



# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 18<sup>th</sup> September 2020

**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 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).

It was reported at the last meeting in May that the current Secretary to the Valuation Appeal Panel had informed the Assessor that he has notified the Sheriff Principal of his intention to resign from the post. I can confirm that there has been no update regarding a replacement for this post to date.

#### **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 31<sup>st</sup> December 2020. However, the Scottish government has recently confirmed that the disposal date for 2017 Revaluation appeals has been extended until the 31<sup>st</sup> December 2021. Citations however, for all outstanding appeals have already been issued to the respective parties prior to the 30<sup>th</sup> of June in order to ensure that appellants were afforded the required six months’ notice should they wish to make an application for their appeal to be heard by the Scottish Lands Tribunal.

To date, there have been 159 requests made for referrals to the Scottish Lands Tribunal (SLT) which the Assessor has agreed meet the necessary criteria as outlined in the relevant legislation. These appeals will now be passed to the SLT by the Secretary to the Valuation Appeal Panel and will be dealt with in due course. Note there is no statutory deadline for their disposal.

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 23<sup>rd</sup> March. Where possible, valuation staff have continued to try and bring the outstanding appeals to a conclusion. As outlined in my last report, staff have continued to enter into negotiations with relevant parties despite hearing dates having to be canceled as a result of the current Covid pandemic. This of course has been dependent on the communication capabilities of appellants or their agents which in many instances has not been feasible. A further complication relates to the fact that in order to resolve some appeals, a physical inspection of the premises concerned may be required which, due to the current restrictions, is unable to take place for the time being. However, this is being kept under review and may change following Government Guidelines.

Since last reporting, those cases previously scheduled for hearing in May have now been postponed to the 8<sup>th</sup> of October with remaining hearings scheduled for the 5<sup>th</sup> November, the 3<sup>rd</sup> and 17<sup>th</sup> of December. Exactly how these proposed hearings will be facilitated has still to be determined. We are currently in dialogue with the Secretary to the Panel regarding the necessary measures required in order to ensure these hearings may be facilitated while adhering to the social distancing guidelines. Pressure to resolve all remaining 2017 revaluation appeals has been alleviated by the extension to the disposal date to December 2021. It is the intention that staff will continue to resolve as many of the outstanding appeals as possible by the end of 2020.

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 30<sup>th</sup> June 2020. As at 30<sup>th</sup> June we have disposed of 3234 appeals which equates to 91.30% 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.

As outlined above the programming and disposal of the remaining appeals will now be dependent on the lifting of the current lock down restrictions and how and when the Secretary to the Valuation Appeal Panel decides these may best be facilitated. We are fortunate that as at the 30<sup>th</sup> of June to only have 8.7% of appeals remaining.

## **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 May I highlighted that as a result 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 23<sup>rd</sup> March we have continued to receive material change appeals. The logging and processing this volume of work is now completed and I again wish to relay thanks to those members of staff who have accomplished this feat whilst working remotely.

I can confirm that the total number of running roll appeals received since the 1<sup>st</sup> of March to time of reporting is 3,455. The number of appeals for which Covid 19 has been cited as the reason for the appeal is 3,351. 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 running roll appeals received since the 1<sup>st</sup> of March 2020 and outlines those dealt with in each of the unitary authority areas of Renfrewshire, East Renfrewshire, Inverclyde and the Joint Board area as a whole. As the Board can see only one appeal has been dealt with thus far and this appeal was not related the Covid situation. These appeals would normally require to be disposed of by the 31<sup>st</sup> March 2021, however the Scottish Government has confirmed that an extension to their disposal date has been granted and the deadline has now been pushed back to the 31<sup>st</sup> December 2021.

The announcement of the extended timeframe for disposal of the MCC appeals has been gratefully received, however an increase of this magnitude will of course still present us with significant resource implications over the next 15 months given the unprecedented number of appeals that will require to be disposed of.

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 months 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 over the last year and to date, despite two recruitment drives, we have been unable to replace them.

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.

I would like to express thanks to all members of staff who, despite working remotely, have continued to deal with all aspects of the appeals process under such unusual conditions.

## **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. Negotiations are currently ongoing with the relevant agents and it is hoped that agreement will be reached over the coming months without the need for any cases proceeding to formal hearings. The number of appeals referred to the Lands Tribunal currently outstanding are as follows:

6 appeals remain outstanding from 2005 Revaluation in relation to 5 subjects

24 appeals remain outstanding from 2010 Revaluation in relation to 12 subjects

### **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 VAC hearings scheduled during the Spring diet requiring to be cancelled and to date we are still having to conduct negotiations and hearings while adhering to Government guidelines with regard to social distancing.

Pressures have been alleviated by the announcement of the Scottish Government that the disposal dates for both the 2017 Revaluation and MCC appeals have been extended to the 31<sup>st</sup> of December 2021.

Disposal of the remaining outstanding appeals outlined in today's report still presents a challenge during these unusual times which will require careful planning of resources. I am confident this challenge will be met with the usual commitment and professionalism shown by the staff in previous difficult times.

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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8<sup>th</sup> September 2020

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## APPENDIX 1

### RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/06/2020 – **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	509	£ 50,221,350	£ 46,977,250	19	£ 12,926,000	3.60%
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	468	£ 12,745,650	£ 12,012,100	58	£ 702,750	11.03%
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	24	£ 1,413,450	£ 1,125,450	22	£ 4,564,500	47.83%
7 Garages and Petrol Stations	19	£ 1,003,500	19	£ 1,003,500	£ 912,000	0	£ -	0.00%
8 Cultural	37	£ 1,326,150	32	£ 1,124,900	£ 937,150	5	£ 201,250	13.51%
9 Sporting Subjects	3	£ 136,000	0	£ -	£ -	3	£ 136,000	100.00%
10 Education and Training	76	£ 13,701,350	59	£ 9,458,250	£ 8,731,500	17	£ 4,243,100	22.37%
11 Public Service Subjects	89	£ 5,590,000	63	£ 2,329,700	£ 2,131,950	26	£ 3,260,300	29.21%
12 Communications (Non Formula)	5	£ 9,200	2	£ 8,900	£ 8,900	3	£ 300	60.00%
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	2	£ 44,500	£ 44,500	16	£ 1,264,350	88.89%
19 Advertising	38	£ 121,140	38	£ 121,140	£ 102,340	0	£ -	0.00%
20 Undertakings / Fixed Line	16	£ 100,261,800	9	£ 93,579,300	£ 68,704,729	7	£ 6,682,500	43.75%
	2,150	£ 253,646,665	1,973	£ 218,965,615	£ 184,014,604	177	£ 34,681,050	8.23%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/06/2020 – **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	171	£ 5,271,000	£ 4,993,550	9	£ 6,033,000	5.00%
2 Public House	12	£ 963,750	12	£ 963,750	£ 844,650	0	£ -	0.00%
3 Office including Banks	118	£ 2,330,950	89	£ 1,514,900	£ 1,314,250	29	£ 816,050	24.58%
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	3	£ 119,500	£ 119,500	10	£ 2,128,500	76.92%
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	29	£ 6,763,500	£ 6,432,000	2	£ 121,500	6.45%
11 Public Service Subjects	36	£ 1,319,940	29	£ 1,018,140	£ 958,140	7	£ 301,800	19.44%
12 Communications (Non Formula)	1	£ 100	0	£ -	£ -	1	£ 100	100.00%
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	2	£ 95,000	£ 95,000	3	£ 391,000	60.00%
19 Advertising	13	£ 55,100	12	£ 38,900	£ 32,150	1	£ 16,200	7.69%
20 Undertakings / Fixed Line	8	£ 1,167,200	4	£ 657,000	£ 420,167	4	£ 510,200	50.00%
	563	£ 30,308,745	497	£ 19,990,395	£ 18,473,762	66	£ 10,318,350	11.72%



RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/06/2020 – **INVERCLYDE**)

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	171	£ 5,271,000	£ 4,993,550	9	£ 6,033,000	5.00%
2 Public House	12	£ 963,750	12	£ 963,750	£ 844,650	0	£ -	0.00%
3 Office including Banks	118	£ 2,330,950	89	£ 1,514,900	£ 1,314,250	29	£ 816,050	24.58%
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	3	£ 119,500	£ 119,500	10	£ 2,128,500	76.92%
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	29	£ 6,763,500	£ 6,432,000	2	£ 121,500	6.45%
11 Public Service Subjects	36	£ 1,319,940	29	£ 1,018,140	£ 958,140	7	£ 301,800	19.44%
12 Communications (Non Formula)	1	£ 100	0	£ -	£ -	1	£ 100	100.00%
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	2	£ 95,000	£ 95,000	3	£ 391,000	60.00%
19 Advertising	13	£ 55,100	12	£ 38,900	£ 32,150	1	£ 16,200	7.69%
20 Undertakings / Fixed Line	8	£ 1,167,200	4	£ 657,000	£ 420,167	4	£ 510,200	50.00%
	563	£ 30,308,745	497	£ 19,990,395	£ 18,473,762	66	£ 10,318,350	11.72%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/06/2020 – **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	918	£ 61,575,450	£ 57,462,050	35	£ 24,969,000	3.67%
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	711	£ 19,343,500	£ 18,305,100	104	£ 2,203,225	12.76%
4 Hotel Etc	25	£ 7,036,000	25	£ 7,036,000	£ 5,936,500	0	£ -	0.00%
5 Industrial	681	£ 35,696,860	679	£ 34,811,860	£ 33,312,160	2	£ 885,000	0.29%
6 Leisure	84	£ 10,038,450	43	£ 2,225,250	£ 1,747,750	41	£ 7,813,200	48.81%
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	60	£ 2,038,500	£ 1,686,500	7	£ 239,550	10.45%
9 Sporting Subjects	3	£ 136,000	0	£ -	£ -	3	£ 136,000	100.00%
10 Education and Training	141	£ 28,150,900	118	£ 23,087,050	£ 21,733,300	23	£ 5,063,850	16.31%
11 Public Service Subjects	186	£ 9,673,740	139	£ 4,450,140	£ 4,116,790	47	£ 5,223,600	25.27%
12 Communications (Non Formula)	6	£ 9,300	2	£ 8,900	£ 8,900	4	£ 400	66.67%
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	5	£ 155,500	£ 154,000	27	£ 1,903,950	84.38%
19 Advertising	58	£ 199,990	57	£ 183,790	£ 152,440	1	£ 16,200	1.72%
20 Undertakings / Fixed Line	33	£ 102,066,200	19	£ 94,740,300	£ 69,544,524	14	£ 7,325,900	42.42%
	3,542	£ 324,294,785	3,234	£ 68,514,910	£ 230,133,594	308	£ 55,779,875	8.70%

## APPENDIX 2

RENFREWSHIRE - Running Roll Appeals (All) Received on/or after 01/03/20      As at 18/08/20

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	579	0	579	100.00%
2 Public House	59	0	59	100.00%
3 Office including Banks	650	0	650	100.00%
4 Hotel Etc	16	0	16	100.00%
5 Industrial	538	0	538	100.00%
6 Leisure	45	0	45	100.00%
7 Garages and Petrol Stations	20	0	20	100.00%
8 Cultural	38	0	38	100.00%
9 Sporting Subjects	6	0	6	100.00%
10 Education and Training	74	0	74	100.00%
11 Public Service Subjects	80	0	80	100.00%
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	58	0	58	100.00%
18 Care Facilities	4	0	4	100.00%
19 Advertising	36	0	36	100.00%
20 Undertakings	7	0	7	100.00%
	2,221	0	2,221	100.00%

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

As at 18 August 2020

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	131	1	130	99.24%
2 Public House	10	0	10	100.00%
3 Office including Banks	73	0	73	100.00%
4 Hotel Etc	5	0	5	100.00%
5 Industrial	17	0	17	100.00%
6 Leisure	9	0	9	100.00%
7 Garages and Petrol Stations	8	0	8	100.00%
8 Cultural	5	0	5	100.00%
9 Sporting Subjects	1	0	1	100.00%
10 Education and Training	1	0	1	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	3	0	3	100.00%
18 Care Facilities	1	0	1	100.00%
19 Advertising	14	0	14	100.00%
20 Undertakings	4	0	4	100.00%
	289	1	288	99.65%

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

As at 18 August 2020

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	314	0	314	100.00%
2 Public House	23	0	23	100.00%
3 Office including Banks	235	0	235	100.00%
4 Hotel Etc	1	0	1	100.00%
5 Industrial	119	0	119	100.00%
6 Leisure	22	0	22	100.00%
7 Garages and Petrol Stations	8	0	8	100.00%
8 Cultural	23	0	23	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	47	0	47	100.00%
18 Care Facilities	12	0	12	100.00%
19 Advertising	6	0	6	100.00%
20 Undertakings	7	0	7	100.00%
	946	0	946	100.00%

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

As at 18 August 2020

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	1,024	1	1,023	99.90%
2 Public House	92	0	92	100.00%
3 Office including Banks	958	0	958	100.00%
4 Hotel Etc	22	0	22	100.00%
5 Industrial	674	0	674	100.00%
6 Leisure	76	0	76	100.00%
7 Garages and Petrol Stations	36	0	36	100.00%
8 Cultural	66	0	66	100.00%
9 Sporting Subjects	8	0	8	100.00%
10 Education and Training	134	0	134	100.00%
11 Public Service Subjects	143	0	143	100.00%
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	108	0	108	100.00%
18 Care Facilities	17	0	17	100.00%
19 Advertising	56	0	56	100.00%
20 Undertakings	18	0	18	100.00%
	3,456	1	3,455	99.97%