



Recent Legislation

The Council Tax and Non-Domestic Rating (Amendment) (England) Regulations 2006/SI 3395

The above regulations came into force on 31 January 2007 and apply from 1 April 2007.

The most pertinent change for us is an amendment to Regulation 6 of the Council Tax (Alteration of Lists and Appeals) Regulations 1993, to allow the following alterations to take effect on the day that they are entered in the list where:

- a) A higher band should have been shown in the list.
- b) One dwelling should have been treated as two or more dwellings under the chargeable dwellings order.

In addition it makes changes in respect of attachment of earnings orders, council tax recovery costs, precepts, increases in the wages of care workers and changes in the information on demand notices.



The Council Tax (Discount Disregards) (Amendment) (England) Order 2006/SI 3396

These regulations also came into force on 31 January 2007 and apply from 1 April 2007. They make the following amendments for students and people on youth training schemes:

- Increase the amount an apprentice can earn from £160 to £195 per week.
- Reflect that the registration role for foreign language students is now undertaken by the British Council as opposed to the Central Bureau.
- Update the definition of 'prescribed education establishment' and 'further education' to reflect the passing of the Education Act 1996.

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- *Lands Tribunal decision— merger of a secondary school and sports centre-page 4*

News update

Local Council Tax Discounts – Rating and Valuation Reporter-December 2006

On 6 December 2006, Phil Woolas, Minister for Local Government, gave details in the House of Commons about local council tax discounts that had been introduced by local authorities under the Local Government Act 2003. Whilst a significant number of councils had introduced local discounts for houses that had been affected by flooding and beach chalets, three councils had used their new powers to create discounts following the outcome of the High Court decision *Sandwell MBC v*

Perks (2003), which had re-examined issues relating to disabled reductions. The three councils in question were:

Adur, who had given 15% reductions to eight people who had qualified for disabled reductions prior to *Perks*, in order to protect them from the increases that would have otherwise occurred through no fault of their own.

Exeter, who had given discounts to those who had been in receipt of disabled reduction on 31 March 2004 but whose entitlement had ceased following *Perks*. These discounts were equivalent to the charge for one band below the one

the ratepayers' properties were in. Horsham who had given 15% discounts to properties where:

- a disabled resident had either a room or part of a room (other than a bedroom) set aside to accommodate a disabled resident's bed or other equipment of major importance; or



- a room which housed Braille or similar communications equipment for the use of a visually impaired resident.

Clerk's Corner

Our thanks go to Chris Hynes, the Clerk for the North West VT Admin Unit, for summarising recent issues and cases of interest from the rating and valuation world.

Non-Domestic Rating (Small Business Rate Relief) (Amendment) Order 2006

This came into force on 1 October 2006 and removes the need for ratepayers to make annual applications, allowing them to make an application to cover five years.

Topsy Turvy World Ltd v Leahy (VO) London NW Valuation Tribunal (VT) 2006

The VT reduced the assessment of a purpose built children's play centre from £77,000 RV to £45,000 RV because:

- a) It was not satisfied with Valuation Officer's (VOs) comparables, given that the VO hadn't inspected them and they were far away.
- b) It rejected the VO's contention it should be valued

at the top of the range because it was difficult to find the play centre by car.

- c) The mezzanine floor was inferior to the ground floor and should be valued at 50%.
- d) The VO's use of health and fitness clubs as comparables was rejected as they were not equivalent.
- e) The reduced RV was supported by the ratepayer's comparables.

Simmons v Information Commissioner - Information Tribunal 2005

The Information Tribunal was satisfied the VO had provided Mr Simmons with the evidence in its possession concerning details of how his council tax band had been calculated and the fact that the VO had included some information which was ascertained after the time the original assessment on his flat had been made, didn't spoil the response. However, it was beyond the Tribunal's remit to determine whether the content of the information provided by the VO was adequate to justify the banding on his property.

Council Tax - Maladministration by Fettering Discretion- Complaint against Redcar and Cleveland BC - Commission for Local Administration in England

The complaint against the council, alleging maladministration in that it failed to give proper consideration to the complainant's request for a reduction in her council tax liability, was accepted.

The ombudsman determined that when the councils were given the power to reduce the discount on empty properties from 50% to 10%, this was a discretionary power and it was maladministration for a council to impose a blanket policy from which it would never vary. Instead councils needed to consider each application individually by asking the applicant for reasons why they believed that their council tax payments should be reduced below the generally accepted level. The councils then had to consider these reasons and give their own reasons for either accepting or rejecting the application in each case.

Chris Hynes

Superior Court decisions

South Gloucestershire Council v Titley and Clothier HC 2006

Both of these appeals were brought by South Gloucestershire Council against decisions of the Severnside VT to allow reductions on the grounds of disabilities to the respondents.

The first respondent, Mr Titley, lived alone and was profoundly deaf. His living room was fitted with a hearing loop box. The evidence offered by the caseworker services for the Royal National Institution for the Deaf (RNID), who took up his case, was that the hearing loop relieved Mr Titley from what would otherwise be a life of silence.

The second respondent, Mr Clothier, was the parent of two people (aged 33 and 20) who each had Downs Syndrome. Both of these people had their own bedroom and whilst there was no physical adaptation to the bedrooms, each room was needed as a sanctuary. Medical evidence supported Mr Clothier's argument that his son and daughter needed to experience a safe environment/private world, which their respective bedrooms provided.

In reaching his decision the Hon Mr Justice Bean examined:

- Council Tax (Reductions for Disabilities) Regulations 1992 (SI 554) as amended;
- *Howell-Williams v Wirral BC* (1981) CA;
- *Luton BC v Ball* (2001) HC; and
- *R (Sandwell MBC) v Perks* (2003) HC.

He found that there must be a room which was not a bathroom, kitchen or lavatory, which was predominantly used by a qualifying individual, whether for providing therapy or otherwise and was essential or of major importance to

their well-being by reason of the nature and extent of their disabilities.

In the case of *Howell-Williams* he noted that the lady had lived alone and was disabled by arthritis. The fact that there was an electric night storage heater in her living room, in addition to an ordinary fire did not qualify her for a disablement rebate; the use of the room being no different to the use anyone else had to their lounge. The decision also implied that there must be a link to their disability and be of major importance to their well-being, such as a kidney machine in an additional room.

In the case of *Ball*, he noted that the respondent was also disabled by arthritis and had other serious illnesses. However, various adaptations to her home, including the replacement of a bathroom and separate WC by a shower room were not accepted. Turner J held that there was no difference between a shower room and a bathroom for the purposes of the regulations.

Finally, in *Perks*, an elderly disabled lady occupied a room in her son's house, but again the application was rejected because of the lack of a causative link between the disability and use of the room.

However, Bean J, disagreed with the Practice Note that had been issued by the then Department of the Environment, to the extent that he could find "no basis in the regulations for a requirement that without the room or extra feature the disabled person must find it physically impossible or extremely difficult to live in the dwelling, or that his health would suffer or the disability would be likely to become more severe, though such factors would point inexorably to the requirements of the regulations being satisfied." This said, he considered that the Practice Note

was correct in saying that the room must be extra, in the sense that it would not be required for the relevant purpose if the qualifying individual were not disabled.

In both of the cases before him, Bean J, noted that the issue was whether the room was of "essential or major importance". If the intention of parliament had been to allow a reduction in council tax of one band to any household that included someone who was substantially and permanently disabled, it would have been simple enough to have said so.

He saw Mr Titley's case to be indistinguishable from that of *Howell-Williams*, in that he used the living room because it was a living room and would do so if his hearing was unimpaired, therefore the room was in no sense additional. However, he remitted the alternative case of Mr Titley's use of his second bedroom as a study back to the VT to consider.

In Mr Clothier's case, Bean J, considered the issue to be closer to the borderline, but in the end concluded that Mr Clothier's son and daughter would each have had their own bedroom anyway. The key difference was that they would have spent less time in their bedrooms, if they did not have any disability. Accordingly, both applications by the council were allowed.

"If the intention of parliament had been to allow a reduction in council tax of one band to any household that included someone who was substantially and permanently disabled, it would have been simple enough to have said so. "

Jezierski v Osborne - Lands Tribunal (LT) (2006)

The circumstances of the appeal were recorded as being unusual, since the ratepayer had no objection in principle to the assessment of his shop at £7,700 RV. His main grievances instead were:

- He had initially appointed a firm of agents called Hammer Properties to challenge the appeal property's entry in the 2000 rating list. They had assured him that his rates were too high and promised to secure a substantial reduction. Whilst he had paid an initial fee of £300, they had subsequently withdrawn their appeal.
- During negotiations it transpired that the VO had not measured the shop since 1974 and that its survey details were inaccurate. Therefore, the VO had initially proposed to increase the appeal property's assessment to £8,300 RV.
- He was unhappy that the VO had zoned the whole of the shop and had not applied lower values to the parts that were not in retail use, which lay behind partition walls.
- When he had drawn the VO's attention to a neighbouring property, which was assessed at a lower figure, the VO had informed him that it was incorrect and had increased its assessment.
- He was unhappy with the decision given by the VT since it failed to do him justice in describing his case in only three lines. He also took exception to the fact that the VT had referred to the VO's 'proof of evidence', but to his own submission as a 'bundle of papers'.
- He produced details of the VO's valuations for 22 shops on Clapham High Street which showed inconsistencies in the relativities given to ancillary space. Whilst he did not have the details for the 2000 rating list, he considered the situation would have been similar.

In his response the VO drew attention to the fact that the passing rent on the appeal property, which had been agreed close to the antecedent valuation date (AVD), was considerably higher than the rateable value adopted. However, the VO had applied the established tone, this being in line with the LT decision *Futures London Ltd v Stratford (VO)* (2006) RA 75.

The VO also pointed out that the premise had to be valued vacant and to let, and as it had a full height glazed frontage, it had to be zoned as a shop. The erection of partition walls to form a number of treatment rooms for Mr Jezierski's therapy business had to be ignored. However, the VO had conceded a 5% end allowance to reflect the masking and poor layout at the rear of the shop, which had brought the appeal property's assessment down to £7,850 RV and in reasonable tolerance of its list entry at £7,700 RV.

In his decision N J Rose FRICS concluded that:

- The VT may not have understood the precise nature of the case presented to it by the ratepayer but considered there was no justification for Mr Jezierski being offending by their wording of his evidence, given the VT's explanation that they were terms that were widely used and did not imply anything.
- He had initially been given insufficient information to enable him to understand how the other shops in the parade had been valued. After studying these other valuations, the VO had been incorrect to refer to an established tone of values, due to the number of inconsistencies in the relativities that had been attached to their ancillary spaces.
- The appellants

had incorrectly accused the VO of 'victimising him for appealing', because Mr Jezierski had chosen to draw the VO's attention to the assessment of his neighbour's property after he had realised that there were no grounds to obtain a reduction in his own property. The VO also had a legal duty to maintain a correct list.

- He had no details on Mr Jezierski's agent Hammer Properties, but the VO and VT were under a duty to consider any appeals that were made.
- The removal of partition walls were minor alterations and could be assumed to be removed by an incoming tenant in line with *Williams (VO) v Scottish and Newcastle Retail Ltd* (2001).

Therefore, the appeal was dismissed.

Trafford MBC v Pollard (VO) - LT 2006

This case concerned a site that contained a girls' secondary school and a sports centre. In both the 1990 and 1995 rating lists, the VO had entered the site as two hereditaments and the ratepayer's appeals had been dismissed by the Manchester South VT.

The ratepayer contended that there should be a single entry, because the site constituted a single hereditament. Both 'properties' fell to be valued on the contractor's basis. However, as a lower decapitalisation rate applied

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in the case of a hereditament which was 'constructed or adapted for use for the purpose of a school and is wholly or mainly so used', a higher decapitalisation rate would apply to the sports centre if it constituted a separate hereditament from the school.

At an inspection of the site George Bartlett, President of the LT, noted that:

- There was a sign advertising the leisure centre and it had a separate car park.
- There was a tall iron fence around the principal part of the school. However, at the material date for the 1990 valuation list, this fence had not been erected and for the 1995 valuation list only a section of it had been erected.

In addition, the decision detailed that:

- The sports centre had been built with the idea of providing dual use as a sports centre for use by the community as well as providing sports facilities for the school and the money had been met from leisure services and education departments' budgets.
- Part of the planning permission had specified that the school must allow parking around the school out of school hours at all times.
- The sports hall and Astroturf pitch was reserved solely for the school during school hours. The rest of the facilities including one of the four swimming lanes were open to the public at all times. Both parties agreed that overall the general public used the leisure centre more than the school.

Mr Richard Glover, on behalf of the ratepayer submitted that on the basis of *Gilbert (VO) v S Hickinbottom & Sons Ltd* [1956] properties that were contiguous to one another and in the same occupation should be treated as a

single hereditament. He disputed that the school and sports centre were for "wholly different purposes", considering that both parts were used for educational purposes and for the purposes of the community.

The VO argued that the school and sports centre were provided and administered by the appellant under separate and distinct statutory powers/functions. Although physically contiguous the sports centre and school were physically distinct premises, with clearly identifiable boundaries, that could be separately let.

In reaching his decision Mr Bartlett looked at the cases of



Hickinbottom, N E Railway CO v Guardians of York Union [1900] QB 733 and *Coventry and Solihull Waste Disposal Co Ltd v Russell (VO)* [1998] RA 427.

He considered that the most significant factors were:

- The sports centre's construction costs had been borne by both the education and leisure services' budgets.
- The sports hall, which was a substantial part of the sports centre, was required to enable educational standards to be met.
- The sports hall and all weather pitch were dedicated to the school during school hours and to the public out of hours.
- The degree of interaction between the two parts was significant.

Therefore, given the degree of functional connection between the two parts of the site, Mr Bartlett considered that they should be treated as a single hereditament.

Appeal allowed.

Gallagher v Church of Jesus Christ of Latter-Day Saints – Court of Appeal (COA) (2006)

The COA confirmed the decision made by the LT that, with the exception of the stake centre, none of the other buildings on the site were exempt under paragraph 11 of schedule 5 of the Local Government Finance Act 1988, which applies to places of religious worship, church halls and similar buildings.

The decision goes into precise details as to what activities were carried out in each of the buildings on site and in the main the cases for exemption failed because they were not open to the public, but restricted to specific sections of people within the church's faith.

The COA also referred to the former decision of *Church of Jesus Christ of Latter-Day Saints v Henning (VO)* 1964 which indicates:

"it is less likely on general grounds that Parliament intended to give exemption to religious services that exclude the public, since exemptions from rating, though not necessarily consistent, show a general pattern of intention to benefit those activities which are for the good of the general public."

The COA rejected the argument that the use of the words "to the extent that" in paragraph 11 (1) had widened their effect. It held the use of the temple to be 'acts of ritual worship carried out in private' and agreed with the LT that the Missionary Training Centre was not exempt as it only met one of the three limbs of paragraph 11 (1) (b).

Accordingly, the appeal was dismissed.

In this section members of LPAC provide summaries of recent cases that have been heard by our colleagues that may be of interest.

Barn Conversion – East Yorkshire VT

This appeal concerned a very large detached barn conversion of 295 m², situated in the middle of a cluster of new barn conversions in an isolated village with no amenities.

The appellant disputed that the appeal property had been correctly entered into band F and asked for it to be reduced to band E. He considered that the Listing Officer (LO) had placed it in band F, merely because of its size and that it should be in band E because:

- It was in an isolated location on a no-through road.
- It had no garden, cramped access, was overlooked on three sides and was only detached by six inches from the neighbouring building.
- A lot of the LO's comparables were in desirable villages, which had amenities such as shops, schools, post offices, public houses and a bus service. They also occupied independent plots, with gardens that were not overlooked.
- His investigations of the York Property newspaper pages from January to May 1991 had only revealed one barn conversion out of some 4,000 properties featured. This barn conversion appeared to be the same size as the appeal property, but had private gardens and had been offered for sale at

£120,000.

- He believed that only in the last 10 years had some sales evidence started to emerge, as prior to the growth in house prices it would not have been financially viable to redevelop former ruins. Equally it was only in recent times that many working couples had sought bigger houses with no gardens and that planning officers had relaxed their approach to planning applications.



In finding for the appellant, the VT acknowledged:

- the lack of true comparables and considered that there were insufficient details in relation to the marketing of a barn

conversion in 1991, for it to give anything other than a broad indication of the value of properties of this type.

- The comparables put forward by the LO were in desirable villages with amenities and none of her sales evidence had related to barn conversions.
- Six of the LO's comparables had not been appealed, however there were many reasons why people choose not to appeal against their bandings or to take the cases to a VT hearing.

The VT concluded that whilst the appeal property was very large, factors relating to its location and plot would not be counterbalanced by its size. Therefore, the appeal was allowed.

This decision has been excluded from our website at the request of the appellant.

CT banding: Affordable Housing Schemes- Cheshire VT

The Cheshire VT determined a valuation appeal on a dwelling purchased under an Affordable Housing Scheme (AHS). The appeal sought to alter the valuation list entry from band C to reflect the dwelling's value to the occupier, or to any future occupier.

The appellant had bought the two-bedroom house as new in 2006 for £70,000 and argued that, had the property sold on the 1991 AVD, it would have been worth less than £42,000.

The appellant also identified two counts of unfairness within the legislation.

1. The terms of her AHS required any prospective occupier to be an established local resident with household earnings below £25,000 per annum. The appellant reflected on the perceived conflict in statutes where the AHS rules (in housing legislation) ensured that the householders remained on low incomes, whereas a BA levied on the expectancy that occupiers of band C dwellings would have the ability to pay ever-higher levels of tax.

2. That she, as the head of a low income household, was paying for the upkeep of a larger dwelling and yet had no prospect of sharing in the property's future equity growth (the value of the dwelling could only increase by the annual change in the Retail Price Index (RPI)). She pointed out that CT rises were not limited to changes in RPI; the gap between what the appellant could afford to pay and what the BA would charge would grow wider every year.

Defending the band C valuation, the LO said he had regard to the sales evidence of local comparable dwellings at April 1991. He referred

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the sales of six relatively new houses in 1990; all were well within the band C range of £52,001 to £68,000. One contemporary sale valued these dwellings at £150,000.

Although CT legislation is silent on the impact of AHSs, the LO cited regulation 6(2) of the Situation and Dwellings Regulations 1992. This regulation provides that the



valuation of a dwelling must ignore any 'incumbrance' that would affect its capital value.

Recognising the importance of regulation 6 to CT valuation, the VT found for the LO. Under CT legislation, dwellings have to be valued having regard to their full open-market capital potential as at 1991. Although the case raised a number of fairness issues, most of them fell outside the VT's jurisdiction and had to be discounted.

A full copy of this decision can be found on our website- Appeal Number: 0655426892/134C.

Public Information Pillars (PIP) – East Yorkshire VT

These appeals concerned 13 PIPs in Bridlington, which had each been entered in the 2005 rating list at £1,500 RV. Each PIP was a fibreglass cylinder, able to display nine single sheets of small adverts/local authority information. The pillars were attached to bases filled with concrete blocks, resting under their own weight on the pavement.

Their primary purpose was to promote local tourism, entertainment, charitable events and employment. The revenue from the pillars, less local fees for rates and planning was split; 20% of the revenue going to the East Riding of

Yorkshire Council and 80% to the owner of the PIPs, PIP Ltd.

At the hearing the VO accepted that the present assessments for the PIPs were excessive and explained that he had already offered to reduce each one to £375 RV. However, this offer had not been accepted. To support his revised assessments he provided three methods of valuation:

Method 1, his preferred method was to take their payment of 20% of the gross receipts to the council as being equivalent to the rent for the sites. This indicated revised assessments of £375 RV per pillar.

- **Method 2**, estimated that the occupiers of the sites would be willing to pay a rent of 25% - 35% of the gross receipts, which indicated assessments of £472 - £660 per pillar.

- **Method 3**, compared the assessments to a table of agreements that had been

reached for Adshel advertising panels in bus shelters, which indicated a value of £412 for a pillar in a town centre location.

The VO also referred to the RVs of PIPs in other parts of the country, which were between £150 and £730 RV. He agreed that the pillars were unusual and accepted that they seemed to have been treated differently around the country. However, he considered £375 RV per PIP to be fair and reasonable.

The ratepayer explained that PIPs were a fairly new concept. They allowed local businesses to advertise cheaply and helped the local council, police and fire station

display information. 50% of their profits, which equated to 20% of their gross receipts, were paid to the council. He felt that his company was being penalised for being generous to the local council and considered that if the pillars' RVs were not reduced, the council should hold back half of the revenue that they received from them to cover the rates.

The ratepayer explained that they had higher outgoings than national advertisers and they had to design and print the posters for local



businesses. The ratepayer also felt it was unfair to compare them with Adshel sites, as these were run purely for profit and were also illuminated, whereas the PIPs were not.

The ratepayer asked for a rateable value of £150 RV for each pillar, the rate he had agreed in Great Yarmouth, a seasonal town similar to Bridlington, and Kings Lynn which he accepted was not a seasonal coastal town.

In its decision the VT noted some concern over the scope of the proposal, given that the proposal had actually requested a merger of all of the 13 assessments. The VT
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determined that each pillar was capable of being held to be a separate non-domestic hereditament and given neither party had raised any concerns; it went on to consider the RVs that had been placed on each of the PIPs.

The VT preferred the approach taken by the VO's method 1, as it felt that a rent derived from gross receipts would more adequately reflect the market for the pillars in this particular locality. Allowing the appeals in part, it determined that each PIP should be valued at £375 RV.

A full copy of this decision can be found on our website – Appeal Number: 20019913433/257N05.

Trinity Street Arcade, Leeds – West Yorkshire VT

This appeal concerned a shop unit, situated in the Trinity Street Arcade in Leeds. The agent had asked for the appeal property's RV to be reduced from £28,500 to £17,500, from 1 April 2005, following a reduction in its rent, by a deed of variation to £17,680 a year from 1 April 2004.

Defending the property's present entry in the rating list, the VO stressed that the proposal challenged its compiled entry in the list. Therefore, the VT had to look at the physical circumstances that existed as at 1 April 2005.

The VO explained that over the past few years there had been many proposals to redevelop the Trinity Arcade site. When the VO had inspected the Arcade in February 2001, they had found that two thirds of the shops were vacant, and at this time 25% end allowances had been conceded to reflect the high number of vacant units. When the VO had inspected the Arcade again in February 2005, they had expected the situation to have deteriorated further. However, this had not occurred and they had discovered that two thirds of the shops were occupied.

Turning to his summary of rents, the

VO demonstrated that the current rents on units in the Arcade varied widely from £180/m² to £736/m²; the higher rates being paid by the oldest occupiers who were on upward only rent reviews.

The VO considered that the existing entry in the 2005 rating list of £28,500 RV (£285/m²) was fair and reasonable and noted that it was significantly below that agreed on the 2000 rating list of £41,250 RV. Whilst he understood that the Government had approved a compulsory purchase order for the Arcade in November 2006, as yet no compulsory purchase had been made.

Drawing the VT's attention to the House of Lord case of *Dawkins v Ash Brothers and Heaton Ltd* (1969), the VO explained that the VT had to disregard any proposed redevelopment plans and must assume that the existing status quo would continue, unless a demolition or compulsory purchase order actually existed.

The VO also demonstrated that the lower rents in recent years had been affected by the proposed future redevelopment, as shown by:

- The deed of variation on the appeal property had not only reduced the appeal property's rent, but had also inserted a clause contracting the parties out of the Landlord and Tenant Act 1954, to ensure that the lease would end on 15 January 2008.
- Comments on several forms of return for other units in the Arcade had referred to the likely redevelopment and indicated rental deals had been struck where the landlord had accepted responsibility for the rates, external repairs and insurance.

In reaching its decision the VT noted that the current passing rent had been affected by the proposed redevelopment of the Arcade. However, this said it had to bear in mind that:

- The appeal before the VT was against the appeal property's

compiled list entry and nothing had physically changed in this locality at 1 April 2005.

- Guidance taken from the High Court decision of *Dawkins* indicated that the VT was prevented from taking into consideration events which may or may not occur in the future. The actual owner's intentions being immaterial, as it had to consider the hypothetical owner who may have had other ideas.

- The appeal property occupied a fairly prominent position in the Arcade and looking at the rental and settlement evidence as a whole, the VO's proposed rate of £285/m² was fair and reasonable.

Accordingly, the appeal was dismissed.

A full copy of this decision can be found on our website – Appeal Number: 472010059506/244N05.





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LPAC Team

Wendy Bowen Benyon IRRV

Phil Hampson

Brian Hannon Tech IRRV

Diane Russell BSc MCLIP

David Slater IRRV

Helen Warren MA (Hons) IRRV - Editor

Grahame Hunt - Graphic Design, IT support

Chief Executive's Office
VTS
Block One
Angel Square
1 Torrens Street
London
EC1V 1NY

Tel no. 0207 841 8700

Fax no. 0207 837 6131

**Any views that are given in this newsletter are
personal views and should not be taken as
legal opinion.**

www.valuation-tribunals.gov.uk

And finally...



How is this for logical legislation? We think that Peter Seddon, author of *The Law's Strangest Cases*, may have found a contender for the 2007 Plain English Campaigns Golden Bull awards.

A summary of the wording of s.72 of the Housing Act 1980 is:

72(1) provides that 'rent tribunals are hereby abolished';

72(2) adds that 'rent tribunal functions will be undertaken by rent assessment committees'; and

72(3) announces that 'henceforth, a rent assessment committee will be known as a rent tribunal'.

Winners of the Plain English Campaign's Golden Bull awards in December 2006 included:

Eastleigh Borough Council – for a notice given under the Building Act 1984

'Hereby in accordance with the provision of the Building Act 1984, Section 32 declares that the said plans shall be of no effect and accordingly the said Act and the said Building Regulations shall as respects the proposed work have effect as if no plan had been deposited.'

Fife Council – for a letter about a change to bin-collection dates

'It has been brought to our attention that due to changes made to your grey household wastes bin collection dates within

your new calendar. Your bin will be emptied week beginning the 20th March 2006, then next collection would not be until the week beginning the 10th April 2006. Thus having to wait 3 weeks for collection. Therefore we are to provide a normal collection on your normal collection day, week starting the 3rd April and again on your new collection date, week starting the 10th April then thereafter every 2 weeks.'

Bury County Court – for 'General Form of Judgment or Order'

'It is ordered that the claim be adjourned generally with permission to the claimant to restore to the list without formal application not later than 16:00 hours on the 12th September 2006 whereupon the claim do stand struck out if not so restored.'