



Renfrewshire Valuation Joint Board

Notice of Meeting and Agenda Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 20 November 2020	14:00	Remotely by MS Teams ,

KENNETH GRAHAM
Clerk

Membership

Councillors Angela Convery, Annette Ireland, Charlie Gilbert and Paul O’Kane (East Renfrewshire Council); Councillors Graeme Brooks, Colin Jackson, Tommy McVey and Innes Nelson (Inverclyde Council); and Councillors Tom Begg, Jacqueline Cameron, Audrey Doig, Kenny MacLaren, Mags MacLaren, John McIntyre, Jim Sharkey and Andy Steel (Renfrewshire Council).

Councillor Audrey Doig (Convener): Councillor Paul O’Kane (Depute Convener)

Recording of Meeting

This meeting will be recorded for subsequent broadcast via the Council's internet site. If you have any queries regarding this please contact Committee Services on 0141 618 7111. To find the recording please follow the link which will be attached to this agenda once the meeting has concluded.

Recording of Meeting

<https://youtu.be/t20WsZdH-cw>

Items of business

Apologies

Apologies from members.

Declarations of Interest

Members are asked to declare an interest in any item(s) on the agenda and to provide a brief explanation of the nature of the interest.

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|----------|---|----------------|
| 1 | Minute | 3 - 10 |
| | Minute of meeting of this Joint Board held on 18 September 2020. | |
| 2 | Revenue Budget Monitoring | 11 - 14 |
| | Report by Treasurer. | |
| 3 | Barclay Update / Service Review | 15 - 16 |
| | Report by Assessor and Electoral Registration Officer. | |
| 4 | Electoral Update - Canvass 2020 | 17 - 22 |
| | Report by Assessor and Electoral Registration Officer. | |
| 5 | Performance Report | 23 - 26 |
| | Report by Assistant Assessor and Electoral Registration Officer. | |
| 6 | Non-domestic Appeals | 27 - 40 |
| | Report by Assistant Assessor and Electoral Registration Officer. | |
| 7 | Date of Next Meeting | |
| | Note that the next meeting of this Joint Board will be held at 2.00 pm on 26 February 2021. | |



Renfrewshire Valuation Joint Board

Minute of Meeting Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 18 September 2020	14:00	Remotely by MS Teams ,

Present

Councillor Annette Ireland and Councillor Charlie Gilbert (both East Renfrewshire Council); Councillor Graeme Brooks, Councillor Tommy McVey and Councillor Innes Nelson (all Inverclyde Council); and Councillor Tom Begg, Councillor Audrey Doig, Councillor Kenny MacLaren, Councillor Mags MacLaren, Councillor Jim Sharkey and Councillor Jennifer Adam-McGregor (substitute for Councillor Andy Steel) (all Renfrewshire Council).

Chair

Councillor Audrey Doig, Convener, presided.

In Attendance

K Crawford, Assessor and Electoral Registration Officer, L Hendry, Assistant Assessor and Electoral Registration Officer and J Murgatroyd, Assistant Assessor and Electoral Registration Officer (all Renfrewshire Valuation Joint Board); C McCourt, Finance Business Partner and E Currie, Senior Committee Services Officer (both Finance & Resources, Renfrewshire Council); and M Ferris, Senior Manager (Audit Scotland).

Recording of Meeting

Prior to the commencement of the meeting the Convener intimated that this meeting of the Joint Board would be recorded and that the recording would be available to watch on the Council's website.

Apologies

Councillor Paul O'Kane (East Renfrewshire Council); and Councillor Jacqueline Cameron, Councillor John McIntyre and Councillor Andy Steel (all Renfrewshire Council).

Declarations of Interest

There were no declarations of interest intimated prior to the commencement of the meeting.

1 Minute

There was submitted the Minute of the meeting of this Joint Board held on 29 May 2020.

DECIDED: That the Minute be approved.

Sederunt

Councillor Jennifer Adam-McGregor joined the meeting during consideration of the following item of business.

2 Revenue Budget Monitoring

There was submitted a revenue budget monitoring report by the Treasurer in respect of the Joint Board for the period 1 April to 21 August 2020.

The report intimated that at the end of period 5, the net expenditure of the Joint Board was underspent by £955,000 compared to budget and was projected to be underspent by £26,000 by the end of the financial year.

There had been a number of reclassification budget adjustments made since the Joint Board's revenue estimates had been approved on 28 February 2020 but these did not affect the budgeted net expenditure.

DECIDED: That the report be noted.

3 Annual Audit Report on the Annual Accounts 2019/20

Under reference to item 4 of the Minute of the meeting of this Joint Board held on 29 May 2020 there was submitted a report by the Treasurer relative to the audited annual accounts for the Joint Board 2019/20.

The report intimated that The Local Authority Accounts (Scotland) Regulations 2014 required the audited accounts to be approved for signature by the Joint Board no later than 30 September each year. Section 10 of the Regulations required the Joint Board to consider any report made by the appointed auditor before deciding whether to sign the audited accounts.

This year, owing to the COVID-19 pandemic, this date had been extended to 30 November 2020, however, this extension was not required as the unaudited accounts had been delivered and audit work completed to original planned timescales.

The findings of the Joint Board's appointed auditor, Audit Scotland, formed Appendix 1 to the annual audit report.

DECIDED:

(a) That the findings of the 2019/20 audit as contained in the external auditor's annual audit report, which formed Appendix 1 to the report, be noted; and

(b) That the 2019/20 audited annual accounts for the Joint Board, which formed Appendix 2 to the report, be approved for signature.

4 COVID-19 - Guide for Audit and Risk Committees

There was submitted a report by the Treasurer relative to a guide produced by Audit Scotland entitled 'Guide for audit and risk committees', a copy of which was appended to the report.

The report intimated that the guide focused on the short-term challenges facing public bodies in the response phase of the pandemic. It had been prepared for auditors and public bodies and provided audit and risk committee members with suggested questions to help them effectively scrutinise and challenge in key areas.

DECIDED: That the report be noted.

5 Barclay Update / Service Review

Under reference to item 7 of the Minute of the meeting of this Joint Board held on 29 May 2020, there was submitted a report by the Assessor and Electoral Registration Officer relative to developments and expenditure arising from the Barclay Review and the review of the current staffing structure to address recruitment issues.

The report intimated that The Non-Domestic Rates (Scotland) Bill was now law and had been partially implemented in April 2020 and detailed the six main Barclay recommendations reflected in Bill.

The report provided detail on recruitment and restructure; the IT Valuation System; and the Internal Barclay Project Group.

It was noted that the Scottish Government had extended the timetable for the disposal of the remaining 2017 revaluation appeals to December 2021 and had also extended the timetable for disposal of the recently lodged 3,000 plus appeals due to the COVID-19 pandemic from 31 March 2021 to December 2021.

DECIDED: That the report be noted.

6 COVID-19 Risk Register

There was submitted a report by the Assessor and Electoral Registration Officer relative to the production of a COVID-19 Risk Register for the Joint Board, a copy of which was appended to the report.

The report intimated that the global pandemic had affected all aspects of service delivery for the Joint Board's three functions and as a result, a separate COVID-19 risk register had been produced which identified risks, evaluated their potential consequences, and determined the most effective methods of controlling them.

It was noted that two staff surveys had been undertaken, one in relation to health and well-being and one concentrating on staff attitudes to returning to the office and concerns around that. The results of the second survey were that an overwhelming majority of staff would be happy to return to the office with all suitable health and safety measures in place, although, there remained a real concern over dealing with members of the public directly.

The management team were currently evaluating options to ensure the Joint Board had a presence in the office and at the same time ensuring that if there were to be an outbreak of COVID there would be enough staff working remotely to guarantee continued service delivery.

The management team and Joint Board members thanked all members of staff for their resilience and flexibility in working with the new norm and ensuring that all services were being delivered.

DECIDED: That the report be noted.

7 Corporate Risk Register

There was submitted a report by the Assistant Assessor and Electoral Registration Officer relative to the Corporate Risk Register, a copy of which was appended to the report.

The report intimated that the register had been reviewed in line with the agreed review cycle.

DECIDED: That the report be noted.

8 Electoral Update - Canvass 2020

There was submitted a report by the Assessor and Electoral Registration Officer providing an update on electoral issues facing the Joint Board.

The report provided an update on the Scottish Elections (Franchise and Representation) Act; the Scottish Elections (Reform) Bill; canvass reform; future elections; and publication of registers.

In relation to the canvass, Appendix 1 to the report detailed the total number of forms posted in the last five years and the total number of households where it was anticipated that a door-to-door canvassing would be required; Appendix 2 to the report detailed the number of forms posted and door-to-door canvassing for each constituent council; and Appendix 3 to the report detailed the results of the e-communication issued for each constituent council.

DECIDED: That the report be noted.

9 Performance Report

There was submitted a report by the Assistant Assessor & Assistant Electoral Registration Officer providing an update on the current performance and workload issues facing the Joint Board.

The report detailed the performance in Council Tax and non-domestic valuation against set targets. In relation to Council Tax valuation, for the period 1 April to 30 June 2020, it was noted that the addition of new houses to the Valuation List and the deletion of demolished houses remained a priority with the time taken to enter new houses into the Valuation (Council Tax) List missing the target of 95% within three months and exceeding the target of 97% within 6 months, with the key performance indicators being 92.55% and 98.93% respectively.

It was noted that the actual number of houses being added to the Council Tax list over this period had reduced quite significantly due to construction and sales of new housing being halted. As development sites returned to business, it was anticipated that the number of housing being sold would increase.

The report also detailed the average number of days taken to add a house in each constituent authority area between 1 April and 30 June 2020 and also the number of deletions from the Valuation (Council Tax) List between 1 April and 30 June during 2019/20 and 2020/21 by constituent authority area.

The report set out the time taken to make statutory amendments to the Valuation Roll, excluding appeal settlements and amendments to the prescribed entries, between 1 April and 30 June 2020 by constituent authority area, which exceeded both the target of 80% to be actioned within three months and the target of 90% within six months, with key performance indicators being 92.31% and 96.16% respectively.

It was noted that the number of alterations carried out to the roll were substantially reduced compared to last year. The reasons were twofold, firstly, little to no activity had taken place due to many businesses being forced to close throughout April to June thereby hindering businesses from carrying out normal alterations which might have resulted in a change to their valuation, and, secondly, staff had been unable to carry out any form of physical inspections due to lockdown restrictions.

Performance targets might require to be reviewed as the effects of the ongoing pandemic became known in terms of how it impacted on the Joint Board's working practices and the way in which services were delivered to stakeholders.

DECIDED: That the report be noted.

10 Non-domestic Appeals

There was submitted a report by the Assistant Assessor and Electoral Registration Officer advising on the appeal process and progress on disposal of revaluation appeals and running roll appeals received since the 2017 revaluation.

The report intimated that a five-yearly revaluation process had been introduced by The Valuation and Rating (Scotland) Act 1956 and this required the Assessor and Electoral Registration Officer to value, or revalue, all the lands and heritages in the valuation area. These valuations were totally fresh and need bear no relation to the value applied in the preceding seven years.

The revaluation brought with it a fresh right of appeal which had to be exercised within a six-month period starting from 1 April in the year of the revaluation or within six months of the date of issue of the Valuation Notice, whichever was later. These appeals must be disposed of within time limits prescribed in the Timetable Order which currently stated by the end of the third year following revaluation, this being 31 December 2020. However, the Scottish Government had recently confirmed that the disposal date had been extended to 31 December 2021.

The report provided information in relation to negotiation of appeals; the Local Valuation Appeal Committee; revaluation appeals; the disposal of 2017 revaluation appeals; the disposal of running roll appeals; and the disposal of other outstanding appeals.

Appendix 1 to the report detailed the number of revaluation appeals received, disposed of and outstanding by constituent authority and the Joint Board area as a whole as at 30 June 2020. Appendix 2 to the report detailed the number of running roll appeals received since 1 March 2020, outlining those dealt with in each constituent authority and the Joint Board area as a whole.

The disposal of appeals was a major component of the work undertaken by the Assessor's valuation staff and was work that could be stressful due to the strict legislative timetables and the adversarial nature of the negotiations. The unexpected results of the current pandemic had resulted in Valuation Appeals Committee hearings scheduled during the Spring diet being cancelled and, to date, staff were conducting negotiations and hearings whilst adhering to guidelines with regard to social distancing.

DECIDED: That the report be noted.

11 Progress Update Review Report - Records Management Plan

There was submitted a report by the Assistant Assessor and Electoral Registration Officer relative to the Joint Board's completed annual Progress Update Review (PUR).

The report intimated that in January 2020, the Public Records (Scotland) Act Assessment Team invited the Joint Board to complete an annual PUR. The completion of the PUR enabled authorities to be credited for the progress in any future developments identified in the Records Management Plan (RMP) and also ensured the RMP was kept under review in line with Section 5(1)(a) of The Public Records (Scotland) Act 2011.

The PUR report set out the findings of the Assessment Team and a copy was appended to the report.

DECIDED: That the report be noted.

12 Information Handling Policy

There was submitted a report by the Assistant Assessor and Electoral Registration Officer relative to the Joint Board's Information Handling Policy which had been produced as a result of the move to remote working due to the COVID-19 global pandemic.

A copy of the Information Handling Policy was appended to the report.

DECIDED: That the Information Handling Policy for the Joint Board be approved.

13 Trade Union Facility Time Reporting

There was submitted a report by the Assistant Assessor and Electoral Registration Officer relative to trade union facility time reporting.

The report intimated that The Trade Union (Facility Time Publication Requirements) Regulations 2017 required public sector employers who had full time equivalent employee numbers of more than 49 to publish information relating to facility time taken by union representatives.

Although the Joint Board was not, at present, legally required to publish this information, as the number of full-time equivalent staff was below the required level, it had been considered appropriate to voluntarily publish the information in the interests of transparency.

The Joint Board recognised that it was to the mutual benefit of the Joint Board and its employees that they were represented by trade unions. The Joint Board was committed to the principle of collective bargaining at both national and local level and recognised the important role of trade unions in promoting and developing good employee relations and health and safety practices.

Data had been collated under the new regulation and information relating to facility time for 2018/19 and 2019/20 was appended to the report.

DECIDED: That the report be noted.

14 Date of Next Meeting

DECIDED: That it be noted that the next meeting of the Joint Board would be held at 2.00 pm on 20 November 2020.

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 20 November 2020

Report by: The Treasurer

Heading: Revenue Budget Monitoring Report to 16 October 2020

1. Summary

- 1.1 At the end of Period 7, Renfrewshire Valuation Joint Board (the Board) had an overspend position of £739k compared to budget. The Board is projected to underspend by £91k by the end of the financial year; detail is provided in Section 4.
-

2 Recommendations

- 2.1 It is recommended that the Board considers the report.
-

3 Budget Adjustments

- 3.1 Following the approval of the Revenue Estimates of Renfrewshire Valuation Joint Board on 28 February 2020, there has been a number of reclassification budget adjustments made; these do not affect the budgeted net expenditure and were reported to the Board in the Period 5 report on 18 September.
- There have been no budget adjustments since Period 5.
-

4 Budget Performance

4.1 Current Position: Net overspend £739k

The current overspend largely relates to an under-recovery of income as at Period 7. Requisition income of £992k is still to be received from other local authorities; this is expected to be received in Period 8. Offsetting this is an underspend in Employee Costs of £204k, owing to currently unfilled vacancies.

4.2 **Projected Year-end Position: Net underspend £91k**

The projected year-end underspend of £91k comprises a gross expenditure underspend of £17k and an over-recovery in gross income of £74k.

Within gross expenditure, there is a projected overspend relating to Premises of £35k, estimated to be arising from the 2020 rent review for Robertson House; however, this has not yet been concluded.

In addition, Supplies and Services are expected to overspend by £103k, mainly due to pass-through costs related to new voting rights for foreign nationals and prisoners, funded by the Scottish Government, of £49,150 (see income note below). There are also anticipated overspends here relating to the COVID-19 pandemic and an unexpected £30k additional cost to Barclay for the replacement of RVJB's Progress system. Offsetting these is an estimated £155k year-end underspend in Employee Costs, largely attributable to vacant posts not being filled.

There is an over-recovery of income due to unexpected IER funding of £25,302 received from the Cabinet Office. A further £49,150 has been received from the Scottish Government to cover changes required to the electoral management system to accommodate franchise changes in relation to foreign nationals and prisoners now being allowed to vote.

RENFREWSHIRE VALUATION JOINT BOARD
REVENUE BUDGET MONITORING STATEMENT 2020/21
1st April 2020 to 16th October 2020

Description	Revised Annual Budget at Period 5	New budget adjustments	Revised Annual Budget	Budget to Date	Actual to Date	Variance to Date (Adverse) / Favourable	Projected Full Year Actual	Projected Full Year Variance (Adverse) / Favourable
£000	£000	£000	£000	£000	£000	£000	£000	£000
Employees	2,051	(0)	2,051	1,107	903	204	1,895	155
Premises Related	165	0	165	87	98	(11)	200	(35)
Supplies and Services	432	0	432	221	251	(30)	536	(103)
Support Services	97	0	97	9	10	(1)	97	0
Transfer Payments	22	(0)	22	5	4	2	22	0
Transport Related	20	0	20	11	0	10	20	1
Depreciation and Impairment Losses	0	0	0	0	0	0	0	0
Gross Expenditure	2,786	(0)	2,786	1,440	1,266	174	2,770	17
Contributions from Local Authorities Core	(2,279)	0	(2,279)	(2,279)	(1,286)	(992)	(2,279)	(0)
Contributions from Local Authorities Barclay	(471)	0	(471)	(471)	(471)	0	(471)	0
Other Income	(37)	0	(37)	(3)	(82)	80	(111)	74
Gross Income	(2,786)	0	(2,786)	(2,752)	(1,839)	(913)	(2,861)	74
TRANSFER (TO)/FROM RESERVES	0	(0)	(0)	(1,312)	(574)	(739)	(91)	91

	£000
Opening Revenue Reserve at 1 April 2020	399
Budgeted contribution from Reserves	0
Projected year-end variance	91
Closing Revenue Reserve at 31 March 2021	490



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 20th November 2020

Subject: Barclay Update / Service Review

Author: Assessor & Electoral Registration Officer

1. Background

It was agreed that the Board should be updated at each meeting on developments and expenditure arising from the Barclay Review. Furthermore, at the February Board meeting, permission was sought from the Board for a Service Review to be undertaken to address issues such as non-filling of vacancies and the new legislative changes coming into effect beginning in April of this year.

The Non-Domestic Rates (Scotland) Bill is now law and has been partially implemented in April 2020, with full implementation to follow thereafter.

There are six main Barclay recommendations which are reflected in this bill, these are listed below:-

- i. The change of the revaluation cycle from 5 yearly to 3 yearly
- ii. New property markers to be shown against properties in the Valuation Roll
- iii. Changes to valuation of properties within a Park
- iv. From the 2022 Revaluation going forward access will be given to a list of comparative subjects used to value a particular entry in the Valuation Roll
- v. The existing Appeals system to be changed to a two-stage appeal system
- vi. Information Gathering powers to be strengthened with Assessors issuing Civil Penalties to those who do not respond.

The Scottish Assessor's Association (SAA) has had regular contact with the Scottish Government and has replied to consultations and appeared at committees as appropriate to ensure a consistent approach. Assessors will continue working jointly to ensure delivery of all these new duties and will also support ongoing development of the SAA Portal which provides information to ratepayers and their agents.

2. Recruitment/Restructure

Recruitment and the restructure are both ongoing and are intrinsically linked. I am hopeful we will be able to advertise for qualified surveyors early in the new year. With the proposed ongoing work on the restructure of posts, which I am currently working on with Renfrewshire Council's Job Evaluation team and in discussion with Unison, we may attract suitable candidates this time. Given that we are losing more staff in the new year it is imperative that the staffing vacancies we have are filled as soon as possible.

The Scottish Government has extended the timetable for the disposal of the remaining 2017 Revaluation appeals, by one year, to December 2021. For RVJB we are in the very fortunate position that we will, by the end of this year only have a handful of outstanding revaluation 2017 Appeals due to the hard work and efforts of staff to continue dealing with these despite the restrictions on normal working practices.

The Government has also extended the timetable for disposal of the 3,000 plus appeals that we have received due to the Covid pandemic. These would normally have had to have been disposed of by 31st March 2021. However, the Government has also extended this deadline to December 2021.

A further change resulting from the Barclay review is the Assessor's new powers to issue Assessors Information Notices (point (vi) above). The Scottish Government has funded a letter to be sent to all interested parties which each assessor is facilitating and these letters will be delivered week commencing 23rd November 2020. The content of the letter explains these new powers, the reasons for introducing these and explains the introduction of Civil Penalties for non-return of information requested.

Furthermore, the Government announced in its Programme for Government 2020/21 on 1st September their intention to delay the 2022 Revaluation by one year to 2023, in line with the Governments of both England & Wales. However, where this policy differs from these two countries is in the fact that the Tone Year (the year on which rental values will be based) for the 2023 Revaluation will be April 2022 in Scotland as opposed to April 2021 for England and Wales. This proposed one-year tone date for Scotland is one of the Barclay recommendations, however, it was not expected to take effect until the 2025 Revaluation. It should be noted that despite this statement of intention, the change to the Revaluation date has not been passed by Parliament and, until it is enacted, we are in a state of flux. Should the Revaluation not be delayed, our ability to deliver in 2022 has been very much compromised. The final decision on these proposed changes will not be known until January 2021.

3. IT Valuation System

This system is still on target for delivery in the early part of next year. Again, this has only been achievable through the efforts of the staff involved with developing and shortly testing the system. When fully operational this new integrated system will improve the speed and efficiency in delivering both the Non Domestic and Council Tax services.

4. Internal Barclay Project Group

Once certainty on the next revaluation date is known this Group can be given the overall remit of planning for and ensuring the Barclay recommendations are met. Suitable training/guidance will be given to staff as required to ensure delivery of the new statutory requirements.

5. Recommendations

- i. The Board notes this report.

Kate Crawford
Assessor and Electoral Registration Officer
9th November 2020

For further information please contact Kate Crawford at 0300 300 0150
or via e-mail at kate.crawford@renfrewshire-vjb.gov.uk



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 20th November 2020

Subject: Electoral Update Report - Canvass 2020

Author: Assessor & Electoral Registration Officer

1. Introduction

This report has, of necessity, changed from that of previous years as the Canvass is now quite different to what we have known in the past. Where it has been possible, similar statistics have been used to attempt to show where the differences lie between the old and new style canvass.

2. Canvass Reform

- 2.1 The new canvass has been legislated for and across the UK Electoral Registration officers are working with this new version, we commenced the canvass in early August.
- 2.2 Following my report to the Board in September 2020, I can now advise that this new canvass has worked well and staff have managed to process enquiries and produce an updated register whilst working remotely. This is no small task and thanks goes to all those involved.
- 2.3 I took the decision not to carry out the final part of the canvass which is a personal visit to those properties that had not responded to 2 previous communications. Given the circumstances we found ourselves in regarding the level of restrictions for all three joint board councils I decided it would not be in the interests of either the canvassers or the electors to have a personal visit this year. Instead, those properties involved received a further communication from us inviting them to register. Before taking this final decision I took advice from Health & Safety officers and from my own staff and, restrictions permitting, we will run a mini canvass in the Spring of 2021 which would see us visiting "non responding" households in time for them to become registered for the forthcoming May 21 elections.
- 2.4 The final statistics show (Appendix 1) the number of Door to Door/ Personal visits we could have been carrying out this year had the circumstances allowed. As can be seen from Appendix 1 the number of properties requiring a personal visit has dropped significantly under this new style canvass, down to 54% compared to last year's figures and, even better at 40% compared to 2018 statistics. It would appear that the canvass is delivering on reducing the number of properties requiring this final contact.
- 2.5 Lessons have been learned from this first year of the new canvass and we will conduct an internal review to note what we have learned and changes we will incorporate for next year's canvass. In this way we are recording what worked well and planning for areas where we think we could improve.

3. Future Elections

- 3.1 The next scheduled elections are for May 2021 Scottish Parliamentary. Given the uncertainty of the current pandemic and the effect it may have on both national and local ability to deliver a normal election, preparations are being made to address the various scenarios that we might find ourselves in. As a member of the Electoral Management Board (EMB) for Scotland and as Vice Chair of the Scottish Assessors Electoral Registration Committee I am involved with a number of stakeholders and fellow ERO's exploring ways to ensure a safe delivery of next May's elections.

There is legislation progressing through the Scottish parliament to move the "cut-off date" for application for a postal vote to approximately 2 weeks before the registration "cut-off date". The aim of this is to ensure that ERO's have the necessary time to process and implement these requests in a timely manner which ensures those electors wishing to vote this way are able to do so.

The Scottish Government is about to write out to all ERO's informing them of additional funding that is being made available to assist in the extra costs of preparing for an election which could see a surge in postal vote applications and emergency proxy applications. This funding will be "ring fenced" for the ERO to ensure they equip themselves to ensure delivery of the election. This funding for example can go towards the cost of employing temporary staff, IT hardware, scanners etc. Each ERO will be asked to submit their plan to Scottish Government showing the particular plans in place for their own requirements.

- 3.2 At the time of writing there are no other elections scheduled, however, as always this will be kept under review and should circumstances require, our staff will be able to deliver.

4. Publication of Registers

- 4.1 Although there is the option to delay publication of the register this year to 1st Feb 2021 I have decided to publish as normal on the 1st of December.

5. Ongoing Projects

- 5.1 I am on both the Westminster and Scottish Government Accessibility Groups, these groups are still meeting virtually and it is beneficial to be a member of both to help understand and find solutions for electors with various needs to ensure we are as inclusive as possible when creating our registers and inviting electors to participate in electoral events.

I am also on various Cabinet Office working groups which consider various aspects of electoral registration such as Overseas Electors, making the online registration/applying for a postal vote process easier and contingencies for elections held under Covid restrictions.

General Conclusions

I would like to take this opportunity to thank all the staff for once again delivering the canvass through their hard work and professionalism and in continuing to deliver all electoral services during these unusual times.

Recommendations

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

Kate Crawford
Assessor and Electoral Registration Officer
9th November 2020

For further information please contact Kate Crawford 0300 300 0150
Or via e-mail at kate.crawford@renfrewshire-vjb.gov.uk

Appendix 1

2018	Total Forms Issued	Final Door to Door
East Renfrewshire	55,245	7,964
Inverclyde	56,525	10,587
Renfrewshire	125,798	23,927
Total	237,568	42,478

2019	Total Forms Issued	Final Door to Door
East Renfrewshire	56,423	10,647
Inverclyde	59,205	14,544
Renfrewshire	133,952	32,205
Total	249,580	57,396

2020	Total Forms Issued	Final Door to Door
East Renfrewshire	39,800	3604
Inverclyde	44,759	6103
Renfrewshire	96,121	13493
Total	180,680	23200



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 20th November 2020

Subject: Performance Report

Author: Assistant Assessor & Electoral Registration Officer

1. Introduction

This performance report covering the first six months of the rating year provides an update to the ongoing reporting of performance to the members and is intended to keep members informed of current performance and workload issues facing the Board.

2. Council Tax

The main work involved in Council Tax at the moment remains the addition of new houses to the Valuation List and the deletion of demolished houses. I include a summary of new additions to the Council Tax List for information.

2.1 Time taken to enter new houses into the Valuation (Council Tax) List

Period 1st April 2020 to 30th September 2020

Council Area	No. Added	Within 3 months	%age of total added	Between 3 and 6 months	%age of total added	Added within 6 months	More than 6 months	%age of total added
Renfrewshire	225	200	88.90%	23	10.22%	99.12%	2	0.88%
East Renfrewshire	58	39	67.25%	18	31.03%	98.27%	1	1.72%
Inverclyde	48	42	87.50%	6	12.50%	100.00%	0	0.00%
RVJB totals	331	281	84.90%	47	14.20%	99.09%	3	0.90%

The performance target of 95% within three months has been missed but the performance target of 97.0% within 6 months has been met. The three-month target was not met because of the current pandemic which resulted in construction and sales of new housing being halted due to the enforced lock down which took place from the 23rd March. This also resulted in each housing development's sales office being closed and therefore our staff were unable to gather the information required in order for the new properties to be added to the Valuation List for Council Tax timeously in accordance with our performance targets.

The actual number of houses being added to the Council Tax list over this period has also reduced quite significantly compared to the same period last year and this again is to be expected due to the current pandemic.

With the easing of Scottish Government's restrictions, staff have risen to the challenge of identifying methods of undertaking inspections to ensure the Board carries out its' statutory function of maintaining the Valuation List for Council Tax. All the tasks carried out by staff are completed as per Scottish Government's guidelines to ensure the safety of themselves, their colleagues and stakeholders. All Covid-19 guidance is being monitored continuously by the Management Team to ensure it aligns with any changes to the Scottish Government guidance.

As staff are adapting to the different working practices because of the global pandemic and working efficiently and effectively to deal with the changes, the performance targets will improve.

In the period from 1st April 2020 to 30th September 2020, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	225	46.27
East Renfrewshire	58	73.78
Inverclyde	48	52.96
RVJB Totals	331	52.06

This measure unfortunately has not been met due to the issues presented by Covid-19. This measure is out with our normal target of 38 days which has been unachievable as a result of the pandemic and the inability for staff to carry out inspections and engage with developers as a result of the restrictions imposed.

Again, as staff are adapting to the different working practices because of the global pandemic, the average number of days taken to add a new dwelling to the Valuation List for Council Tax will improve.

2.2 Information on Deletions from the Council Tax List

The main reasons for deleting a property from the valuation list would be: where the property is demolished, where a house is now being used for Non-domestic purposes or where two or more houses are combined to form one house.

2.2.1 Number of Deletions from the Valuation (Council Tax) List between 1st April to 30th September during 2019 and 2020

Council Area	No. Deleted 2019	No. Deleted 2020
Renfrewshire	9	3
East Renfrewshire	19	0
Inverclyde	61	1
RVJB Total	89	4

3. Non-domestic Valuation

One of the main areas of work in non-domestic valuation is the maintenance of the Valuation Roll. The table below is a summary of the statutory amendments to the Valuation Roll over the last six months. These are new entries being added to the Roll, entries being deleted or properties that have been altered.

3.1 Time taken to make statutory amendments to the Valuation Roll (excluding appeal settlements and amendments to prescribed entries)

Period 1st April 2020 to 30th September 2020

Council Area	No. of Alt'ns	Within 3 months	%age of total added	Between 3 and 6 months	%age of total added	Added within 6 months	More than 6 months	%age of total added
Renfrewshire	28	15	53.57%	12	42.86%	96.43%	1	3.57%
East Renfrewshire	11	7	63.64%	4	36.36%	100.0%	0	0.00%
Inverclyde	12	9	75.00%	3	25.00%	100.0%	0	0.00%
RVJB totals	51	31	60.78%	19	37.25%	98.04%	1	1.96%

The above alterations to the Valuation Roll are value changes only and do not reflect alterations where overall value is unchanged, changes to occupancy details or other administrative changes.

The performance target of 80% to be actioned within 3 months unfortunately was not met but the performance target of 90% within 6 months has been exceeded.

As highlighted in the Performance Report presented to the Board on the 18th September the number of alterations carried out to the roll are substantially reduced compared to last year. For example, the total number of alterations carried out within the Joint Board area during the first six months of the roll for 2019/20 was 286 compared to 51 for 2020/2021. The reasons for this are twofold. Firstly, there will have been little to no activity taking place due to many businesses being forced to close throughout April to June, and in some sectors beyond June, thereby hindering businesses from carrying out normal alterations which may have resulted in a change to their valuation. Secondly, staff only commenced physical inspections in the latter half of the year with all surveys being carried out as per the Scottish Government Covid guidelines and the surveying guidance issued by the Royal Institution of Chartered Surveyors.

The restrictions have resulted in staff having to catch up with any alterations that have taken place prior to staff being permitted to safely carry out inspections and this has had a serious impact on our three month target. Even though inspections are now being carried out on a case by case basis, the number of properties that can be inspected within a day is severely limited due to the health and safety protocols staff have to adhere to for each visit.

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

As previously highlighted in the Performance Report presented to the Board on the 18th September, the performance targets may require to be reviewed as the effects of the ongoing Coronavirus pandemic become known in terms of the length of time the restrictions will be in place, how it has impacted our working practices and the way in which we deliver our services to stakeholders.

4. General Conclusions

The performance levels detailed above are in line with our expectations due to the lasting impact the global pandemic and the resultant restrictions have had on our normal business processes. As explained above the performance targets may require to be reviewed as the effects of the ongoing Coronavirus pandemic become known.

5. Recommendations

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

Lindsey Hendry
Assistant Assessor & ERO
1st November 2020

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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%
7 Garages and Petrol Stations	19	£ 1,003,500	19	£ 1,003,500	£ 912,000	0	£ -	0.00%
8 Cultural	37	£ 1,326,150	37	£ 1,326,150	£ 1,136,900	0	£ -	0.00%
9 Sporting Subjects	3	£ 136,000	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**

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	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 under Appeal	Disposed	Original RV	Adj RV	Number O/S	Appeal 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 House	28	£ 1,147,500	28	£ 1,147,500	£ 1,014,900	0	£ -	0.00%
3 Office including Banks	171	£ 5,767,375	154	£ 5,082,950	£ 4,978,750	17	£ 684,425	9.94%
4 Hotel Etc	2	£ 171,500	2	£ 171,500	£ 170,000	0	£ -	0.00%
5 Industrial	153	£ 3,917,550	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 Garages and Petrol Stations	15	£ 451,300	15	£ 451,300	£ 445,300	0	£ -	0.00%
8 Cultural	16	£ 519,700	16	£ 519,700	£ 468,100	0	£ -	0.00%
9 Sporting Subjects	0	£ -	0	£ -	£ -	0	£ -	0.00%
10 Education and Training	34	£ 7,564,550	32	£ 6,881,550	£ 6,586,050	2	£ 683,000	5.88%
11 Public Service Subjects	61	£ 2,763,800	54	£ 1,618,400	£ 1,502,900	7	£ 1,145,400	11.48%
12 Communications (Non Formula)	0	£ -	0	£ -	£ -	0	£ -	0.00%
13 Quarries Mines etc	0	£ -	0	£ -	£ -	0	£ -	0.00%
14 Petrochemical	0	£ -	0	£ -	£ -	0	£ -	0.00%
15 Religious	2	£ 57,400	2	£ 57,400	£ 57,400	0	£ -	0.00%
16 Health Medical	11	£ 2,886,550	11	£ 2,886,550	£ 2,668,050	0	£ -	0.00%
17 Other	41	£ 261,000	41	£ 261,000	£ 222,250	0	£ -	0.00%
18 Care Facilities	9	£ 264,600	8	£ 200,100	£ 191,600	1	£ 4,500	11.11%
19 Advertising	7	£ 23,750	7	£ 23,750	£ 17,950	0	£ -	0.00%
20 Undertakings / Fixed Line	9	£ 637,200	9	£ 637,200	£ 536,682	0	£ -	0.00%
	829	£ 40,339,375	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**

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	948	£ 84,985,450	£ 78,584,050	5	£ 1,559,000	0.52%
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	717	£ 20,067,525	£ 19,017,725	98	£ 1,479,200	12.02%
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	65	£ 6,251,750	£ 5,604,750	19	£ 3,786,700	22.62%
7 Garages and Petrol Stations	42	£ 1,660,650	42	£ 1,660,650	£ 1,547,700	0	£ -	0.00%
8 Cultural	67	£ 2,278,050	67	£ 2,278,050	£ 1,924,550	0	£ -	0.00%
9 Sporting Subjects	3	£ 136,000	0	£ -	£ -	3	£ 136,000	100.00%
10 Education and Training	141	£ 28,150,900	134	£ 24,181,000	£ 22,758,350	7	£ 3,969,900	4.96%
11 Public Service Subjects	186	£ 9,673,740	162	£ 5,926,540	£ 5,488,940	24	£ 3,747,200	12.90%
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	30	£ 1,839,950	£ 1,826,100	2	£ 219,500	6.25%
19 Advertising	58	£ 199,990	57	£ 183,790	£ 152,440	1	£ 16,200	1.72%
20 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%

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%