Issue 60

April 2021

Valuation Tribunal Service

Valuation in Practice

News in brief

Doncaster office closure

The VTS will be vacating its Doncaster office on 4 June 2021. All postal correspondence is to be sent to our London office – 2nd Floor, 120 Leman Street, London E1 8EU.

Budget updates

On 3 March 2021 the Chancellor announced:

- A new UK-wide Recovery Loan Scheme to make available loans between £25,001 and £10 million, asset and invoice finance between £1,000 and £10 million, to help businesses of all sizes through the next stage of recovery.
- 750,000 eligible businesses in the retail, hospitality and leisure sectors in England will benefit from business rates relief.

Further information can be found here.

Business rates relief boosted with new £1.5 billion pot

It was announced on 25 March 2021 that business ratepayers adversely affected by COVID-19 will get a £1.5 billion discount on their bills. Targeted support will be delivered as appeals against rates bills on the basis of material changes of circumstances due to the pandemic are to be ruled out. The relief fund will get cash to affected businesses in the most proportionate and equitable way. Further information can be found here.

Business Rates Interim Report

The interim report was published on 23 March.
The final report of the government's fundamental review of business rates will be published in the Autumn. https://www.gov.uk/government/news/business-rates-review-update

Pay as you grow flexible repayment options

On 8 February, it was announced that businesses that took out government-backed Bounce Back Loans to get through COVID-19 will now have greater flexibility to repay their loans. More information can be found here.

COVID-19 (coronavirus) update

We continue to encourage all communication with us by email.

Our Hearing Programme

Below is our hearing programme for April to June 2021 (Quarter 1). Our hearings continue to be held online utilising MS Teams as the platform. The profile and volume of hearings is:

Tribunal Type	Apr	May	June	TOTAL
Council Tax	57	58	74	189
2017 Rating List	9	11	10	30
2010 Rating List	3	4	1	8
Other	3	4	3	10
TOTAL	**72**	**77**	**88**	**237**

We are in the process of finalising the hearing programme for July to September (Quarter 2).

Preparing tribunal evidence bundles in council tax cases – guidance update

The tribunal evidence requirements for CT appeals have been updated. In addition, good examples to illustrate the VT's requirements have been provided as a guideline for BAs https://www.valuationtribunal.gov.uk/existing-appeal/preparing-for-the-hearing/vte-guidance/.

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Business grants data

On 24 February, the Government published its latest round of business grants data, showing the government funding delivered to each council in England to support their local businesses. https://www.gov.uk/government/news/business-grants-data-published

Council Tax Statistics - National Statistics

Council Tax levels set by local authorities in England 2021 to 2022 can be found here.

Annual Report

The VTS's Annual Report and Accounts 2019-20 was laid before Parliament and published on 21 January 2021. It is available on our website www.valuationtribunal.gov.uk

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Hospital (Parking Charges and Business Rates) Bill

The date for the second reading in the House of Commons is yet to be announced.
https://services.parliament.uk/bills/2019-21/hospitalsparkingchargesandbusinessrates.html#:~:text=Summary%20of%20the%20Hospitals%20(Parking,rates%3B%20and%20for%20connected%20purposes.

Non-Domestic Rating (Lists) (No.2) Bill

The Deputy Speaker (Lord McNicol of West Kilbride) notified the Queen's Assent to the Act on 15 March 2021.
https://services.parliament.uk/Bills/2019-21/nondomesticratinglistsno2.html

Non-Domestic Rating (Public Lavatories) Bill

The date for the third reading in the House of Lords is 20 April 2021.
https://services.parliament.uk/Bills/2019-21/nondomesticratingpubliclavatories.html

Stayed appeals – March 2021

There are a number of appeals stayed (not being progressed) by the Tribunal and the table identifies these and the reason for the appeals being 'stayed'.

Appeals stayed at the Valuation Tribunal for England

Type of appeal	Reason for stay
Valuation of museums and art galleries	Outstanding Upper Tribunal appeal
Deletion of rating list entry sought on the basis that no valid completion notice has been served because an outsource company has been employed	President to hear
Completion notice appeals where it is agreed or established that the works outstanding cannot be completed within three months of service of the notice	The President to decide if the VTE can set a completion date
Premises occupied by the Church of Scientology	President to decide if they qualify for exemption
Valuation of offices where the issue in dispute relates to fitting out costs which replace an existing fit out	VTE to hear a suitable case as complex
Deletion of rating list entry sought on the basis of programme of works, where those works finished before the rating list expired	Awaiting the Court of Appeal's judgment in relation to Great Bear Distribution Ltd & Sykes (VO) [2020] UKUT 0238 (LC) Avison Young Ltd & Jackson (VO) [2020] UKUT 0058 (LC) to clarify the use of the VTE's power under regulation 38(7) of its procedure regulations
NDR - Photo booths, Coin counters, small children rides, Max Spielman machines, Coffee machines (such as Costa Express & Simply Coffee), Travel Money Bureaux, Lottery Terminals, Travel Terminals, Paypoints, Vending machines, Taxi Commission (payphones & other such devices), Lockers, Car bays, guided selling terminals & software, Post Offices hosted, Mobile Hand Car Washes, Laundrette machines, Pharmacy concessions	VTE to hear as complex the valuation of potential hereditaments impacted by the Supreme Court's judgment in *Cardtronics* – the ATMs case

Decisions from the Upper Tribunal (Lands Chamber)

J J Wilson (Ipswich) Ltd and VO [2021] UKUT 0044 (LC)

A warehouse, office and premises in Ipswich with an assessment of £26,500 Rateable Value (RV) with effect from 15 August 2012.

On 12 May 2016, a proposal was served on the VO seeking a deletion of the assessment on the grounds that the property was derelict and beyond economic repair and should be deleted with effect from 31 March 2015.

The appeal that arose from this proposal was dismissed by the VTE on 8 January 2018 as the panel found that the premises were capable of economic repair at the material date. The appellant did not appeal the VTE's decision.

Prior to the above decision, the appellant had made a second proposal on 1 December 2016. The appellant proposed that the property should be shown as a new entry in the rating list at a RV of £De-Listed with effect from 31 March 2015.

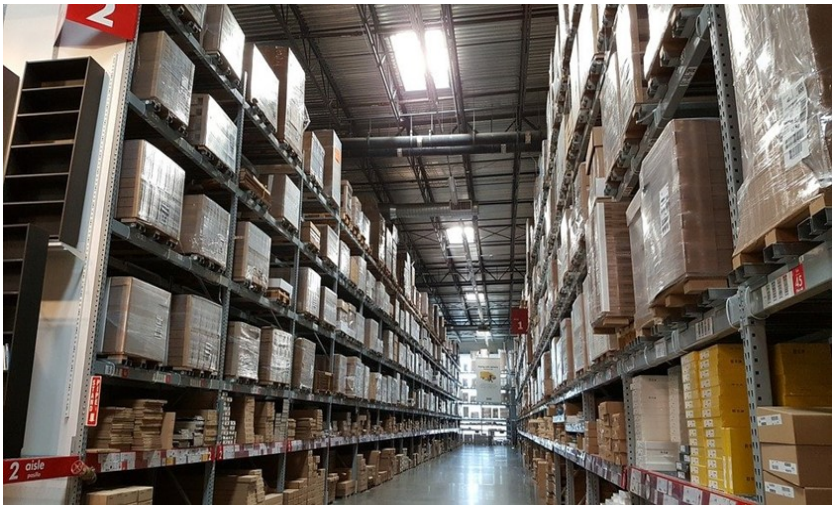
A VTE panel dismissed the appeal, arising from the second proposal, on 4 March 2020 on the basis that the appellant was not entitled to make the proposal as it was specifically precluded by Regulation 4 (3) (b) (i) of the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 2009. The appellant appealed the VTE decision to the Upper Tribunal (UT) and the VO made an application for the appeal to be struck out.

The VO argued that a strike out was appropriate because the proposal was invalid as it contravened Regulation 4(3) (b) (i). The appellant had made two proposals on the same grounds and as the VTE had determined that a hereditament existed on 31 March 2015, the doctrine of *res judicata* was engaged.

On behalf of the appellant a number of arguments were raised to avert the strike out including;

1. The grounds on which the second proposal was made was not on the basis of a deleted entry sought.
2. *Res judicata* was not engaged as the Upper Tribunal had not determined the issue.
3. *Estoppel* was engaged because the VO had initially accepted that the proposal was validly made because no invalidity notice was issued. In addition, a VOA caseworker had offered, subject to line management approval, to reduce the RV to £nil with effect from 18 August 2016. However the VO later informed the appellant that the assessment could not be altered.

The UT rejected the above arguments finding that both proposals were made on the grounds of a deletion. *Res Judicata* was engaged because the VTE had decided the issue. *Estoppel* did not apply because there were no facts or law, in this case, which could estop the VO from arguing the second proposal as invalid.



In being unsuccessful regarding the strike out argument, the appellant applied for permission to appeal the earlier VTE panel's decision out of time, but this application was rejected as two and a half years had elapsed since the VTE first issued this decision.

Decisions from the High Court

Doyle, Lucus, Andrews, Webster and Roberts (Listing Officer) [2020] EWHC 659 (admin)

The VTE held that the dwellings were chargeable for the purposes of council tax. The VTE panel was satisfied that section 3 (2) of the 1992 Act was applicable, as each of the appeal properties would have been a hereditament for the purposes of the General Rate Act 1967, were not non-domestic properties required to be shown in a local or central non-domestic rating list, and they were not exempt from local non-domestic rating.

The appellants contended that, on the legally correct interpretation of section 3(2) of the 1992 Act when read in conjunction with section 115(1) ("hereditament") of the 1967 Act (paragraph 3 above), living accommodation can only be a "dwelling" for the purposes of council tax if there was a 'business' element. They contended that, properly understood council tax was a secondary form of business rates; that "dwellings" in section 3 of the 1992 Act "were non-domestic"; and that "council tax was a secondary form of non-domestic rates applied to living accommodation when provided under business or commercial circumstances". Accordingly, they argued, "dwellings" as defined in section 3 of the 1992 Act "were non-domestic properties". The Hon. Mr Justice Fordham referred to the appellants' argument as the "business thesis".

Justice Fordham did not accept the business thesis as it was plainly wrong in law. It was held that a privately owned house or flat, occupied for the purposes of living accommodation fell within the scope of section 115 (1). It therefore followed that dwellings occupied for living accommodation fall within the same broad ambit as deployed in section 3(2)(a) of the 1992 Act, since section 3(2)(a) reaches back to the 1967 Act. Council tax was therefore payable on hereditaments which were neither non-domestic nor exempt from non-domestic rating.

The VTE decision was upheld and the appeal dismissed.

Interesting VTE decisions—2010 Rating List Appeal

Was there any value to the works, quarry or pipeline as they were not in use on 1 April 2010?

It was accepted that at AVD there was great demand for cement. There were disputes between the parties about whether the cement works plant & machinery was obsolete and in a dilapidated state and what planning permission was in force.

In noting that the legal burden was on the appellant and that whilst there was an evidential burden on both parties, the Vice-President hearing this appeal noted he would need to consider the evidence on the balance of probabilities.

A number of tests were set out in his decision to leave the entries undisturbed in the list at 1 April 2010:

The three were capable of being operated at 1 April 2010 as the kilns may have been closed down but they were not redundant (see *Cemex UK Operations Ltd v O'Dwyer (VO)* [2019] UKUT 0106 (LC)) as insufficient evidence had been provided in support and there was contradictory evidence from the ratepayers that the works may be put back into use.

The operational chain point (no one would occupy the cement works if the pipeline and quarry weren't occupied) had been overplayed (see *Celsa Steel (UK) Ltd* and *Stephen Clive Webb* [2017] UKUT 0133 (LC)) and that it was reasonable to assume that if the Works was occupied so would the quarry and pipeline;

The mode or category of use remained as a cement works as whilst part may have been used as a cement depot at the material day the Works were capable of being operational at the material day if the demand at AVD had existed at the time of the entry in the list.

To be continued on Page 5

Interesting VTE decisions—2010 Rating List Appeal continued...

There was no evidence to support the contention that the cost of repairs would have been £40 million at the material day and therefore uneconomic to undertake. This was contrary to what the appellants were saying nationally at the time for their intended future use of the Works.

Changes were made to the entries when the pipeline was severed in December 2010 and the value of the Works adjusted to reflect a cement depot but also part operational Works. One of the reasons for the Works remaining in the list was that the Vice President could not be convinced (without evidence) that planning permission prevented the Works from operating using clinker brought by rail. The parties disagreed as to what permission was in place and neither party brought any evidence on the point.

Click here for the full decision.

Interesting VTE decisions—2010 Rating List

Issue - Correct date property should be entered into 2010 rating list

A school first used by Cambridge Steiner School in 2008 as an independent school. The school had at no point been entered into the 2005 rating list. Prior to the occupation by the Cambridge Steiner School, the property had been considered exempt as a property used by disabled persons. As an exempt property it had no entry in the rating list. The billing authority informed the Valuation Officer (VO) of the change in occupation on 23 October 2015. The property was inspected and entered into the 2010 rating list with the list updated on the 15 March 2016 and the notice was served on 26 March 2016. As a new list entry to the rating list the effective date used was 1 April 2010.

The appellant argued that the new entry for Cambridge Steiner School should be the date the notice was served in 2016. The VO's argument was as a new entry that under Regulation 14(2) of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 S.I. 2268 as amended the effective date should be the day the circumstances giving rise to the alteration first occurred.

The VTE considered if any exemptions applied as outlined in Reg 14 (3) (5) & (7). The VTE was informed that no completion notices had been issued, the date the circumstances arose was ascertainable and it was not correcting any inaccuracy increases on an existing assessment. Consequently, the VTE was satisfied that these regulations did not apply in this case.

However, as the 2005 rating list was closed the effective date could not be backdated to 2008. In order to establish the date, the subject property should be entered into the list, the panel referred to the Non Domestic Rating (alteration of lists and appeals) (England) (Amendment) regulations 2015. These regulations state that a Valuation Office notice served before 1 April 2016 will not have a limited effective date, alterations to the list by Valuation Office Notice made on or after 1 April 2016 will have an effective date limited to 1 April 2015, or the date of the event if this is later. The notice in this case was served on 16 March 2016, prior to 1 April 2016. Therefore, the effective date was not restricted in this case thus the subject property could be entered into the rating list with effect from 1 April 2010. The appeal was dismissed.

Click here for the full decision.

Interesting VTE decisions—2017 Rating List Appeal

How do you value a Farm visitor attraction?

Apple Jacks Adventure Park, near Warrington is a farm attraction. The VO had valued this on what is known as the shortened method (the RV is derived from a percentage of gross receipts, usually between 6% and 9%).

Both parties accepted that a full receipts and expenditure valuation was required. Numerous differing valuations were provided by the parties to the VTE based on accounts. There were substantial differences between the parties.

The VTE panel had concerns with the appellants' principal valuation for two reasons:

Firstly, the actual repair costs from the accounts had been used. This was at odds with the second rating assumption requiring the hereditament to be assumed as though it were in reasonable repair at the commencement of the hypothetical tenancy. The appellants' repair costs had reflected higher than normal repairs in the accounting year used. The VTE panel preferred to adopt the VO's figure for repair costs which was more in line with the range of repair costs on other farm attractions.

Secondly, the appellants had deducted partners' pay before the divisible balance stage had been reached. The VTE was not convinced this was the correct approach, especially having regard to Rating Forum guidance. The partners' pay reflected what the appellants had chosen to pay themselves. The VTE panel considered that it was normal to allow for this within the tenant's share as to do otherwise would be confusing and counter intuitive. In the VTE panel's opinion, the tenant's share encompassed both the remuneration for the day to day hands-on work involved in the attraction and the management of the operation, and the return or inducement for undertaking the business.

Having regard to this, the VTE reached the conclusion that the existing rating list entry was not excessive.

Furthermore, in the "stand back and look" stage, the panel rejected the appellants' contractor's method of valuation and endorsed the VO approach as this reflected other appeals previously agreed with other valuation professionals.

The VTE panel remained mindful that the valuation exercise was an art, not a science and that it was important not to lose sight that the objective was always to consider the rental value at 1 April 2015 based on what a hypothetical landlord and tenant would be likely to negotiate based on all of the facts and evidence at their disposal. The resulting RV had to be credible. The appellants' valuation represented only 0.6% of fair maintainable trade; this was well out of line with all the other farm attractions, and well below the rates in respect of the settled appeals that the VO had referred to.

For more information, click here.

Interesting VTE decisions—Council Tax Liability

Class G Exemption

The appellant owned a chalet on the Winterton Valley Estate which he used as his second or holiday home. He sought exemption from council tax under Class G on the basis that he could not occupy the property by law whilst the Health Protection (Coronavirus Restrictions) (England) Regulations 2020 were in force to halt the spread of the coronavirus. The period in dispute was 26 March 2020 to 3 July 2020 inclusive.

The appellant's primary argument was based on regulation 6 and the restrictions on movement which prevented him from travelling from his home in Norwich to his chalet in Great Yarmouth without a reasonable excuse. Travel restrictions were lifted on 1 June 2020 and replaced with a restriction preventing overnight stays without a reasonable excuse.

To be continued on Page 7

Interesting VTE decisions—Council Tax Liability continued...

In rejecting the appellant's primary argument, the VTE panel decided that there may be many reasons why a person could not gain access to a property. They may be stranded abroad for instance, because of flight cancellations or delays, but this did not mean that the dwelling could not be occupied. It just meant that the dwelling was unable to be occupied by that person. However, it remained available for occupation by someone else.

There is nothing in law that prevents a person owning more than one dwelling but on any given day a person can only be resident in one. If there are competing residences available to a person, one is normally identified as their main residence or principal place of abode/home.

An exemption under Class G would only be applicable if the unoccupied dwelling could not be occupied by any person by law. In Mr Moore's case, he could have made his chalet available to be occupied by another person, when he was unable to access it. The fact that in reality he had not granted to another person permission the right to occupy it or made arrangements for someone else to do so was academic.

Mr Moore's secondary argument was that the holiday site, where his chalet was situated, had been closed by the owner in compliance with Regulation 5 (3). It was on this point that the appeal succeeded. The panel applied a purposive and common sense interpretation, given Parliament's intention that the regulations had to be applied rigorously. The panel found that the site owner was obliged to close the whole site unless one of the exception criteria in paragraph 4 applied but none of them did. Therefore, throughout the period in dispute, the chalet could not be occupied by Mr Moore or indeed any person as the whole site remained closed.

Click here for the full decision.

Interesting VTE decisions—Council Tax Liability

Class G Exemption

Following the release of the *Moore and Great Yarmouth* judgment, the VTE President heard four appeals from a landlord seeking a Class G exemption on the basis that he could not re-let his unoccupied properties whilst travel restrictions to help limit the spread of COVID-19 remained in force.

The appellant thought he was following the law by not letting any of the flats that became vacant during the lockdown, however entitlement depended upon whether the conditions set out in Class G of the Council Tax (Exempt Dwellings) Order 1992 were met.

The Health Protection (Coronavirus Restrictions) (England) Regulations 2020 did not prevent rented dwellings being occupied or let. Although the appellant pointed out that Parliament had restricted a person's right to travel, the regulations specifically permitted a person to move house if necessary.

To be continued on Page 8

Consolidated Practice Statement (CPS)

Don't forget: the CPS can be found on the VTS website which summarises the changes relating to COVID-19.

Click here to sign up to receive an alert when a new Practice Statement is issued or any future change is made.

Interesting VTE decisions—Council Tax Liability continued...

The appellant explained that he preferred to meet potential tenants in person to assess their character, before deciding to enter into a tenancy arrangement with them. However, this was not possible during the lockdown period, as he was classed as a vulnerable person who was advised to shield. The panel determined that he could have utilised the services of a letting agent to overcome this difficulty. Alternatively, he could have interviewed potential tenants remotely online.

The appellant also argued that there were disrepair issues that needed attended to by tradesmen and he was not able to engage anyone because he could not supervise the work. It was, however, his choice to delay the repair and refurbishment works until he could be present.

Ultimately, the appeals were dismissed because there was nothing in law to prevent the flats from being occupied. If suitable tenants could not be found, the appellant or a member of his family could have occupied the flats instead.

Click here for the full decision.

Interesting VTE decisions—Council Tax Liability

Class D discount

These appeals were heard by the Vice President. Both parties had appointed counsel to represent them.

The appeals concerned two properties which had been retrospectively split into smaller studio flats by the LO.

Prior to the split, the appellant landlord was liable for the council tax for the two properties, however, when they were split, the tenants became liable for the council tax. As the BA had to identify the tenants retrospectively, the appellant landlord had difficulty in providing evidence of former tenants.

Furthermore, there was some periods where a couple of the flats had undergone alterations and the appellant landlord was seeking maximum discount under class D of The Council Tax (Prescribed Class of Dwellings) (England) Regulations.

Whilst the BA was satisfied with the evidence presented to it by the appellant for most of the periods of liability, there was one period where there was very little evidence to show that the alleged tenancy was genuine. The appellant landlord had provided a tenancy agreement and a witness statement from a lettings agent who was appointed to let the flat at the end of the tenancy. The BA had undertaken a credit agency check but, there was no trace of the alleged tenant. However, the BA did not dispute the validity of the tenancy agreement.

The Vice President decided that as the validity of the tenancy agreement was not in dispute, it had to be accepted as valid, giving the tenant a material interest for six months or more. Whilst the BA cast doubt on the reliability of the witness statement, it was unable to provide any evidence showing that the statement was unreliable.

Turning to the claims for the uninhabitable discount, the flats in question had undergone alterations such as replacement of boilers, plumbing work, removal and refitting of the kitchen units and installation of a stud wall.

To be eligible for the Class D discount, the BA argued that the flats either required or had undergone structural alterations or major repair and the nature of the work was not structural alterations or major repair.

To be continued on Page 9

Interesting VTE decisions—Council Tax Liability continued...

The appellant landlord had provided witness statements from the contractors detailing the work that had been undertaken on the flats and photographs that had been taken during the course of the works. The appellant's representative agreed that ordinarily the works were not major repair, if they were undertaken in a house, where there was more room to work. However, given the same level of work undertaken in a small studio flat, where there was less room to move around, it would result in the flat being uninhabitable.

The Vice President held that a flat, especially a small studio flat, has to be treated differently to a house, and that in terms of the amount of work undertaken on a flat, the bar is set at a much lower level.

Click here for the full decision.

Interesting VTE decisions—Council Tax Liability

House in multiple Occupation

The appeal property was a three-bedroom terraced house. The property was subject to tenancy agreements from 12 February 2014 to 11 August 2019 with the same family. The rent on the tenancy agreements varied between £1,300 and £1,350 per month throughout the disputed period.

The billing authority believed that the appeal property was an HMO under Class C (b) (ii) of the Council Tax (Liability for Owners) Regulations 1992 (S.I 1992/551) on the basis that it considered that one of the bedrooms was reserved for use by the appellant. Originally, the tenants had been made liable. However, based on the fact that there was one room in the house reserved for use by the landlord, the house was deemed an HMO and liability was changed to the owner.

The VTE panel noted that there was no special condition covering the locked room or indeed any mention of the locked room in the tenancy agreement. It was, however, accepted that there was furniture and some personal belongings that were kept in the locked room, which only the landlord had access to.

The VTE found that the tenancy agreement did not cover the right to occupy the whole house. The tenants did not possess a key to the locked bedroom. It rejected the landlord's argument that the tenants could have had a key on request. The fact that the tenants had to specifically request permission for a key to access the room proved that the tenants did not have exclusive use of the whole property.

Consequently, regardless of what the tenancy agreement stated, they did not have exclusive possession of the whole house, since their landlord retained the use of the bedroom for the storage of her personal belongings.

The VTE concluded that the facts on the ground demonstrated that the appeal property satisfied the criteria for an HMO, Regulation 2, Class C part (b) (ii) of the Council Tax (Liability for Owners) Regulations with effect from 12 February 2014 to 23 January 2020, the period in dispute. The appeal was dismissed.

Click here for the full decision.

Interesting VTE decisions—Appeals against VO notices to give effect to an earlier agreement

Application from the VO for appeals to be struck out

A Vice President heard two appeals which arose from two proposals that were served on 1 August 2016. The proposals challenged the Valuation Officer's notices dated 13 July 2016. The list alterations were to give effect to an agreement to apply a 5% end allowance to reflect city office oversupply.

The Valuation Officer raised a preliminary matter and argued that the appeals fell foul of res judicata. His alternative argument was that the ratepayer was guilty of an abuse of process.

As the underlying tone of value for the offices had been previously determined by both the VTE and the Upper Tribunal before the question of whether non contiguous floors in the same building could be merged went to the Supreme Court, the Vice President found that issue estoppel was engaged. The appellant was therefore not entitled to re-litigate the same issue relating to tone of value before the VTE. The Vice President being satisfied that no new evidence had come to light, since the agreement was made in July 2016. As the appellant accepted that the 5% end allowance to reflect city office oversupply was correct, the appeals were struck out in accordance with regulation 10 (3) (c) of the VTE Procedure Regulations 2009 as having no reasonable prospect of success.

In his decision, the Vice President commented that even if he was wrong to strike out on the basis of res judicata, he was nevertheless satisfied that the appeals were abusive. He could therefore just as easily have struck them out for abuse of process.

He referred to Lord Bingham's speech in the House of Lords' judgment in Johnson v Gore Wood & Co [2002]. There was an underlying public interest that there should be finality in judicial proceedings and that a party should not be twice vexed by the same matter. This public interest is reinforced by the current emphasis on efficiency and economy in the conduct of litigation, in the interests of the parties and the public as a whole.

It was in the public interest that Valuation Officers dealt with appeals quickly and that any appeals referred to the Tribunal be dealt with as expeditiously as possible. If duplicate or unnecessary appeals are lodged, the Valuation Officer's resources could be stretched which could result in a delay in him dealing with other ratepayers' appeals. Similarly, unnecessary appeals could result in the delay in listing other ratepayers' appeals by the Tribunal. There was also the cost to the public purse to consider from having to administer more appeals than was truly necessary.

The ratepayer's actions therefore, in appealing their own agreement, were clearly abusive. This was a clear case where if the ratepayer was of the opinion that the existing tone of value of £250 per m^2 was excessive, this issue should have been raised at the time when the merits of the 2009 appeals were being discussed in July 2016.

Click here for the full decision.

VALUATION TRIBUNAL SERVICE

We welcome any feedback.

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