IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF A 2023 RATING LIST APPEAL

Case No: CHG101209353

Sitting remotely using Microsoft Teams

Date: 5 August 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — Lotus & Delta v Culverwell (VO) and Leicester City Council [1976] RA141; areas to be included in the assessment; end allowance; appeal allowed in part.

Before:
MR AMRAN HUSSAIN
MR D HOGG

Between:

ALICAT WORKBOATS LIMITED **Appellant**

- and -

KAREN GILES
(VALUATION OFFICER) **Respondent**

Regarding:
RICHARDS DRY DOCK AND ENGINEERING LTD, SOUTHTOWN ROAD, GREAT YARMOUTH, NR31 0JJ
(the "subject property")

Mr Simon Penny, of Ryan Property Tax Services Ltd, appellant's representative, as advocate and expert witness
Mr Lee Stevens, respondent's representative as advocate
Ms Abby Przyborski, respondent's expert witness

Hearing date: 18 July 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is allowed in part.

2. The Tribunal panel determined that the appeal property's assessment should be reduced to £118,000 rateable value (RV) with effect from 22 December 2023.

Introduction

3. This is a 2023 rating list appeal. The appeal property is a factory and premises, RV £131,000. The appellant was seeking a reduction in the RV to £89,500. This was based on a rate of £30 per linear metre for the mooring, the redesignation / removal of some parts of the assessment and an allowance for split site and flood risk.

4. The valuation officer determined the challenge to be not well-founded and so the appellant appealed to this Tribunal. The appeal was registered on 26 September 2024, under Regulation 13A of the Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009, the grounds being that the current valuation for the hereditament is not reasonable.

5. Mr Penny was appearing on behalf of the appellant as advocate and expert witness. He confirmed that his company was employed on a contingency fee basis. The representatives declared that they understood and fully accepted that their duty was to the Tribunal in giving evidence and that they would comply with this as well as the requirements of the professional body, regardless of whether or not the evidence supported the client's case.

6. The panel accepted the expert witness evidence on the above basis: the appeal was not considered complex and to do otherwise would be contrary to regulation 3 (Discharge of VTE functions - general) of the Procedure Regulations. The panel determined that it was appropriate to consider the 'expert' evidence and assess what weight, if any, to give it in the context of the issue before it.

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

Background

8. The subject property is a historic boatyard, dating from the mid-1800s. There was an alteration to the valuation list entry for the premises which was effective from 22 December 2023.The appellant's agent contended that the change to the list indicated a change in approach which did not reflect the actuality.

9. Mr Penny argued that the area of mooring as defined by the valuation officer was excessive, as was the price per linear metre. He wanted a reduction from £100/m to £30/m. He was concerned that there was an element of double counting in the assessment with dry dock areas being counted as moorings.

10. He also sought the reinstatement of an end allowance of 10% for the split site and flood risk which had been applied in the 2010 and 2017 lists. It had also been present in the original 2023 list assessment.

11. Although the above issues remain outstanding, following a joint inspection the valuation officer agreed that:
    (a) the additional 15% for high eaves should be removed
    (b) the offices should be valued ancillary to the industrial

    This reduced the rateable value from £145,000 to the current £131,000 with effect from 22 December 2023.

12. The challenge was completed on 2 August 2024 and resulted in this appeal, registered on 26 September 2024.

Relevant Law

13. The term ‘rateable value’ was defined in Schedule 6 to the Local Government Finance Act 1988 (“the Act”) (as amended). The rateable value of non-domestic property was required to reflect an annual rent on the property, assuming a new letting with the tenant being responsible for all rates, taxes, repairs and insurance.

14. In respect of an appeal against an entry in the 2023 Rating List, the rental levels are to be taken as those passing at the antecedent valuation date (AVD) of 1 April 2021, in accordance with the Rating Lists (Valuation Date) (England) Order 2020 (SI 2020 No. 832). This common date was used to ensure that every property was treated in a consistent way. For this appeal, the material day is 22 December 2023.

Discussion

15. The panel analysed the competing evidence with reference to the findings in Lotus & Delta v Culverwell (VO) and Leicester City Council [1976] RA141, which was included in the evidence documents. The Lands Tribunal judgment provided authoritative guidance on the weight to be attached to rental and assessment evidence. This case had established six propositions that gave clear guidance to be followed when assessing rateable value. Bearing these six propositions in mind, the panel acknowledged that the rent on the appeal property is accepted to be the correct starting point, with consideration given to how that rent relates to the terms of the statutory definition of rateable value.

16. The £100,000 per annum rent for the subject property was agreed in July 2018. The valuation officer analysed this to a rate of £15.09/m^2 and from this derived the figure of £15/m^2 that was used for the boatshed. The appellant’s agent argued that this figure is excessive because it does not reflect the age and open nature of the boatyard. In response the valuation officer contended that it was based on a recent rent and therefore it did take account of the characteristics of the site. In addition, there was an allowance of 2.5% applied which resulted in an actual assessment figure of £14.63/m^2. Areas classed as ‘mooring’ were assessed at £100 per metre.

17. As there was no rental evidence on comparable properties for the panel to consider it moved on to review the assessment evidence provided. The appellant’s agents had provided details

of assessment values for mooring for assessments he considered comparable. The list included premises as far away as Kings Lynn; the valuation officer's representative noted that he did not consider assessments on the Norfolk Broads to be comparable to a commercial boatyard such as the subject property. The values ranged from £20 to £40 per metre, broadly in line with the size of the mooring. Those closest in size and location to the subject property were valued at £30/m, and this was the value sought by the appellant's agent. The valuation officer's representative stated that the assessments on these properties were incorrect and subject to review.

18. He referred the panel to the details of four comparable properties in Great Yarmouth with similar sized moorings to the appeal property. The properties had deep water areas. The subject property was in shallower waters and flood barriers placed restrictions on its use, hence a valuation of £100/m rather than the £150/m that was used in the assessments of the comparable properties. The panel was persuaded that £100/m was a reasonable valuation based on these factors.

19. The parties differed on the length of mooring: the appellant's agent contended that the valuation officer had incorrectly included an inlet which he stated was not an area for mooring, rather a place for boats to leave the River Yare and come in to be worked on. Mr Penny argued that the mooring should correctly be measured as 112.51m and consisted of only the river facing parts. Ms Przyborski stated in response to a question from the panel that the 'inlet' was considered to be mooring, and that this approach had been taken in the valuation of similar premises, such as Goodchild Marina Services, Burgh Castle. The panel was satisfied that the inlet could be used to moor boats and the measurement of 145m was therefore correct.

20. The panel considered whether there was 'double counting' in the elements of the assessment as contended by the appellant's agent. The evidence submission noted that there should be only one 'dock' measuring 432.4m^2 within the valuation. He considered that the one measuring 810m^2 should be removed. In response to a question from the panel he stated that the volume of the water should be removed from the floor area of the boat shed.

21. The panel sought to ascertain from the valuation officer's representative the amount that had been deducted from the boat shed for water, but he was unable to provide a detailed response. The comparable properties Goodchild and Griffin Marins did not have any buildings located above water and so did not appear to have a deduction for water. There was a deduction made from the assessment in CJ Broom, but the reasons why were not apparent.

22. The panel asked the appellant's representative about operational disadvantages at the site. He stated that there was a flood risk, and the divided site made it difficult to move raw materials around. He confirmed that the site last flooded in December 2013 and acknowledged that the 2018 rent would account for the flood risk. He stated that the flood barriers now in place worked to protect the site and nearby residential areas.

23. Mr Penny argued that the 10% allowance that had previously been applied to account for these disadvantages should not have been removed as there had been no material change at the subject property. Mr Stevens contended that the 2018 rent would reflect any disadvantages. He further stated that it had been many years since the subject property had been surveyed and that the current RV accurately reflected the circumstances of the site.

Determination

24. In appeals of this nature, the burden on proof is on the appellant to demonstrate that the existing assessment is excessive. In this appeal the panel was not satisfied that the evidence proved double counting, nor that the adopted rate of £100/m was excessive. However, the panel considered that there were disadvantages associated with the split site and was satisfied that an allowance of 10% to reflect the nature of the site was warranted.

25. The revised valuation is shown on page 6.

26. As a consequence of the above decision, the valuation officer is ordered to reduce the 2023 Rating List entry to £118,000 RV, with effect from 22 December 2023, within two weeks of the date of this Order.

27. The appellant is also entitled to a full refund of the fee paid in accordance with regulation 13E(1)(a) of the Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009 (as amended). This will take approximately six weeks to process.

Right of further appeal

28. 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.

29. 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/.

Mr Amran Hussain, Senior Member (Presiding)
Mr D Hogg, Senior Member

5 August 2025

Mrs D Davies
Clerk to the Tribunal
Date issued to the parties: 5 August 2025

Line	Floor	Description	Area (m²)	Relativity	Price (£/m²)	Value(£)
1	Ground	Workshop	534.2	0.975	£14.63	£7,815
2	Ground	Internal Storage	15.26	0.975	£14.63	£223
3	Ground	Internal Storage	77	0.975	£14.63	£1,127
4	Ground	Office	45.35	1.1	£16.50	£748
5	Ground	Workshop	36.53	0.975	£14.63	£534
6	First	Internal Storage	35	0.634	£9.51	£333
7	Ground	Workshop	184.31	0.975	£14.63	£2,696
8	Ground	Workshop	38.25	0.975	£14.63	£560
9	Ground	Internal Storage	36.6	0.975	£14.63	£535

10	Ground	Store	67.74	0.975	£14.63	£991
11	Ground	Store	67.74	0.975	£14.63	£991
12	Ground	Store	479.22	0.975	£14.63	£7,011
13	First	Workshop	489	0.65	£9.75	£4,768
14	First	Staff Toilets	4.47	0.65	£9.75	£44
15	Ground	Office	115	1.2	£18.00	£2,070
16	First	Office	106.8	1.2	£18.00	£1,922
17	Ground	Workshop	97.32	2.73	£40.95	£3,985
18	Ground	Internal Storage	56.25	0.975	£14.63	£823
19	Ground	Workshop	3022.32	0.975	£14.63	£44,217
20	Ground	Workshop	469.6	0.975	£14.63	£6,870
21	Ground	Workshop	37.11	0.975	£14.63	£543
22	First	Mess/Staff Room	34.92	1.073	£16.09	£562
23	Ground	Internal Storage	21.6	0.975	£14.63	£316
24	Ground	Store	26.23	0.975	£14.63	£384
25	Ground	Store	49.59	0.975	£14.63	£726
		Total	**6147.41**		**Subtotal**	**£90,794**
Additional Items						
		Bike Shed	22.5		£6.00	£135
		Hard Surfaced, Fenced Land	2000		£2.50	£5,000
		Portable building	16.4		£30.00	£491
		Mooring	145.3		£100.00	£14,525
		Shed	8.6		£10.00	£86
		Shed	2		£10.00	£20
		Storage Container	3		£40.00	£120
		Storage Container	10		£80.00	£800
		Storage Container	1		£99.50	£100
		Large Storage Container	2		£119.00	£238
		Portable building	11.5		£30.00	£344
		Portable building	22		£30.00	£659
		Portable building	29.8		£30.00	£893
		Shed	1.9		£10.00	£19
		Dock	432.4		£2.80	£1,211
		Dock	810		£2.80	£2,268
		Total	**3518.4**		**Subtotal**	**£26,909**
		Carparking	30			**£3,000**
		Plant and machinery				**£10,961**
					Total before allowances	**£131,664**
		Less 10% for split site				**£13,166**
					TOTAL	**£118,497**
					RATEABLE VALUE	**£118,000**