

TRIBIWNLYS PRISIO CYMRU - VALUATION TRIBUNAL FOR WALES

Appellant: Paula Jones (Occupier)

Appeal Property: Pen Y Bryn Hotel, Ancaster Square, Llanrwst LL26 0LH

Appeal number: 690530786952/285NV17/10

The Matter Appealed against: 2017 Rating List

Date of Hearing: 26 August 2021

Appearances: Mrs T S Davies (the respondent Valuation Officer)

Date of Decision: 1 October 2021

Decision of Tribunal: Appeal Dismissed

Members of the Tribunal: Miss M Jones (Chair), Mr A Jones Parry & Mr E Roberts

Tribunal Clerk: Mrs C Jones

Summary of the Case:

1. The appeal before the Tribunal arose from a proposal to alter an entry in the Non-Domestic Rating List in line with Paragraph 2(1) Schedule 6 of the Local Government Finance Act 1988 and The Rating Lists (Valuation Date) (Wales) Order 2014 (SI 2014/1370 W139).
2. In making the proposal, Paula Jones requested that the rateable value (RV) of £24,500 be altered to £15,000 with effect from the 1 April 2017.
3. A written submission had been received from Paula Jones, which she wished to be considered in her absence.
4. Ms T Davies Valuation Officer attended the hearing via video link.
5. Both parties' submissions were carefully and thoroughly considered by the Tribunal.

Decision and Reasons:

6. Having considered all the evidence placed before it, the Tribunal decided to dismiss the appeal. In arriving at its decision, the Tribunal gave the following reasons.
7. Ms Jones was seeking a reduction in her RV due to a decrease in turnover of the business. She contended that the percentage applied,

that being 9.29% put her business in the bracket of a destination house whereas she believed it was more of a community house. She felt that a 6% rental percentage was more appropriate. She contended that based on her expected FMT of £250,000 and applying a rental percentage of 6%, her rateable value should be amended to £15,000.

8. However, the appellant's arguments for a reduction in the RV of £24,500 were superseded by the information given by the Valuation Officer.
9. Ms Davies gave an overview of the past listings for the subject appeal. She informed the Tribunal that a Valuation Officer's Notice (VON) had been served on 5 February 2020. This effectively reduced the entry in the list to £21,500 making the original RV historic.
10. Ms Davies informed the Tribunal that there had been no appeal by the appellant against this VON.
11. The Tribunal was therefore faced with having to decide whether the appellant's arguments regarding the original RV could be considered or whether the entry was indeed historic, as contended by the Valuation Officer.
12. The Tribunal determined that although the appellant had made her proposal in good faith, against the entry in the list at the date of proposal, that being the material day, the subsequent service of the VON made the assessment appealed by the appellant historic. Therefore, no effect could be given to the proposal and the Tribunal had no option but to dismiss the appeal.