

THE VALUATION TRIBUNAL FOR ENGLAND



Non-Domestic 2010 Rating Appeal; validity of proposal; proposal held invalid; appeal dismissed

RE: Walker Art Gallery and County Sessions House, William Brown Street,
Liverpool L3 8EL

APPEAL NUMBER: 431024897699/539N10

BETWEEN:	Liverpool City Council	Appellant
	and	
	Ms A Hitchings (Valuation Officer)	Respondent

PANEL: Mr A Hussain (Presiding Senior Member)
Mr M Aslam (Senior Member)

CLERK: Mr R Gath IRRV Hons

REMOTE HEARING 3 on 1 February 2024

APPEARANCES: Miss J Shortridge (Valuation Officer's representative)

Summary of decision

1. Appeal dismissed. The panel held the proposal to have been invalidly made.

Introduction

2. The appeal arose following a proposal received by the Valuation Officer (VO) on 7 January 2015 which disputed the accuracy of the rateable value (RV) in the rating list with effect from 1 April 2010.
3. This Tribunal decision document is not and does not purport to be a verbatim record of proceedings.

Issues

4. The appeal brought before the Tribunal challenges the existing rateable value. However, before the panel could determine the valuation issues arising from

the proposal, it had to determine if the proposal was invalid, as contended by the respondent.

Evidence and submissions

5. Miss Shortridge explained that the VO believed that the proposal was invalid because the proposal had been made on the same grounds as another proposal which had been submitted by Powis Hughes Ltd on behalf of National Museums Liverpool. The VO's argument was that the proposal was invalid on two grounds, firstly that Liverpool City Council was not an interested person and, secondly, that a valid proposal had been received by the VO and that the RV had subsequently been reduced to £1 effective from 1 April 2015.
6. The VO considered that the proposal had been invalidly submitted and further requested a dismissal of the appeal on the basis that evidence bundles had not been exchanged and served on the Tribunal in accordance with the Tribunal's Standard Direction

Decision and reasons

7. If the proposal was deemed invalid by the panel, then the appeal will go no further and that is the end of the matter (subject to any appeal to the Upper Tribunal).
8. In order for the panel to consider whether or not the proposal was valid, the panel had to establish the facts. From the evidence the facts found were as follows;
 - a) From Miss Shortridge's verbal testimony, a proposal had been made on the same grounds on behalf of the interested person (National Museums Liverpool);
 - b) Powis Hughes Ltd had recently provided the Tribunal with a signed agreement form in which the VO had agreed to reduce the RV to £1 effective from 1 April 2015; and
 - c) The clerk had checked with Powis Hughes Ltd who confirmed that they had been instructed by National Museums Liverpool for the past 20 years and they were not aware of any involvement with Liverpool City Council in respect of the appeal property.
9. Regulation 4(3) of the Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009 is as follows;

No proposal may be made-

 - (a) by reference to more than one ground unless, for each ground relied on, the material day and the effective date are the same;
 - (b) by an IP, where-
 - (i) that person (or a person having a qualifying connection with that person), acting in the same capacity, has made a proposal to alter the same list in relation to the same hereditament on the same ground and arising from the same event;

Interpretation: general

Regulation 2 (1) in so far as is relevant states;

“IP” (interested person)—

(b) in relation to any other hereditament, means-

(i) the occupier;

(ii) any other person (other than a mortgagee not in possession) having in any part of the hereditament either a legal estate or an equitable interest such as would entitle him (after the cessation of any prior interest) to possession of the hereditament or any part of it; and

(iii) any person having a qualifying connection with the occupier or a person described in (ii);

“qualifying connection” has the meaning given in paragraph (2);

10. The panel noted that the Appellant or their representative was not present at the hearing and it was equally aware that bundles had not been exchanged and served on the Tribunal in accordance with the Tribunal’s Standard Directions.
11. As the Appellant nor their representative were not present and no evidence bundle had been produced by either of them, the panel was reliant on the VO’s argument although this was supported by a signed agreement form received by the Tribunal for the same property and an email from Powis Hughes Ltd confirming that the appellant had not had any interest in the appeal property for the past 20 years.
12. The panel was therefore satisfied that the proposal was invalid as the Appellant was not an interested person and that another proposal had been submitted on the same grounds.
13. Turning to the VO’s request for the appeal to be dismissed on the basis that no evidence had been exchanged, the panel noted that the proposal had been served by GVA Ltd and that they had been issued with a Notice of Hearing on 16 November 2023. No application to adjourn proceedings had been received by the Tribunal and the panel found the Respondent was clearly prejudiced by having to attend the hearing in order for proceedings to reach a conclusion.
14. Even if the proposal had been validly made by Liverpool City Council, the panel noted that the VO had already reduced the RV to £1 and, given the serious failure to comply with the Tribunal’s Directions, the panel dismissed the appeal.

Date: 20 February 2024

Appeal number: 431024897699/539N10

Right of further appeal

Any party who is aggrieved by the Tribunal's decision, and who appeared or was represented at the hearing, has the right of appeal to the Upper Tribunal (Lands Chamber). Any such appeal should be made within four weeks of the date of this decision notice.