

TRIBIWNLYS PRISIO CYMRU - VALUATION TRIBUNAL FOR WALES

Appellant: Mrs Sharron Tyldesley

Appeal Property: 5 Henblas Street, Wrexham LL13 8AD

Appeal number: 695533966659/537NV17

The Matter Appealed Against: 2017 Rating List

Date of Hearing: Friday 6th November 2020

Appearances: Mrs Lorraine Arrowsmith (for the respondent Valuation Officer)

Date of Decision: 26th November 2020

Decision of Tribunal: Appeal dismissed

Members of the Tribunal: Mrs JR Evans (Chairperson), Mrs LM Thomas & Mr K Privett

Tribunal Clerk: Mr G Harris

Introduction:

1. The appeal under consideration followed a proposal made by Mrs Sharron Tyldesley in respect of 5 Henblas Street, Wrexham LL13 8AD, which the respondent Valuation Officer received on 7th January 2020. The proposal sought a reduction in the Rateable Value (RV) of the appeal property from £26,750 to £9,000 with effect from 1st January 2019 on the following grounds –

The shops in this row have been refurbished and are empty. I am trading in a block of empty shops on my own. When the rateable value was set BHS, TJ Hughes and other chains occupied the space. The rates are double my rent and many shops in this area are empty as a result. We cannot trade at this rate. It will put us out of business. We are a small business with 2 employees. The rates need to reflect the area and the way it has declined.

2. Mrs Tyldesley was unable to attend the hearing to present her case and requested that the Tribunal hear and determine her appeal by way of a written submission, the respondent Valuation Officer (VO) attended the hearing via video link.
3. 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 Case

4. In her written submission Mrs Tyldesley wrote –

I will not be attending the tribunal as our area is in lockdown and in addition to this the hearing is taking place in Newport which is a 4 hour drive away from me.

I still wish to appeal the valuation of rates for my shop. I am a small business as are many who have taken over the shops renovated and owned by my Landlord Mandale Properties.

When the valuation of these properties took place in 2017 I believe they were assessed based on the fact that many had previously been occupied by very large chains and blue chips such as BHS & TJ Hughes (both now out of business).

I was the first business to occupy the new block - I sell bridal and Prom dresses. One shop has now been taken by Refurbs who are a registered charity and the other is Baseline - also a charity.

We cannot afford to stay in these shops with such a high rateable value - this was already the case and since Covid it is even worse. Having been closed for 6 months, we are now back in local lockdown and what few appointments we did have are being cancelled rapidly.

Wrexham is not an affluent area and there are many shops empty here. I have spoken to many potential business owners and they say they would relocate to Wrexham if the rates were fair and in line with the footfall of the town. At present they are most certainly not. Without rate reduction on my shop and certainly the whole of the block i will have to close and no one will take on the shops. they will remain empty and the town of Wrexham (which used to be a vibrant shopping town) will remain barren and unworkable for small businesses.

If the rates are fair we will stay and others will join us bringing the town back to life and creating jobs and employment in the area which is badly needed at present.

This is an opportunity from the government to help small businesses who are desperately struggling to survive to stay open and help0 employ others in the local area.

I hope you look favourably at this matter and that we can all stay trading with others joining us in Wrexham if this matter is resolved.

5. Mrs Arrowsmith explained that the grounds of appeal in the proposal were – “Rateable Value shown in the list by reason of an alteration made by the Valuation Officer on 1 January 2019 is inaccurate.” However, Mrs Arrowsmith considered the appeal to be invalid as the VO had not altered the Rating List on 1st January 2019.
6. Mrs Arrowsmith explained, as a background to the appeal, that the Antecedent Valuation Date for the 2017 Rating List was 1st April 2015. TJ Hughes had closed on 31st August 2011 and BHS on 3rd August 2016. The compiled list entry of the subject property had been £32,250 as of 1st April

2017 using an adopted Zone A rate of £375. Following a scheme of redevelopment, the RV of the appeal property had been reduced to £nil with effect from 12th November 2018 and a notice to this effect issued on 6th March 2019.

7. Upon completion of the redevelopment the RV of the subject property had been revised from £nil to £26,750 with effect from 13th February 2019, taking into account the first floor having been converted to domestic accommodation, a notice to this effect had been issued on 20th March 2019.
8. Mrs Arrowsmith contended that as there had been no other amendments regarding the appeal property for the 2017 Rating List that the proposal submitted by the appellant disputing an alteration on 1st January 2019 was invalid and requested that the tribunal dismiss the appeal.
9. At the conclusion of the hearing, the tribunal decided to reserve its decision.

The Reasons for Decision

10. Having considered all the evidence placed before it the tribunal decided as follows: -
11. Although the VO had not issued an invalidity notice in respect of the proposal, under The Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005 the VO was not precluded from contending that the proposal had not been validly made at the hearing.
12. The same Regulations provide the circumstances under which a proposal may be made. Paragraph 4(d) stated –

4(d) the rateable value shown in the list for a hereditament by reason of an alteration made by a valuation officer is or has been inaccurate.
13. Paragraph 6(1)(e) (iii) stated that proposals must be made in writing and must include –

(iii) in the case of a proposal made on the ground set out in regulation 4(d), a statement identifying the alteration in question, whether by reference to the day on which the alteration was made or otherwise,
14. Therefore, as the date specified in the proposal did not relate to the date the rating list had been altered, the tribunal had no option but to uphold the VO's contention that the proposal was invalid. The Tribunal noted that the appellant could initiate a new proposal with the correct dates should she so wish. The appeal was dismissed.

Certified a true copy on 26th November 2020