

TRIBIWNLYS PRISIO CYMRU - VALUATION TRIBUNAL FOR WALES

Appellant: Claire Andrews

Appeal property: Central Chambers, Morgan Street, Tredegar, NP22 3NB

Appeal number: 691029412088/192NI17/63

The Matter Appealed against: Non-Domestic Rating Invalidity Appeal

Date of Hearing: 28th February 2023

Appearances: Mrs C Andrews and Mrs K Crane-Davis for the Valuation Officer (VO)

Date of Decision: 24th March 2023

Decision of Tribunal: Dismissed

Members of the Tribunal: Mr K Curry (Chairperson), Mrs K Thomas & Mr R Henley

Tribunal Clerk: Mr J Evans

Summary of the Case

1. The appeal property is known as Central Chambers and is located on Morgan Street, Tredegar. Over its three floors the accommodation comprises a kitchen and stores (basement), offices (ground floor) and first floor offices. It appeared as an entry in the 2010 Rating against a Rateable Value (RV) of £8,600, effective from 1st April 2010. Prior to its current use as offices and premises it was previously used as a hostel.
2. The substance of this appeal related to a proposal which Mrs Andrews made on 18th July 2017. In this proposal, she contended that the subject property was incorrectly shown in the 2010 Non-Domestic Rating List, and sought the following alteration in respect to the appeal property –

The Rateable Value should be altered to £1.00 with effect from 1st April 2013.

3. In her detailed reasons for making the proposal, Mrs Andrews stated that –

The entry shown in the list should be altered for reasons other than those of the property has been demolished or no longer exists/ the property is now non-domestic or exempt from rating.

Rateable value is based on other properties in the area and not specifically on the address itself.

No business have resided at the address since 1st March 2013. Owner has unsuccessfully been able to get property occupied due to costs.

4. However, the VO's position, which Mrs Crane – Davis advanced at the hearing was that the proposal was not made in accordance with the statutory requirements and the appeal against the notice of invalidity which followed, should be dismissed.

5. In support of her case, Mrs Crane - Davis referred to Regulations 4 and 5 of the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005. These regulations stipulated the circumstances and periods in which a proposal may be made in respect of the 2010 list. She also referred to Regulation 14 (7) of the same which states – *“Where an alteration falls to be made after the first anniversary of the day on which the next list is compiled it shall have retrospective effect only if it is made in pursuance of a proposal.”*
6. The circumstances which caused this appeal to be made began when Mrs Andrews lodged a proposal with the VO on 30th March 2017. Whilst the VO had received the proposal before the 2010 rating list had formally closed on 31st March 2017, it determined that Mrs Andrew’s proposal did not accurately or clearly establish what list change was being sought. As a corollary, the VO served a notice of invalidity against which Mrs Andrews could have appealed, provided she did so within 28 days, but evidentially did not. The VO received Mrs Andrew’s second proposal on 18th July 2017. However, as this proposal was received after the 2010 list had closed, the VO determined that it was invalidly made. Mrs Andrews appealed against the notice of invalidity, dated 19th July 2017, and is the subject of the issue now under contention.
7. Mrs Andrews told the Tribunal that after the VO had rejected her first proposal, she contacted the VO on several occasions to discuss what progress had been made in respect of her appeal. Mrs Andrews was dissatisfied about the way the VO had dealt with her, particularly in respect of the apparent time limits which she said she knew nothing about. The detailed events of this were referenced in her statement of case evidence and addressed by the VO’s Complaints Investigations Manager in its letter of 4th October 2017, which Mrs Andrews had referred to in her evidence.
8. Throughout her dealings with the VO in the period leading up to August 2017, Mrs Andrews maintained that she had not been advised of any statutory deadline to which one must have adhered to in the proposal making process. The Tribunal also observed from the admitted documents that a member of VO staff had contacted Mrs Andrews on a number of occasions to discuss concerns about how to make proposals in respect of the 2010 rating list.
9. Mrs Crane – Davis’ contention was that the proposal which was received on and which gave rise to this appeal was invalidly made because Mrs Andrews had submitted it outside of the permitted time limit that was specified on the Notice of Invalidity dated 19th July 2017. The point being here was that the last day on which a proposal could be received against an entry in the 2010 Rating List was 31st March 2017. In support of this, Mrs Crane -Davies referred to Regulation 4 of The Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005, which prescribed how and when a proposal must be made.
10. Mrs Andrews disagreed with the VO’s decision to make the second proposal invalid because she had contacted the VOA on several occasions and complained that none of those with whom she had spoken to had mentioned the need to submit the proposal within time limits. She also referred to an incident in which she understood a representative had visited her property although there were no further details mentioned about this. However, Mrs Andrews generally felt let down by the VOA who she believed should have been more helpful when she asked for assistance.

11. In her evidence, Mrs Andrews had included details of a various telephone contacts with the VOA between the end of March 2017 and September 2017. It was apparent that she had spoken with a number of individuals within the VOA, some of whom were situated outside Wales. She also referred to correspondence between her and the VOA about her complaint and that she did not intend to withdraw it or the matter under contention in her rating appeal.

Decision of the Tribunal

12. In arriving at its decision, the Tribunal was mindful of the statutory provision that govern the lodging of proposals with the VO.
13. Whilst Mrs Andrews provided great detail about matters that led to the first proposal being made, the only issue for which the Tribunal had jurisdiction, was the appeal she had made against the VO's notice of invalidity for the proposal it received on 18th July 2017. It had no power to consider matters which had arisen in respect of the March 2017 proposal or in respect of any of the issues which formed part of her complaint to the VOA about the way in which it handled her case.
14. It was evident that Mrs Andrews had submitted her proposal, which sought to alter an entry in the 2010 rating list, several months after it had closed. As a corollary, the Tribunal accepted the VO's explanation as to why the appellant's proposal had been rejected as being invalidly made.
15. Unfortunately, the Tribunal had no discretion to reverse the decision the VO made to reject the proposal on the basis that it had been received out of time. Whilst the Tribunal had considerable sympathy for Mrs Andrews, it had no alternative but to dismiss the appeal.