

THE VALUATION TRIBUNAL FOR ENGLAND



2010 rating list; appeal against notice of invalidity; Local Government Finance Act 1988; validity of proposal; appeal dismissed.

RE: One Stop Stores, Tangmere Road, Tangmere, Chichester, West Sussex PO20 2HW

APPEAL NUMBER: 381535029512/537N10

BETWEEN:	One Stop Stores	Appellant
	And	
	Dawn Bunyan (Valuation Officer)	Respondent

PANEL: Mrs AE Fielder (Senior Member)
Mr M Bhatti

CLERK: Miss K Hendry

HEARING: Remote Hearing on Thursday 15 June 2023

APPEARANCES: Ms O Grasmuck (Appellant)
Mr S Madiyiko (Respondent Representative)

Summary of decision

1. The appeal was dismissed. The panel were satisfied that a proposal to alter the 2010 list was invalidly made.

Decision and reasons

2. Mr Madiyiko appeared before the tribunal as advocate. He explained that the proposal submitted on 30 March 2017 against the 2010 rating list was deemed invalid because the list was closed by the time the proposal was received.
3. Ms Grasmuck explained to the panel that she had signed a lease with the landlord in 2020 as a bridal premises and the whole shop area is not used as shopping area. Changes were

made to fit dressing rooms for the customers to try on the dresses. She sought for the list to be updated to reflect this.

4. The panel explained to Ms Grasmuck that the issue before them today was regards an invalidity appeal for a proposal against the 2010 rating list. After further discussion it came to light that the appellant was confused as she thought that she had made a challenge against the 2017 rating list and had completed the forms given to her by the Valuation Office Agency.
5. With regards to the appeal before the panel, the panel had regards to The Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 (SI 2009/2268) set out when proposals can be made to alter the rating list. Part 2 concerns alteration of local lists and Regulation 5 set out the periods in which proposals may be made for the 2005 and 2010 rating lists as follows –
 - (1) Subject to paragraph (2), a proposal to alter a list compiled on or after 1st April 2005 may be served on the VO 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 served on the VO 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 served on the VO no later than six months after the day on which the next list is compiled.
6. The panel concluded that the appellant was meant to challenge the rateable value in the 2017 list, which unfortunately was also now closed. However, the Valuation Officer has a duty to maintain an accurate list, and therefore the appellant should discuss the changes with Mr Madiyiko to see if the incorrect areas can be changed.
7. In terms of this appeal, the panel is bound by legislation and given that the proposal was made to challenge the 2010 rating list out of time when the list was closed, the panel had no option but to dismiss the appeal.

Date: 20 June 2023

Appeal number: 381535029512/537N10

Rights of 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.