THE VALUATION TRIBUNAL FOR ENGLAND

Non-domestic rating appeal; Invalidity; Store and premises: The Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 (SI 2009/2268); An earlier proposal had been lodged on behalf of the same occupier; Proposal was made outside of the legal time frame; Proposal held invalid.

RE: J C Greenwood, Greencroft Works, Kirk Lane, Yeadon, Leeds LS19 7LX

APPEAL NUMBER: 472033982362/285N10

BETWEEN:	David Greenwood	Appellant
	and	
	Mrs J Moore (Valuation Officer)	Respondent

PANEL: Mrs A Fielder (Senior Member)[1]

CLERK: Mrs H Beresford

REMOTE HEARING ON: 24 February 2021

APPEARANCES: Mr D Greenwood, the Appellant
Mr J Greenwood, representing the Appellant
Miss A Benito, representing the Valuation Officer

Summary of decision

1. Proposal held invalid.

Introduction

2. The appeal has been brought in respect of the following: J C Greenwood, Greencroft Works, Kirk Lane, Yeadon, Leeds LS19 7LX (the 'appeal property'), which was entered in the 2010 rating list as 'store and premises' at £10,250 rateable value (RV), with effect from 1 April 2010.

3. The appeal arose following a proposal received by the Valuation Officer on 14 January 2020, on the grounds that the RV shown in the list on 1 April 2010 was inaccurate. The Valuation Officer had found that the proposal was invalid

[1] In accordance with the Tribunal's business arrangements, I am authorised to consider and determine this appeal sitting alone.

because the proposal has been made on the same grounds, by the same party as a previously valid proposal and the proposal has also been submitted after the deadline of 31 March 2017. An Invalidity Notice was issued, and Mr Greenwood subsequently appealed this decision on 20 January 2020.

4. The President of the Valuation Tribunal for England (VTE) is required to make sure arrangements are in place and make such statements and Directions so as to ensure that business before the Tribunal is conducted in accordance with The Local Government Finance Act 1988, Schedule 11, Part 1, paragraph A17(1) and The Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 and by virtue of Part 2 regulation (5) (arrangement for appeals) and regulation (6)(3)(g) (appeal management powers) the VTE may determine the form of any hearing.

5. Therefore, in pursuance of Regulation (6)(3)(g) the VTE has incorporated "remote hearings" as part of that definition and for the time being as the default option until it is safe to return to normal working. The Tribunal's Consolidated Practice Statement has been amended to reflect this.

6. The absence in this decision of a reference to any statement or item of evidence placed before me by the parties should not be construed as it being overlooked.

Issue

7. The only issue for me to determine is whether or not the proposal has been validly made.

Evidence and submissions

8. Miss Benito had provided a statement of case which included copies of two proposals, one dated 14 January 2020 and the second dated 2 April 2014 and the relevant legislation. She argued that the proposal was invalid because the proposal has been made on the same grounds, by the same party as a previously valid proposal and the proposal has also been submitted after the deadline of 31 March 2017.

9. Mr Greenwood had provided details of the measurements of the property and stated that the proposal dated 14 January 2020 was different because it referred to the measurements of the property rather than the value.

Decision and reasons

10. I gave careful consideration to the relevant regulations as set out in The Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 (SI 2009/2268), in particular

4 Circumstances in which proposals may be made

'(1) …
(2) …
(3) No proposal may be made –
(a) By reference to more than one ground unless, for each ground relied on, the material day and 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.
  (ii) …'

5 Periods in which proposals may be made: 2005 list and subsequent lists

(1) Subject to paragraph (2), a proposal to alter a list compiled on or after 1st April 2005 may be made at any time before the day on which the next list is compiled.
(2) A proposal on the ground set out in -
  (a) regulation 4(1)(d) or (f) may only be made before the day on which the next list is compiled or within six months of the date of the alteration, whichever is later;
  (b) regulation 4(1)(e) may be made no later than six months after the day on which the next list is compiled.

11. I turned to the proposal in question which had been lodged on 14 January 2020 by the appellant, together with the proposal lodged by Eddisons on behalf of the appellant on 2 April 2014 which had been agreed and which had resulted in a reduction in the RV to £10,250. I noted that both proposals had been made on ground A that 'the RV shown in the rating list on 1 April 2010 was inaccurate'.

12. Having regard to the above regulations, I held that the proposal before me had been invalidly made as it had been lodged on the same grounds as an earlier proposal on behalf of the same occupier. Furthermore, the last date of the 2010 rating list was 31 March 2017, in accordance with the regulations this was the last day that 2010 rating list appeals could be submitted and deemed valid.

13. Accordingly, the proposal was held invalid and the appeal dismissed.

Date: 15 March 2021

Appeal number: 472033982362/285N10