

Appeal Number:	682034519406/285NV17
Appellant:	T J Morris Ltd
Appeal Property:	Somerfield Stores Ltd, Unit A, Park Avenue Retail Park, Park Avenue, Aberystwyth, SY23 1PB
Matter Appealed Against:	2017 Non-Domestic Rating List
Hearing Date:	20 March 2025
Appearances:	Mrs Sharon Gregory (on behalf of the respondent, Valuation Officer)
Decision and its date:	Appeal Allowed – 24 March 2025
Tribunal Members:	Mr L H Robinson (Presiding Member), Mr C S Wilson
Tribunal Clerk(s):	Mr R T Williams

Introduction - Issues in Dispute

1. This appeal was made via a proposal dated 5th August 2020 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 £0 from £172,000, effective 23rd October 2017. The grounds of appeal as contained in the proposal are replicated as follows:

“The assessment is excessive, unfair and bad in law. The assessment should be amended to "Building undergoing reconstruction" RV£0 with effect from 23/10/2017.”

2. All parties agreed to proceed with only two members in accordance with Regulation 30(2) of the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005.

Legislation & Case Law

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

Evidence and Submissions

3. Appearing on behalf of both parties, Mrs Gregory explained that he had reached an agreement with the appellant for a temporary reduction in the RV to £0 with effect from 23rd October 2017 to 26th January 2018, being reinstated to £172,000 with effect from the 27th January 2018. A signed copy of this agreement was

provided to the Tribunal.

4. However, as the 2017 Non-Domestic Rating List has now closed, Mrs Gregory 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

5. 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 Somerfield Stores Ltd, Unit A, Park Avenue Retail Park, Park Avenue, Aberystwyth, SY23 1PB, be amended to alter the Rateable Value to £0 for the period 23rd October 2017 to 26th January 2018 and reinstated at £172,000 with effect from 27th January 2018.

In view of the foregoing, the appeal was allowed.