VALUATION TRIBUNAL FOR ENGLAND

Non-Domestic Transitional Certification appeal: Local Government Finance Act 1988; appeal allowed

APPEAL NUMBER:	VT00024415
RE:	Units 5-6, Cherwell Business Centre, Kidlington, OX5 1LA (the "subject property")
BETWEEN:	John Nicholls (Trading) Ltd — Appellant and Lucy Dyer MRICS (Valuation Officer) — Respondent
SITTING:	*remotely using Microsoft Teams*
ON:	Monday 2 December 2024
BEFORE:	Mrs OO Robson (Presiding Senior Member) Mr PJ Ward (Senior Member)
CLERK:	Mr A Jolly
APPEARANCES:	Ms B Cope representing the respondent

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is allowed. The subject property's assessment was reduced from rateable value (RV) £58,500 to RV £53,500 with effect from 31 March 2023.

Introduction

2. The appeal arose following the service of a Transitional Certificate issued on 23 June 2024 stating that the RV on 31 March 2023 was £58,500. The appellant's representative sought a reduction to RV £53,500 in his appeal dated 24 June 2024. The Valuation Tribunal received the appeal on 8 July 2024.

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

Decision and reasons

4. On the 16 October 2024 the Valuation Officer emailed the appellant's representative confirming that the Transitional Certificate could be revised from £58,500 to £53,500 with effect from 31 March 2023. The appellant's representative acknowledged the email accepting the reduction.

5. Having regard to the above, the panel ratified the agreement reached between the parties and determined the Transitional Certificate RV should be reduced from RV £58,500 to £53,500 with effect from 31 March 2023.

Order

6. 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 amend the subject property's Transitional Certificate entry to £53,50 Rateable Value, with effect from 31 March 2023.

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

Date issued to parties: 18 December 2024

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.
