

TRIBIWNLYS PRISIO CYMRU - VALUATION TRIBUNAL FOR WALES

Appellant: Mr M Jones

Appeal property: Glaneinon Yard, Llanybydder

Appeal number: 682533145217/285NV17/28

The Matter Appealed against: Non-Domestic Rating Appeal

Date of Hearing: 23rd October 2019

Appearances: Mrs S Harris for respondent Valuation Officer

Date of Decision: 18th November 2019

Decision of Tribunal: Dismissed

Members of the Tribunal: Mrs C A Green (Chairperson), Mr D G Sullivan & Mr J K Lewis

Tribunal Clerk: Mr J Evans

Summary of the Case

1. This appeal followed a proposal to alter an entry in the 2017 Rating List. The maker of the proposal was Mr M Jones. The Valuation Officer (VO) received the proposal on 26th November 2018. As the proposal was neither well founded nor was it withdrawn, the VO remitted it to the Valuation Tribunal for Wales as an appeal.
2. Mr Jones could not attend the hearing but asked the Tribunal heard it in his absence. The VO was represented by Mrs S Harris.
3. In the proposal, Mr Jones cited "Circumstances affecting the rateable value changed on" 1st April 2017. The proposal also stated that the appeal property was used only for the storage of agricultural products such as animal feed. In support of his proposal, Mr Jones sent photographs of internal and external aspects of the appeal property which depicted items of storage.
4. In her case, Mrs Harris maintained the respondent's view that the hereditament was not exempt from Non-Domestic rating because the items that were stored on pallets in the premises and, as observed during a site inspection undertaken by the Valuation Office Agency, were for re-distribution by haulage companies such as Wynnstay and for his own agricultural use.
5. Mrs Harris stated that the address for the Gilfachwen, Llanybydder appeared to be a house situated adjacent to the yard. Gilfachwen appears

as an entry in the Council Tax Valuation List at Band E and was not accompanied by a composite indicator. From the photographs Mr Jones supplied, Mrs Harris said the property did not resemble a farm. There was no information from the appellant which supported his contention that the appeal property should be exempted from rating. She said that he had not clarified whether any land was farmed, where it was or how large it was.

6. Mrs Harris inferred from the absence of such information that the subject property was used to store items that was transferred to others such as farmers. She added that the act of storing agricultural products was insufficient to warrant an exemption from Non-Domestic rating.
7. In view of the foregoing, Mrs Harris asked the Tribunal to dismiss the appeal.
8. At the conclusion of the hearing, the Tribunal decided to reserve its decision.

Reason for Decision

9. Having considered all of the evidence placed before it, the Tribunal decided to dismiss the appeal. In arriving at its decision, the Tribunal gave the following reasons –
10. Case law had established two aspects to the burden of proof: the persuasive or legal burden, which was general and surmised in the maxim he who asserts must prove: and the evidential burden which was specific and required a party wishing to put a fact before the tribunal to prove it, usually by evidence. Consequently, the persuasive burden in this appeal was placed on the ratepayer as appellant and not the Valuation Officer by virtue of a statutory duty to prepare and alter the Rating List.
11. Unfortunately, the Tribunal did not consider that the appellant's contention that the rating list was inaccurate combined with photographs of the appeal property were sufficient in themselves to justify the list alteration he had sought with effect from 1st April 2017. The Tribunal upheld the VO's position which was that the appeal property was used for the storage of products for re-distributed elsewhere. There was no evidence before the Tribunal that demonstrated the products were used on his own farm.
12. In view of the foregoing, the Tribunal was not persuaded by the appellant's case that the Rating List should be altered to the extent he had sought for in his proposal. As a corollary, the appeal failed.

Certified a true copy on 18th November 2019