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

Case No: CHG101091798

Sitting remotely using Microsoft Teams

Date: 16 September 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — workshop and premises; deletion requested; agricultural building; appeal dismissed.

Before:
MS L OWUSU-AFRIYIE
PROF P CATTERALL

Between:

MIKE LATHAM & CO.LTD. **Appellant**

- and -

LUCY FORMELA-OSBOURNE (VALUATION OFFICER) **Respondent**

Regarding:
UNIT 2 NORTON FARM, HARVINGTON LANE, EVESHAM, WR11 4TN
(the "subject property")

Mr I Humphries representing the Appellant
Mr M Muqbil for the Respondent

Hearing date: 21 August 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is dismissed.

2. The panel confirmed that the subject property should remain in the rating list.

Introduction

3. This is a 2017 rating list appeal. A challenge proposal was submitted by Ian Humphries Chartered Surveyor on behalf of Mike Latham & Co Ltd, and was received by the Valuation Officer on 18 July 2023. The challenge proposal sought deletion of Unit 2 Norton Farm, Harrington Lane, Evesham, WR11 4TN (the subject property) with effect from 15 July 2019.

4. The Valuation Officer issued a challenge case decision notice on 20 November 2023, which disagreed with the proposed deletion, and stated that the current 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 rating list is inaccurate. The appeal was received by the Tribunal on 19 March 2024.

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 to be 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. In respect of the subject appeal, the material day is 15 July 2019.

10. Paragraph 3 Schedule 5 LGFA 1988 states that:

"A building is an agricultural building if it is not a dwelling and

it is occupied together with agricultural land and is used solely in connection with agricultural operations on that or other agricultural land,"

Discussion

11. Mr Humphries confirmed that the appellant had purchased Norton Farm in 2018. The subject property formed part of a set of farm buildings, previously used as a menage. As the building had been broken into on three occasions, the appellant sought planning permission to clad the building. One section of the building (Unit 1) had been let to a friend for use as a car workshop, however, the subject property did not have planning permission for commercial use, and had no facilities other than electricity. The property was used by the appellant to store his collection of cars, alongside farm vehicles.

12. A deletion of the subject property was sought by Mr Humphries as he contended that it was not rateable, and should be considered as a domestic, large lock-up garage. In support, he referred to the fact that it had been stated in the Valuation Officer's decision notice that the subject property could be considered as domestic.

13. The case for the Valuation Officer was that the original challenge had requested deletion of the subject property on the grounds that it was an agricultural building. In consideration of the photographs provided, it was clear that the building was used to store a car collection, and therefore not solely used in connection with agricultural operations. While reference had been made to the consideration of domestic use in the challenge decision, Mr Muqbil stated that after further investigation, he was of the opinion that the subject property could not be considered as domestic; the storage of a car collection was specifically covered in the rating manual. Mr Muqbil acknowledged that the description of the subject property as a workshop and premises did not reflect its use, however, this was an issue beyond the scope of the challenge.

14. The only issue for determination by the panel was whether the subject property should be deleted from the list. With reference to the appeal submission, it was clearly stated that the subject property should be deleted as it is an agricultural building. Mr Humphries drew attention to the fact that the subject property lacked facilities and did not have planning consent for commercial use, however, the panel considered that those were issues relevant to the description and valuation of the subject property, but not to whether the property should be deleted.

15. The panel upheld the decision of the Valuation Officer that the subject property could not be deleted from the rating list on the grounds that it is an agricultural building.

Determination

16. In view of the above findings and conclusions, the Tribunal confirms that the subject property should remain in the rating list. The appeal is therefore dismissed.

Right of further appeal

17. 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.

18. 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 L Owusu-Afriyie, Senior Member

Prof P Catterall, Member

16 September 2025

Mrs L Horne
Clerk to the Tribunal
Date issued to the parties: 16 September 2025