

TRIBIWNLYS PRISIO CYMRU - VALUATION TRIBUNAL FOR WALES

Tribunal Decision

Appellants: Mr R H & Mrs P A Evans (Owner)

Appeal Address: Shop and Premises, 1A Danybryn Road, Port Talbot SA13 1AL

Appeal number: 693036128543/285NV17/99

The Matter Appealed against: 2017 Non-Domestic Rating List

Date of Hearing: 6 September 2023

Appearances: Mr G Jones, Valuation Officer

Date of Decision: 2 October 2023

Decision of Tribunal: Appeal Dismissed

Members of the Tribunal: Mr H Pattrick (Chairperson), Mrs C L Uzzell and Ms E Jones

Tribunal Clerk: Mrs M S Minty

Background: Reasons for Tribunal's Decision:

1. The appeal before the Tribunal followed a proposal made by the Appellants in respect of 1A Danybryn Road, Port Talbot SA13 1AL, received by the Valuation Officer on 25 July 2022. The appeal property is currently shown in the 2017 Rating List with a Rateable Value (RV) of £2,650 with effect from 1 April 2017. The Appellants proposed that the RV should be altered to £2,499 with effect from 1 January 2022, on the grounds that the surrounding area and main road had changed since 2017 and they have never previously had to pay empty non-domestic rates on the subject property.
2. On the returned VTW's proforma, Mr & Mrs Evans requested the Tribunal to hear and determine their appeal in their absence and had provided a letter containing their written submission for consideration.
3. In their letter, Mr & Mrs Evans stated that they had owned the subject property for 41 years. The appeal property was described as being small, in good repair, clean, situated in a good area and was checked daily. During August 2022 to June 2023, they had paid rates on the property due to it being empty. Being pensioners, they were unable to afford this payment. Previously, in between tenants they never had to pay rates and therefore was unable to understand the policy in having to pay now, particularly when being aware that new start up small businesses in Port Talbot did not pay

rates, nor having to pay rates throughout the length of time of being in business.

4. In stating his case, Mr Jones explained that the Appellants had agreed the size of the appeal property, the value per m² and all other facts in relation to this appeal. With the basis of the appeal being in relation to the payment of rates, whilst the appeal property was empty there was no legal basis for the subject appeal as no evidence had been provided to demonstrate the RV to be incorrect. The RV proposed by Mr & Mrs Evans he believed referred to the actual amount that they had paid for each year.
5. Mr Jones also explained that a shop and premises could be eligible for empty property relief for the first three months once a property became empty, after that period, full rates would be payable. A Local Authority may grant a hardship relief to certain businesses.
6. With regard to changes within the surrounding area, during his discussions with Mr & Mrs Evans they were unable to provide him with any details on this matter.

Decision and Reasons:

7. The matter to be determined by the Tribunal was whether a material change of circumstance had occurred, and the accuracy of the RV applied to the appeal property, with effect from 1 January 2022.
8. Having considered the information provided, no evidence was found to support that a material change had occurred within the surrounding area to have affected the appeal property's RV. In such cases, the burden of proof rests with the Appellants and having examined all the evidence submitted, the Tribunal concluded that Mr & Mrs Evans had failed to discharge their burden of proof in this instance.
9. With regard to the payment of empty property rates, business rates is applied to empty properties within Wales unless they met a certain criterion where a Local Authority may grant business rates relief. In the circumstance, Mr & Mrs Evans may wish to contact their Local Authority as advised by Mr Jones.
10. In view of the above information, the Tribunal determined that Mr Jones was correct in his approach and confirmed that the appeal property, Shop and Premises, 1A Danybryn Road, Port Talbot, SA13 5AL should remain in the 2017 Rating List with a RV of £2,650 with effect from 1st April 2017, as no material change in circumstance had been identified, and accordingly dismissed the appeal.