

TRIBIWNLYS PRISIO CYMRU - VALUATION TRIBUNAL FOR WALES

Appellant: Sonia Wright

Appeal Property Address: Unit 1 – 2 Town Mills, Charles Street, Wrexham, LL13 8BT

Appeal number: 695533536431/285NV17/9

The Matter Appealed against: Non-domestic rating appeal

Date of Hearing: 20th January 2022

Appearances: Mr L Berrow for Valuation Officer

Date of Decision: 3rd February 2022

Decision of Tribunal: Dismissed

Members of the Tribunal: Mr A G Hallett (Chairperson), Mrs J Worswick & Mr E D Roberts

Tribunal Clerk: Jonathan Evans

Written Reasons for Decision

1. On 14th June 2019, the Valuation Officer (VO) received Ms Wright's proposal to alter an entry in the Non-Domestic Rating List. In her proposal, Ms Wright considered that the existing rating list entry of £10,500 Rateable Value (RV) should be reduced to RV £9,549, on the grounds that the appellant company paid rates in respect of car parking spaces it did not use.
2. However, upon receipt of the proposal, the VO deemed that Ms Wright's proposal was not made in accordance with the statutory provisions and subsequently served a notice of invalidity, against which Ms Wright appealed. The appeal against the notice of invalidity is the substance of the matter presently before the Tribunal. In cases of this nature, the Tribunal was aware that it could not address the substantive nature of the proposal, which involved the valuation of parking spaces, unless it could be shown in evidence that the VO was wrong to have served the notice of invalidity. Ms Wright had not submitted any further evidence in respect of matters which related to the VO's notice of invalidity.
3. In arriving at its decision, the Tribunal had particular regard to Regulations 4 and 5 of the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005, as amended, which Mr Berrow had referred to in his submission and which also sets out the *Circumstances in which proposals may be made*, and which prescribes the *Periods in which proposals may be made: 2005 list and subsequent lists*.

4. In his evidence, Mr Berrow pointed out that Ms Wright's proposal sought a reduction against the entry which appeared in the 2010 Rating List. The reduction she sought in the was a reduction in RV with effect from 9th February 2016. With regard to Regulation 5 of the foregoing provisions, Mr Berrow said that Ms Wright's proposal would have been deemed validly made if –
 - a. she had served a proposal against the entry in the 2010 list before 1st April 2017,
 - b. not more than four weeks from the registration of a valid proposal,
 - c. six months after the VO had made an alteration to the 2010 list,
 - d. six months after a VT decision on another hereditament,
 - e. a period of not later than six months after the day on which the new list is compiled, i.e. 1st October 2017.
5. Unfortunately, it appeared from the admitted facts, that Ms Wright had submitted her proposal (against an entry in the 2010 list) in June 2019 and it was self-evident that she had failed to lodge her proposal within the permitted time limits. As a corollary, it appeared to the Tribunal that the VO had correctly served the notice of invalidity upon Ms Wright.
6. In light of the foregoing, the Tribunal had no discretion to find in Ms Wright's favour and dismissed this appeal. It was unclear whether Ms Wright had made a proposal against the 2017 Rating List entry, but under the terms of the prevailing regulations and for as long as it remained open, she was free to make a proposal against the accuracy of that list should she wished to do.