

TRIBIWNLYS PRISIO CYMRU - VALUATION TRIBUNAL FOR WALES

Appellant: Aurfron Roberts

Appeal Property: Public House & Premises, Molly O'D's 20 High Street, Gilfach Goch, Porth CF39 8SP

Appeal number: 694035894505/537NV17/122

The Matter Appealed against: 2017 Non Domestic Rating List

Date of Hearing: 17 January 2024

Appearances: Miss V Crisp for the Valuation Officer (the VO)

Date of Decision: 22 January 2024

Decision of Tribunal: Invalid Proposal - Appeal Dismissed

Members of the Tribunal: Mr M Mason (Chairperson) & Ms E Jones

Tribunal Clerk: Mrs S J Gwilliam

Introduction

1. In accordance with 30(2) of the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 2005 (thereafter known as the Regulations), the VO confirmed her agreement to the appeal being considered by two members of the valuation tribunal.
2. The subject proposal received by the VO on the 17 March 2022 requested the Rateable Value of Molly O'D's be reduced from £17,000 RV to £5,000 RV with effect from the 1 March 2022.
3. The owner was detailed as Mrs A Roberts and the occupier named as Ms C O'Donovan, however, it was discovered during the course of discussions with the VO that Mrs A Roberts was a local councillor acting on behalf of the owner occupier Ms O'Donovan. Furthermore, the VO had not received a completed Authority to Act form and requested that the Tribunal dismiss the appeal as invalid.
4. Since the Valuation Officer considered that the proposal was invalidly served, the sole issue for deliberation before the Tribunal at the hearing related to the validity of the subject appeal.

Reason for Decision

Having considered all the evidence placed before it the Tribunal decided as follows:

5. The Tribunal was aware that Regulation 4 detailed the circumstances in which proposals may be made, Regulation 5 outlined the time limits, Regulation 6 set out the contents of proposals, Regulation 7 related to the VO acknowledgement of a proposal and Regulation 8 outlined the procedure to be followed where the VO was of the opinion that a proposal had not been validly made.

6. The Tribunal noted that throughout the Regulations the term “Interested Person” was referred to in relation to submitting a proposal and was defined in Regulation 2 as “.....(b) *in relation to any other hereditament,*
 - (i) *the occupier;*
 - (ii) *any other person (other than a mortgagee not in possession) having in any part of the hereditament either a legal estate, or an equitable interest such as would entitle them (after the cessation of any prior interest) to possession of the hereditament or any part of it; and*
 - (iii) *any person having a qualifying connection with any person described in sub-paragraph (i) or (ii).”*
7. The VO informed the Tribunal that Mrs A Roberts was incorrectly stated on the proposal form as the owner of the appeal hereditament in several places. Furthermore, it was noted that the VO had not received an Authority to Act form.
8. Notwithstanding the issue regarding validity, the Tribunal noted that the VO had issued a Valuation Officer’s Notice reducing the Rateable Value and that the ratepayer would have the opportunity, should she wish, to appeal against that Notice within 6 months of the date of issue.
9. Being concerned solely with the question of validity of the appeal, since the subject proposal was not submitted by an interested party in accordance with the Regulations, the Tribunal dismissed the appeal as invalid.

Certified a true copy