



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 18th November 2022

Subject: Non-Domestic Appeals

Author: Assistant Assessor & Electoral Registration Officer

Introduction

The purpose of this report is to brief members on the appeal process and report progress not only on disposal of Revaluation appeals, but the disposal of Running Roll Appeals received since the 2017 Revaluation.

1. Background

A 5-yearly Revaluation process was introduced by the Valuation and Rating (Scotland) Act 1956. The previous revaluation was carried out as at 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 subjects. These valuations are then updated, the new valuation roll is published, and all interested parties notified. This process is founded on continuous processes but the bulk of the work in relation to the Revaluation is carried out in the 2 years preceding the date of the Revaluation.

2. Right of Appeal

The Revaluation brings with it a fresh right of appeal. This right of appeal has to be exercised within a six-month period starting on the 1st April in the year of the Revaluation or within six months of the date of issue of the Valuation Notice, whichever is later.

Any person to whom the Assessor has issued a Revaluation Notice is entitled to appeal. In practice this means the Proprietor, the Tenant or the Occupier of the property.

3. Negotiation of Appeals

Following citation of an appeal, it is normal practice for a member of the Assessor's staff to enter into negotiation with the appellant or the appellant's agent. In the majority of cases, these discussions will result in a settlement of the appeal without any need to present the appeal to the Valuation Appeal Committee; this settlement will be a withdrawal of the appeal by the appellant or an adjustment to the value by the Assessor.

If, however, the parties cannot reach agreement, the appeal will be presented to the Valuation Appeal Committee. In the normal course of events, a senior member of the Assessor's staff will lead the case, however depending on the complexity and legal arguments involved, it may require that Counsel is employed to lead the case for the Assessor. In all cases one or more members of the Assessor's staff will require to give evidence as an expert witness.

4. Local Valuation Appeal Committee

The Appeal Committee is drawn from the Renfrewshire Valuation Appeal Panel. The members of the Panel are appointed by the Sheriff Principal. They are all unpaid, are completely independent of the Assessor and the local councils and have no prior knowledge of any case listed for hearing.

In the case of highly complex appeals, either party has the right to request that the appeal is referred to the Lands Tribunal for Scotland. Referral is not undertaken lightly as it involves a considerable amount of preparatory work by several members of staff and may involve several days of examination, cross-examination and submissions in front of a suitably qualified legal representative and members who have experience in the valuation of land.

In all appeals, either party may appeal the decision of the Appeal Panel or Lands Tribunal. This appeal will be heard by the Lands Valuation Appeal Court (The Court of Session).

For information, the functions of the Valuation Appeals Committees were due to transfer to the new Local Taxation Chamber in the First-tier Tribunal for Scotland and the relevant functions of the Lands Tribunal for Scotland to the Upper Tribunal for Scotland with effect from 1st January 2023 but on the 13th October 2022, the Scottish Government announced the transfer would occur on the 1st April 2023. The suite of Regulations that are required to enable this transfer of duties will be laid in the Scottish Parliament until mid-December. As a result of this change the Government has also delayed the implementation of the two-stage proposal system for Non-Domestic rates until 1st April 2023.

The effects of this change are unknown at the present time and the Board will be kept informed when more information becomes available.

5. Revaluation Appeals

As members will be aware, the Revaluation brings with it a fresh right of appeal and traditionally results in a large influx of appeals. The 2017 Revaluation was no different having an increase of 6% on the number of 2010 Revaluation appeals. The total number of Revaluation Appeals received for 2017 is 3,832, which relates to 3,542 subjects with a cumulative value of £324,294,785.

A number of statistical extracts have been compiled to show the Revaluation Appeals received in 2017 and the subsequent running roll appeals. These have been shown by category type and map the categories used by the Scottish Executive; see Appendix 1. The 20 categories divide subjects into easily understood groupings such as Retail, Offices, Industrials, Health, Education and Hotels.

Category 11, titled "Public Service" includes subjects such as the Airport, Bus Station, Court House, Fire Station, Military Establishment, Police Station and Waste Water Treatment Works.

Category 17, titled "Others" includes subjects such as Car Parks, Car Spaces, Ground, Kennels, Livestock Auction Marts, Premises Under Reconstruction, Stables, Water Rights and Weighbridges.

Following a Revaluation, new values will generally remain unchanged until the next Revaluation; unless the property is altered, or other changes take place. New properties will be added to the Roll as they become capable of occupation and entries for demolished buildings will be deleted.

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

6. The disposal of 2017 Revaluation Appeals

A number of statistical extracts have been compiled to show the 2017 Revaluation Appeals. These have been shown by the same category type as stated above, see Appendix 1.

As the Board is aware, the Assessor for Renfrewshire Valuation Joint Board is the “Designated Assessor” for fixed line Telecommunications subjects which are included at line 20 in the tables.

Normally, all Revaluation appeals must be cited for a local Valuation Appeal Committee hearing and disposed of by 31st December 2020. However, the Scottish Government extended the disposal date for 2017 Revaluation appeals to the 31st December 2021 and the Assessor discharged this statutory duty with only a small no of outstanding Revaluation appeals being referred to the Lands Tribunal prior to the disposal date.

The statistics provided within this report continue to be based on the quarterly progress made and relate to all revaluation appeals referred to the Lands Tribunal and processed over the last quarter up to the 30th September 2022. As at 30th September 2022 the numbers of appeals disposed of is 3,448 which equates to 97.35% of the number of subjects under appeal. There are therefore only 94 subjects within the Joint Board area that have Revaluation appeals outstanding.

The appeals that remain outstanding relate primarily to Automated Teller Machines which account for 86 of the 94, and due to the issues involved have been referred to the Lands Tribunal. Staff are actively engaging with the relevant parties to progress these appeals and since the 30th September a number of ATM appeals have been withdrawn by agents and the appeals disposed of by our valuation team.

The disposal of the additional category of subjects that remain outstanding relate to subjects for which negotiations are being led by the relevant Practice Note authors within the SAA and comprise mainly of civic/public buildings and public undertakings. As a consequence, any future progress in resolving these appeals will, in the main, be dependent upon negotiations being carried out at a national level before progress can be made locally. Since last reporting in September, there has been no change to the number of revaluation appeals relating to these subjects disposed of and that will remain the case until the national negotiations are concluded.

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

7. The disposal of Running Roll Appeals

In addition to the Revaluation appeals, Running Roll appeals require to be programmed into hearings and disposed of in line with the prescribed statutory timetable. Unlike the revaluation appeals which is a known quantity, running roll appeals are a moving target as ratepayers and their agents can lodge this type of appeal at least once in any one financial year. Therefore, whilst the revaluation appeals have steadily and progressively reduced throughout the quinquennium, the number of running roll appeals outstanding has fluctuated depending on numbers received and disposed of throughout this period.

As previously reported to the Board, the number of running roll appeals received since March 2020 has exponentially increased due to the Coronavirus pandemic and the situation facing many businesses. The position as of 30th September is that MCC appeals received since March 2020 total 6,161, the bulk of which, some 5585 relate to the Pandemic. We currently have a total of 5704 outstanding. At present we have continued to deal with non-Covid MCC appeals where possible and have to date disposed of 457 such appeals. I have provided additional tables similar to the Revaluation statistics in order to give the Board an indication as to the type of subjects for which appeals have been lodged and the numbers associated with each category.

Since 30th September 2022, withdrawals for some Coronavirus pandemic mcc appeals have been received from an agent and these withdrawals will show in the Non-Domestic Appeals Report presented at the February Board Meeting.

Appendix 2 outlines the current number of R/R appeal within RVJB and each of the individual Council areas that now require to be dealt with.

As reported previously at the September Board Meeting the Scottish Government have enacted legislation, similar to England, to prohibit Coronavirus being a material change of circumstance.

The Valuation and Rating (Coronavirus) (Scotland) Order 2021 came into force on 1st December 2021. The order sought to remove the impact of Coronavirus from being a material change of circumstances from 1st April 2021.

The Non-Domestic Rates (Coronavirus) (Scotland) Act came into force on 29th July 2022. The Act replaces The Valuation and Rating (Coronavirus) (Scotland) Order 2021, and the purpose of this Order has been superseded by Section 1 of the aforementioned Act.

The Act's principal rule is when calculating the net annual value or rateable value of any lands and heritages for the purposes of any entry in the valuation roll, no account is to be taken of any matter occurring on or after 2nd April 2020 whether directly or indirectly attributable to coronavirus. Discussions will recommence with stakeholder's agents regarding disposal of the large number of appeals.

The Scottish Government had extended the statutory deadline for disposal of running roll appeals lodged between 1st January 2020 and the 31st March 2021 to 31st December 2023. The disposal progress of these appeals will be monitored and reported to the Board at future meetings.

8. Disposal of Other Outstanding Appeals

As outlined previously, if a case is considered highly complex it may be necessary for it to be referred to the Lands Tribunal for Scotland. At present there are a number of subjects that have cases from both the 2005 and 2010 Revaluations that have been referred to the Lands Tribunal, these relate to either mobile or complex fixed line telecommunication subjects. There are also a number of referrals that have been made with regard to the 2017 revaluation. Details of the numbers involved are outlined below. Negotiations continue with the relevant agents where possible and it is hoped that agreements will be reached without the need for any cases proceeding to formal hearings.

The number of appeals referred to the Lands Tribunal currently outstanding are as follows:

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

9 appeals remain outstanding from 2010 Revaluation in relation to 3 subjects.

120 appeals have currently been referred in relation to the 2017 Revaluation and remain outstanding. Please note that 105 of these relate to ATM's and as mentioned earlier in the report, a number of the appeals have been disposed since the 30th September 2022.

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.

Staff are to be congratulated in disposing of the 2017 Revaluation appeals in line with the statutory disposal date of 31st December 2021 with the small number of outstanding appeals being referred to the Lands Tribunal. Despite the legislation laid by the Scottish Government to ensure that no account can be taken of any matter occurring on or after 2nd April 2020 whether directly or indirectly attributable to coronavirus, it will be a challenge to dispose of the outstanding COVID MCC appeals. To put into context, the disposal timetable for the 3,542 revaluation appeals including the extension to the original disposal date has been four years, in comparison we have to the 31st December 2023 to dispose of just over 5,500 COVID MCC appeals whilst discharging the statutory duty of completing the 2023 Revaluation by March 2023 and carrying out amendments to the Valuation Roll and Valuation List for Council Tax.

A small number of COVID MCC appeals have been withdrawn by an agent and once the statutory duty of publishing the 2023 Revaluation Draft Valuation Roll on the 30th November is completed, resources will be targeted at these appeals. As stated at the September Board meeting, the management team will ensure all required support is available to staff to assist them in this highly unusual set of circumstances.

I would like to take this opportunity again to thank all members of the team for their commitment and professionalism in rising to the challenges faced particularly since March 2020 and successfully continuing to deliver the service.

It is hoped this gives an insight into the background of the appeal process and progress of revaluation and running roll appeals disposal to date.

Recommendations

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

Lindsey Hendry
Assistant Assessor and ERO
7th November 2022

For further information please contact Lindsey Hendry at 0141-486-0635 or via email at lindsey.hendry@renfrewshire-vjb.gov.uk

APPENDIX 1

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/09/2022 – **RENFREWSHIRE**)

Category	Number Received	RV under Appeal	Disposed	Original RV	Adjusted RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	528	£ 63,147,350	528	£ 63,147,350	£ 58,499,250	0	£ -	0.00%
2 Public House	67	£ 2,482,000	67	£ 2,482,000	£ 2,198,900	0	£ -	0.00%
3 Office including Banks	526	£ 13,448,400	478	£ 12,919,925	£ 12,160,725	48	£ 528,475	9.13%
4 Hotel Etc	18	£ 6,229,500	18	£ 6,229,500	£ 5,212,500	0	£ -	0.00%
5 Industrial	443	£ 30,604,205	443	£ 30,604,205	£ 29,231,155	0	£ -	0.00%
6 Leisure	46	£ 5,977,950	46	£ 5,977,950	£ 5,489,450	0	£ -	0.00%
7 Garages and Petrol Stations	19	£ 1,003,500	19	£ 1,003,500	£ 912,000	0	£ -	0.00%
8 Cultural	3	£ 136,200	3	£ 136,200	£ 136,200	0	£ -	0.00%
9 Sporting Subjects	3	£ 136,000	2	£ 74,000	£ 66,500	1	£ 62,000	33.33%
10 Education and Training	76	£ 13,701,350	76	£ 13,701,350	£ 12,691,000	0	£ -	2.63%
11 Public Service Subjects	89	£ 5,590,000	88	£ 4,735,000	£ 4,450,400	1	£ 855,000	1.12%
12 Communications (Non Formula)	13	£ 1,965,000	13	£ 1,965,000	£ 1,486,629	0	£ -	0.00%
13 Quarries Mines etc	1	£ 21,500	1	£ 21,500	£ 21,500	0	£ -	0.00%
14 Petrochemical	2	£ 239,000	2	£ 239,000	£ 229,000	0	£ -	0.00%
15 Religious	11	£ 127,600	11	£ 127,600	£ 124,400	0	£ -	0.00%
16 Health Medical	22	£ 4,890,200	22	£ 4,890,200	£ 4,447,350	0	£ -	0.00%
17 Other	185	£ 3,020,970	185	£ 3,020,970	£ 1,551,930	0	£ -	0.00%
18 Care Facilities	52	£ 2,498,800	52	£ 2,498,800	£ 2,304,200	0	£ -	0.00%
19 Advertising	38	£ 121,140	38	£ 121,140	£ 102,340	0	£ -	0.00%
20 Undertakings / Fixed Line	8	£ 98,306,000	4	£ 91,888,000	£ 67,483,000	4	£ 6,418,000	50.00%
	2,150	£ 253,646,665	2,096	£ 245,783,190	£ 208,798,429	54	£ 7,863,475	2.51%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/09/2022 – **EAST RENFREWSHIRE**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adjusted RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	180	£ 11,304,000	180	£ 11,304,000	£ 10,256,550	0	£ -	0.00%
2 Public House	12	£ 963,750	12	£ 963,750	£ 844,650	0	£ -	0.00%
3 Office including Banks	118	£ 2,330,950	93	£ 2,123,150	£ 1,905,450	25	£ 207,800	21.19%
4 Hotel Etc	5	£ 635,000	5	£ 635,000	£ 554,000	0	£ -	0.00%
5 Industrial	85	£ 1,175,105	85	£ 1,175,105	£ 1,154,855	0	£ -	0.00%
6 Leisure	13	£ 2,248,000	13	£ 2,248,000	£ 2,196,000	0	£ -	0.00%
7 Garages and Petrol Stations	8	£ 205,850	8	£ 205,850	£ 190,400	0	£ -	0.00%
8 Cultural	0	£ -	0	£ -	£ -	0	£ -	0.00%
9 Sporting Subjects	0	£ -	0	£ -	£ -	0	£ -	0.00%
10 Education and Training	31	£ 6,885,000	31	£ 6,885,000	£ 6,553,500	0	£ -	0.00%
11 Public Service Subjects	36	£ 1,319,940	36	£ 1,319,940	£ 1,225,440	0	£ -	0.00%
12 Communications (Non Formula)	7	£ 861,500	7	£ 861,500	£ 563,278	0	£ -	0.00%
13 Quarries Mines etc	1	£ 60,000	1	£ 60,000	£ 60,000	0	£ -	0.00%
14 Petrochemical	0	£ -	0	£ -	£ -	0	£ -	0.00%
15 Religious	4	£ 11,700	4	£ 11,700	£ 11,700	0	£ -	0.00%
16 Health Medical	7	£ 919,900	7	£ 919,900	£ 872,000	0	£ -	0.00%
17 Other	22	£ 108,950	22	£ 108,950	£ 101,850	0	£ -	0.00%
18 Care Facilities	19	£ 918,200	19	£ 918,200	£ 805,550	0	£ -	0.00%
19 Advertising	13	£ 55,100	13	£ 55,100	£ 43,850	0	£ -	0.00%
20 Undertakings / Fixed Line	2	£ 305,800	2	£ 305,800	£ 279,800	0	£ -	0.00%
	563	£ 30,308,745	538	£ 30,100,945	£ 27,618,873	25	£ 207,800	4.44%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/09/2022 – **INVERCLYDE**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adjusted RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	245	£ 12,093,100	245	£ 12,093,100	£ 11,131,250	0	£ -	0.00%
2 Public House	28	£ 1,147,500	28	£ 1,147,500	£ 1,014,900	0	£ -	0.00%
3 Office including Banks	171	£ 5,767,375	158	£ 5,558,700	£ 5,373,750	13	£ 208,675	7.60%
4 Hotel Etc	2	£ 171,500	2	£ 171,500	£ 170,000	0	£ -	0.00%
5 Industrial	153	£ 3,917,550	153	£ 3,917,550	£ 3,801,150	0	£ -	0.00%
6 Leisure	25	£ 1,812,500	25	£ 1,812,500	£ 1,613,000	0	£ -	0.00%
7 Garages and Petrol Stations	15	£ 451,300	15	£ 451,300	£ 445,300	0	£ -	0.00%
8 Cultural	1	£ 80,000	1	£ 80,000	£ 80,000	0	£ -	0.00%
9 Sporting Subjects	0	£ -	0	£ -	£ -	0	£ -	0.00%
10 Education and Training	34	£ 7,564,550	34	£ 7,564,550	£ 7,221,050	0	£ -	0.00%
11 Public Service Subjects	61	£ 2,763,800	59	£ 1,901,800	£ 1,760,300	2	£ 862,000	3.28%
12 Communications (Non Formula)	9	£ 637,200	9	£ 637,200	£ 536,682	0	£ -	0.00%
13 Quarries Mines etc	0	£ -	0	£ -	£ -	0	£ -	0.00%
14 Petrochemical	0	£ -	0	£ -	£ -	0	£ -	0.00%
15 Religious	2	£ 57,400	2	£ 57,400	£ 57,400	0	£ -	0.00%
16 Health Medical	11	£ 2,886,550	11	£ 2,886,550	£ 2,668,050	0	£ -	0.00%
17 Other	41	£ 261,000	41	£ 261,000	£ 222,250	0	£ -	0.00%
18 Care Facilities	24	£ 704,300	24	£ 704,300	£ 644,200	0	£ -	0.00%
19 Advertising	7	£ 23,750	7	£ 23,750	£ 17,950	0	£ -	0.00%
20 Undertakings / Fixed Line	0	£ -	0	£ -	£ -	0	£ -	0.00%
	829	£ 40,339,375	814	£ 39,268,700	£ 36,757,232	15	£ 1,070,675	1.81%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/09/2022 – **TOTALS IN JOINT BOARD AREA**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adjusted RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	953	£ 86,544,450	953	£ 86,544,450	£ 79,887,050	0	£ -	0.00%
2 Public House	107	£ 4,593,250	107	£ 4,593,250	£ 4,058,450	0	£ -	0.00%
3 Office including Banks	815	£ 21,546,725	729	£ 20,601,775	£ 19,439,925	86	£ 944,950	10.55%
4 Hotel Etc	25	£ 7,036,000	25	£ 7,036,000	£ 5,936,500	0	£ -	0.00%
5 Industrial	681	£ 35,696,860	681	£ 36,696,860	£ 34,187,160	0	£ -	0.00%
6 Leisure	84	£ 10,038,450	84	£ 10,038,450	£ 9,298,450	0	£ -	0.00%
7 Garages and Petrol Stations	42	£ 1,660,650	42	£ 1,660,650	£ 1,547,700	0	£ -	0.00%
8 Cultural	4	£ 216,200	4	£ 216,200	£ 216,200	0	£ -	0.00%
9 Sporting Subjects	3	£ 136,000	2	£ 74,000	£ 66,500	1	£ 62,000	33.33%
10 Education and Training	141	£ 28,150,900	141	£ 28,150,900	£ 26,465,550	0	£ -	0.00%
11 Public Service Subjects	186	£ 9,673,740	183	£ 7,956,740	£ 7,436,140	3	£ 1,717,000	1.61%
12 Communications (Non Formula)	29	£ 3,463,700	29	£ 3,463,700	£ 2,586,589	0	£ -	0.00%
13 Quarries Mines etc	2	£ 81,500	2	£ 81,500	£ 81,500	0	£ -	0.00%
14 Petrochemical	2	£ 239,000	2	£ 239,000	£ 229,000	0	£ -	0.00%
15 Religious	17	£ 196,700	17	£ 196,700	£ 193,500	0	£ -	0.00%
16 Health Medical	40	£ 8,696,650	40	£ 8,696,650	£ 7,987,400	0	£ -	0.00%
17 Other	248	£ 3,390,920	248	£ 3,390,920	£ 1,876,030	0	£ -	0.00%
18 Care Facilities	95	£ 4,121,300	95	£ 4,121,300	£ 3,753,950	0	£ -	0.00%
19 Advertising	58	£ 199,990	58	£ 199,990	£ 164,140	0	£ -	0.00%
20 Undertakings / Fixed Line	10	£ 98,611,800	6	£ 92,193,800	£ 67,762,800	4	£ 6,418,000	40.00%
	3,542	£ 324,294,785	3,448	£ 315,152,835	£ 273,174,534	94	£ 9,141,950	2.65%

APPENDIX 2

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

As at 30th September 2022

Category	Number Received		Disposed		Number O/S	% O/S
1 Retail	1,097		67		1,030	93.89%
2 Public House	103		3		100	97.09%
3 Office including Banks	1,158		47		1,111	95.94%
4 Hotel Etc	28		1		27	96.43%
5 Industrial	1,038		42		996	95.95%
6 Leisure	78		3		75	96.15%
7 Garages and Petrol Stations	31		5		26	83.87%
8 Cultural	4		1		3	75.00%
9 Sporting Subjects	11		0		11	100.00%
10 Education and Training	80		2		78	97.50%
11 Public Service Subjects	92		8		84	91.30%
12 Communications (Non Formula)	20		5		15	75.00%
13 Quarries Mines etc	0		0		0	0.00%
14 Petrochemical	3		0		3	100.00%
15 Religious	0		0		0	0.00%
16 Health Medical	9		0		9	100.00%
17 Other	92		22		70	76.09%
18 Care Facilities	41		1		40	97.56%
19 Advertising	95		3		92	96.84%
20 Undertakings	10		0		10	100.00%
	3,990		210		3,780	94.74%

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

As at 30th September 2022

Category	Number Received		Disposed		Number O/S	% O/S
1 Retail	217		27		190	87.56%
2 Public House	17		0		17	100.00%
3 Office including Banks	149		17		132	88.59%
4 Hotel Etc	7		1		6	85.71%
5 Industrial	37		2		35	94.59%
6 Leisure	20		1		19	95.00%
7 Garages and Petrol Stations	10		0		10	100.00%
8 Cultural	0		0		0	0.00%
9 Sporting Subjects	6		1		5	83.33%
10 Education and Training	37		3		34	91.89%
11 Public Service Subjects	26		0		26	100.00%
12 Communications (Non Formula)	15		4		11	73.33%
13 Quarries Mines etc	2		0		2	100.00%
14 Petrochemical	0		0		0	0.00%
15 Religious	1		0		1	0.00%
16 Health Medical	1		1		0	0.00%
17 Other	6		2		4	66.67%
18 Care Facilities	16		2		14	87.50%
19 Advertising	29		0		29	100.00%
20 Undertakings	0		0		0	0.00%
	596		61		535	89.77%

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

As at 30th September 2022

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	607	125	482	79.41%
2 Public House	39	1	38	97.44%
3 Office including Banks	396	31	365	92.17%
4 Hotel Etc	1	0	1	100.00%
5 Industrial	228	14	214	93.86%
6 Leisure	26	0	26	100.00%
7 Garages and Petrol Stations	13	0	13	100.00%
8 Cultural	1	1	0	0.00%
9 Sporting Subjects	1	0	1	100.00%
10 Education and Training	60	0	60	100.00%
11 Public Service Subjects	62	0	62	100.00%
12 Communications (Non Formula)	17	3	14	0.00%
13 Quarries Mines etc	0	0	0	0.00%
14 Petrochemical	0	0	0	0.00%
15 Religious	2	0	2	100.00%
16 Health Medical	14	2	12	85.71%
17 Other	58	8	50	86.21%
18 Care Facilities	36	1	35	97.22%
19 Advertising	13	0	13	100.00%
20 Undertakings	1	0	1	0.00%
	1,575	186	1,389	88.19%

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

As at 30th September 2022

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	1,921	219	1,702	88.60%
2 Public House	159	4	155	97.48%
3 Office including Banks	1,703	95	1,608	94.42%
4 Hotel Etc	36	2	34	94.44%
5 Industrial	1,303	58	1,245	95.55%
6 Leisure	124	4	120	96.77%
7 Garages and Petrol Stations	54	5	49	90.74%
8 Cultural	5	2	3	60.00%
9 Sporting Subjects	18	1	17	94.44%
10 Education and Training	177	5	172	97.18%
11 Public Service Subjects	180	8	172	95.56%
12 Communications (Non Formula)	52	12	40	76.92%
13 Quarries Mines etc	2	0	2	100.00%
14 Petrochemical	3	0	3	100.00%
15 Religious	3	0	3	100.00%
16 Health Medical	24	3	21	87.50%
17 Other	156	32	124	79.49%
18 Care Facilities	93	4	89	95.70%
19 Advertising	137	3	134	97.81%
20 Undertakings	11	0	11	100.00%
	6,161	457	5,704	92.58%