

Appeal Number:	682036590722/285NV17
Appellant:	Mr Tim Morgan
Appeal Property:	Cambrian Printers, Llanbadarn Fawr, Aberystwyth, SY23 3TN
Matter Appealed Against:	2017 Non-Domestic Rating List
Hearing Date:	31 October 2024
Appearances:	Mr Alan Morse (on behalf of the respondent, Valuation Officer)
Decision and its date:	Appeal Allowed (In Part) –13 th November 2024
Tribunal Members:	Mr D R Prytherch (Chairperson), Mr G E Evans and Mr D Campbell.
Tribunal Clerk(s):	Mr R T Williams

Introduction - Issues in Dispute

1. This appeal was made via a proposal dated 22nd February 2023 which challenged the entry of the appeal property in the 2017 Non-Domestic Rating List. The appellant sought a reduction in the Rateable Value (RV) to £1 from £116,000, effective 14th January 2024. The grounds of appeal as contained in the proposal are replicated as follows:

“Hafren Furnishers Ltd acquired the derelict site on 14/1/2022 A major refurbishment program was undertaken which involved removing much of the 'print works' infrastructure, production area, mezzanine floor, chemical store, electrical equipment / distribution boards relating to the former use, replacing rotten window frames and all the single pane glass. All the existing internal lighting was replaced with LED panels in a new suspended ceiling to improve the energy efficiency of the building and convert an old factory into a new retail showroom.”

Legislation & Case Law

- Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005

Evidence and Submissions

2. Appearing on behalf of both parties, Mr Morse explained that he had reached an agreement with the appellant for a temporary reduction in the RV to £1 with effect from 7th March 2022 to 22nd October 2022, being reinstated to £116,000 with

effect from the 23rd October 2022.

3. However, as the 2017 Non-Domestic Rating List has now closed, Mr Morse was unable to issue a Valuation Office Notice to increase the RV after the temporary period and sought an Order from the Tribunal under Regulation 34(6) of the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005.

Decision & Reasons

4. The Tribunal was aware of its powers to give effect to the agreement and having considered all the evidence, it decided to confirm the agreement reached by both parties.

Accordingly, the Tribunal orders that the entry in the 2017 Non-Domestic Rating List for Cambrian Printers, Llanbadarn Fawr, Aberystwyth, SY23 3TN, be amended to alter the Rateable Value to £1 for the period 7th March 2022 to 22nd October 2022 and reinstated at £116,000 with effect from 23rd October 2022.

In view of the foregoing, the appeal was allowed in part.