

TRIBIWNLYS PRISIO CYMRU - VALUATION TRIBUNAL FOR WALES

Appellant: Matthews & Goodman agent for Denbighshire County Council

Appellant's Address: Nova Centre, Beach Road West, Prestatyn LL19 8LA

The Matter Appealed against: 2010 Rating List

Date of Hearing: 5 September 2019

Appearances: Mr Matt Seward (Valuation Office)

Date of Decision: 15 October 2019

Decision of Tribunal: Appeal Allowed

Members of the Tribunal: Mr PO Williams (Chair)
Mr WP Bagnall

Tribunal Clerk: Llyr ap Glyn

Introduction:

1. The Clerk introduced the appeal, and explained that both parties had agreed prior to the hearing to request a temporary reduction in Rateable Value, followed by a reinstatement, under Regulation 34(6) of The Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005 which provides as follows:

"Where it appears that circumstances giving rise to an alteration ordered by a valuation tribunal have at the date of the decision ceased to exist, the order may require the alteration to be made in respect of such period as appears to the tribunal to be commensurate with the duration of those circumstances."

2. This is a summary of the case and is not intended to be an exhaustive record of the proceedings. Consequently, the absence of reference to any statement, or evidence, should not be construed as being overlooked.

Summary of the Case:

3. The Valuation Officer clarified the position and explained that he sought a decision from the Tribunal to temporarily reduce the Rateable Value to £0 with effect from 5th January 2015 to the 22nd November 2015, being reinstated to £144,000 with effect from 23rd November 2015.

The Tribunal's Decision:

4. Having considered all the evidence placed before it the Tribunal decided as follows: -

The Tribunal ordered that the Rateable Value for Nova Centre, Beach Road West, Prestatyn LL19 7EY be amended in the 2010 Rating List to £0 for the period 5th January 2015 to the 22nd November 2015 and reinstated at £144,000 with effect from 23rd November 2015.

Certified a true copy on 15 October 2019