

TRIBIWNLYS PRISIO CYMRU - VALUATION TRIBUNAL FOR WALES

Appellant: Mr D Reddy

Appeal property: 1 Alma Road, Maesteg, Bridgend

Appeal number: 691530697592/192NV17/23

Date of Appeal: N/A

The Matter Appealed against: Disputes accuracy of Rating List entry

Date of Hearing: 14th February 2019

Appearances: Mr D Reddy
Mr J Meyrick (for respondent Valuation Officer)

Date of Decision: 7th March 2019

Decision of Tribunal: Appeal dismissed

Members of the Tribunal: Mr K Leighfield (Chairperson), Mr A E Sangster & Mr D R Shopland

Tribunal Clerk: Mr J Evans

Introduction

1. On 23rd April 2018, the Valuation Officer received a proposal to alter an entry in the Non-Domestic Rating List in respect of a shop and premises situated on 1 Alma Road, Maesteg from the appellant ratepayer, Mr D Reddy.
2. In making his proposal, Mr Reddy sought a reduction in the existing level of Rateable Value (RV) of £11,000 to £5,654.00 RV with effect from 1st April 2018 on the grounds that the first and second floors were uninhabitable. The appellant company only made use of the ground floor of the premises.
3. Since the VO did not agree to alter the list to the extent the appellant had sought for in his proposal, the matter was remitted to the Valuation Tribunal for Wales according to Regulation of the Non-Domestic Rating (Alteration of List and Appeals) (Wales) Regulations 2005, as amended.
4. This is a summary of the case and is not intended to be an exhaustive record of the proceedings. However, the 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.

Summary of the appellant's case

5. In his evidence, Mr Reddy explained that prior to acquisition of the appeal property, the previous tenant told him that he paid rates of £112 a month. However, after he took the lease for the property the rates increased to £1,000 per month. He said that had he known this would happen he would not have taken on the premises.
6. Mr Reddy said that he only used the retail space on the ground floor and made no use of the first floor accommodation. With this in mind he asked the Tribunal to remove the value that the Valuation Officer had attributed to this area and to revise the overall value of the premises to RV £5,654.
7. In his evidence for the Valuation Officer, Mr Meyrick said that the scope of the appellant's proposal restricted him to dealing with issues Mr Reddy had referred to in respect of the first floor. He was not able to deal with the underlying level of value that had been attributed to the ground floor.
8. Mr Meyrick's valuation of the subject property was set out as follows –

Ground	Ground floor sales	53.38	110.00	5872
Ground	Ground floor sales	38.76	110.00	4264
Ground	Staff toilets	6.79	110.00	747
Ground	External storage	33.8	5.50	186
Ground	External storage	5.75	5.50	32
First	External storage	33.8	2.75	93
				11193
Say				
RV				11,000

9. Mr Meyrick said that the value attributed to the first floor amounted to RV £93. He said that even if he removed this value to nil, the compiled list entry of RV £11,000 with effect from 1st April 2017 would remain unaffected. In view of this he asked the Tribunal to dismiss the appeal.
10. As an aside from the foregoing and as part of the Valuation Officer's ongoing duty to maintain a correct rating list, Mr Meyrick explained that the appeal property's rateable value was under review. As a result of this, Mr Meyrick said that he intended to serve a notice to reduce the existing level of value to RV £8,600 with effect from 1st April 2017. Mr Meyrick confirmed that Mr Reddy could, if he wished, challenge the alteration made by that notice.
11. At the conclusion of the hearing, the Tribunal decided to reserve its decision.

Decision of the Tribunal

12. Having considered all of the evidence placed before it, the Tribunal decided to dismiss the appeal. In arriving at its decision, the Tribunal gave the following reasons –
13. Although the Tribunal appreciated that Mr Reddy had taken on the lease in 2018 on the misapprehension that the rates would be lower than they in fact were, this did not form a basis upon which the RV could be reduced.
14. The value that the Valuation Officer had attributed to the first floor accommodation was £93. This amount had effectively been removed from the valuation following the Valuation Officer's rounding down.
15. Unfortunately, the Tribunal was not in receipt of any evidence from the appellant to support the reduction Mr Reddy had sought in his case. As a corollary, the Tribunal saw no basis upon which it could warrant a reduction in the appeal property's RV. In light of this, the Tribunal had no alternative but to dismiss the appeal.
16. Despite this, the Tribunal was encouraged that Mr Meyrick was on the cusp of reviewing the compiled list value and noted that he intended to reduce the existing level of RV on the building with effect from 1st April 2017. However, this fell outside the parameters of its jurisdiction in respect of this case.

Certified a true copy on 7th March 2019