

THE VALUATION TRIBUNAL FOR ENGLAND



Non-domestic rates invalidity notice appeal; 2010 Rating List, Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009; New list compiled; Proposal invalid; Appeal dismissed

Re: Ash House, Cook Way, Taunton, Somerset TA2 6BJ

APPEAL NO: 331534599121/283N10

BETWEEN:	Mr A Gadd	Appellant
	And	
	Valuation Officer	Respondent

PANEL: Miss S Ballentine (Senior Member)
Mrs V Hollender

CLERK: Mr G Wayman

REMOTE HEARING: 10 August 2021

APPEARANCES:

Mr C Graves representing the appellant
The Respondent Valuation Officer was represented by Mr L Harrington

Summary of decision

1. Appeal dismissed, the proposal is invalid.

Introduction

2. This appeal was brought in accordance with regulation 5(1) of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009. Mr Gadd made a proposal to the Valuation Officer (VO) at the Valuation Office Agency (VOA) against the property's entry in the 2010 Rating List on 19 March 2020. The VO did not consider the proposal was validly made and served an invalidity notice on the appellant on 23 March 2020. This was challenged by way of appeal to the Valuation Tribunal.

3. 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.
4. 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.
5. This document is not intended as a verbatim report of the proceedings nor is it proposed to reproduce in full all of the parties’ evidence. The absence in this decision of a reference to any statement or item of evidence placed before the panel by the parties should not be construed as an indication that that statement or item of evidence has been overlooked.

Issue

6. The issue in dispute was the validity or otherwise of the proposal made by the appellant on 19 March 2020 in respect of the appeal property’s entry in the 2010 Rating List.
7. This hearing was only to determine the validity of the proposal, and evidence in respect of valuation issues were not relevant to this appeal.

Decision and Reasons

8. The panel 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

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

5.—(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 the later;

(b) regulation 4(1)(e) may be made no later than six months after the day on which the next list is compiled.

9. The next list was compiled on 1 April 2017 therefore, having regard to the above, the panel held that for a 2010 Rating List proposal to be valid, it had to be received by the VO no later than 31 March 2017.

10. In this case the panel found that the proposal had been served on the VOA on 19 March 2020, which was after the statutory time limit permitted for receiving a valid appeal. Consequently, the appeal is dismissed.

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Dated: 10 August 2021