



# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 25<sup>th</sup> February 2022

**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 the 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. 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).

#### **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 has extended the disposal date for 2017 Revaluation appeals until the 31<sup>st</sup> December 2021.

At present, our office still remains closed to the public since the 23<sup>rd</sup> 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, there has been one non-domestic hearing, held on the 16<sup>th</sup> December. The appeals cited for this hearing were disposed of without the need for either a virtual or in person hearing. The hearing conducted by the Assessor’s representative was for procedural matters. In addition, resources have also been concentrating on Council Tax Hearings which have continued to be conducted on a virtual basis.

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 31<sup>st</sup> December 2021. As at 31<sup>st</sup> December 2021 the numbers of appeals disposed of now sits at 3,437 which equates to 97.04% of the number of subjects under appeal. There are therefore only 105 subjects within the joint board area that have Revaluation appeals outstanding.

As outlined at the last meeting, those appeals that do remain outstanding relate primarily to Automated Teller Machines which account for 92 of the 105, and due to the issues involved have been referred to the Lands Tribunal. 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. They have also been referred to the Lands Tribunal. 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. Therefore, since last reporting, there has been minimal change to the number of revaluation appeals 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 of time.

In 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 2020 has exponentially increased. In particular, since the Prime Minister’s announcement on the 23<sup>rd</sup> March 2020 commencing the lockdown restrictions, we have continued to receive such material change appeals however this has now slowed down.

The position as of 31st December is that MCC appeals received since March 2020 total 6,036, the bulk of which, some 5585 relate to the Pandemic. We currently have a total of 5640 still outstanding. At present we have continued to deal with non-Covid MCC appeals where possible and have to date disposed of 396 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.

I reported previously that the Scottish Government have intimated legislation would be enacted, 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 seeks 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) Bill was introduced to the Scottish Parliament in December 2021 and is currently being examined by the Local Government, Planning and Housing Committee. This Bill seeks 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.

The Committee issued a call for views on the Bill which closed on 11<sup>th</sup> February 2022 and the Assessor via the SAA submitted a response. If the Bill is enacted as it stands then it will mean, we will need to dispose of a minimum of 5,585 appeals before the 31<sup>st</sup> December 2022 which will put immense pressure on staff as they will be discharging the statutory duty of delivering the 2023 Revaluation.

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 next 10 months but will also involve increased costs for citations and VAC hearings if they need to proceed.

This type of work can be stressful for staff due to the strict legislative timetables and the adversarial nature of the negotiations.,. 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, 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:

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

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

129 appeals have currently 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.

Staff are to be congratulated in getting the 2017 Revaluation appeals to a level where the small numbers that do remain outstanding are dependent upon national agreements being concluded. However, it will be a huge challenge over the next 10 months for staff 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 would have 10 months to dispose of just over 5,500 COVID MCC appeals. This would be a colossal task for staff to undertake. The management team will ensure all required support is available to staff to assist them in this highly unusual set of circumstances should it arise.

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 throughout the last 23 months 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.

Lindsey Hendry  
Assistant Assessor and ERO  
2<sup>nd</sup> February 2022

For further information please contact Lindsey Hendry at 0141-618-5927 or via email at [lindsey.hendry@renfrewshire-vjb.gov.uk](mailto:lindsey.hendry@renfrewshire-vjb.gov.uk)



## APPENDIX 1

### RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2021 – **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	476	£ 12,903,675	£ 12,160,725	50	£ 544,725	9.51%
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	73	£ 10,602,450	£ 9,802,800	3	£ 3,098,900	3.95%
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	2,091	£ 242,668,040	£ 205,910,229	59	£ 10,978,625	2.74%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2021 – **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	92	£ 2,115,025	£ 1,905,450	26	£ 215,925	22.03%
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	537	£ 30,092,820	£ 27,618,873	26	£ 215,925	4.62%



RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2021 – **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	155	£ 5,522,950	£ 5,373,750	16	£ 244,425	9.36%
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	32	£ 6,881,550	£ 6,586,050	2	£ 683,000	5.88%
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	809	£ 38,549,950	£ 36,122,232	20	£ 1,789,425	2.41%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2021 – **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	723	£ 20,541,650	£ 19,439,925	92	£ 1,005,075	11.29%
4 Hotel Etc	25	£ 7,036,000	25	£ 7,036,000	£ 5,936,500	0	£ -	0.00%
5 Industrial	681	£ 35,696,860	681	£ 36,696,860	£ 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	136	£ 24,369,000	£ 22,942,350	5	£ 3,781,900	3.55%
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	3,437	£ 311,310,810	£ 269,651,334	105	£ 12,983,975	2.96%

## APPENDIX 2

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

**As at 31<sup>st</sup> December 2021**

Category	Number Received		Disposed		Number O/S	% O/S
1 Retail	1,082		51		1,031	95.29%
2 Public House	98		3		95	96.94%
3 Office including Banks	1,144		40		1,104	96.50%
4 Hotel Etc	28		1		27	96.43%
5 Industrial	1,021		32		989	96.87%
6 Leisure	76		3		73	96.05%
7 Garages and Petrol Stations	31		4		27	87.10%
8 Cultural	4		1		3	75.00%
9 Sporting Subjects	9		0		9	100.00%
10 Education and Training	80		1		79	98.75%
11 Public Service Subjects	91		8		83	91.21%
12 Communications (Non Formula)	15		4		11	73.33%
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	8		0		8	100.00%
17 Other	85		22		63	74.12%
18 Care Facilities	41		1		40	97.56%
19 Advertising	92		0		92	100.00%
20 Undertakings	10		0		10	100.00%
	3,918		171		3,747	95.64%

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

**As at 31<sup>st</sup> December 2021**

Category	Number Received		Disposed		Number O/S	% O/S
1 Retail	209		23		186	89.00%
2 Public House	17		0		17	100.00%
3 Office including Banks	139		14		125	89.93%
4 Hotel Etc	7		1		6	85.71%
5 Industrial	37		1		36	97.30%
6 Leisure	18		1		17	94.44%
7 Garages and Petrol Stations	10		0		10	100.00%
8 Cultural	0		0		0	0.00%
9 Sporting Subjects	2		0		2	100.00%
10 Education and Training	36		3		33	91.67%
11 Public Service Subjects	26		0		26	100.00%
12 Communications (Non Formula)	12		4		8	66.67%
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	1		0		1	100.00%
17 Other	5		2		3	60.00%
18 Care Facilities	15		2		13	86.67%
19 Advertising	29		0		29	100.00%
20 Undertakings	0		0		0	0.00%
	565		51		514	90.97%

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

**As at 31<sup>st</sup> December 2021**

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	603	121	482	79.93%
2 Public House	39	1	38	97.44%
3 Office including Banks	391	26	365	93.35%
4 Hotel Etc	1	0	1	100.00%
5 Industrial	224	12	212	94.64%
6 Leisure	25	0	25	100.00%
7 Garages and Petrol Stations	11	0	11	100.00%
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	0	62	100.00%
12 Communications (Non Formula)	14	3	11	78.57%
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	1	13	92.86%
17 Other	57	8	49	85.96%
18 Care Facilities	36	1	35	97.22%
19 Advertising	12	0	12	100.00%
20 Undertakings	0	0	0	0.00%
	1,553	174	1,379	88.80%

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

**As at 31<sup>st</sup> December 2021**

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	1,894	195	1,669	89.70%
2 Public House	154	4	150	97.40%
3 Office including Banks	1,674	80	1,594	95.22%
4 Hotel Etc	36	2	34	94.44%
5 Industrial	1,282	45	1,237	96.49%
6 Leisure	119	4	115	96.64%
7 Garages and Petrol Stations	52	4	48	92.31%
8 Cultural	5	2	3	60.00%
9 Sporting Subjects	12	0	12	100.00%
10 Education and Training	176	4	172	97.73%
11 Public Service Subjects	179	8	171	95.53%
12 Communications (Non Formula)	41	11	30	73.17%
13 Quarries Mines etc	2	0	2	100.00%
14 Petrochemical	3	0	3	100.00%
15 Religious	2	0	2	100.00%
16 Health Medical	23	1	22	95.65%
17 Other	147	32	115	78.23%
18 Care Facilities	92	4	88	95.65%
19 Advertising	133	0	133	100.00%
20 Undertakings	10	0	10	100.00%
	6036	396	5,640	93.44%