

Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 28th May 2021

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).

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 has extended the disposal date for 2017 Revaluation appeals 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 2020. Where possible, valuation staff have continued to bring the outstanding appeals to a conclusion and have continued to enter into negotiations with relevant parties. Staff have adapted to the different working practices because of the global pandemic and are working efficiently and effectively to deal with the changes, this of course has been dependent on the communication capabilities of appellants or their agents.

Since last reporting, there has been no Nom Domestic hearings conduced and resources have been concentrated on Council Tax Hearings instead.

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 31st March 2021. As at 31st March the numbers disposed of remain at 3,419 appeals which equates to 96.53% of the number of subjects under appeal.

As outlined at the last meeting only 123 appeals remain outstanding the vast majority of which relate to Automated Teller Machines, which, due to the issues involved have been referred to the Lands Tribunal. The disposal of the additional category of subjects that remain outstanding relate to subjects for which negotiations are being led by the relevant Practice Note authors within the SAA, and comprise mainly of civic/public buildings. 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. As a result, there has been no change to the number of appeals and that will remain the case until the national negotiations are concluded. Appendix 1 outlines where the remaining appeals lie for each of the three unitary authorities together with a total for the Joint Board area.

7. The disposal of Running Roll Appeals

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

Since the last report to the Board in November I highlighted that because of the Coronavirus pandemic and the situation facing many businesses, the number of running roll appeals received since March 2020 has exponentially increased. In particular, since the Prime Minister's announcement on the 23rd March 2020 commencing the lockdown restrictions we have continued to receive such material change appeals.

At the previous meeting I reported that the total number of running roll appeals received since the 1st of March 2020 to time of reporting was 3,552 and the number of appeals which remain outstanding is 3,501. 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. However, since last reporting, we have been inundated again with a second wave of MCC appeals towards the end of last financial year. The numbers of appeals received are again of significantly high volumes with numbers increasing from 3501 up to a total of 5877.

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 which has increased since February by an additional 2,376.

At present we have continued to deal with MCC appeals where possible and have to date disposed of 97 such appeals.

The disposal of appeals is a major component of the work undertaken by the Assessor's valuation staff. These appeals will not only significantly impact on staff's workload over the coming year but will involve increased costs for citations and VAC hearings.

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 continued social distancing measures have brought 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.

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 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.

I can also provide an update regarding the outstanding fixed line telecommunication appeal that was heard by the Lands Tribunal on the 7th of December 2020. The opinion of the Lands Tribunal was received on the 8th of January and confirmed that the application for a referral to the European Court of Justice was refused. The appellant had been ordained to submit written proposals to the Lands Tribunal with regard to further procedures. We have subsequently been informed that the case has now been formally dismissed by the Lands Tribunal negating the need for a long and costly hearing.

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. Please note that 111 of these relate to ATM's.

Conclusion:

The disposal of appeals is a major component of the work undertaken by the Assessor's valuation staff. It is work that can be stressful due to the strict legislative timetables and the adversarial nature of the negotiations. The unexpected results of the current pandemic have resulted in us continuing to conduct negotiations while adhering to Government guidelines with regard to social distancing and preparing for and attending virtual VAC hearings.

Staff are to be congratulated in getting the 2017 Revaluation appeals to a level where the small numbers that do remain outstanding are dependent upon national agreements being concluded. However, it will be huge challenge over the next 9 months for staff to dispose of just shy of 6,000 running roll 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, as the position stands at the moment, we are required to deal with 3501 running roll appeals by 31st December 2021 and the additional 2376 appeals 3 months later. This is a colossal task for staff to

undertake, but 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 throughout the last year and successfully continuing to 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 May 2021

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 31/12/2020 – RENFREWSHIRE

Category	Number Received	ı	RV under Appeal	Disposed		Original RV		Adj 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	473	£	12,882,550	£	12,139,600	53	£	565,850	10.08%
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	45	£	5,962,450	£	5,473,950	1	£	15,500	2.17%
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	2	£	74,000	£	66,500	1	£	62,000	33.33%
10 Education and Training	76	£	13,701,350	73	£	10,602,450	£	9,802,800	3	£	3,098,900	3.95%
11 Public Service Subjects	89	£	5,590,000	85	£	4,018,000	£	3,733,400	4	£	1,572,000	4.49%
12 Communications (Non Formula)	5	£	9,200	5	£	9,200	£	9,100	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	18	£	1,308,850	18	£	1,308,850	£	1,303,500	0	£	-	0.00%
19 Advertising	38	£	121,140	38	£	121,140	£	102,340	0	£	-	0.00%
20 Undertakings / Fixed Line	16	£	100,261,800	12	£	93,843,800	£	68,960,529	4	£	6,418,000	25.00%
	2,150	£	253,646,665	2,083	£	241,214,415	£	204,466,604	67	£	12,432,250	3.12%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2020 – **EAST RENFREWSHIRE**

Category		Number Received		RV under Appeal	Disposed		Original RV		Adj RV	Number O/S	Арре	eal 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 E	anks	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	£	1	0.00%
6 Leisure		13	£	2,248,000	12	£	1,908,000	£	1,891,000	1	£	340,000	7.69%
7 Garages and Pet Stations	rol	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	5	0	£	-	0	£	-	£	-	0	£	-	0.00%
10 Education and Tr	aining	31	£	6,885,000	31	£	6,885,000	£	6,553,500	0	£	1	0.00%
11 Public Service Su	ıbjects	36	£	1,319,940	36	£	1,319,940	£	1,225,440	0	£	1	0.00%
12 Communications Formula)	(Non	1	£	100	1	£	100	£	100	0	£	1	0.00%
13 Quarries Mines e	tc	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	£	1	0.00%
19 Advertising		13	£	55,100	12	£	38,900	£	32,150	1	£ 16,200		7.69%
20 Undertakings / Fi Line	xed	8	£	1,167,200	6	£	861,400	£	563,178	2	£	305,800	25.00%
		563	£	30,308,745	532	£	29,422,695	£	27,021,173	31	£	886,050	5.51%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2020 – **INVERCLYDE**

Category	Number Received	RV un	der Appeal	Disposed	Orig	inal RV	Adj I	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	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	153	£	3,917,550	£	3,801,150	0	£	-	0.00%
6 Leisure	25	£	1,812,500	24	£	1,157,500	£	958,000	1	£	655,000	4.00%
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	57	£	1,775,800	£	1,652,300	4	£	988,000	6.56%
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	£	64,500	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	804	£	37,264,450	£	34,899,732	25	£	3,074,925	3.02%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2020 – **TOTALS IN JOINT BOARD AREA**

	D Nevaluation 2017 - F	,		ber of subjects und	ист арреате		. 0 17 12/2020		120 111 00 1111	20/11/2/11/1			
Cate	egory	Number Received		RV under Appeal	Disposed		Original RV		Adj RV	Number O/S	Ap	ppeal 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	718	£	20,072,400	£	19,022,600	97	£	1,474,325	11.90%
4	Hotel Etc	25	£	7,036,000	25	£	7,036,000	£	5,936,500	0	£	-	0.00%
5	Industrial	681	£	35,696,860	680	£	34,996,860	£	33,497,160	1	£	700,000	0.15%
6	Leisure	84	£	10,038,450	81	£	9,027,950	£	8,322,950	3	£	1,010,500	3.57%
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	2	£	74,000	£	66,500	1	£	62,000	33.33%
10	Education and Training	141	£	28,150,900	136	£	24,369,000	£	22,942,350	5	£	3,781,900	3.55%
11	Public Service Subjects	186	£	9,673,740	178	£	7,113,740	£	6,611,140	8	£	2,560,000	4.30%
12	Communications (Non Formula)	6	£	9,300	6	£	9,300	£	9,200	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	32	£	2,059,450	31	£	1,994,950	£	1,981,100	1	£	64,500	3.13%
19	Advertising	58	£	199,990	57	£	183,790	£	152,440	1	£	16,200	1.72%
20	Undertakings / Fixed Line	33	£	102,066,200	27	£	95,342,400	£	70,060,389	6	£	6,723,800	18.18%
		3,542	£	324,294,785	3,419	£	07,901,560	£	266,387,509	123	£	16,393,225	3.47%

APPENDIX 2

RENFREWSHIRE - Running Roll Appeals (All) Received on/or As at after 01/03/20 As at 03/02/201

arter or		 03/02/201			
Categor	У	Number Received	Disposed	Number O/S	% O/S
1	Retail	1069	17	1052	98.41%
2	Public House	96	1	95	98.96%
3	Office including Banks	1136	7	1129	99.38%
4	Hotel Etc	27	0	27	100.00%
5	Industrial	1016	16	1000	98.43%
6	Leisure	76	2	74	97.37%
7	Garages and Petrol Stations	30	2	28	93.33%
8	Cultural	4	1	3	100.00%
9	Sporting Subjects	9	0	9	100.00%
10	Education and Training	80	1	79	98.75%
11	Public Service Subjects	91	7	84	92.31%
12	Communications (Non Formula)	14	0	14	100.00%
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	8	0	8	100.00%
17	Other	85	10	75	88.240%
18	Care Facilities	41	1	40	97.56%
19	Advertising	89	0	89	100.00%
20	Undertakings	10	0	10	100.00%
		3,884	65	3,819	98.33%

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

As at 3rd February 2021

	tel 01/03/20		A3 at 5 1 coldary 2021								
Categor	у	Number Received		Disposed		Number O/S	% O/S				
1	Retail	205		10		195	95.12%				
2	Public House	17		0		17	100.00%				
3	Office including Banks	135		5		130	96.30%				
4	Hotel Etc	7		1		6	85.71%				
5	Industrial	36		0		36	100.00%				
6	Leisure	17		1		16	94.12%				
7	Garages and Petrol Stations	10		0		10	100.00%				
8	Cultural	0		0		0	0.00%				
9	Sporting Subjects	1		0		1	100.00%				
10	Education and Training	33		0		33	100.00%				
11	Public Service Subjects	26		0		26	100.00%				
12	Communications (Non Formula)	12		1		11	91.67%				
13	Quarries Mines etc	2		0		2	100.00%				
14	Petrochemical	0		0		0	0.00%				
15	Religious	0		0		0	0.00%				
16	Health Medical	0		0		0	0.00%				
17	Other	5		0		5	100.00%				
18	Care Facilities	14		1		13	92.86%				
19	Advertising	29		0		29	100.00%				
20	Undertakings	0		0		0	0.00%				
		549		19		530	96.54%				

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

As at 3rd February 2021 after 01/03/20 Number Category Disposed Number O/S % O/S Received 2 1 Retail 598 99.67% 596 2 Public House 38 0 38 | 100.00% 4 3 Office including Banks 389 385 98.97% 4 Hotel Etc 1 0 1 100.00% Industrial 222 3 5 219 98.65% 25 0 6 Leisure 25 | 100.00% 7 Garages and Petrol Stations 0 11 11 | 100.00% 8 Cultural 1 1 0.00% 0 1 0 9 **Sporting Subjects** 1 100.00% 60 0 **Education and Training** 10 60 100.00% 0 62 11 **Public Service Subjects** 62 | 100.00% Communications (Non Formula) 0 12 14 14 0.00% 0 0 13 Quarries Mines etc 0 0.00% 14 Petrochemical 0 0 0 0.00% 2 15 Religious 0 2 | 100.00% Health Medical 12 0 16 12 | 100.00% 17 Other 57 2 55 96.49% 1 18 Care Facilities 36 35 97.22% 19 Advertising 12 0 12 | 100.00% 20 0 0 Undertakings 0 0.00% 1541 13 1528 99.16% RVJB Running Roll Appeals (All) Received on/or after 01/03/20

01/03/20	ed onyor arter	As at 3 rd Februa	ry 2021	
Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	1,872	29	1,843	98.45%
2 Public House	151	1	150	99.34%
3 Office including Banks	1,660	16	1,644	99.04%
4 Hotel Etc	35	1	34	97.14%
5 Industrial	1,274	19	1,255	98.51%
6 Leisure	118	3	115	97.46%
7 Garages and Petrol Stations	51	2	49	96.08%
8 Cultural	5	2	3	60.00%
9 Sporting Subjects	11	0	11	100.00%
10 Education and Training	173	1	172	99.42%
11 Public Service Subjects	179	7	172	97.50%
12 Communications (Non Formula	a) 40	1	39	100.00%
13 Quarries Mines etc	2	0	2	100.00%
14 Petrochemical	3	0	3	100.00%
15 Religious	2	0	2	100.00%
16 Health Medical	20	0	20	100.00%
17 Other	147	12	135	91.84%
18 Care Facilities	91	3	88	96.70%
19 Advertising	130	0	130	100.00%
20 Undertakings	10	0	10	100.00%
	5,974	97	5,877	98.38%