IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF A 2017 RATING LIST APPEAL

Case No: CHG101060508

Sitting remotely using Microsoft Teams

Date: 19 September 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 —basis of valuation in dispute; funeral directors; overall method or zoning; rental evidence; appeal dismissed.

Before:
MS L OWUSU-AFRIYIE
PROF P CATTERALL

Between:

FIXTER FUNERAL SERVICES LTD — **Appellant**

- and -

AMANDA HITCHINGS (VALUATION OFFICER) — **Respondent**

Regarding:
23 ASHLEY ROAD, ALTRINCHAM, WA14 2DP
(the "subject property")

Mr J Hart from Hart Commercial Surveyors representing the Appellant
Mr T Brown for the Respondent

Hearing date: 21 August 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is dismissed.

2. The panel confirmed the rateable value (RV) of the subject property at £21,000 with effect from 1 September 2021.

Introduction

3. This is a 2017 rating list appeal. The challenge proposal was submitted by Roberts and Roberts on behalf of Fixter Funeral Services Ltd, and was received by the Valuation Officer on 26 April 2023. It had been made in response to a Valuation Officer’s notice which had altered the RV from £14,750 to £21,000 with effect from 1 September 2021. A revised RV of £13,000 was proposed, based upon a Zone A price of £285 per m^2.

4. The Valuation Officer issued a challenge case decision notice on 1 September 2023, which disagreed with the proposed alteration of the list, and stated that the rating list entry was reasonable, based on the evidence and information available.

5. In accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, the appeal to this Tribunal has been made on the grounds that the valuation for the hereditament is not reasonable. The appeal was lodged by Roberts and Roberts on behalf of the appellant, and received by the Tribunal on 26 October 2023. The Tribunal was subsequently informed that Mr J Hart had been appointed as the appellant’s representative.

6. This statement of reasons is not, and does not purport to be, a full verbatim record of proceedings.

Relevant Law

7. Rateable value is determined in accordance with paragraph 2(1) of Schedule 6 to the Local Government Finance Act 1988, which provides:

   “(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.

8. 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).

9. The material day (the date by 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.

Discussion

10. Prior to the hearing, Mr Hart challenged the effective date of the Valuation Officer's alteration and the material day for consideration in the subject appeal.

11. The Valuation Officer's notice, served on 22 March 2023, which increased the RV of the subject property was effective from 1 September 2021. Mr Hart submitted that regulation 14(7) of the Non Domestic Rating (Alteration of Lists and Appeals) Regulations required the effective date to be the date the alteration was made, 22 March 2023. He further submitted that the material day for consideration is 1 April 2017, as there had been no change of circumstances as at 1 September 2021.

12. The panel heard from Mr Brown that the Valuation Officer had served a notice to increase the RV, having been informed that there had been a change to the mode and category of occupation. At that time, it had also been discovered that alterations had been made to the subject property, which, the parties agreed, had been made prior to 1 April 2017.

13. The panel noted that regulation 14(7) applied to an alteration made to correct an inaccuracy, other than one which has arisen by reason of an error or default on the part of a ratepayer. The panel therefore considered that the Valuation Officer had increased the RV correctly in line with regulation 14(1):

    (1B) Subject to paragraphs (3) to (7), for a list compiled on or after 1st April 2017, where an alteration is made to correct any inaccuracy in the list on or after the day on which it is compiled, the alteration shall have effect from the day on which the circumstances giving rise to the alteration first occurred.

14. The panel also found that 1 September 2021 was the material day, as the change in the mode and category of occupation constituted a material change in circumstances.

15. On behalf of the appellant, Mr Hart submitted that vacant and to let, the subject property is a retail unit. He confirmed that the subject property had previously been entered in the rating list as a shop prior to the current occupation, it retained a retail frontage, and is located in a mixed commercial and retail area. Mr Hart provided the addresses of comparable retail properties on Ashley Road and a number of funeral directors/funeral parlours in different locations, which had been zoned and valued as shops.

16. The Valuation Officer's reference to the property being fully fitted out as a funeral directors was disputed by Mr Hart, as the garage is not large enough to accommodate a hearse; the mortuary is a demountable, non-structural chattel; and vacant and to let, the mortuary and waiting room could be used as a retail space or for storage.

17. Mr Hart proposed a revised RV of £13,000 based upon a Zone A price of £285 per m^2, the tone for retail properties in the subject location.

18. The case for the Valuation Officer was that the subject property was correctly assessed as a funeral directors on an overall basis at £110 per m^2. Mr Brown submitted that the subject property was not located on an obvious row of shops, and it had been fully fitted out as a funeral directors, to include cold storage, mortuary and waiting rooms. While it was acknowledged that the garage was not large enough to accommodate a hearse, Mr Brown noted that a private ambulance was parked there when he inspected the property.

19. With reference to analysis of the subject rent at £572.75 per m^2, and consideration of rental analysis on Ashley Road at £273 per m^2, £414 per m^2 and £300 per m^2, Mr Brown submitted that this evidenced that a premium had been paid to occupy the unit as a funeral directors over retail units nearby.

20. In response to the comparable properties put forward by Mr Hart, Mr Brown submitted that they were all located on rows of shops, and vacant and to let, would be shops. He further noted that none of the comparable properties had a garage.

21. In arriving at the decision that the subject property was correctly assessed on an overall basis at £110 per m^2, the panel attached most weight to the evidence submitted by the Valuation Officer. The panel considered that at the material day, vacant and to let, the subject property was a funeral directors. The panel supported the Valuation Officer's view that the property was fully fitted out for a change of use, and had been valued in line with comparable properties at £110 per m^2. The panel was also persuaded that the rental analysis demonstrated that a premium had been paid by the appellant, which was in excess of the rents agreed for nearby retail units.

22. The panel attached less weight to Mr Hart's comparable properties, for the reasons outlined by Mr Brown: they were located on rows of shops, and did not share the same physical features as the subject property. Mr Hart had sought to demonstrate that at 1 April 2017, the subject property was a retail unit, however, this was not the relevant material day for consideration in the subject appeal. It was confirmed by Mr Brown that the property was previously occupied as a phone shop, and assessed at £135 per m^2 overall. This further demonstrated to the panel that a zoned approach was not appropriate, and that an adopted price of £110 per m^2 was not excessive.

Determination

23. In view of the above findings, the panel concluded that it had not been demonstrated that the present method of valuation and RV of £21,000 was unreasonable, and therefore the appeal was dismissed.

Right of further appeal

24. Any party who is aggrieved at the Tribunal's decision, and who appeared or was represented at the hearing, has a statutory right of further appeal to the Upper Tribunal (Lands Chamber) pursuant to Regulation 42 of the Tribunal Procedure Regulations. A party does not require permission to appeal from the Tribunal. Any appeal must be made directly to the Upper Tribunal (Lands Chamber) within **four weeks** of the date this decision and statement of reasons is issued.

25. Further information regarding this statutory right of further appeal, and the parties' other rights, is contained in the guidance booklet "*A guide to tribunal decisions"* available on the Tribunal's website at www.valuationtribunal.gov.uk/guidance-booklets/.

Ms LA Owusu-Afriyie, Senior Member

Prof P Catterall, Member

19 September 2025

Mrs L Horne
Clerk to the Tribunal
Date issued to the parties: 19 September 2025