

THE VALUATION TRIBUNAL FOR ENGLAND



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

RE: Unit 10-12 Station Yard, Southall UB1 3AD
Storage Container at Land E6, Station Yard, Southall, UB1 3AD
Unit 13-15 Station Yard, Southall UB1 3AD
Storage Container 2 at Land E6, Station Yard, Southall, UB1 3AD

APPEAL NUMBERS: 35404854, 35404853, 35404855 and 35404856

BETWEEN:	Maria Pereira	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 M Pereira (Appellant)
Mr J Balogun (Respondent Representative)

Summary of decision

1. The three appeals were allowed. The panel were satisfied that a proposal to alter the 2010 list was validly made. The duplicate appeal 3540456 was dismissed.

Decision and reasons

2. Mr Balogun explained to the panel that there should only be three appeals, appeal 35404856 in relation to Storage Container 2 At Land E6, was a duplicate of appeal 35404853 – Storage container at Land E6. The appellant agreed and accepted that the duplicate appeal could be disposed. The panel accepted this and dismissed this appeal as a duplicate.
3. The hereditaments came into the list in September 2011. He stated that there was three units, 10-12 Station Yard, 13-15 Station Yard and the Storage Container.
4. Units 10-12 Station Yard which was in the list at £11,500 rateable value (RV). This unit was split into two units, Units 10-11 Station Yard at RV £8,100 and Unit 12 with an RV of £4,050. The splits were made effective from 1 August 2015.
5. Unit 13-15 Station Yard was then split into three units. Unit 13 with an RV of £4,600, Unit 14 with an RV of £2,900 and Unit 15 with an RV of £4,250 all effective from 1 April 2015.
6. The storage container was brought into the list from April 2015 with an RV of £32,450.
7. In 2014 the Valuation Officer (VO) inspected the properties. Mr Balogun accepts that upon inspection there was a lot of confusion. An email was received from the appellant also confirming that there was some confusion and that the entries in the list were not correct. Some of the land identified was in connection with another building. The leases also presented were also incorrect. This meant that the VO was unable to progress the cases.
8. The appellant did not know how to challenge the RV, and rather than submit a proposal, she sent in various emails to the VO explaining what she felt was wrong and what needed to be done. Eventually a decision was made by the VO that the emails should be accepted as the appeal form, but it was too late and the VO could not go beyond 1 April 2015 and backdate the split.
9. 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.
10. After considering the evidence provided by the parties, the panel concluded that a valid proposal to alter the 2010 rating list was made by the appellant in 2014. It found the appellant to be credible in her testimony and it was clear that repeated attempts had been

made to address this issue. The appellant is not a professional rating agent and it appeared that there was some confusion at times by the VO. At that date, the 2017 rating list had not yet been compiled so the panel made a finding of fact that the letter emails in 2014 was a valid proposal to alter the 2010 rating list. Appeals 35404854, 35404853, 35404855 in relation to the three hereditaments was therefore allowed and the matter was remitted to the VO to consider the substantive issue.

Date: 21 June 2023

Appeal numbers: 35404854, 35404853, 35404855 and 35404856

Appeal Rights

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