THE VALUATION TRIBUNAL FOR ENGLAND

Non-domestic rating appeal; 2017 rating list; End allowance for access, Riding centre; Use of exercise area; Appeal dismissed.

RE: Homescales Riding Centre, Old Hutton LA8 0NB

APPEAL NUMBER: CHG100710733

BETWEEN: Homescales Riding Centre (represented by FCS Nationwide Ltd) — Appellant

and

Amanda Hitchings (Valuation Officer) — Respondent

PANEL: Miss L Sharkey (Senior Member)
Mr S M Hooberman

CLERK: Ms S Hodgson

ON: 22 April 2022

REMOTE HEARING

APPEARANCES: Mr M Bates of FCS Nationwide for the appellant
Mr A Glover of the Valuation Office Agency for the respondent

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Summary of decision

1. Appeal dismissed. The existing valuation was not excessive and the entry in the rating list was confirmed at £13,000 rateable value (RV) with effect from 1 April 2017.

Introduction

2. This was a 2017 rating list appeal. The RV of the appeal hereditament was £13,000 with effect from 1 April 2017. This was a compiled list appeal, so the material day was also 1 April 2017.

The challenge stage was completed on 22 September 2021. The appellant sought a reduction in the RV to £11,000.

3. The original RV at the check stage was £13,750. Following the check this was reduced to £13,000 as two of the loose boxes were removed from the valuation as they were for personal use, and there was a reduction in the value of the tack room rate. These changes were agreed between the parties prior to the hearing.

4. This is not intended to be an exhaustive record of the proceedings, but the parties can be assured that all of the evidence presented was fully considered by the panel before coming to its decision. Consequently, the absence of a reference to any statement, or evidence, should not be construed as it having been overlooked.

Issue

5. The issue for the panel to consider was the correct RV to be ascribed to the assessment.

Evidence and submissions

6. Mr Bates for the appellant requested a 10% end allowance for access to the site which he stated was narrow and shared with other businesses. Mr Bates contended that another property, School Yard Moss Side Racing Stables, had a 10% allowance for access and believed this was also warranted for the appeal property. In addition to the end allowance, Mr Bates requested that the 'exercise area' valued at £750 was removed from the current valuation as it was a hard surface with stone and gravel that could not be safely used as an exercise area for the horses and was used as carparking. Mr Bates had provided a revised valuation and asked the panel to reduce the RV to £11,000.

7. Mr Glover for the respondent contended that there were three points of access to the site and the main driveway was only narrow for a short distance and had good visibility. He did not believe that it warranted an allowance of 10%. In regard to the exercise area, he had provided photographs taken from the appellant's business website that showed the area was used and argued that the terrain was not relevant as there was evidence of it being used by the business. Mr Glover requested that the RV of £13,000 was confirmed.

Decision and reasons

8. Schedule 6 to the Local Government Finance Act 1988 as amended by the Rating (Valuation) Act 1999, provides that:

   2(1) The rateable value of a non-domestic hereditament none of which consists of domestic property and none of which is exempt from local non-domestic rating shall be taken to be an amount equal to the rent at which it is estimated the hereditament might reasonably be expected to let from year to year on these three assumptions –

(a) *the first assumption is that the tenancy begins on the day by reference to which the determination is to be made;*

(b) *the second assumption is that immediately before the tenancy begins the hereditament is in a state of reasonable repair, but excluding from this assumption any repairs which a reasonable landlord would consider uneconomic;*

(c) *the third assumption is that the tenant undertakes to pay all usual tenant's rates and taxes and to bear the cost of the repairs and insurance and the other expenses (if any) necessary to maintain the hereditament in a state to command the rent mentioned above.*

9. In respect of an appeal against an entry in the 2017 rating list, the rental levels are to be taken as those passing at the antecedent valuation date (AVD) of 1 April 2015, in accordance with the Rating Lists (Valuation Date) (England) Order 2014 (SI 2014 No.2841).

10. The material day (the date on which physical factors have to be taken into account) was provided by the Non-Domestic Rating (Material Day for List Alterations) Regulations 1992 (SI 1992 No. 556) as amended. In respect of the subject appeal, the material day is 1 April 2017.

11. The panel first considered the issue of an end allowance for access. Mr Bates had stated that the access to the site was a disability due to its narrow nature, poor visibility, and the shared access with two other businesses.

12. Mr Bates had referred to a site that he considered to be comparable to the subject that had an end allowance of 10% awarded for access. Mr Bates had not provided any photographs or supporting evidence to demonstrate to the panel the similarities between the properties and the access issues they had.

13. The panel heard from Mr Glover that there were three access points to the overall site. One was the main driveway and the other two were on Popplemire Lane. Mr Glover contended that as the two other businesses also had separate access to their respective sites, the main shared driveway was not a disadvantage.

14. The panel reviewed the photographs of the access to the subject property provided by the parties. It noted that there was clear visibility from the road, all the way to the first building on the site. While there was a small section where the driveway narrowed, this was only for a short distance and maintained clear visibility of oncoming vehicles.

15. It was the panel's opinion that the driveway access to the subject property did not warrant an end allowance. No evidence was submitted to show how the shared access was disadvantageous and the panel placed no weight on the comparable property put forward as it had not been explained either orally or photographically how the access to the comparable property was similar to the access to the subject property.

16. The panel then considered the dispute of whether the exercise area should be included in the valuation of the subject property. Both parties had provided photographs to support their respective arguments.

17. Mr Glover had provided photographs from the Homescales Riding School website that showed the exercise area being used for business use. The photographs showed several horses, riders, and instructors and the parties both agreed that this was the area that was in dispute.

18. Mr Bates had provided a photograph that showed a horsebox and two other vehicles parked on a loose surface, he stated this was the same area and that was not disputed by Mr Glover. Mr Bates contended that the photographs provided by Mr Glover were old and not representative of the current situation. The challenge statement said the area in dispute had never been an arena.

19. As above, the date physical features must be considered in appeals of this nature is 1 April 2017. None of the photographs provided by the parties were dated, however the photographs submitted by Mr Bates were submitted as part of the challenge to the VOA in July 2021.

20. The panel found that the photographs from the appellant's website were the most persuasive in this appeal as they demonstrated that the area was used for business purposes. It was the panel's opinion that there was not enough evidence to support the area being removed from the current valuation and subsequently a reduced RV.

21. Consequently, based on the evidence before it, the panel dismissed the appeal and the RV of £13,000 was confirmed with effect from 1 April 2017.

Date: 21 May 2022

Appeal number: CHG100710733