VALUATION TRIBUNAL FOR ENGLAND

2017 Rating List Appeal appeal: Local Government Finance Act 1988; 5% allowance for access issues; parties agreed at hearing; appeal allowed.

APPEAL NUMBER: CHG101081676

RE: T M Trustees LTD, Harfreys Road, Great Yarmouth NR31 0LS
(the "subject property")

BETWEEN:	Aquaterra Energy Limited	Appellant
	and	
	Joanne Moore IRRV (Hons) (Valuation Officer)	Respondent

SITTING: *remotely using Microsoft Teams*

ON: 10/01/2025

BEFORE: Mr J Thomas, Presiding Senior Member
Mrs T Watson, Senior Member

CLERK: Mrs C McAvoy IRRV(Dip)

APPEARANCES: Simon Penny of Altus Group, for the appellant
Nnennaya Awoyokun, for the respondent

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is allowed.

Discussion

2. The appeal was brought in respect of the 2017 rating list assessment for T M Trustees LTD, Harfreys Road, Great Yarmouth NR31 0LS. A challenge was submitted on 4 July 2023 within which the appellant's agent contended that a 5% allowance should be granted on the subject property to reflect the compromised nature of the access to the hereditament.

3. The challenge decision agreed that a 5% allowance was reasonable for the period from 20 December 2018 until 10 January 2022. As the 2017 rating list is closed, it was the respondent's submission that the regulations[1] prevent making a subsequent alteration end dating the reduction.

4. Ms Awoyokun submitted that the RV should be reduced to £65,500 for the temporary period of 20 December 2018 until 10 January 2022. Mr Penny, for the appellant, confirmed that he was agreeable to this and as such both parties asked the Tribunal Panel to ratify the decision.

5. As the parties were in agreement that the allowance was reasonable, the panel confirmed the decision and allowed the appeal.

Disposal

6. In view of the above, the Tribunal Panel is satisfied that the rateable value should be reduced to £65,500 for the temporary period of 20 December 2018 until 10 January 2022.

7. Under the provisions of regulations 38(4) and 38(7) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, the Valuation Tribunal for England orders the Valuation Officer to reduce the entry in the rating list to show the following:
T M Trustees LTD, Harfreys Road, Great Yarmouth NR31 0LS
£65,500 with effect from 20 December 2018 until the 10 January 2022.

8. Under regulation 38(9), the Valuation Officer must comply with this order within two weeks of the date of its making.

9. A refund of the paid fee will now be arranged (Regulation 13E of the NDR Alteration of Lists & Appeals Regs) provided there is no review of the Tribunal's decision. The refund will take around six weeks to process.

Date issued to parties: 13 January 2025

Right of further 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.

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[1] **Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 (SI 2009/2268)**