
6 Leisure	26	2	24	92.31%
7 Garages and Petrol Stations	13	4	9	69.23%
8 Cultural	1	1	0	0.00%
9 Sporting Subjects	1	0	1	100.00%
10 Education and Training	60	2	58	96.67%
11 Public Service Subjects	62	7	55	88.71%
12 Communications (Non Formula)	23	11	12	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	7	7	50.00%
17 Other	58	11	47	81.03%
18 Care Facilities	36	3	33	91.67%
19 Advertising	13	7	6	46.15%
20 Undertakings	2	1	1	0.00%
	1,586	742	844	53.22%

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

As at 31st December 2023

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	1,933	1,083	850	43.97%
2 Public House	160	53	107	66.88%
3 Office including Banks	1,713	1,057	656	38.30%
4 Hotel Etc	38	18	20	52.63%
5 Industrial	1,339	954	385	28.75%
6 Leisure	124	45	79	63.71%
7 Garages and Petrol Stations	54	25	29	53.70%
8 Cultural	5	2	3	60.00%
9 Sporting Subjects	20	15	5	25.00%
10 Education and Training	178	19	159	89.33%
11 Public Service Subjects	182	32	150	82.42%
12 Communications (Non Formula)	70	36	34	48.57%
13 Quarries Mines etc	2	1	1	50.00%
14 Petrochemical	3	2	1	33.33%
15 Religious	3	1	2	66.67%
16 Health Medical	24	13	11	45.83%
17 Other	157	57	100	63.69%
18 Care Facilities	93	13	80	86.02%
19 Advertising	137	115	22	16.06%
20 Undertakings	14	9	5	35.71%
	6,249	3,550	2,699	43.19%