

TRIBIWNLYS PRISIO CYMRU - VALUATION TRIBUNAL FOR WALES

Appellant: Mr A Carmichael – Alison Neil Ltd (Owner)

Appeal Property: Fairway, Corbett Lane, Aberdovey LL35 0RB

Appeal Number: 681036290942/285NV17/21

The Matter Appealed Against: 2017 Non-Domestic Rating List

Date of Hearing: Wednesday 31st January 2024

Appearances: Mr A Carmichael & Mrs R Morris for the Valuation Officer (VO)

Date of Decision: 28 February 2024

Decision of Tribunal: Appeal Dismissed

Members of the Tribunal: Mr D Rh Prytherch (Chairperson), Mr G E Evans, Mr J H Owens

Tribunal Clerk: Mrs C Jones assisted by Mr D Owen & Mr R T Williams

Summary of the case

1. The Clerk introduced the appeal which arose from a proposal submitted by Alison Neil Ltd on 21 October 2022. The proposal challenged the VO's decision to remove the appeal property from the 2017 Non-Domestic Rating List, with effect from 1 April 2020.
2. The Clerk reported that it appeared from the evidence provided, the VO was now proposing to action what was being sought within the scope of the proposal.
3. Mrs Morris explained that the Form of Return from the appellant did not meet the requirements and the three tests in Section 66(2BB) of the Local Government Finance Act 1988. She confirmed that during the Covid period, the VO deleted similar properties from 1 April 2020 due to the failure to meet these tests.
4. She explained that upon receipt of the proposal, the VO had recalculated the date in which the property should have been deleted from the list. This date should have been 11 May 2020 and not 1 April 2020. She proposed to correct the list by means of a Valuation Office Notice, and stated the appellant would have the right to appeal this notice.

5. Mr Carmichael explained that he was content in principle with the property being reinstated on the 1 April 2020.

Decision of the Tribunal

6. In view of the foregoing, the Tribunal decided to dismiss the appeal.