

Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 20th November 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 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).

It was reported at the last meeting in September 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 a new Secretary to the Panel has now been appointed with effect from the 18th September 2020.

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. 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, I had intimated that those cases previously scheduled for hearing in May were postponed to the 8th of October. Our first virtual hearing was successfully undertaken and arranged on that day by the new Secretary to the Panel which dealt with procedural matters only. The hearing on the 5th November also took place virtually and again dealt with procedural matters only. The remaining non domestic hearing scheduled for the 3rd of December will also be conducted on a virtual basis. Although the disposal date for 2017 revaluation appeals has been extended to December 2021, we are still working towards having the majority of revaluation appeals being disposed of by the end of 2020. It is anticipated that there will only be a very small number of appeals that will require to be carried forward into 2021.

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 30th September 2020. As at 30th September we have disposed of 3,370 appeals which equates to 95.14% 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.

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 September 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 23rd March we have continued to receive material change appeals.

I can confirm that the total number of running roll appeals received since the 1st of March to time of reporting is currently now 3,495. The number of appeals for which Covid 19 has been cited as the reason for the appeal is 3,371. 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. 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 rental evidence and detailed discussions with the appellants and their representatives which will be carried out over the coming months. I will keep the Board abreast of the programming and disposal of these appeals once they have been cited and I am in a position to report on progress being made. As outlined in my previous report, the Scottish Government has granted an extension to the date on which they must be disposed of which has now been extended to the 31st December 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 next 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 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.

Thanks goes to all the staff involved, particularly given we are on track to dispose of the majority of the 2017 Revaluation appeals by the end of this year. This is a tremendous achievement.

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 out outlined below. Negotiations continue with the relevant agents and it is hoped that agreements will be reached without the need for any cases proceeding to formal hearings.

However, I wish to report that the Lands Tribunal for Scotland has recently served an interlocutor on the Assessor in relation to one of the outstanding 2010 Revaluation appeals for a Fixed Line Telecommunication subject. The issues concerning this appeal are highly complex and include an application for a referral to the European Court of Justice. Consequently, the Assessor has required to engage suitable legal representation equipped to deal with such matters. The result of this means that there will be significant legal costs associated with defending this appeal going forward. I will keep the Board updated in due course as the appeal progresses regarding this matter.

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.

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.

Disposal of the remaining outstanding appeals outlined in today's report still presents a challenge during these unusual times. 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.

Jacqueline Murgatroyd Assistant Assessor and ERO 6th November 2020

For further information please contact Jacqueline Murgatroyd at 0141-618-5951 or via email at jackie.murgatroyd@renfrewshire-vjb.gov.uk

APPENDIX 1

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/09/2020 – 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	527	£	63,046,350	£	58,419,250	1	£	101,000	0.19%
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	472	£	12,877,675	£	12,134,725	54	£	570,725	10.27%
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	38	£	3,754,450	£	3,310,950	8	£	2,223,500	17.39%
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	0	£	-	£	-	3	£	136,000	100.00%
10 Education and Training	76	£	13,701,350	72	£	10,532,450	£	9,736,800	4	£	3,168,900	5.26%
11 Public Service Subjects	89	£	5,590,000	75	£	3,096,000	£	2,836,900	14	£	2,494,000	15.73%
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	17	£	1,153,850	£	1,148,500	1	£	155,000	5.56%
19 Advertising	38	£	121,140	38	£	121,140	£	102,340	0	£	-	0.00%
20 Undertakings / Fixed Line	16	£	00,261,800	11	£	93,818,800	£	68,935,529	5	£	6,443,000	31.25%
	2,150	£	53,646,665	2,056	£	237,654,240	£	201,009,529	94	£	15,992,425	4.37%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/09/2020 – **EAST RENFREWSHIRE**

ΓV	JB Revaluation 2017 –	Appeais (b	y Hul	nber of subjects un	uei appeai	as a	1 30/09/2020 -	LAS	OI KENFKEW	SHIKE_			
Cate	egory	Number Received		RV under Appeal	Disposed		Original RV		Adj RV	Number O/S	Арр	eal RV O/S	% O/S
1	Retail	180	£	11,304,000	178	£	11,001,000	£	9,993,550	2	£	303,000	1.11%
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	9	£	1,732,000	£	1,718,000	4	£	516,000	30.77%
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	30	£	6,767,000	£	6,435,500	1	£	118,000	3.23%
11	Public Service Subjects	36	£	1,319,940	33	£	1,212,140	£	1,149,140	3	£	107,800	8.33%
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	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	522	£	28,717,795	£	26,390,773	41	£	1,590,950	7.28%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/09/2020 – **INVERCLYDE**

Category		Number Received	RV und	der Appeal	Disposed	Origi	inal RV	Adj F	? V	Number O/S	Appea	al RV O/S	% O/S
1 Retail		245	£	12,093,100	243	£	10,938,100	£	10,171,250	2	£	1,155,000	0.82%
2 Public I	House	28	£	1,147,500	28	£	1,147,500	£	1,014,900	0	£	-	0.00%
3 Office in	ncluding Banks	171	£	5,767,375	154	£	5,082,950	£	4,978,750	17	£	684,425	9.94%
4 Hotel E	Etc	2	£	171,500	2	£	171,500	£	170,000	0	£	-	0.00%
5 Industri	ial	153	£	3,917,550	152	£	3,732,550	£	3,616,150	1	£	185,000	0.65%
6 Leisure	;	25	£	1,812,500	18	£	765,300	£	575,800	7	£	1,047,200	28.00%
7 Garage Stations	es and Petrol s	15	£	451,300	15	£	451,300	£	445,300	0	£	-	0.00%
8 Cultura	ıl	16	£	519,700	16	£	519,700	£	468,100	0	£	-	0.00%
9 Sporting	g Subjects	0	£	-	0	£	-	£	-	0	£	-	0.00%
10 Educati	ion and Training	34	£	7,564,550	32	£	6,881,550	£	6,586,050	2	£	683,000	5.88%
11 Public S	Service Subjects	61	£	2,763,800	54	£	1,618,400	£	1,502,900	7	£	1,145,400	11.48%
12 Commu Formula	unications (Non a)	0	£	-	0	£	-	£	-	0	£	-	0.00%
13 Quarrie	es Mines etc	0	£	-	0	£	-	£	-	0	£	-	0.00%
14 Petroch	nemical	0	£	-	0	£	-	£	-	0	£	-	0.00%
15 Religiou	us	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 Fa	acilities	9	£	264,600	8	£	200,100	£	191,600	1	£	4,500	11.11%
19 Advertis	sing	7	£	23,750	7	£	23,750	£	17,950	0	£	-	0.00%
20 Underta	akings / Fixed Line	9	£	637,200	9	£	637,200	£	536,682	0	£	-	0.00%
		829	£	40,339,375	792	£	35,374,850	£	33,223,132	37	£	4,964,525	4.46%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/09/2020 – TOTALS IN JOINT BOARD AREA

				40. Appod. 1	a-0 - 0	1 30/09/2020 -	<u></u>	/ \= 0 \	DUAIND AIN	<u> </u>		
gory	Number Received	F	RV under Appeal	Disposed		Original RV		Adj RV	Number O/S	Ap	peal RV O/S	% O/S
Retail	953	£	86,544,450	948	£	84,985,450	£	78,584,050	5	£	1,559,000	0.52%
Public House	107	£	4,593,250	107	£	4,593,250	£	4,058,450	0	£	-	0.00%
Office including Banks	815	£	21,546,725	717	£	20,067,525	£	19,017,725	98	£	1,479,200	12.02%
Hotel Etc	25	£	7,036,000	25	£	7,036,000	£	5,936,500	0	£	-	0.00%
Industrial	681	£	35,696,860	679	£	34,811,860	£	33,312,160	2	£	885,000	0.29%
Leisure	84	£	10,038,450	65	£	6,251,750	£	5,604,750	19	£	3,786,700	22.62%
Garages and Petrol Stations	42	£	1,660,650	42	£	1,660,650	£	1,547,700	0	£	-	0.00%
Cultural	67	£	2,278,050	67	£	2,278,050	£	1,924,550	0	£	-	0.00%
Sporting Subjects	3	£	136,000	0	£	-	£	-	3	£	136,000	100.00%
Education and Training	141	£	28,150,900	134	£	24,181,000	£	22,758,350	7	£	3,969,900	4.96%
Public Service Subjects	186	£	9,673,740	162	£	5,926,540	£	5,488,940	24	£	3,747,200	12.90%
Communications (Non Formula)	6	£	9,300	2	£	8,900	£	8,900	4	£	400	66.67%
Quarries Mines etc	2	£	81,500	2	£	81,500	£	81,500	0	£	-	0.00%
Petrochemical	2	£	239,000	2	£	239,000	£	229,000	0	£	-	0.00%
Religious	17	£	196,700	17	£	196,700	£	193,500	0	£	-	0.00%
Health Medical	40	£	8,696,650	40	£	8,696,650	£	7,987,400	0	£	-	0.00%
Other	248	£	3,390,920	248	£	3,390,920	£	1,876,030	0	£	-	0.00%
Care Facilities	32	£	2,059,450	30	£	1,839,950	£	1,826,100	2	£	219,500	6.25%
Advertising	58	£	199,990	57	£	183,790	£	152,440	1	£ 16,20	00	1.72%
Undertakings / Fixed Line	33	£	102,066,200	26	£	95,317,400	£	70,035,389	7	£	6,748,800	21.21%
	3,542	£	324,294,785	3,370	£	301,746,885	£	260,623,434	172	£	22,547,900	4.86%
	Public House Office including Banks Hotel Etc Industrial Leisure Garages and Petrol Stations Cultural Sporting Subjects Education and Training Public Service Subjects Communications (Non Formula) Quarries Mines etc Petrochemical Religious	gory Received Retail 953 Public House 107 Office including Banks 815 Hotel Etc 25 Industrial 681 Leisure 84 Garages and Petrol Stations 42 Cultural 67 Sporting Subjects 3 Education and Training 141 Public Service Subjects 186 Communications (Non Formula) 6 Quarries Mines etc 2 Petrochemical 2 Religious 17 Health Medical 40 Other 248 Care Facilities 32 Advertising 58 Undertakings / Fixed Line 33	gory Received Female Retail 953 £ £ Public House 107 £ £ Office including Banks 815 £ £ Hotel Etc 25 £ £ Industrial 681 £ £ Leisure 84 £ £ Garages and Petrol Stations 42 £ £ Cultural 67 £ £ Sporting Subjects 3 £ £ Education and Training 141 £ £ Public Service Subjects 186 £ £ Communications (Non Formula) 6 £ £ Quarries Mines etc 2 £ £ Petrochemical 2 £ £ Religious 17 £ £ Health Medical 40 £ £ Other 248 £ £ Care Facilities 32 £ Advertising 58 £ £ Undertakings / Fixed Line 33 £	gory Received RV under Appeal Retail 953 £ 86,544,450 Public House 107 £ 4,593,250 Office including Banks 815 £ 21,546,725 Hotel Etc 25 £ 7,036,000 Industrial 681 £ 35,696,860 Leisure 84 £ 10,038,450 Garages and Petrol Stations 42 £ 1,660,650 Cultural 67 £ 2,278,050 Sporting Subjects 3 £ 136,000 Education and Training 141 £ 28,150,900 Public Service Subjects 186 £ 9,673,740 Communications (Non Formula) 6 £ 9,300 Quarries Mines etc 2 £ 81,500 Petrochemical 2 £ 239,000 Religious 17 £ 196,700 Health Medical 40 £ 8,696,650 Other 248 £ 3,390,920 Care Facilities 32 £ 2,059,450 Advertising 58 £ 199,990 Undertakings / Fixed	gory Received RV under Appeal Disposed Retail 953 £ 86,544,450 948 Public House 107 £ 4,593,250 107 Office including Banks 815 £ 21,546,725 717 Hotel Etc 25 £ 7,036,000 25 Industrial 681 £ 35,696,860 679 Leisure 84 £ 10,038,450 65 Garages and Petrol Stations 42 £ 1,660,650 42 Cultural 67 £ 2,278,050 67 Sporting Subjects 3 £ 136,000 0 Education and Training 141 £ 28,150,900 134 Public Service Subjects 186 £ 9,673,740 162 Communications (Non Formula) 6 £ 9,300 2 Quarries Mines etc 2 £ 81,500 2 Petrochemical 2 £ 239,000 2 Religious 17 £ 196,700 17 Health Medical 40 £ 8,696,650 <td< td=""><td>Retail 953 £ 86,544,450 948 £ Public House 107 £ 4,593,250 107 £ Office including Banks 815 £ 21,546,725 717 £ Hotel Etc 25 £ 7,036,000 25 £ Industrial 681 £ 35,696,860 679 £ Leisure 84 £ 10,038,450 65 £ Garages and Petrol Stations 42 £ 1,660,650 42 £ Cultural 67 £ 2,278,050 67 £ Sporting Subjects 3 £ 136,000 0 £ Education and Training 141 £ 28,150,900 134 £ Public Service Subjects 186 £ 9,673,740 162 £ Communications (Non Formula) 6 £ 9,300 2 £ Petrochemical 2 £ 239,000 2 £</td><td>Recail Perceived RV under Appeal Disposed Original RV Retail 953 £ 86,544,450 948 £ 84,985,450 Public House 107 £ 4,593,250 107 £ 4,593,250 Office including Banks 815 £ 21,546,725 717 £ 20,067,525 Hotel Etc 25 £ 7,036,000 25 £ 7,036,000 Industrial 681 £ 35,696,860 679 £ 34,811,860 Leisure 84 £ 10,038,450 65 £ 6,251,750 Garages and Petrol Stations 42 £ 1,660,650 42 £ 1,660,650 Cultural 67 £ 2,278,050 67 £ 2,278,050 Sporting Subjects 3 £ 136,000 0 £ 2,278,050 Sporting Subjects 186 £ 9,673,740 162 £ 5,926,540 Communications (Non Formula</td><td>Recail 953 £ 86,544,450 948 £ 84,985,450 £ Public House 107 £ 4,593,250 107 £ 4,593,250 £ Office including Banks 815 £ 21,546,725 717 £ 20,067,525 £ Hotel Etc 25 £ 7,036,000 25 £ 7,036,000 £ Industrial 681 £ 35,696,860 679 £ 34,811,860 £ Leisure 84 £ 10,038,450 65 £ 6,251,750 £ Garages and Petrol Stations 42 £ 1,660,650 42 £ 1,660,650 £ Sporting Subjects 3 £ 136,000 0 £ - £ Education and Training 141 £ 28,150,900 134 £ 24,181,000 £ Public Service Subjects 186 £ 9,673,740 162 £ 5,926,540 £</td><td>Retail 953 £ 86,544,450 948 £ 84,985,450 £ 78,584,050 Public House 107 £ 4,593,250 107 £ 4,593,250 £ 4,058,450 Office including Banks 815 £ 21,546,725 717 £ 20,067,525 £ 19,017,725 Hotel Etc 25 £ 7,036,000 25 £ 7,036,000 £ 5,936,500 Industrial 681 £ 35,696,860 679 £ 34,811,860 £ 33,312,160 Leisure 84 £ 10,038,450 65 £ 6,251,750 £ 5,604,750 Garages and Petrol Stations 42 £ 1,660,650 42 £ 1,660,650 £ 1,547,700 Cultural 67 £ 2,278,050 67 £ 2,278,050 £ 1,924,550 Sporting Subjects 3 £ 136,000 0 £ 24,181,000 £ 2</td><td>Retail 953 £ 86,544,450 948 £ 84,985,450 £ 78,584,050 5 Public House 107 £ 4,593,250 107 £ 4,593,250 £ 19,017,725 98 Hotel Etc 25 £ 7,036,000 25 £ 7,036,000 £ 5,936,500 0 Industrial 681 £ 35,696,860 679 £ 34,811,860 £ 33,312,160 2 Leisure 84 £ 10,038,450 65 £ 6,251,750 £ 5,604,750 19 Garages and Petrol Stations 42 £ 1,660,650 42 £ 1,660,650 £ 1,547,700 0 Cultural 67 £ 2,278,050 67 £ 2,278,050 £ 1,924,550 0 Sporting Subjects 3 £ 136,000 0 £ 2,278,050 £ 1,924,550 0 Public Service Subjects 18</td><td>Retail 953 £ 86,544,450 948 £ 84,985,450 £ 78,584,050 5 £ Public House 107 £ 4,593,250 107 £ 4,593,250 £ 4,0593,250 £ 4,0593,250 £ 4,0593,250 £ 19,017,725 98 £ Office including Banks 815 £ 21,546,725 717 £ 20,067,525 £ 19,017,725 98 £ Hotel Etc 25 £ 7,036,000 25 £ 7,036,000 £ 5,936,500 0 £ Industrial 681 £ 35,696,860 679 £ 34,811,860 £ 33,312,160 2 £ Leisure 84 £ 10,038,450 65 £ 6,251,750 £ 5,604,750 19 £ Cultural 67 £ 2,278,050 67 £ 2,278,050 £ 1,547,700 0 £ Sporting Subjec</td><td>Retail 953 £ 86,544,450 948 £ 84,985,450 £ 78,584,050 5 £ 1,559,000 Public House 107 £ 4,593,250 107 £ 4,593,250 £ 4,058,450 0 £ - Office including Banks 815 £ 21,546,725 717 £ 20,067,525 £ 19,017,725 98 £ 1,479,200 Hotel Etc 25 £ 7,036,000 25 £ 7,036,000 £ 5,936,500 0 £ 1,479,200 Industrial 681 £ 35,696,860 679 £ 34,811,860 £ 33,312,160 2 £ 885,000 Leisure 84 £ 1,660,650 42 £ 1,660,650 £ 1,547,700 0 £ - 2 £ 885,000 Garages and Petrol 42 £ 1,660,650 42 £ 1,660,650 £ 1,547,700</td></td<>	Retail 953 £ 86,544,450 948 £ Public House 107 £ 4,593,250 107 £ Office including Banks 815 £ 21,546,725 717 £ Hotel Etc 25 £ 7,036,000 25 £ Industrial 681 £ 35,696,860 679 £ Leisure 84 £ 10,038,450 65 £ Garages and Petrol Stations 42 £ 1,660,650 42 £ Cultural 67 £ 2,278,050 67 £ Sporting Subjects 3 £ 136,000 0 £ Education and Training 141 £ 28,150,900 134 £ Public Service Subjects 186 £ 9,673,740 162 £ Communications (Non Formula) 6 £ 9,300 2 £ Petrochemical 2 £ 239,000 2 £	Recail Perceived RV under Appeal Disposed Original RV Retail 953 £ 86,544,450 948 £ 84,985,450 Public House 107 £ 4,593,250 107 £ 4,593,250 Office including Banks 815 £ 21,546,725 717 £ 20,067,525 Hotel Etc 25 £ 7,036,000 25 £ 7,036,000 Industrial 681 £ 35,696,860 679 £ 34,811,860 Leisure 84 £ 10,038,450 65 £ 6,251,750 Garages and Petrol Stations 42 £ 1,660,650 42 £ 1,660,650 Cultural 67 £ 2,278,050 67 £ 2,278,050 Sporting Subjects 3 £ 136,000 0 £ 2,278,050 Sporting Subjects 186 £ 9,673,740 162 £ 5,926,540 Communications (Non Formula	Recail 953 £ 86,544,450 948 £ 84,985,450 £ Public House 107 £ 4,593,250 107 £ 4,593,250 £ Office including Banks 815 £ 21,546,725 717 £ 20,067,525 £ Hotel Etc 25 £ 7,036,000 25 £ 7,036,000 £ Industrial 681 £ 35,696,860 679 £ 34,811,860 £ Leisure 84 £ 10,038,450 65 £ 6,251,750 £ Garages and Petrol Stations 42 £ 1,660,650 42 £ 1,660,650 £ Sporting Subjects 3 £ 136,000 0 £ - £ Education and Training 141 £ 28,150,900 134 £ 24,181,000 £ Public Service Subjects 186 £ 9,673,740 162 £ 5,926,540 £	Retail 953 £ 86,544,450 948 £ 84,985,450 £ 78,584,050 Public House 107 £ 4,593,250 107 £ 4,593,250 £ 4,058,450 Office including Banks 815 £ 21,546,725 717 £ 20,067,525 £ 19,017,725 Hotel Etc 25 £ 7,036,000 25 £ 7,036,000 £ 5,936,500 Industrial 681 £ 35,696,860 679 £ 34,811,860 £ 33,312,160 Leisure 84 £ 10,038,450 65 £ 6,251,750 £ 5,604,750 Garages and Petrol Stations 42 £ 1,660,650 42 £ 1,660,650 £ 1,547,700 Cultural 67 £ 2,278,050 67 £ 2,278,050 £ 1,924,550 Sporting Subjects 3 £ 136,000 0 £ 24,181,000 £ 2	Retail 953 £ 86,544,450 948 £ 84,985,450 £ 78,584,050 5 Public House 107 £ 4,593,250 107 £ 4,593,250 £ 19,017,725 98 Hotel Etc 25 £ 7,036,000 25 £ 7,036,000 £ 5,936,500 0 Industrial 681 £ 35,696,860 679 £ 34,811,860 £ 33,312,160 2 Leisure 84 £ 10,038,450 65 £ 6,251,750 £ 5,604,750 19 Garages and Petrol Stations 42 £ 1,660,650 42 £ 1,660,650 £ 1,547,700 0 Cultural 67 £ 2,278,050 67 £ 2,278,050 £ 1,924,550 0 Sporting Subjects 3 £ 136,000 0 £ 2,278,050 £ 1,924,550 0 Public Service Subjects 18	Retail 953 £ 86,544,450 948 £ 84,985,450 £ 78,584,050 5 £ Public House 107 £ 4,593,250 107 £ 4,593,250 £ 4,0593,250 £ 4,0593,250 £ 4,0593,250 £ 19,017,725 98 £ Office including Banks 815 £ 21,546,725 717 £ 20,067,525 £ 19,017,725 98 £ Hotel Etc 25 £ 7,036,000 25 £ 7,036,000 £ 5,936,500 0 £ Industrial 681 £ 35,696,860 679 £ 34,811,860 £ 33,312,160 2 £ Leisure 84 £ 10,038,450 65 £ 6,251,750 £ 5,604,750 19 £ Cultural 67 £ 2,278,050 67 £ 2,278,050 £ 1,547,700 0 £ Sporting Subjec	Retail 953 £ 86,544,450 948 £ 84,985,450 £ 78,584,050 5 £ 1,559,000 Public House 107 £ 4,593,250 107 £ 4,593,250 £ 4,058,450 0 £ - Office including Banks 815 £ 21,546,725 717 £ 20,067,525 £ 19,017,725 98 £ 1,479,200 Hotel Etc 25 £ 7,036,000 25 £ 7,036,000 £ 5,936,500 0 £ 1,479,200 Industrial 681 £ 35,696,860 679 £ 34,811,860 £ 33,312,160 2 £ 885,000 Leisure 84 £ 1,660,650 42 £ 1,660,650 £ 1,547,700 0 £ - 2 £ 885,000 Garages and Petrol 42 £ 1,660,650 42 £ 1,660,650 £ 1,547,700

APPENDIX 2

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

airei oi	(00) = 0		10/00/20		
Categor	У	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

15 Religious

17 Other

19

20

16 Health Medical

18 Care Facilities

Advertising

Undertakings

Number Category Disposed Number O/S % O/S Received 1 Retail 131 1 130 99.24% 2 Public House 10 0 10 100.00% 0 3 Office including Banks 73 73 100.00% 4 Hotel Etc 5 0 5 | 100.00% 0 5 Industrial 17 17 100.00% 6 Leisure 9 0 9 | 100.00% 0 7 Garages and Petrol Stations 8 8 100.00% 8 Cultural 5 0 5 | 100.00% 0 9 Sporting Subjects 1 100.00% 1 0 10 **Education and Training** 1 1 100.00% 0 11 Public Service Subjects 4 4 100.00% Communications (Non 12 0 1 Formula) 100.00% 2 0 13 Quarries Mines etc 2 100.00% 0 14 Petrochemical 0 0

0

0

3

1

14

4

289

As at 18 August 2020

0

0

0

0

0

0

1

0.00%

0.00%

0.00%

3 | 100.00%

100.00%

100.00%

100.00%

99.65%

0

0

14

4

288

INVERCLYDE - Running Roll Appeals (All) Received on/or

As at 18 August 2020 after 01/03/20 Number Category Disposed Number O/S % O/S Received 0 1 Retail 314 314 | 100.00% 0 2 Public House 23 23 | 100.00% 3 Office including Banks 235 0 235 | 100.00% 4 Hotel Etc 1 0 1 100.00% Industrial 119 0 5 119 | 100.00% 22 0 6 Leisure 22 | 100.00% 7 Garages and Petrol Stations 8 0 8 100.00% 23 8 Cultural 0 23 | 100.00% 1 0 9 **Sporting Subjects** 1 100.00% 59 0 **Education and Training** 10 59 100.00% 59 0 11 **Public Service Subjects** 59 | 100.00% Communications (Non 12 0 0 Formula) 0 0.00% 0 0 13 Quarries Mines etc 0 0.00% 0 0 14 Petrochemical 0 0.00% 2 0 15 Religious 2 100.00% 16 Health Medical 8 0 8 | 100.00% 47 0 17 Other 47 | 100.00% Care Facilities 18 12 0 12 100.00% 19 Advertising 6 0 6 100.00% 7 20 Undertakings 0 7 100.00% 946 0 946 | 100.00% RVJB Running Roll Appeals (All) Received on/or after 01/03/20

01/03/2	unning koli Appeals (Ali) kecelve 0	u onyor arter	As at 18 Augus	t 2020		
Categor	у	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%