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

Case No: CHG101320648

Sitting remotely using Microsoft Teams

Date: 5 January 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — factory and premises; price per m^2 and end allowances for access and irregular shape in dispute; rental evidence; comparable assessments; appeal dismissed.

Before:
MR P BLYTHE-BARTRAM
MS J GITTENS

Between:

DELTAGEN UK LTD **Appellant**

- and -

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

Regarding:
DELTAGEN UK LTD, BRUE BUSINESS PARK, FACTORY LANE, BASON BRIDGE, HIGHBRIDGE, TA9 4RN
(the "subject property")

Miss K Cooper from Ryan, representing the Appellant
Mr M Pearson for the Respondent

Hearing date: 8 December 2025

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is dismissed.

2. The Tribunal found that the entry in the 2023 rating list was not unreasonable, and confirmed the rateable value (RV) of £161,000 with effect from 31 May 2023.

STATEMENT OF REASONS

Introduction

3. This is a 2023 rating list appeal. Deltagen UK Ltd, Brue Business Park, Factory Lane, Bason Bridge, Highbridge, TA9 4RN (the subject property) had been entered in the 2023 rating list as ‘factory and premises’ at £93,000 RV with effect from 1 April 2023. The RV had been increased to £179,000 with effect from 31 May 2023, to reflect an extension and the addition of solar panels. Following a check received on 5 November 2024, the RV was amended to £161,000 RV to reflect a reduction in the value of the solar panels.

4. The challenge proposal was submitted by Altus Group (now Ryan) on behalf of Deltagen UK Ltd and was received by the Valuation Officer on 14 February 2025. It disputed the alteration made by the Valuation Officer, and proposed a revised RV of £122,000 (subsequently amended to £113,000 RV) with effect from 21 June 2024.

5. The Valuation Officer issued a challenge case decision notice on 8 May 2025, which stated that, based upon the evidence and information available, the rating list entry was reasonable and there would be no change.

6. 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 received by the Tribunal on 27 June 2025 sought a revised RV of £113,000 based on:

    i. A reduction in the adopted price from £50 to £40 per m^2
    ii. An end allowance of 5% for poor access
    iii. An end allowance of 7.5% for irregular shape

7. Miss Cooper appeared on behalf of the appellant as both advocate and expert witness. In view of the Upper Tribunal’s judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT 0253 (LC), she declared that she was instructed on a contingency based fee, and that she understood and accepted that her duty was to the Tribunal in giving her evidence, and that she would comply with this as well as the requirements of her professional body, regardless of whether or not the evidence supported the client’s case.

8. The panel 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. The panel therefore considered the "expert" evidence and attached such weight to it as it saw fit.

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

Preliminary issues

11. The panel confirmed that no attention would be paid to references in the Valuation Officer's Decision Notice to negotiations held with the appellant's representative on a "without prejudice" basis. Mr Pearson acknowledged that this information should not have been contained within the Decision Notice.

12. Miss Cooper's dispute of the effective date of 31 May 2023 for the Valuation Officer's alteration of the list was subject to a separate check and therefore not an issue to be determined by the panel in the subject appeal.

Relevant Law

13. 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.

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. As an appeal against an alteration effective from 31 May 2023, the material day (the date by which physical factors must be taken into account) was 31 May 2023.

Discussion

15. The subject property is a factory located within Brue Business Park on Factory Lane. Built in 2019 and extended in 2022, it has a total area of 3,184.42m^2 and is held on a freehold basis.

16. The issues in dispute concerned the price per m^2 to be adopted and whether end allowances for access and irregular shape were appropriate.

Adopted price per m^2

17. The appellant's challenge submission contained rental evidence, comparable assessments and settlement evidence in support of a revised price of £40 per m^2.

18. Miss Cooper submitted that Unit 2 Works 22 Site, Bennett Road, Highbridge, TA9 4PW provided the best rental evidence, due to its proximity to the subject property and its relatively comparable age, being only one to two decades older. The location of Bennett Road was considered to be superior in terms of access, as the subject property is more rural and accessed down a narrow lane. Miss Cooper contended that the analysis of the rent at £38.92 per m^2 (effective from 1 January 2021) demonstrated that the adopted price of £50 per m^2 for the subject property is excessive.

19. In support of her adopted price of £40 per m^2, Miss Cooper referred to the following as key comparable properties:

Agriproducts at 2 Factory Lane, TA9 4RN

Located adjacent to the subject property, this industrial unit is similar in age and specification. As a property of 7,798.2m^2, it had been assessed on a different scheme to the subject for properties built between 2010 and 2019 which ranged from 5,000 to 10,000m^2. Miss Cooper contended that the adopted price of £25 per m^2 demonstrated that £50 per m^2 for the subject property was excessive, as vacant and to let, both properties would appeal to the same market.

Unit 1 at Currypool Farm, Cannington, Bridgwater, TA5 2NH

Located five miles west of Bridgwater, Miss Cooper submitted that this property was superior in terms of access and location, however, was assessed at an unadjusted price of £37.50 per m^2. It was constructed in 1995, however the building was not dissimilar to the subject property.

20. Miss Cooper also referred to recent settlements in respect of Bristol Industrials in Avonmouth which demonstrated a £5 or 6% difference between a unit of 1,000m^2 on the 1990s scheme and the post 2000s scheme. The 1990s scheme had been agreed at £70 per m^2, while the post 2000s scheme was agreed at £75 per m^2.

21. On behalf of the Valuation Officer, Mr Pearson explained that the subject property had been assessed according to a valuation scheme which comprised industrial properties and warehouses in a village location, built after 2000.

22. Mr Pearson disputed the relevance of the appellant's rental evidence which comprised properties around 30 miles away from the subject property in Yeovil and Bristol. The appellant's comparable assessments, while closer in locality, were older than the subject property, and therefore not considered to be directly comparable. Low weight had been attached to Miss Cooper's reference to settlement evidence in respect of Kandy Toys Ltd, Blackmore Road, Exeter as this was built in 2001, was 2,000m^2 larger and 51 miles away from the subject property.

23. In the absence of a subject rent, and in line with *Lotus and Delta v Culverwell (VO) and Leicester City Council* [1976] RA 141, the Valuation Officer considered that the available rental evidence from the locality supported the present adopted price of £50 per m^2.

Unit 1 at Currypool Farm, Cannington, Bridgwater, TA5 2NH

A workshop of 3,355.55m^2, the rent effective from 1 March 2022 analysed at £49.18 per m^2. This property was considered to be in a rural location, and similar in size to the subject property. Built in 1995, this property was 24 years older and therefore the Valuation Officer considered that £50 m^2 did not appear unreasonable for the subject property.

Unit 2 at Works 22 Site, Bennett Road, Highbridge, TA9 4PW

A warehouse of 3,184.07m^2, the rent effective from 1 January 2021 analysed at £38.92 per m^2. Built in 1992, this property was 27 years older than the subject. While the location of the subject property was considered to be in a more rural setting, in consideration of the age difference, the Valuation Officer attached the most weight to this property in support of £50 per m^2.

Unit 9 Brue Avenue, Colley Lane, Bridgwater, TA6 5LT

A factory of 3,335.21m^2, the rent effective from 1 April 2021 analysed at £37.61 per m^2. Built in 1984, this property was 35 years older than the subject property. The superior location of Unit 9 Brue Avenue was acknowledged by the Valuation Officer, but given the significant age difference, £50 per m^2 for the subject property was not considered to be unreasonable.

Wills Polymers Ltd, Dunball Industrial Estate, Bridgewater, TA6 4TP

A factory of 4,601.37m^2, the rent effective from 1 April 2020 analysed at £46.24 per m^2. The Valuation Officer placed less weight on this rent due to some discrepancies, however, it was still considered to support £50 per m^2, given that it was 36 years older than the subject property.

24. In arriving at the decision that £50 per m^2 was not excessive, the panel attached most weight to the basket of rental evidence. This demonstrated that significantly older properties were achieving rental values between £37.91 and £49.18 per m^2 before and after the AVD. As the subject property is a modern unit built in 2019, the panel considered that an adopted price of £50 per m^2 was not unreasonable. The panel attached less weight to the comparable properties cited by Miss Cooper in support of £40 per m^2, as they were either too distant, or unsuitable for comparison due to their date of construction.

End allowance for access

25. Miss Cooper requested a 5% end allowance for access, due to the location of the subject property down a narrow lane . She submitted that other properties in the industrial estate had a 5% end allowance for access, and provided details of other comparable assessments which had end allowances of 10% and 12.5% for access. The appellant had confirmed that due to the remote location of the subject property, it was difficult to find staff; typically, factory workers do not have a car, and the earliest bus made it impossible for staff to arrive for 9am.

26. In arriving at the decision that an end allowance for access was not appropriate, the panel considered that the comparable properties cited by Miss Cooper did not share the same issue as the subject property. The Valuation Officer confirmed that end allowances reflected the following:

- Agriproducts at 2 Factory Lane, TA9 4RN – 10% allowance for mixed ages, layout and limited yard.
- Tripod Crest, Factory Lane, TA9 4RN – 5% allowance for shared access yard.
- Units 3, 5 and 9 Briarwood Business Park, TA9 4AG – 10% allowance for shared access/layout.
- Unit 7 Mark Road, Highbridge, TA9 4QY – 5% allowance for shared access.

27. The panel was also aware that the Valuation Officer had looked at other comparable assessments on Factory Lane to establish if any had been granted an end allowance for the reason sought by Miss Cooper. In addition to Tripod Crest noted above, Shearcraft Factory Lane also had a 5% end allowance for shared access. It was clear to the panel that the subject property did not have the disadvantage of shared access. On the issue of access down a narrow lane, the panel heard from Mr Pearson that he had inspected the subject property and spoken to the site manager who confirmed that lorries are able to access the site. The panel also heard that the subject property's valuation scheme applied to village locations, and it was therefore reasonable to assume that the nature of the location was reflected in the adopted price.

End allowance for irregular shape

28. Miss Cooper explained that since the subject property had been extended, the plot ratio had reduced dramatically, which resulted in a limited yard and circulation area, and an awkward site layout. She submitted that the existing circulation is not as useful as a more standard industrial unit plot layout as it forms a circumference around the premises, rather than being a designated yard area or car park substantial enough for the size of the unit, to one side of the premises. As a permanent disadvantage has occurred due to the irregular shape of the plot, Miss Cooper stated that a further 7.5% allowance should be applied. In support, she cited the 10% end allowance applied to Agriproducts at 2 Factory Lane for layout/mixed ages/yard area.

29. Mr Pearson submitted that there was no rental or assessment evidence provided to support an allowance for irregular shape or plot ratio, and that the land/yard circulation area of circa 3,700 metres for a plot of 6,951 metres was not unreasonable.

30. With reference to the aerial photographs, the panel noted the triangular shape of the subject property as a result of the extension, but was not persuaded that this caused a significant disadvantage, as there was still a substantial amount of land for parking and circulation. As outlined by Mr Pearson, the site manager had confirmed that there was sufficient land for articulated lorries to access the premises.

Conclusion

31. In view of the above findings, the Tribunal concluded that the present adopted price of £50 per m^2 was not unreasonable, and that end allowances for access and irregular shape were not appropriate. The RV of £161,000 with effect from 31 May 2023 was confirmed and the appeal was dismissed.

Right of further appeal

32. 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) using Form T385 (Notice of appeal) within **four weeks** of the date this decision and statement of reasons was issued.

33. 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 P Blythe-Bartram, Senior Member (Chair)
Ms J Gittens, Senior Member
5 January 2026

Mrs L Horne
Clerk to the Tribunal
Date issued to the parties: 5 January 2026