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

Case No: CHG101105726

Sitting remotely using Microsoft Teams

Date: 11 August 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

2017 Rating List Appeal: challenge against compiled list entry; factory and premises; accuracy of rateable value; the valuation of plant and machinery; the Valuation for Rating (Plant and Machinery) (England) Regulations 2000; Monsanto PLC v. Farris (VO) [1998] RA217 ; Hays Business Services Ltd. v. Raley (VO) [1986]; Ladies Hosiery and Underwear Ltd v Middlesex Assessment Committee [1932] 2 KB 679; appeal allowed in part.

Before:
MS LA OWUSU-AFRIYIE

Between:

WEETABIX LTD **Appellant**

- and -

KAREN GILES (VALUATION OFFICER) **Respondent**

Regarding:

WEETABIX LTD, EARLSTREES ROAD, CORBY, NORTHANTS NN17 4AZ
(the "subject property")

Mr P Rabbette of Rabbette Ltd (on behalf of the Appellant as advocate and expert witness)
Mr L Hayes (on behalf of the Respondent as advocate and expert witness)

Hearing date: 27 June 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is allowed-in-part.

2. I found a revised rateable value (RV) on the subject property of £257,500 with effect from 1 April 2017.

Introduction

3. This appeal had been brought in respect of Weetabix Ltd, Earlstrees Road, Corby, Northants NN17 4AZ (the subject property), which was entered in the 2017 Rating List as 'factory and premises' at an RV of £290,000 later reduced to £267,500 effective from 1 April 2017.

4. The appellant's challenge was submitted by the appellant's representative on 4 August 2023 and sought a reduction in the RV to £185,000 but later revised to £195,000 with effect from 1 April 2017. The appeal to this Tribunal was made on 27 January 2025, following the Valuation Officer's (VO) Decision Notice of 29 November 2024 in respect of the subject property.

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 received by the Tribunal on 27 January 2025.

6. The subject property comprises of a warehouse and premises built in the early 1960's and situated in Corby Northamptonshire. It was converted from a headlamp factory to a food production by Weetabix Ltd. It is built of concrete frame and has a unique wave shaped roof and is in two sections which creates a deep U shape with the base of the U shape housing the entrance, offices and WC's on the first floor with a void underneath. It also provides access from one side of the U to the other. The two uprights of the building are at different levels. Production takes place on both the ground and first floor in the building. There are offices on the first floor of the building. It is located on Earlstrees Industrial Estate which is situated north of Corby town centre. The subject property measured 14,217.21m^2 and the agreed unadjusted rate was £20/m^2 which was agreed between the parties. The subject property was demolished on 3 May 2022.

7. Mr Rabbette appeared on behalf of the appellant as both advocate and expert witness. Therefore, it was important to ascertain if there was a success related fee involved and if so whether its existence was compatible with his obligations to the tribunal as an expert. This question was raised in view of the Upper Tribunal's judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT 0253 (LC). Mr Rabbette confirmed that he was instructed under a contingency fee and he declared that he understood and accepted that his duty was to the Tribunal in giving his evidence and that he would comply with this as well as the requirements of his professional body, regardless of whether or not the evidence supported his client's case.

8. I accepted this expert witness evidence on the above basis as the appeal was not complex and to do otherwise would be contrary to regulation 3 (Discharge of VTE functions – general) of the Procedure regulations and was allowable due to the Tribunal's rules on admissibility of evidence (regulation 17(2)(a) where the Tribunal can admit evidence whether or not it would be admissible in a civil trial.

9. I therefore considered the expert evidence and attached such weight to it as I saw fit.

10. I heard this appeal alone. I am permitted to sit alone under the tribunal's business arrangements and so I heard this appeal alone because the other member was unable to attend and another replacement could not be found at short notice.

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

Issues

12. The issue already agreed was that the value of the ratable plant and machinery was reduced from a replacement cost of £365,556 leading to an addition of £16,084 to a replacement cost of £211,057 with an addition of £9,287.

13. The issues that I must make a finding on were:

    (1) Mr Rabbette submitted that the age and obsolescence of the plant and machinery supported a rate of 47.5% on each line.
    (2) An increase in the end allowance for a split site from 10% to 20% and a further 10% allowance for mixed ages on the subject property.
    (3) The appellant also sought the exclusion of the sprinkler system from the RV as the system was not rateable.

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Relevant Law

14. In relation to the fire protection I had regard to the relevant legislation which was the Valuation for Rating (Plant and Machinery) (England) Regulations 2000 Class 2:

    CLASS 2

    Plant and machinery specified in Table 2 below (together with the appliances and structures accessory to such plant or machinery and specified in paragraph 2 of the List of Accessories set out below) which is used or intended to be used in connection with services to the hereditament or part of it, other than any such plant or machinery which is in or on the hereditament and is used or intended to be used in connection with services mainly or exclusively as part of manufacturing operations or trade processes.

    In this Class, "services" means heating, cooling, ventilating, lighting, draining or supplying of water and protection from trespass, criminal damage, theft, fire or other hazard.

    TABLE 2(a) GENERAL

    Any of the plant and machinery specified in Table 1 and any motors which are used or intended to be used mainly or exclusively for driving any of the plant and machinery falling within paragraphs (b) to (f) of this Table.

    (f) PROTECTION FROM HAZARDS

    Tanks; lagoons; reservoirs; pumps, hydrants and monitors; fire alarm systems; fire and explosion protection and suppression systems; bunds; blast protection walls; berms;

lightning conductors; security and alarm systems; ditches; moats; mounds; barriers; doors; gates; turnstiles; shutters; grilles; fences

15. 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 1 April 2017 being the day the 2017 rating list commenced.

Discussion

16. I was referred by Mr Rabbette to the fact that the subject property was demolished 3 May 2022 and removed from the rating list. I note a list of plant and machinery was contained in the evidence bundle by the VO. Mr Rabbette submitted that he was unable to confirm the plant and machinery at the subject property as it had now been demolished but was content to accept the list provided as correct. I note that the plant and machinery was dated between 1982 to 1992. I took into account that the plant and machinery was therefore between 16 years and 30 years old on the material date. I did however take into account that the factory remained operational until 2021 and so as at the material date the plant and machinery was still used for a further four years and so was not obsolete on the material day.

17. Mr Rabbette confirmed that the maximum highest age and obsolescence allowance contained in the Valuation Office Manual section 6.10 states that for industrial buildings allowances of in excess of 50% could only be made in exceptional circumstances. Allowances of up to 47.5% was the highest percentage adopted and that was only to be used when plant and machinery was at the end of its life. Mr Rabbette proposed a rate of 47.5% on each line entry would be appropriate in the case of the subject property.

18. I found that as it continued to be used for a further four years after the material date it was not at the end of its life on that date. Mr Hayes submitted that there was no factual evidence provided by the appellant's agent to increase the allowance and it should not be increased purely on a presumption connected with the demolition of the subject property. There was no note on the VO's records of the percentage allowance adopted. He did however confirm that the replacement value of £365,556 which resulted in an addition of £9,287 was agreed. I found that as there was no evidence submitted to demonstrate the value or state of the plant and machinery on the material day and therefore no evidence that the current age and obsolescence allowance was unreasonable. On that basis I found the current allowance reasonable.

19. I then considered Mr Rabbette's submission that the end allowance for a split site should be increased from 10% to 20% and there should be a further 10% end allowance for mixed ages. Mr Hayes submitted that as the VO had increased the end allowance from 5% to 10% to cover both the split site and mixed ages there was no reason to include a further allowance. Mr Rabbette explained that the subject property had a wavy design with a canopy which is made up of an original factory with an extension. The production area was on the ground and first floors with offices on the first floor. I noted that this meant that the warehouse was on two different levels unlike most modern warehouses. The subject property was constructed in a deep U shape with the base of the U being the access, offices the toilets. It also provided the only internal link between the two arms of the subject property which were on different levels. The subject property consisted of an original property which was extended by the appellant.

20. I was referred by Mr Rabbette to the following seven comparable properties which were in the same valuation scheme as the subject property and had end allowances. These comparable properties were:

(1) The Golden Wonder site which was 15,799m^2. I found that it was more modern and had four survey units and so was a more divided site than the subject property. It had an end allowance of 7.5%.
(2) The property 5-13 Princewood Road, Corby a smaller property at 12,181.33m^2 and consisted of a similar number of buildings to the subject property had an end allowance of 10% which was less the same as the subject property.
(3) The property 51-54 Causeway Road which had two main buildings which were linked and had a 5% split site.
(4) 3/5 Fleming Road & 1, 3, 5 & 7 Manton Road which although having the advantage of access from two roads had an end allowance of 20% for being a split site. I noted that this site had been the subject of a number of splits and mergers in the past and contained six survey units. I therefore found that this property was not comparable to the subject property as it was significantly divided as a site than the subject property.
(5) 6/8 Manton Road was a two bay single build factory and had a 20% end allowance for being a split site. I noted that this property had the end allowance carried over from the previous rating list. Mr Hayes confirmed that the VO was going to review the allowance to ensure that it was still applicable to this property. He referred me to the judgement in the case of *Ladies Hosiery and Underwear Ltd v Middlesex Assessment Committee [1932] 2 KB 679* which was authoritative. In his judgment Scrutton L.J. at p.p. 686-688 stressed the “vital principle” of rating law that “*each hereditament should be independently assessed*” and that correctness should not be sacrificed to ensure uniformity but if possible to “*obtain uniformity by correcting inaccuracies rather than making an inaccurate assessment in order to secure uniform error*”. I therefore gave this comparable property little weight.
(6) 19/21 Brunel Road which was a similar size to the subject property. I was aware that this property had a 5% end allowance for layout. It comprised of three units built at three different times. The subject property was built in two stages at two separate times. It also only had one end allowance that being for layout when the appellant was proposing two separate end allowances on the subject property one for 20% for being a split site and the other 10% for layout. I therefore placed weight on this evidence which supported that the present end allowance of 20% on the subject property was reasonable.
(7) CPR Cooks Road was significantly smaller than the subject property being only 8,677.37m^2. I did not therefore consider this a comparable property for the larger subject property and put little weight on it.

21. I found the most persuasive comparable properties were 51-54 Causeway Road which was similar in age, size, was only accessed by one road and had very similar layout disadvantages to the subject property. It also had two main buildings which were linked which I found to be very similar to the U shape of the subject property. I also considered The property 5-13 Princewood Road, Corby to be persuasive as it also had the same number of buildings on site as the subject property and had an end allowance of 10%. I noted that none of the comparable properties had received two end allowances one for being a split site and the other for layout and so there was no precedent for the subject property to have two end allowances. I therefore found that one end allowance of 10% for both the split site and the mixed ages of the subject property was reasonable.

22. Turning to the final issue, the fire protection system, Mr Rabbette explained that the subject property was used for the production of the cereal Weetabix which is wheat based and that wheat is explosible. I was referred to the UK Flour Millers guide The Explosibility of Flour, Gluten and Wheat Dust (January 2004) in which wheat dust falls into Classification St1 which also includes coal dust. The report concludes that although they were least explosible they are still volatile. Classification St1 is applied to dusts which when handled 'in bulk' can be explosible and therefore require a fire protection system to be in place.

23. I noted that in the Lands Tribunal decision *Monsanto PLC v. Farris (VO) [1998] RA217* whether a sprinkler system was rateable or not hinged on what it was for. It confirmed that sprinklers were to be removed from the RV if they are required to protect personnel, materials on site and non-rateable plant and machinery off site due to the highly flammable nature of the products in the subject building. I was also referred to the case of *Hays Business Services Ltd. v. Raley (VO) [1986]* in which it was found that the fire protection system in that case was required to protect sensitive goods stored in the warehouse and so was not rateable. I found that the water sprinklers in the subject property were mainly or exclusively part of the manufacturing operations and to protect personnel and goods. I therefore found that the water based sprinkler systems were not rateable.

24. Mr Rabbette confirmed the VO had added 5% to the value of the areas in the subject property for sprinklers and Mr Hayes did not contest this. I therefore found that the RV for the subject property was:

Floor	**Description**	**Area m^2**	**£ / m^2**	**Value**
Ground	Production area	2859.40	20.00	57,188
Ground	Warehouse	2101.80	20.00	42,036
Ground	Plant Room in Main Factory	386.10	15.00	5,791.50
Ground	Office	738.9	25.20	18,620
Ground	Canteen in Main Factory	524.90	22.00	11,547.80
Ground	Office	82.40	24.00	1,977.60
First	Engineering store	313.50	13.00	4,075.50
First	Production area	2662.90	16.80	44,737
First	Office	467.30	24.00	11,215.30
Ground	Garage brick	85.00	14.00	1,190
Ground	Warehouse	810.30	20.00	16,206
Ground	Redundant boiler house	N/A	0.00	0
Ground	Office	15.00	20.00	300
Ground	Store	99.8	19.00	1896.20
Ground	Canopy	308.00	3.00	924
Ground	Warehouse	2,460.00	23.40	57,564
Ground	Canopy	301.91	3.00	905.70
		14,217.21		276,175
Hard Surfaced Fenced Land		231.00	5.00	1,155
Plant and machinery				9,287
			Sub total	10,442
Less allowances				
10% Mixed Ages/split site			-10%	28,662

		Total	257,955
			Rateable value say £257,500

Determination

25. In view of the above findings and conclusions, I am satisfied that the RV of £290,000 is excessive and allow the appeal in part.

26. Accordingly, I order the RV for the subject property to be reduced 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 a rateable value of £257,500 with effect from 1 April 2017.

Right of further appeal

27. 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.

28. 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 (Presiding)

Date 1 August 2025
(Reissued 11 August 2025)

Clerk to the Tribunal
Date issued to the parties: 11 August 2025

Amended decision in accordance with Regulation 39 of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 due to a clerical error. Paragraph 12 has been substituted for paragraph 12(1). Paragraphs 16 removed *“with the replacement cost of £211,057 and an addition of £9,287”. In paragraphs 18 and 23 substitute 9,286 for 16,084 and 10,442 for 17,239 and 257,955 for 262,740 and £257,500 for £262,500. Paragraphs 1 and 26 substitute £257,500 for £262,500.*