

TRIBIWNLYS PRISIO CYMRU - VALUATION TRIBUNAL FOR WALES

Tribunal Decision

Appellant: Keran Lewis agent for Howden Joinery Limited

Appellant's Address: Warehouse and Premises, Meyer Timber, 21 Leeway Industrial Estate, Newport NP19 4SL

Appeal number: 693525204428/541NV10/1

The Matter Appealed against: 2010 Rating List

Date of Hearing: 11th March 2020

Appearances: Keran Lewis on behalf of Howden Joinery Limited

Date of Decision: 30th March 2020

Decision of Tribunal: Appeal Allowed

Members of the Tribunal: Mr B Fraser (Chair), Mr S Hennah and Mrs M Jones

Tribunal Clerk: Mrs M S Minty

Introduction:

1. The grounds, as contained within the subject appeal's Proposal form, received by the Valuation Office Agency (VOA) on the 6th March 2015, requested *"that the present assessment of Rateable Value (RV) of £64,500 should be split into three assessments to accord with the occupation of part of this property by Howden Joinery Limited and the remaining unoccupied part of the property which constitutes two separately rateable vacant units"*. Circumstances affecting the Rateable Value (RV) of the property changed on 31st October 2013.
2. In the VTW's returned Proforma from Mr C Holley of the VOA, Mr Holley indicated that he would not be in attendance at the hearing, however, had provided a written submission; reiterated as follows:

"I am requesting the subject appeal to be heard in absence as I already have a signed agreement from the agent, but due to the fact that we have been unable to make contact with the landlord we are looking for the Valuation Tribunal to make a determination."

"As the request is for a split of assessment, I have tried to contact the landlord (as an interested party) on numerous occasions during this time period by letter, email and telephone but to date I have still not had any response."

In the meantime, we had the property inspected and following this the assessment was split."

I then contacted the agent, Keran Lewis of Fisher Wilson, and based upon our full inspection an agreement was made between both parties which has been duly signed to split the above property with effect from 31st October 2013 as follows:

21A Leeway Industrial Estate, Newport NP19 4SL – Occupier Howdens Joinery Limited
RV £43,250.00.

21B Leeway Industrial Estate, Newport NP19 4SL – Unoccupied as at 31st October
2013. RV £10,750.00

21C Leeway Industrial Estate, Newport NP19 4SL – Unoccupied as at 31st October
2013. RV £11,000.00

I am happy to agree to a split of the above assessment as per the agreement signed with the agent Keran Lewis, but as contact with the landlord (as an interested party) cannot be made, I am requesting a determination be made by the Valuation Tribunal:

from:

*The appeal property, Meyer Timber, 21 Leeway Industrial Estate, Newport RV of
£64,500.00*

To:

*21A Leeway Industrial Estate, Newport NP19 4SL – Occupier Howdens Joinery Limited
RV £43,250.00.*

*21B Leeway Industrial Estate, Newport NP19 4SL – Unoccupied as at 31st October
2013. RV £10,750.00*

*21C Leeway Industrial Estate, Newport NP19 4SL – Unoccupied as at 31st October
2013. RV £11,000.00.*

If the landlord or landlords representatives do turn up on the day and request further evidence be submitted and that includes further requests made by Keran Lewis on the day except those that have been agreed I would deem that these fall outside the scope of the appeal and I would request an adjournment to make further enquiries”.

3. Regulation 30(6) of the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005, states: *“If, at the hearing of an appeal, any party does not appear, the valuation tribunal may hear and determine the appeal in his absence”*. With no other party present other than those parties mentioned above, the Tribunal determined to hear and determine the subject appeal.
4. This is a summary of the case and is not intended to be an exhaustive record of the proceedings. However, the parties can be assured that all the evidence was fully considered by the tribunal when it arrived at its decision. Consequently, the absence of reference to any statement, or evidence, should not be construed as being overlooked.

Summary of the Evidence presented

5. To support the agreement reached between Mr Lewis, the agent, and the VOA, Mr Lewis provided documentation containing:
 - Lease Plan
 - Land Registry Plan showing also the occupations of HFS and Coles Bakery
 - Howden Joinery Layout Plan
 - Signed Agreement Form
 - Photograph of the unit occupied by Howden Joinery Limited
 - Photograph of the unit occupied by HFS
 - Photograph of the unit occupied by Coles Bakery

6. A replica of this documentation was also supplied by Mr Holley with his written submission.
7. With reference to his documentation, Mr Lewis explained that the appeal property known as Meyer Timber, 21 Leeway Industrial Estate, Newport, was shown in the 2010 Non-Domestic Rating List with a RV of £64,500, its existing entry, with effect from 16th October 2012.
8. Effective from the date of 31st October 2013, the appeal property was split into three units; Unit 21A being occupied by Howden Joinery Limited and Units 21B and 21C being vacant.
9. At a later date, Unit 21B became occupied by Hackwood Fabricated Solutions (HFS) and Unit 21C became occupied by The Coles Bakery.
10. Mr Lewis stated that his only interest with the subject appeal was regarding Unit 21A occupied by his client, Howden Joinery. However, he had been informed by the Clerk that Notices of this Hearing, on his request, had been served on the occupiers of Unit 21B, Unit 21C and to the properties' landlord.
11. Mr Lewis reported that he believed Mr Holley had been in contact with HFS and Coles Bakery who verbally stated to him that they were happy with the new adjusted RVs. In Mr Lewis' opinion, this must be the case as neither HFS, nor Coles Bakery have attended the hearing.
12. In view of the information supplied, Mr Lewis requested that the Tribunal confirm all three RV's placed before it by Mr Holley in his written submission.
13. At the conclusion of the Hearing, the Tribunal decided to reserve its decision.

The Reasons for Decision

14. Having considered all the evidence placed before it the tribunal decided as follows: -
15. The issue to be determined by the Tribunal was the accuracy of the appeal property's RV within the 2010 Non-Domestic Rating List.
16. In view of the information provided and in the absence of a fully signed agreement form or of any evidence brought by any other interested party to the contrary, the Tribunal determined and ordered the 2010 Rating List be amended as follows:
 - 21A Leeway Industrial Estate, Newport NP19 4SL – Occupier Howdens Joinery RV £43,250.00.
 - 21B Leeway Industrial Estate, Newport NP19 4SL – Unoccupied as at 31st October 2013. RV £10,750.00
 - 21C Leeway Industrial Estate, Newport NP19 4SL – Unoccupied as at 31st October 2013. RV £11,000.00.

Certified a true copy on 30th March 2020.