

# TRIBIWNLYS PRISIO CYMRU - VALUATION TRIBUNAL FOR WALES

**Appellant:** Mr George Stokes Dickman

**Appeal Property:** Corner House 1, Portfield, Haverfordwest, SA61 1BW

**Appeal number:** 684535738790/537NV17

**The Matter Appealed Against:** 2017 Rating List

**Date of Hearing:** 20<sup>th</sup> March 2024

**Appearances:** Mr George Dickman (Appellant) and Miss Carys Spencer representing the Valuation Office (VO)

**Date of Decision:** 24<sup>th</sup> April 2024

**Decision of Tribunal:** Appeal Dismissed

**Members of the Tribunal:** Mr N R J Edwards (Chair), Mr A E Sangster, Mr D G Sullivan

**Tribunal Clerk:** Miss Emily Rowlands

## **Introduction:**

1. The subject appeal arose from a proposal submitted by Mr Dickman on the 14<sup>th</sup> December 2021 challenging the Rateable Value of Corner House 1, Portfield, Haverfordwest, SA61 1BW between 2019 and 2022 on the grounds that the property was unable to be let due to a material change in circumstance.
2. The valuation under consideration has been produced in accordance with Paragraph 2(1) Schedule 6 of the Local Government Finance act 19988 which states:

*2(1) The rateable value of a non-domestic hereditament [none of which consists of domestic property and none of which is exempt from non-domestic rating] shall be taken to be an amount equal to the rent at which it is estimated the hereditament might reasonably be expected to let from year to year on these three assumptions;*

- *(a) the first assumption is that the tenancy begins on the day by reference to which the determination is to be made;*
- *(b) the second assumption is that immediately before the tenancy begins the hereditament is in a state of reasonable repair, but excluding from this assumption any repairs which a reasonable landlord would consider uneconomic;*
- *(c) – the third assumption is that the tenant undertakes to pay all usual tenant's rates and taxes and to bear the cost of the repairs and insurance and the other expenses (if any) necessary to maintain the hereditament in a state to command the rate mentioned above.*

3. Schedule 6 also provides for the Antecedent Valuation Date (AVD), the date by reference to which the rateable value of the hereditament is to be determined. In this case it is 1<sup>st</sup> April 2015 for the 2017 Rating List.
4. The following is a summary of the case and is not intended to be an exhaustive record of the proceedings. However, parties can be assured that all the evidence was fully considered by the Tribunal when it arrived at its decision. Consequently, the absence of reference to any statement, or evidence, should not be construed as being overlooked.

## **Legislation**

5. Paragraph 2(1) Schedule 6 of The Local Government Finance Act 1988

## **Summary of the Case**

6. Mr Dickman provided background information on the appeal property. He explained that he had purchased the property from Pembrokeshire County Council in 1994. The property was previously a school which Mr Dickman renovated into offices over a 4-year period.
7. Mr Dickman explained that when he purchased the property, he was told that the access road marked "B" in the plan he provided, was exclusively for the use of groundsmen tending to the playing fields behind Fenton School, and his own use, however this was not reflected in the Purchase Deed.
8. In support of his contentions, Mr Dickman provided a written submission detailing the history of the property and reason for the appeal.
9. Mr Dickman explained that he had suggested installing bollards but was met with pushback from Fenton School. He eventually took it upon himself to install the bollards on the school grounds. The VO argued that as Mr Dickman has successfully let the property since installing the bollards, these could have been installed sooner which would have resolved the issue.
10. The VO highlighted that the appeal property had been let at the following dates:
  - 14/11/2008 at £14,640
  - 14/11/2011 at £13,659.12
  - 18/12/2012 at £13,000
  - 01/11/2017 at £14,60
  - 01/03/2022 at £16,000
11. The VO stated that even if there had been a material change of circumstances, this would not necessarily warrant a reduction in the

Rateable Value because these circumstances were the same on the 1<sup>st</sup> March 2022, when the property was let.

### **Decision and Reasons**

12. The Tribunal considered the sole issue within the scope of the appeal, which pertained to whether there was a material change of circumstance which had an impact on the hypothetical rent that could have been achieved between 2019 and 2022.
13. In making their decision, the Tribunal sympathised with Mr Dickman's situation, but also considered that there may have been other factors aside from parking that had made it difficult to let the property.
14. Whilst the panel considered that there had been a material change of circumstances, it noted that when the property had been let, it had let at a higher rate than the Rateable Value of £10,750. In this respect the Tribunal had regard to *Ladies Hosiery and Underwear Ltd v West Middlesex AC [1932] 2KB 679*.
15. Consequently, having thoroughly reviewed and considered all the evidence presented by both parties, the Tribunal dismissed the appeal.