

Re: Expect Distribution Ltd, Expect Distribution, Halifax, HX3 7XA

and

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Premises. This was a compiled list appeal, so the material day was also 1 April 2017. At the challenge stage, the VO's decision was to treat the appellant's proposal as not well founded and the entry of £215,000 from 1 April 2017 was deemed as correct. The appellant sought a rateable value of £196,000

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.
6. The parties attended on the day to seek a ratification of the appeal.
7. Prior to the hearing, the parties advised the clerk that following investigation and clarification of the details of the appeal property submitted in evidence by both parties after an adjourned hearing on 22 September 2021, the parties had agreed a revised assessment of £211,000 effective 1 April 2017.
8. Consequently, the parties sought a ratification of the assessment as agreed by the parties, and the Panel allowed the appeal, in accordance with the Order below.

Order

9. Under the provisions of Regulation 38(4) of The Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, the Valuation Tribunal for England orders the Valuation Officer to amend the entry in the 2017 Rating List to £211,000 Rateable Value for the appeal property effective from 1 April 2017. Under Regulation 38(9), the Valuation Officer must comply with this order within two weeks of the date of its making.
10. The appellant is also entitled to a full refund of the fee paid in accordance with regulation 13E(1)(a) of the Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009 (as amended).

Appeal Number: CHG100145565

Date: 17 January 2022