IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF NON-DOMESTIC COMPLETION NOTICE APPEALS

Sitting remotely using Microsoft Teams

Date: 20 February 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — Schedule 4A - Completion Notice – Reasonable time to complete works – Ravenseft Properties Ltd v Newham London Borough Council [1976] QB 464, [1976] All ER 580 CA; Post Office v Nottingham City Council [1976] WLR 624, CA; *Appeals allowed in part.*
Regulation 39, Clerical mistakes and accidental slips or omissions, of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 (SI2009/2269).

Before:
MRS M CHAGGAR
DR S PENNI

Between:

SURREY COUNTY COUNCIL **Appellant**

- and -

WAVERLEY BOROUGH COUNCIL
(BILLING AUTHORITY) **Respondent**

Regarding:

The Brightwells Yard Development, Farnham, Surrey
(The appeal properties listed below)

Mr Philip Adlard of Colliers International for the appellant and
Mr Richard Brown for the respondent.

Hearing date: 2 December 2025

Appeal Refs Property
VT00030667 1 Old Market Place
VT00031550 2 Old Market Place
VT00031553 3 Old Market Place
VT00031554 4 Old Market Place
VT00031555 7 Old Market Place
VT00031556 Split of Plot D20 Ru01, Unit 1, 13 Old Market Place
VT00031557 Split of Plot D20 Ru01, Unit 2, 13 Old Market Place
VT00031560 Plot D1 Ret 8, 9 Old Market Place
VT00031571 Merger of plot D12-RU01 & D12-RU02, Brightwell House, Old Market Place
VT00031572 Plot D14-0-RET13, 14 East Street
VT00031573 Plot Ru7, 5 Nightingale Walk
VT00031574 Plot D6 0 Ret14, 1 Marlborough Walk
VT00031575 Plot D6 0 Ret15, 3 Marlborough Walk
VT00031576 Plot D6 0 Ret16, 5 Marlborough Walk
VT00031577 Split of Plot D14-0-RET12, Unit 1, 4 Marlborough Walk
VT00031580 Split of Plot D14-0-RET12, Unit 2, 4 Marlborough Walk
VT00031602 Split of Plot D14-0-RET11, Unit 1, 6 Marlborough Walk
VT00031603 Split of Plot D14-0-RET11, Unit 2, 6 Marlborough Walk
VT00031606 Plot D6-0-Ret 17, 7 Marlborough Walk
VT00031608 Split of Plot D14-0-RET10, Unit 1, 8 Marlborough Walk
VT00031610 Split of Plot D14-0-RET10, Unit 2, 8 Marlborough Walk
VT00031611 Plot D6-0-Ret 18, 9 Marlborough Walk
VT00031612 Plot D1 Ret 09, 10 Marlborough Walk
VT00031634 Plot D6 0 RET19, 11 Marlborough Walk
VT00031640 Plot D6 0 RET20, 13 Marlborough Walk
VT00031641 Plot D6 0 RET21, 15 Marlborough Walk
VT00031642 Plot D6 0 RET22, 17 Marlborough Walk

DECISION AND STATEMENT OF REASONS

Decision

1. The appeals were allowed in part.

2. The panel found that it was reasonable that the remaining work to be done on the properties listed above could reasonably have been expected to have been completed by 1 July 2025.

Introduction

3. The appeals in respect of the properties listed above all of which were in The Brightwells Yard Development in Farnham, Surrey issued 3 July 2025, sought to challenge the billing authority's (BA) completion notice, issued on 5 June 2025, which stated that the appeal properties would be treated as complete for rating purposes with effect from 6 June 2025. The appellant was advised of his appeal rights.

4. The appellant's representative sought a date of 30 November 2026 for all of the properties listed to be complete.

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

Relevant law

6. Local Government Finance Act 1988 (LGFA 1988). Schedule 4A is as follows:

   1.—
   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.

   2) If it comes to the notice of a billing authority that a new building in its areas has been completed, the authority may serve a notice under this paragraph on the owner of the building unless the valuation officer otherwise directs in writing.

   3) A billing authority may withdraw a notice under this paragraph by serving on the owner of the building to which the notice relates a subsequent notice under this paragraph.

   4) Where an appeal under paragraph 4 below has been brought against a notice under this paragraph, the power conferred by sub-paragraph (3) above shall only be exercisable with the consent in writing of the owner of the building to which the notice relates.

   5) The power conferred by sub-paragraph (3) above shall cease to be exercisable in relation to a notice under this paragraph once a day has been determined under this Schedule as the completion day in relation to the building to which the notice relates.

   6) In this Schedule "completion notice" means a notice under this paragraph…

   9)

(1) This paragraph applies in the case of a building to which work remains to be done which is customarily done to a building of the type in question after the building has been substantially completed.

(2) It shall be assumed for the purposes of this Schedule that the building has been or can reasonably be expected to be completed at the end of such period beginning with the date of its completion apart from the work as is reasonably required for carrying out the work.

7. Case Law:

Ravenseft Properties Ltd v Newham London Borough Council [1976] QB 464, [1976] All ER 580*,CA*

Post Office v Nottingham City Council [1976] WLR 624, CA.

Discussion

8. The issue before the panel was to determine whether the completion date set by the BA was reasonable.

9. The appellant's representative stated that the appeals had been originally submitted stating that the completion notices for each of the 27 units had not been served in accordance with Paragraph 8 to Schedule 4A of the Local Government Finance Act 1988 and Section 7 of the Interpretation Act 1978 and that they were invalid in that they did not conform with the requirements of Paragraph 2 to Schedule 4A Local Government Finance Act 1988. However, in open tribunal he stated that these issues were not now considered relevant.

10. He had submitted in his evidence folder that the properties had been inspected on 18 November 2025 and showed that little progress had been made to the appeal properties apart from in respect of two units, 5 Nightingale Walk and 11 Marlborough Walk which were occupied and being fitted out for occupation.

11. He stated that the units were unfit for beneficial occupation on 6 June 2025 and that the respondent should allow time for them to be completed. He made reference to the *Ravenseft* case where it was stated that properties would only be complete when they were ready for occupation for the purposes for which they were intended. The contractors had advised that that the fitting out of a single unit would take approximately two weeks and therefore by scheduling the work, all of the properties would be complete by November 2026.

12. The respondent's representative stated that the site had been inspected on 27 November 2025 and five of the appeal properties were now occupied. Consequently, he felt that November 2026 was too far in the future and would be happy to compromise to come to a suitable date.

13. The panel was aware that the Tribunal can dismiss the appeal if the work can be done by the completion date or, if the works will take longer, determine whatever completion date it sees fit for the completion of the works, having regard to the facts.

14. The panel noted that the appellant's representative had not presented a schedule of works and that 5 of the properties were now actually completed, although exact dates were not given. The panel found that this did not give any proper explanation of how long after the 6 June 2025 all of the properties could be completed by. The panel had not been presented with any estimates of work schedules or of how long the currently occupied properties had taken to be fitted out and therefore found that it was not possible to consider scheduling the

remaining properties. For these reasons, the panel found each of the units should be considered separately.

15. As the panel had been given an approximate fit out time of two weeks and considering that the units were not all of the same size or type it was reasonable to expect that the appeal properties could be completed by 1 July 2025.

Conclusion

16. In view of the above findings and conclusions, the appeals were allowed in part and the Tribunal determined that the completion dates for the appeal properties listed above be amended from 6 June 2025 to 1 July 2025.

Right of further appeal

17. 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.

18. 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/.

Amended Decision

19. Amended decision in accordance with the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 (SI2009/2269), Regulation 39:-

    Part 5
    Clerical mistakes and accidental slips or omissions

    39. The VTE may at any time correct any clerical mistake or other accidental slip or omission in a decision, direction, order or any document produced by it, by—

    (a) sending notification of the amended decision, direction or order, or a copy of the amended document, to all parties; and

    (b) making any necessary amendment to any information published in relation to the decision, direction, order or document.

20. The panel decision issued 6 January incorrectly made reference to Section 17 of the LGFA 1992, ordered the valuation officer to amend entries and stated that appeal fees, which are not payable in appeals such as these, to be refunded. These were clerical mistakes and do not alter the determination of the valuation tribunal in any way.

Mrs M Chaggar, Senior Member (Chair)
Dr S Penni, Senior Member
20 February 2026

Mr D Adamson
Clerk to the Tribunal
Date issued to the parties: 20 February 2026