



**IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF A NON-DOMESTIC COMPLETION
NOTICE APPEAL**

Case No: VT00026673

**Sitting remotely using
Microsoft Teams**

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

Non-Domestic Completion Notice appeal; Local Government Finance Act 1988; The Local Government Finance Act 1992; Reasonably be expected to be complete; Tribunal jurisdiction; Delph Property Group Ltd J Alexander (VO) & Leicester City Council 2018; Appeal allowed.

**Before:
MR WJ READ
MS TM BLADES**

**Between:
JS
- and -
BASSETLAW DISTRICT COUNCIL
(BILLING AUTHORITY)**

Appellant

Respondent

**Regarding:
STONELAKE LODGES, RETFORD, DN22 8RU**

JS, the appellant and VB, wife, MR Gary Burkinshaw for the respondent.

Hearing date: 13 May 2025

DECISION AND STATEMENT OF REASONS

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Decision

1. The appeal is allowed in part. The panel found that the appeal properties were complete on 1 April 2025.

Introduction

2. The appeal was lodged on 4 November 2024 following the service by the billing authority (BA), Bassetlaw District Council, of a completion notice in respect of two properties at Stonelake Lodges, Sutton cum Lound, Retford, Nottinghamshire DN22 8PN on 17 October 2024.
3. The completion date was stated as 22 October 2024.
4. This statement of reasons is not and does not purport to be a full verbatim record of proceedings.

Issue

5. The issue before the panel was the date the lodges are deemed completed.

Relevant Law

6. Local Government Finance Act 1988 (the 1988 Act)

46A Unoccupied hereditaments: new buildings

(1) Schedule 4A below (which makes provision with respect to the determination of a day as the completion day in relation to a new building) shall have effect.

(2) Where—

(a) a completion notice is served under Schedule 4A below, and

(b) the building to which the notice relates is not completed on or before the relevant day,

then for the purposes of section 42 above and Schedule 6 below the building shall be deemed to be completed on that day.

7. Schedule 4A of the 1988 Act, so far as is relevant for the purposes of this appeal, is as follows:

1) If it comes to the notice of a billing authority that the work remaining to be done on a new building in its area is such that the building can reasonably be expected to be completed within 3 months, the authority shall serve a notice under this paragraph on the owner of the building as soon as is reasonably practicable unless the valuation officer otherwise directs in writing.

Issue

8. The issue for the panel to determine was the completion date for the appeal properties.

Discussion

9. The respondent had served, prior to the hearing, a bundle containing the evidence of both parties to the appeal and included correspondence between the parties. Extracts of the relevant legislation and case law were included.
10. The BA's representative stated that the BA had tried to inspect the properties on 16 May 2024 but could not access the site.
11. Further, that the appellant had created a website advertising the lodges and that they had been accessible from at least 1 July 2024, posting pictures of the sited lodges on Facebook as well as three photographs of the interior of the lodges.
12. The BA's business rates supervisor spoke to the appellant on 18 July 2024 who advised that the lodges were still not ready and would likeliest be ready mid-August. He called again on 8 October 2024 leaving a message but was unable to speak to the appellant and did not receive a call back.
13. The BA decided that the two holiday lodges were capable of beneficial occupation on 22 October 2024 and served the completion notice.
14. The appellant had stated on their appeal form that they had set up a limited company to run holiday lets in two lodges on their land. They had been delivered on a low loader as completed shells but they were not yet available to be rented out as they were not yet set up to so. At that time, there was still work remaining to be done, the lodges needed to be fenced off and they needed to complete a full risk assessment for the area.
15. The Facebook photographs were not of the two lodges, they were off the website of the company that they bought the lodges off. They stated that there had been no lettings of the lodges but some family members had stayed in them temporarily. The appellant had stated that the lodges were not complete on 22 October 2024 as they were not in a fit state for occupation.
16. They had now finished the works on the properties including access and parking facilities, solar lighting and fencing. The properties were stated to have been completed by the appellants by 1 April 2025.
17. The panel was aware that the jurisdiction of the valuation tribunal in respect of completion notices was only to set the date a property was deemed to be complete. The Upper Tribunal had held in *Delph Property Group Ltd J Alexander (VO) & Leicester City Council* 2018 that it was legally permissible to set a completion date more than three months after the notice was served.
18. The panel found that there was no evidence presented to show that the lodges were complete on 22 October 2024. The submitted photographs were not of the lodges and no weight was attached to them.
19. The panel noted that the appellants had stated that, in their opinion, the properties were complete by 1 April 2025.

Decision

20. In the absence of any evidence from the BA the panel found that the revised completion date for the appeal properties was 1 April 2025.
21. The appeal was therefore allowed in part and the two lodges were deemed to be complete for business rates purposes on 1 April 2025.

Right of further appeal

22. Any party who is aggrieved at the tribunal's decision has a statutory right of further appeal to the High Court on a point of law pursuant to Regulation 43 of the Tribunal Procedure Regulations. Any appeal must be made directly to the High Court within **four weeks** of the date this decision and statement of reasons is issued. A party does not require permission from the Tribunal to appeal.
23. 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 WJ READ, Senior Member (Presiding)

Ms TM BLADES, Senior Member

29 May 2025

Mr D Adamson

Clerk to the Tribunal

Date issued to the parties: 29 May 2025