VALUATION TRIBUNAL SERVICE

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Valuation In Practice

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News in Brief

Debate in Parliament- Empty Rates

On 8 July 2008 a debate took place in the House of Commons on Empty Rates. Mr C Mullin, the MP for Sunderland (South), expressed concerns about the effect that 'empty rates' were having in his area and feared that the downturn in the economy would only make matters worse. He considered that the Government and their advisers had overlooked the fact that there was little or no market for the vast industrial premises currently lying idle. Added to this Mr Mullin MP referred to two engineering works and a printing company in his area, where he feared that the introduction of empty rates would put them out of business.

To highlight the plights suffered by these three companies Mr Mullin pointed out that:

- One of the engineering companies based in an old shipyard, had seen their rates rise from £55,000 to £277,000 and the other, who was just starting up their business, was expecting to see their rates treble from £16,000 to £48,000 per year.
- The print company's rates bill had risen from £10,000 to £105,000. He also added that in this case the company had been trying to sell their site for three years, but there had been no takers.

Mr Parmjit Dhanda, Minister for Communities and Local Government, who also has the VTS portfolio, reiterated the Government's reason for introducing empty rates and pointed out that the non-use of buildings cost taxpayers around £1 billion a year.

In response to Mr Mullin's suggestion that the Government had the foresight to give them a reserve power to allow local authorities to reduce empty rates to 50% in the event of an economic downturn, Mr Dhanda replied that he did not believe that the legislation had been drawn up to allow any level of reduction in the empty rates due. However, he went on to outline some existing areas of relief, including the local authorities' discretion to give hardship relief, highlighting that this was a complex area which could not be covered properly in general debate.

Mr Parmjit Dhanda, Minister for Communities and Local Government

Inside this issue:

Special points of interest:

- **VT decision– effect of a wind farm on CT banding– page 5**
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- **Land & Taxation in Romano Britain– Geoff Parsons– page 13**

Decisions from Superior Courts

RWEnpower plc v Cooper (VO) Lands Tribunal 2008

The appellant was aggrieved by the Oxfordshire Valuation Tribunal's (VT) decision, that the Sports & Social Club building at the Didcot A Power Station should have a separate entry of £42,375 RV, within the 2000 rating list. The appellant's contention was that the club formed part of the electricity hereditament. As a corollary, it sought a deletion of the separate entry relating to the club.

The accommodation on the ground floor comprised a function room, sports hall, changing rooms, snooker room, bar, lounge and kitchen. The first floor accommodation consisted of a gym and a squash court. The club and premises, including a car park, were surrounded by a security fence.

There were two access points, one from within the power station site itself, which was generally locked and the other which led directly onto the roundabout on the A4130 road, and was opened by the site security staff at 6:30 am and locked at 11:30 pm. The security staff also opened and locked the club car park at these times. Power station employees could gain access to the club during the day through the site and other members/visitors after 6pm through the external gate.

Any employee of National Power was eligible to apply for membership and election was by the committee. Spouses and children (up to 18 years of age) of ordinary members were eligible to join the club as family members. Ordinary members could nominate other persons as associate members. In addition, any member could invite two visitors to the club.

The club was managed by a committee, which included a Chairman, Secretary and Treasurer, a representative from National Power plus six representatives for specific groups of staff.

The club treasurer was primarily responsible for the day to day running of the club. The power station management allowed him to spend up to five hours during his normal working week on club business, such as ordering stock, employing/paying bar staff and arranging club bookings.

The club was allowed to use its premises rent free. However, the power station management did insist on using the club on occasions for company business purposes, whenever it saw fit; this use seldom clashed with club users.

Gym membership was restricted to the company's employees, subject to them paying a membership fee and passing a fitness assessment carried out by the company's occupational nurse.

The issue to be determined by the Lands Tribunal (LT) was who was in paramount occupation, the club or the power station company. In his judgment, the President of the LT, George Bartlett QC, found that the club was in paramount occupation for the following reasons:

1. The effective day to day management of the club was in the hands of its committee not the power station management.

2. Any interference or intervention by the power station management in the operations of the club was minimal. The company made occasional use of the club for company related business meetings.

3. Although access to the site was controlled by the power station management's security personnel, this was a necessary security precaution bearing in mind the location of the club.

4. Whilst membership of the gym was controlled by the power station management, this degree of control was small when compared with the range of activities undertaken in the club as a whole.

Accordingly, the appeal was dismissed.

In Brief

House of Lords decision on Gallagher (VO) v Church of Jesus Christ of the latter-day Saints [2008] UK HL 56

The House of Lords held that the parts of the site that remained in dispute did not fall to be exempt either as a place of religious worship or a connected ancillary building. In respect of the Temple it was noted that even some people of the Mormon faith were prevented from entering it. The denial of relief was also held not to offend articles 9 or 14 of the Human Rights Act 1998.

Valuation Tribunal Corner

a round-up of interesting VT cases

Council tax liability cases

Students- Treatment of sabbatical officers- Lincolnshire & Cambridge VTs

Both the Lincolnshire and Cambridge VTs have recently heard cases where the appellants took over the duties of a sabbatical officer for their students unions between July 2006 and June 2008, **after** their studies had been completed.

In the Lincolnshire case, the appellant explained that he had not received a salary, but had

been entitled to living expenses of approximately £14,500 per year. The appellant had made various enquiries to ascertain whether or not his student status would continue after his course had ended and for the remaining period of his post as sabbatical officer. The enquiries that he had made to the billing authority (BA) in October 2006, January 2007 and March 2007 had led him to believe that he was entitled to the discount for the duration of his post and the BA had granted the discount accordingly. The BA had requested proof to support his discount application and after he provided a letter from the Director of Student Services at the University, he had assumed that all was satisfactory. However, In July 2007, he had received a council tax bill from the BA, which showed that no reduction for student discount had been allowed and that the full amount of council tax was payable. The appellant believed that there was a grey area with regard to whether a discount for sabbatical officers was applicable, with some BAs appearing to grant the discount, whilst others did not.

Similarly, in the Cambridge case, the appellant argued:

- In the past, all 'sabbatical officers' had been granted student exemptions and on this basis he should also be given an exemption.
- He referred to supporting correspondence from the University, which seemed to bear this out and produced copies of two student certificates.

Both BAs explained that students were disregarded for discount purposes during any period in which they met the definition of a student, as contained in the Council Tax (Discount Disregards) Order 1992. The term "student" covered any person who was enrolled on a full time course of education at a prescribed educational establishment. A full time course of education was a course which subsisted for at least one academic or calendar year. The period of the student's course ran from the day the student began the course and continued until the day it was either completed or the student left the course uncompleted. The student was required to attend the course for at least 24 weeks in the year and study for an average of at least 21 hours per week when in attendance. The BAs contended that it was the course of full time education that attracted the student disregard and not the role of the sabbatical officer. The BAs also accepted that if a student took a period of time away from a course, to act in the role as sabbatical officer, and then returned to complete the course once the role was completed, a discount would be given. However, in these particular cases, the courses on which the appellants had been enrolled had ended and, therefore, the discounts could not be granted after that time.

Both VTs dismissed the appeals, as the appellants had confirmed that their courses had ended and Schedule 1 of the Council Tax (Discount Disregards) Order 1992 stated that, to qualify for a student disregard, a person must be enrolled in a full time course of education at a prescribed educational establishment and that any entitlement to the disregard ended on the day the student ceased to undertake it. Additionally, there was no exception in the regulations that allowed for such posts as that of sabbatical officer, to receive a student disregard discount after the qualifying course of education had ended.

Requests for exemption Classes C and F- East Yorkshire VT

The VT was asked to consider a case where following a death the appeal property had been placed into Class F until 3 November 2006, when probate had been granted and ownership of the property had passed to his cousin Mrs Y. Mrs Y had made an appeal as the BA had refused to give her an exemption under Class C or under Class F for the six month period **after** probate had been granted.

In respect of Class C, the BA explained that this exemption could not apply as most of the furniture had been removed in October 2005 and the six month exemption had run concurrently with the Class F exemption that had applied at this time.

In respect of Class F, the BA did not believe that this exemption could be applied after 3 November 2006, as Mrs Y then fell to be regarded as 'the qualifying person' in a capacity, as 'the owner' of the appeal property, not as the personal representative of the deceased'. (Continued on Page 4)

During questions, the BA acknowledged that the Communities and Local Government's (CLG) 'Council Tax, a guide to your bill' indicated that Class F could apply for a period up to six months **after** probate or letters of administration had been granted. The BA considered that this advice may be misleading and the only way that a Class F exemption could continue passed probate was where a property had to be sold, to divide up the estate and not where it was transferred to any one individual. Given that the appeal property had transferred solely to Mrs Y, after probate had been granted, the BA did not believe that the exemption could continue. Following the suggestion that any number of individuals could be seen to 'jointly inherit' a property, the BA was unable to give any further examples as to when the six month period after probate would apply.

Mrs Y explained that following her cousin's death in September 2005 she had found a will confirming that she was his sole beneficiary and had started to move furniture out of the appeal property, in line with the deceased wishes that these should pass to her children. It was only when she had tried to apply for probate that she had discovered that the will in her possession was only a copy and the original will had been lost when the solicitor's practice, used by her cousin, had used had broken up. As neither the original solicitor who had drawn up the will nor the original practice where the will had been lodged would accept responsibility, it had taken her 12 months and £4,000 in legal fees to sort the probate out. Given that she had her own home, the appeal property had been placed on the market once she had received probate and had eventually sold in July 2007.

In line with the CLG guidance, she believed that Class F exemption should apply up until May 2007, which was six months after probate had been granted. She pointed out that nowhere did it say that it would only apply if two or more people inherited a property. She also had direct knowledge that neighbouring Scarborough Council gave exemption in such cases.

In reaching its decision the VT confirmed that the stance taken by the BA not to allow a Class C exemption from 3 November 2006 was correct. Whilst it was not disputed that the appeal property had remained empty and substantially unfurnished since October 2005, the Order providing exemptions did not allow the period to be extended once the initial six month period had passed. Changes in ownership were also irrelevant; the only way that Class C could be re-awarded was if a property had been re-occupied for a period of more than six weeks, and so allow the exemption period to start again.

For the purposes of Class F, the legislation stated that it applied to a dwelling which had been unoccupied since the date of death of a person ("the deceased"); and under Paragraph (2):

(a) the deceased had, at the date of death, a freehold interest in the dwelling, or a leasehold interest in the dwelling which was granted for a term of six months or more, and

(i) no person is a qualifying person in respect of the dwelling; or

(ii) a person is a qualifying person in respect of the dwelling acting in his capacity as executor or administrator, and no person is a qualifying person in any other capacity; or

(b) the deceased was a tenant of the dwelling at the date of death….

(3) sub-paragraphs (a) (ii) and (b) of paragraph (2) above shall only apply, in a case where a grant of probate or letters of administration has been made, if less than six months have elapsed since the date of grant.

The regulations also indicted that 'qualifying person' meant a person who would, but for the provisions of this Order, be liable for the council tax in respect of a dwelling on a particular day as the owner, whether or not jointly with any other person.

In interpreting the effect of this regulation, the VT considered that it was possible to interpret it both ways. On the one hand the BA was correct that following 3 November 2006 Mrs Y had become the legal owner and possibly the 'qualifying person' envisaged under (2) (a) (i). However, at the same time, if this was the correct interpretation to make, the VT had difficulty in reconciling when an exemption would be allowed for a period up to six months after probate. The VT considered that following the granting of probate there would always be someone who could be deemed to have 'inherited a property', whether this be an individual or group of individuals which could held to be jointly and severally liable. The VT also envisaged that the only reason why a six month period would be allowed passed probate would be to give people time to dispose of any deceased person's estate. Added to this the VT was mindful of the guidance issued by the CLG which stated:

" Dwellings are exempt for a limited period if they are: Unoccupied dwellings which form part of the estate of a person who has died, for up to six months after the grant of probate or letters of administration."

Accordingly, the CLG's guidance gave no indication that there were any circumstances when this six month period would not otherwise apply and indeed this appeared to be the interpretation that at least one of the neighbouring BAs was taking.

Applying the benefit of the doubt, the VT allowed the appeal. It determined that given that probate was granted on 3 November 2006, the exemption would continue until 2 May 2007, after which Mrs Y should be liable to pay the council tax as the owner of a long term empty property, until the property had been sold.

Council tax liability case – sole or main residence – husband and wife occupying separate homes - Kent VT

A couple who lived in separate homes in different towns before they were married and continued to do so afterwards were held by the Kent VT not to be jointly resident at one of the two properties.

The two BAs concerned had agreed between themselves that from the date of marriage both husband and wife should be treated as resident at the husband's property. Their decision was based on the following:

- A married couple are jointly and severally liable for council tax, as provided at section 9 of LGFA1992. Husbands and wives should therefore be registered together.
- The marriage certificate stated the husband's property to be the place of residence of the couple at the date of their marriage.
- Case law, including *Bradford v Anderton*, *Codner v Wilshire* and *Cox v London South West VCCT* supported the BAs' jointly held view that married couples should be registered together.

The husband attended the hearing and made the following statements in support of the appeal.

- His wife physically resided at her own home every day apart from two weekends per month when she visited him.
- All of her possessions remained at her own property.
- Their living arrangements and the amount of time that the wife spent at the respective properties had not changed since the date of their marriage.
- Joint and several liability under section 9 of LGFA 1992 only applied to couples who were each resident in the same property. That did not apply in this case.
- Water, gas, electricity and telephone bills were still received by the wife at her own property and she held a current TV licence for it [copies of these documents were provided at the hearing]. She remained registered with her G.P. at her own home.
- Case law, including *Bennet v Copeland* and *Williams v Horsham DC*, emphasised the importance of physical occupation of a dwelling in determining sole or main residence.

- The marriage certificate showed only the husband's address because they did not have sufficient time before the wedding to have the marriage banns read at the church local to the wife's home.
- They intended to sell their separate homes and move to another property which in the future would become the single marital home.

It emerged in evidence that the husband and wife remained separately registered for electoral purposes and that even their car registrations remained separate. Each spent a small amount of time at the other's property each month. Each house was convenient for one partner's job, but neither was suitable for both.

The tribunal considered that the husband and wife lived in two separate dwellings. It found that the appellant had correctly pointed that joint and several liability did not apply under section 9 of LGFA 1992, unless both husband and wife were resident in the same dwelling. The tribunal noted that neither of the two properties was an established marital home and there had been little or no change in the couple's living arrangements since the date of their marriage. The definition of husband and wife in section 9 included a man and woman living together as husband and wife, so it was inconsistent to decide that the marriage itself produced a different liability status.

The tribunal did not find any single factor decisive but, taking all factors into account, it found that the appellants' current circumstances were exceptional and led to the conclusion that they were to be treated as resident at their respective, separate addresses. The appeal was allowed accordingly.

VT decisions relating to council tax liability cases do not appear on the VTS website.

Council tax valuation cases

Farmhouse – Material Reduction – Effect of Wind Farm- Lincolnshire VT

The appellants explained that in May 2006, a wind farm comprising 8 wind mills (each of which were 2 megawatt turbines that were 100 metres tall) was built approximately 930 metres away from the appeal property. Since then, the appellants' quiet enjoyment of their dwelling had been ruined, as they had endured a variety of noise pollution. The noise included swishing, ripping/ flashing, low frequency humming, mechanical turning, background roar, helicopter type noise and enhanced helicopter noise.

Even with the benefit of double glazing, house insulation and the wearing of ear plugs, the appellants were still disturbed by low frequency noises. The net effect of the noise pollution was that they were deprived of sleep and on 27 May 2007, they had decided to vacate the property for (Continued on page 6)

the benefit of their health.

In support of their case, the appellants referred to a report to the House of Lords' Select Committee on Economic Affairs, on the economics of renewable energy. This submission included appendices on property values and houses prices, plus statements from other noise victims. In order to quantify the effect that the wind farm had had on the value of the appeal dwellings, the appellants referred to the following:

i. The Barry Moon case. In this case, Mr Moon had sought damages from the previous owners of his house, who had not made him aware of the proposed wind farm, when he was in the process of buying the property. The District Judge ultimately determined that the value of Mr Moon's house had fallen by 20% due to the wind farm.

ii. A copy of a letter dated 29 April 2008, from an estate agent, who had declined any instructions to market the farmhouse until the problems associated with the wind farm were resolved.

iii. A copy of a letter dated 16 May 2008, from another estate agent, who stated that the appeal property, in his opinion, would have been worth around £45,883 in 1991, based on the town of Spalding's post code index. It was also stated that properties affected by wind farms in Wales had experienced a 20% fall in their value(s) and applying this to the appeal dwelling, it would have resulted in a value of around £36,666.

iv. Copies of other estate agents' letters to confirm that the existence of wind farms had deterred potential purchasers from buying various affected properties.

In view of the foregoing, the appellants asked the VT to lower the assessment of the appeal dwelling from band B to A to reflect the adverse impact of the wind farm.

The LO contended that the appeal property would have been worth around £50,000 as at 1 April 1991, prior to the wind farm being built and had not found any subsequent evidence to show that sale prices had fallen. Moreover, she understood that any compensation claims that the appellants had initially made, had since been withdrawn. None of the estate agents that the LO had spoken to had any evidence to show that sale prices had fallen due to wind farm developments and when the appeal property had been inspected by one of her colleagues, he had been unable to hear any noise. No other appeals had been received relating to the effects of wind farms. In addition, there was no evidence from recent sales to show what effect, if any, the existence of the wind farms had had on property prices. With this in mind, the LO asked the tribunal to dismiss the appeals.

The VT decided to allow the appeal, on the balance of probability, for the following reasons:

- It was apparent from the evidence submitted that the construction of the wind farm 930 metres away from the appeal dwelling had had a significant detrimental effect on the appellants' quiet enjoyment of their property. The tribunal therefore found that the nuisance caused by the wind farm was real and not imagined and it would have had some effect upon the potential sale price of the appeal dwelling. The difficulty for the tribunal was the determination of what effect the wind farm had had in real terms.
- Unfortunately, there was no direct or comparable sales evidence tendered by the parties to assist the VT in its deliberations.
- Case law and experience elsewhere had shown that dwellings which were located in close proximity to wind farms had seen their property prices drop by around 20%.
- In her evidence, the LO had contended that the appeal dwelling would have been worth around £50,000, as at 1 April 1991. With this in mind, even a 20% fall in value would not take the appeal property below £40,000 and into band A. In contrast, the appellants had produced correspondence from local estate agents to substantiate their case. One estate agent had estimated that the appeal property would have been worth £45,833 in 1991. As this starting point was lower than the LO's, a deduction of 20% for the effect of the wind farm, produced a value of £36,666, which fell comfortably within the band A range of values. Another estate agent was not willing to market the appeal property until the problems associated with the wind farm were resolved, because it would be difficult to sell.
- The LO had spoken to a number of estate agents, including the same ones as the appellants had had letters from, and the comments that she had received appeared to contradict the contents of this correspondence. However, in the absence anything in writing, the LO's evidence was treated as 'hearsay' and more weight was attached to the appellants'

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opinion of value, which was supported by the contents of estate agents' letters.

- The LO's property inspector had stated that when he inspected the appeal dwelling, he was unable to hear any noise until he parked up well away from the appeal site. Whilst the VT accepted that this may well have been the case on the day of his inspection, the wealth of evidence produced by the appellants, including their own log of events indicated that the noise patterns and intensity and was dependant upon the direction of the prevailing wind.

A full copy of this decision can be found on the VTS website: Appeal no 2525475645/032C

Annexe at Oak House, Marford – North Wales Valuation Tribunal

The appeal before the VT contended that a house and its 'granny annexe' should be included in the valuation list as one entry. The annexe consisted of a living room, bedroom, WC and patio doors opening onto the garden.

The LO presented evidence which included photographs, extracts from the Local Government Finance Act 1992, the Council Tax (Chargeable Dwellings) Order 1992 and case law – *Jorgensen (LO) v Gomperts [2006]; Clive Daniels v Aristides [2006]* and *Clement v Bryant and Others [2003]*.

The LO contended that the 'two dwellings' constituted 'one hereditament' under "the Act" but under the "the 1992 Order" the annexe constituted a 'self-contained unit' as defined in article 2 of that Order. In citing the above case law, he claimed that three out of the four constituents of living were catered for, namely living, sleeping and washing. And that his case was further supported by the planning documents which had described it as a "single storey extension to form a granny flat".

The appellants contended that the extension had been built as part of the main house to accommodate visiting family and friends, and it would be impossible to sell with two bandings. The back door entrance to the main house had been adapted to provide access to both parts, the only other access to the extension was via French doors from the garden. There were no kitchen facilities with the 'granny

flat', this description having been used by the architect and not the owners. They felt that if the LO's stance was correct then any en-suite bedroom, used in conjunction with a microwave oven, could be classed as a self-contained unit.

The VT considered that the LO's case was sound and supported by case law, in all respects but one of fundamental importance, this being the lack of a kitchen. From the dwelling's plans, it was clear there was no provision for a kitchen by way of plumbing, wiring infrastructure, an allocated space, or evidence where a kitchen had been (or had ever intended to have been). This distinguished this case from the *Daniels v Aristides* case, where there was such provision, albeit attempts had been made to effectively decommission it.

By applying the 'bricks and mortar' test, the subject building could not be interpreted as having been 'constructed or adapted for use as separate living accommodation': A kitchen, however basic, must be a component of separate living accommodation and the VT considered it would be perverse to suggest the taking of a microwave oven into the annexe would overcome this shortcoming. The VT considered that to meet the criteria of being 'constructed or adapted' in terms of the kitchen element, at the very least there should be dedicated space with power and plumbing. Accordingly, the VT concluded that the subject annexe should not be separately entered in the valuation list and the appeal was allowed.

A full copy of this decision can be found on the VTS website- ***Welsh decision pages****: Appeal no 6955459414/206C05*

Banding of a mansion- cost of repairs v value of a property- West Yorkshire VT

The appeal property was a listed building comprising of a house measuring some 969m², together with extensive grounds and paddocks. It had been placed into valuation band H, (which represented values over £320,000 as at 1 April 1991). A proposal had been made by the former owner indicating that as the property was undergoing major renovation works, it was unfit to live in. Therefore, it should be taken out of the valuation list.

The LO conceded that the property had been stripped out internally to allow for extensive refurbishments. However, as could be seen from the external photographs supplied, it still had sound walls and a roof. The appeal property had been purchased by the maker of the proposal in 2006 for £1,700,000, who had then re-sold it in a part stripped state . It was the second owner who had decided to pursue the appeal, as the interested party, and appeared at the VT hearing.

To support his case that the appeal property should remain in the valuation list, the LO referred to:

- The definition of a hereditament as set out in section 115 of the General Rate Act 1967. Accordingly, unless a property was truly derelict, with most of its roof missing and unstable walls, it could not be deleted from the valuation list.

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- The statutory assumptions laid down in the Council Tax (Situation and Valuation of Dwellings) Regulations 1992 SI 550, as amended, the most important assumption in this case being that a dwelling had to be assumed to be in a reasonable state of repair *having regard to its age, locality and character.*

- The appeal property had sold for £1,775,000 in February 2008, which in itself indicated that the property was not derelict; moreover, both taxpayers had purchased the property with a view to carrying out repairs/improvements, therefore also supporting the contention that, with a reasonable amount of works, the property could be re-occupied as a dwelling.

- Any repair/improvement works would usually reflect the nature of a property. It was not unreasonable therefore, to expect that the more expensive a property was, the more costly the repairs would be.

- In the case of the appeal property, the appellant had indicated that he was expecting to spend in the region of £1,200,000 renovating and extending the property. However, for the purposes of this appeal, the only issue to establish was the costs for putting the appeal property back into reasonable repair, which the VO believed to be £500,000. This was a reasonable figure, given that when fully renovated, the appeal property would have a value in the region of £2,500,000.

- In the two Court of Appeal cases of *Wexler v Playle (VO) and Metropolitan Borough of Battersea [1958]* and *Saunders v Maltby (VO) [1976],* it had been determined that if the cost of the repairs were out of all proportion to the value of a property, so that they would not be carried out by a landlord, then it must not be assumed that those works would be carried out.

- The regulations provided that a material reduction in the value of a property would be caused by the demolition of any part of a dwelling. However, the dwelling would not have its band reduced if that demolition was connected to further proposed works to be carried out on that dwelling.

The appellant explained that he had purchased the appeal property in February 2008 for £1,775,000, which he considered to have been substantially discounted, given that it had not been advertised in the open market.

The appellant accepted that the exterior of the property was in a reasonable/good condition. However, its interior had been completely ripped out and was basically a shell, rendering it uninhabitable. He emphasised that it was a very special property and he did not think that £500,000 was a sufficient figure to return it to its former glory. He also pointed out that there were no utility services connected to the property as they had all been capped off.

The appellant stressed that he was only seeking the removal of the appeal property from the valuation list for a period of 12-14 months, until the works were completed. He did not feel that it was correct that a property that could not be occupied should be banded.

During questioning it was established that the appeal property had last been occupied in 2006, immediately before it had been purchased by the former owner. The appeal property's previous owner had also already received the maximum 12 month exemption that could be given under Class A, to any property that required major repair works to render it habitable.

Having regard to all the evidence before it, the VT reached the conclusion that the appeal property remained a dwelling and as such, it must remain in the valuation list. In reaching this conclusion, the VT had regard to the following points:

- In its "stripped out" state, the appeal property could not be regarded as habitable. However, what had to be determined was whether the appeal property could still be envisaged to be in a reasonable state of repair. Because of this, only those works necessary to put the property into a reasonable state needed to be considered. The tribunal realised that the appellant was seeking to restore the property to its former glory, but this would necessitate works far above the reasonable works anticipated by the legislation.

- Although the interior of the appeal property had been completely stripped out, externally the building was sound in structure and was secure from the elements of the weather.

- The stripping out the appeal property's interior did not, in the opinion of the VT, equate to demolition works. Even if it had come to a different point of view, in accordance with the legislation, the VT would have been unable to have regard to that demolition, as it was part of a much bigger project of restoration and would not reflect a material reduction.

- All the main utility services were still provided to the property. Although they had been disconnected and capped off whilst works were in progress, they could easily be reconnected at any appropriate time.

- Taking into account the prices paid for the appeal property by the last two owners, it could not be conceded that either considered that it had a nil value. Both had purchased the property with a view to carrying out restoration/improvement works to it, which would ultimately be likely to increase its market value.

- Bearing this in mind and, having regard to the suggested value once the works had been completed, the VT did not consider the amount of money which would be needed to bring the property into a reasonable state of repair only, could be truly seen as being totally out of proportion to that value.

A full copy of this decision can be found on the VTS website: Appeal no 4720467210/244C

LO decision to increase the banding placed on a property following his former agreement to reduce it- West Yorkshire VT

The appeal property was an end terrace house that had originally had the benefit of a remote lock up garage and been placed into band B. The lock up garage had been located in a block of similar garages and was separated from the houses by a public highway. Due to ongoing problems of vandalism, the police had advised the appellant to demolish the garage. This had been done and the LO had then been asked to reduce the banding of the house in November 2000.

Following discussions with the appellant, the LO had initially reduced the band of the property to band A by agreement. The valuation list had been altered to reflect this agreement in 2001, along with the bandings of other adjoining properties for the same reasons.

The LO explained that following a television programme, he had received queries on bandings in the area and had undertook investigations. These investigations showed that the house and garage were in fact two units of assessment, separated by a public highway. Because the house and garage were two separate properties, the demolition of the garage should not have provided any grounds on which the banding of the house could have been reduced, as it was not within its curtilage.

The LO contended that the only relevance of the value of the garage was in the analysis of the sales evidence. As it was not part of the house, the price paid would have to be adjusted to reflect an amount fairly attributable to the garage. The LO estimated that its value in 1991 would have been £1,000, especially as evidence showed that there was no demand for lock up garages. Therefore, in accordance with his duty to maintain an accurate valuation list, the LO had served a notice to increase the valuation band of the property back to band B in November 2007. His notice had been appealed by the taxpayer and was the subject of this VT hearing.

The LO also explained that until recently, the VOA had been in receipt of legal advice that suggested that a property's banding could not be increased if it had been reduced following an agreement reached between a LO and the taxpayer. However, that advice had now been superseded, therefore such an increase could be determined. The only time no increase could take place was if a property had been reduced following a VT decision. He added that the bandings that applied to other properties on the same road had not as yet been increased to their original levels. However, all of the affected properties would be revisited dependent upon the outcome of this appeal.

The appellant was aggrieved at the increase in the banding of his house for the following reasons:

- He considered the garage had been a valuable asset, as he had used it for storing equipment, as well as garaging his car. As such, he felt it was worth substantially more than the £1,000 suggested by the LO and its demolition had detrimentally affected the value of his house.
- Too much time had elapsed between LO's original decision to reduce and his subsequent decision to increase. He felt the way in which the LO had dealt with the matter gave rise to concerns over their working practices.

The VT determined that the increase in the banding of the appeal property was correct. In reaching the decision it made the following observations:

Although the garage had been a separate hereditament, the original purchase price paid for the house would have included an element reflecting the inclusion of the remote lock up garage.

Whilst the VT felt that £1,000 may have been on the low side for a brick- built lock up garage in 1991, and a figure of £2,000 was more appropriate, neither of these values would have been sufficient to warrant any reduction to the banding of the appeal property, given that the sales evidence showed that the comparable properties in this area had sold for prices in excess of £40,000 in 1991.

Therefore, the appeal was dismissed.

A full copy of this decision can be found on the VTS website: Appeal no 4720492682/244C

Non-domestic rating cases

Power Generator and Premises- Herefordshire & Worcestershire VT

The power generator, situated in Redditch, had been entered into the 2005 rating list at £63,000 RV.

The primary issue in dispute was the correct method of valuation; the secondary issue was to determine whether all of the plant and machinery on site was rateable.

The method of valuation issue arose because generators had not previously been subject to conventional rules of valuation and prior to the 2005 rating list they had been assessed by statutory formula. As the necessary regulations had not been enacted to apply to the 2005 rating list, Power Generating Stations had fallen to be assessed by the normal rating provisions from 1 April 2005 onwards.

Both parties agreed that there was no rental evidence available for this class of hereditament.

At the hearing the agent had asked the VT to determine that the appeal property's RV in the 2005 rating list should be reduced to £12,475, in line with his application of the contractors method of valuation,

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and indicated that the receipts and expenditure method would produce a negative valuation. In contrast, the VO's receipt and expenditure valuation produced a RV of £53,000 and his favoured contractor's valuation produced an RV of £51,000.

The secondary issue of dispute related to whether:

1. The turbine, air intake and generator cladding were 'acoustic cladding' as contended by the agent, and therefore non-rateable plant **or** 'housings' that provided waterproof enclosures and therefore examples of modular construction, as advocated by the VO.

2. The stack was rateable. To support his view that it should not be rated, the agent referred the VT to the LT case of *Cumber (VO) v Associated Family Bakers (South West) Ltd [1979].* He contended that it was not rateable, as it had been erected in three main sections. Therefore, it could easily be taken down and re-erected on another site without substantial demolition of the item. In contrast, the VO considered that it was rateable, as its size, weight, degree of attachment to the land and its permanence, met the tests that had been evolved from case law for it to be considered as a structure.

Having reviewed the evidence, the VT concluded that the contractor's basis was the most appropriate method in this particular case. The profits and expenditure method was less so, due to the very poor quality data that existed at the time: the VT also noted that the appeal property's profits had been temporarily affected by:

- the new electricity trading agreements that had been introduced in 2001; and
- 2002 was seen not to be atypical year, as the station had lost a major contract.

Looking at the rateability of plant, the VT determined that the three forms of cladding were rateable, as they had the characteristics and performed the functions of buildings. The VT further noted that they had doors to allow access for inspection, maintenance and to enable the gas turbine to be removed from its 'enclosure'. In respect of the stack, the VT concluded that it was in the nature of a structure, as indicated by the VO and therefore also rateable.

The tribunal determined a revised valuation of £43,300 RV based on:

- The application of a rate of £500/m² to the rateable plant, in line with the agreed 2000 rating list assessment on comparable enclosures in the Derby Cogen plant.
- Adopting a value of £550,000 per hectare, this was a value at the lower end of industrial land in the Redditch area, to reflect its location and access difficulties.
- The addition of £260,000 to reflect the appeal property's enhanced value due to it being located on a site adjacent to an electricity substation. Therefore, this avoided the costs associated with establishing a connection to an electricity distribution network. Four comparables were presented in evidence, which showed other stations had paid between £80,000 to £300,000 to obtain connections to the grid. Whilst the VT was not entirely happy with the evidence provided, it considered that the costs of connection would be towards the higher end of the comparables that the VO had produced.
- No adjustment was appropriate at 'stage 5'. Whilst the agent had considered that a 50% end allowance was appropriate, to reflect the dire conditions that had existed at the AVD, the VT agreed with the VO, given all significant factors had already been reflected. The VT also agreed with the VO that the market in 2003 was out of step with the prevailing trends and this one year would not be considered in isolation. Reference was made to established case law, which had indicated that 'a tenant from year to year is not a tenant for one, two three or four years, but he is to be considered as a tenant capable of enjoying the property for an indefinite time.'

Accordingly, the appeal was allowed in part.

A full copy of this decision can be found on the VTS website- Appeal No 18251026774/226N05

Valuation of Civil Airport – Robin Hood Doncaster Sheffield Airport – South Yorkshire VT

It was agreed between the parties that the contractor's method of valuation should be used to value the appeal hereditament. Both parties relied on *Coppin (VO) v The East Midlands Airport Joint Committee [Lands Tribunal RA 1970] and East Midlands Airport Joint Committee v Coppin [Court of Appeal RA 1971]* in support of their respective cases.

The proposal sought a reduction in the assessment from £2,000,000 RV to £1 RV, with effect from 28 April 2005, the date the appeal property had first been entered in to the 2005 rating list.

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The VT was advised that following a series of detailed discussions most matters had been agreed, including a 5% end allowance for surface access disabilities. The only issues in dispute related to the following areas:

- Amount of allowance for the excessive width of the runway. The VO considered a 20% allowance to be appropriate, whereas the agent for the appellant was contending for a 23% allowance.
- Amount for 'new venture allowance'; The VO considered 27.5% was justified, whereas the agent contended for an allowance of 42.5%.
- The value of the airside and laneside roads. The VO believed the correct starting point was a unit cost of £61.14/m², whereas the agent believed a unit cost of £37.50/m² was more appropriate.

The agent referred in detail to the '*Coppin'* case. In this case the runway width was 150ft, however a width of 120 ft was considered sufficient for normal purposes. The decision had therefore concluded that the additional 30ft should not be reflected in the valuation. Hence, he had followed this principle in respect of the appeal property, where the width of the airport runway was 197ft and the 'norm' was now accepted as being 150ft, to accommodate the largest aeroplanes. The agent had initially deducted 31.33% from the value attributable to the runway, but following cross examination from the VO and taking advice from his client, he had revised this allowance to 23%.

In respect of the 'new venture allowance' the agent differentiated the facts of the '*Coppin'* case to those at the appeal property. In essence, the '*Coppin'* case referred to an airport that could not cope with the passenger numbers and the associated problems had resulted in a 25% end allowance.

The situation at the appeal property was a complete reversal. The airport had been developed to cope with anticipated passenger numbers that had not materialised and it was only running at one third of its capacity. The agent contended that this was much more of a disability and accordingly, he felt it justified an end allowance of 42.5%.

The VO acknowledged that the difference between the parties on the runway issue was now only 3%, but he believed 20% was a more appropriate allowance as there was some value in having the wide runway, particularly looking to the future.

In support of the level of value attached to the airside and laneside roads, the VO referred to the rating assessment for Durham Tees Valley Airport. This had been agreed with the agent with a unit value of £61.14/m².

In support of his end allowance of 27.5% for the new venture allowance, the VO also referred to '*Coppin'*, where the LT had awarded a 25% allowance. In recognition of the different factual situation, the VO had first adjusted his allowance downwards to reflect non relevant items. He had then increased it upwards to reflect the 'burden' of the additional capacity of the terminal, to arrive at the figure of 27.5%.

In allowing the appeal in part ,the VT made the following observations.

- The VT recognised that the contractor's method of valuation was often described as the 'method of last resort', and that substantial end allowances were being sought by both parties at the 'stand back and look' stage of the valuation, which totalled 32.5% from the VO and 47.5% from the agent.
- The VT had little hesitation in finding in favour of the appellant (23% allowance) in relation to the excessive width of the runway issue. The VT accepted that there was no operational benefit and that it was in fact a burden. The additional width of the runway required maintaining, cleaning and sweeping, at a cost to the appellant and yet it provided no operational benefit.
- The VT was not persuaded by the VO's assertion that there was some inherent marginal value in the additional width. It also considered it inappropriate to look to some potential future value, when one was looking at

the material valuation date of 28 April 2005.

- With regard to the airside and laneside roads, the VT found the most compelling evidence to be the agreed assessment in relation to the Durham Tees Valley Airport. This assessment had been agreed between the agent and the VO at a unit cost of £61.14/ m², hence this figure was adopted.
- In relation to the 'new venture allowance', the VT recognised that both parties were seeking substantial allowances that were reflective of the risks associated with starting up a new airport. The VT could see the merits of the respective positions of both the agent and the VO.

The VT acknowledged that the risk of setting up a new airport must be factored into the valuation process. The VT felt that the '*Coppin'* case provided an excellent starting point in establishing the amount of the 'new venture' allowance and agreed that the situation which prevailed at the appeal property was worse. The question to be addressed was, how much worse?

In the VT's opinion, the agent had adopted an allowance that was on the high side and it felt that hindsight had been partly influential in the agent's thought processes. Three years on, the airport had

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clearly not been the success that had been anticipated. Nonetheless, the VT was mindful that it must confine its considerations to the valuation date of 28 April 2005, reflecting the rental value of the appeal hereditament at the antecedent valuation date of 1 April 2003.

In looking at the VO's approach, the VT found that his reasoning in support of an allowance of 27.5% to be a little confusing, namely subtracting an amount for recognising differences from the '*Coppin' case* then adding something back on in favour of the appellant. In the VT's opinion, the VO had paid insufficient regard to the clearly documented problems faced by the appeal property.

Having weighed all the evidence in relation to the 'new venture' allowance, the VT decided that an end allowance of 35% was both fair and reasonable.

Accordingly, the VT determined a revised RV of £1,740,000, effective from 28 April 2005.

A full copy of this decision can be found on the VTS website- Appeal *No: 44109835069/257N05*

Specialist Rating Unit case- Offices at New Century House- Manchester South VT

The VT was asked to consider a proposal to merge offices at New Century House (NCH) (£1,300,000 RV) and the CIS building (£1,683,000 RV), from 1 April 2002.

The parties were agreed that the properties should be merged and a 30% end allowance should be applied, given that the merger would create the fourth largest office assessment in the UK.

Disputes existed as to:

- how the former assessments that had been placed on the NCH and CIS building should be analysed.
- whether the allowance for site layout/fragmentation should be 12.5% or 10%;
- whether a 2.5% allowance should be given to reflect that the office buildings were of mixed ages; and
- whether a 2.5% allowance should be given to reflect that CWS was the only potential occupier for the office block of this size in the centre of Manchester.

In reaching its decision, the VT highlighted a number of difficulties which included:

- Neither party had included detailed breakdowns of their respective valuations for the appeal property.
- Both parties wished to rely on an approach based on the former rating list entries that had been placed on NCH/the CIS building, neither of whose 'breakdowns' had been agreed.
- The lack of agreed devaluations of the large office comparables that they had put forward for consideration.

The VT considered that the approach that had been taken by both parties was akin to asking it to 'put the cart before the horse' and the lack of agreed devaluations meant that the VT had to second guess what had been in the minds of the respective parties, when they had settled the appeals on the two hereditaments prior to merger. Looking at the evidence available on comparable offices throughout the UK, the VT agreed with the VO that this evidence was conflicting and far from conclusive. Therefore, no matter whose breakdowns were considered, no discernable pattern could be seen relating to either overall main spaces or levels of allowances. It was also not apparent if any of these differences reflected their differing locations, ages, quality or sizes.

Making best use of the limited information in its possession, the VT turned first to the question of the correct analysis for the two former assessments that had been merged to create the appeal property. The VT acknowledged that the agent had provided far more evidence to support how the original settlements on NCH had been applied on the had been applied on the 1990, 1995 and 2000 rating lists, which had also included some supporting evidence from other VOs. Therefore, the VT was persuaded to attach more weight to the agent's proposed starting point for the merged assessments of £3,895,871, based on main space rates of £56/m² and £45/m². However, the VT was unable to ascertain whether either of these rates had any connection to the office prices that were being achieved in Manchester or larger offices as a whole. Given that the VO had indicated that his proposed rate of £45/m² on the former NCH assessment would have been £60/m², without reference to its size, this raised doubts as to whether some reflection for quantum had already been made and if the consideration of a further end allowance for quantum could result in any double counting.

Turning to address the question of whether an additional end allowance for quantum was applicable in the appeal property's case, the VT noted that the VO had drawn its attention to the LT case of *Harrods v Baker (VO) [2007]*, including the principle that quantum allowances should not automatically

be conceded. However, whilst the VT would have liked further evidence to determine whether or not this level was appropriate, it decided to apply the 'agreed' allowance, given both parties had indicated that a 30% quantum allowance was applicable.

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Looking next at the issue of whether a 10% or 12.5% allowance was necessary to reflect fragmentation of the appeal property's site, the VT had regard to :

- the various plans provided, which showed how the site was fragmented by public roads; and
- the fact that most of the fragmentation related to the portion of the site that had formerly been NCH, when it had been agreed by the agent that a 7.5% end allowance had been appropriate.

Therefore, the VT considered that the 10% end allowance for fragmentation that had been proposed by the VO more than adequately reflected any increased difficulties that may have followed the merger of the two former hereditaments.

The VT also agreed with the VO that the agent's request for a 2.5% end allowance to reflect the mixed ages of the buildings in the assessment was double counting. Having regard to the valuations that the agent and VO had included relating to NCH, it was clear that the various component parts had been valued at main space rates that reflected their differing ages and quality. Accordingly, the mixed ages of the component parts had already been reflected in the main body of the valuation applied.

Finally, the VT examined the agent's proposed 2.5% allowance to reflect that the CWS was the sole tenant for the appeal property. In rejecting this argument, the tribunal noted that:

- the appeal property had never been marketed, therefore there was no supporting evidence to support the agent's request;
- whilst a 2.5% allowance for sole tenancy had been conceded in the case of HBOS and their headquarters in Halifax, this situation was not on all fours with the appeal property. Although in both cases the location of the two headquarters had links to the history of the respective companies, it was difficult to envisage anyone else wanting offices on a large scale in Halifax, a relatively small town in West Yorkshire. In contrast, the appeal property was located in one of the major business centres in the UK and so had the potential to attract more demand; and
- in the *Harrods* decision, although the LT accepted that Harrods would have been the only bidder for the hereditament at the AVD, it had still held that this factor in itself, did not suggest that they would have been able to negotiate a reduction.

Accordingly, the VT determined that the correct valuation for the appeal property, based on the evidence presented was £2,337,500 RV, which equated to an overall rate of £27.08/m². The VT also determined that the allowances that it had conceded of 30% for quantum and 10% for fragmentation should be aggregated before being applied.

A full copy of this decision can be found on the VTS website- 42158708122/113N00

Land and Taxation in Romano-Britain-Guest article by Geoff Parsons

In the early days of the occupied areas of Romano-Britain, the Roman army created the road system and laid out forts and garrison towns from which to maintain the early subjection of the indigenous population. Monies were transferred from the Imperial tax system to pay the troops. The maintenance of the Imperial army was sustained by *annona militaris, an* authorised system of supplies requisition (estimates suggest that the Roman army absorbed as much as 50% of the Imperial tax-take).

Once a local administration had been set up by bringing in a competent cadre of administrators from other provinces, a regime of taxation was imposed in the relatively settled areas. In other areas – mainly to the north and west – the occupying legionary forces were essentially on a war

footing delivering another mix of exactions to pay for Imperial and local services.

For about 350 years until about 400 AD, the continuity of development had service-delivery spreading geographically from the south-east with two components, namely:

- Military construction and services for conquest, quelling and subjugation prior to incorporation or imposed rule.
- Civilian services and contractors, if appropriate (with very high military input) for law and order, infrastructure development, trade, industry, and entertainment. (Could the approach have included a forerunner of Public Finance Initiative?)

The construction and services were paid for in a number of ways. Bearing in mind the Emperor's absolute authority, some latitude was used in the meaning of 'tax' or 'taxation' ('funds' or 'funding' could be more accurate terms). The resources used to build, manage and operate the infrastructure, buildings and facilities were funded by various means, including:

- Imperial monies sent from Rome to pay wages for the

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work of legionary officers and troops – as administrative managers, project managers, engineers, surveyors and those skilled in trades and general work.

- Tributes from the conquered tribes – gold, slaves and other commodities.
- Paid labour of civilians – in commerce, farming and trades.
- The labour of slaves.
- Profit from the state's farm estates, brickworks, salt mines, tileries and other production establishments.
- Profit from mining of precious metals.
- Various 'profits' from mints - for the production of coinage and bullion (the Emperor minted gold and silver coinage and the Senate minted in copper).
- Levies (of labour and materials) imposed on those in tribal areas to carry out work.
- Taxes in kind and money taxes (tributum) imposed on the free civilians.
- Possibly, charges and fees for highway lodgings and board and charges for the imperial postal system.
- Import and export customs dues.
- Legacies or bequests to the Emperor.
- *Sponsorship* of entertainment events.

Generally, the above refers to the Imperial taxation system run by the Emperor's personally appointed *procurator* in the province. Much of the money taxation and other proceeds were destined for Rome. Local taxation for a 'town' was organised by a settlement's *decuriones.*

In addition to some of the above other sources may have included:fees and fines from court proceedings, municipal import and export dues, rents and charges for the use of public buildings and water rates for water supplies form the aquaducts.

The roles and activities in the national and local 'taxation' systems used in the four Romano-British provinces were heavily resourced by military personnel. It may be noted that for most of the 400 years the Emperor in Rome was the absolute ruler and had a very personal interest in developing taxation and other revenue-generation policies as a means of control. However, there were periods when usurper emperors took control in Britain. It may also be noted that London, then as now, was the financial capital of Romano-Britain. However, the long arm of the Emperor was almost always omnipresent. Several emperors developed their own imperial and/ or personal approaches to taxation at different times during the period.

Some forms of tax administration include:

- The Procurator based in London was the senior fiscal representative of the Emperor – particularly for taxation and the management of the Imperial estates.
- A salt tax (if any in Britain) would have been administered by a nominated official.
- Tax farmers (publicani) were commonly used in revenue collection from the free citizens – at times the administration was brutal!
- Land assessments for the imperial taxes were undertaken by censitores, possibly every five years.

Finally, it was not uncommon for an Emperor to remit outstanding taxes after they had been overdue for some years…we might say write-off. This may have been to a class of taxpayer, e.g. farmers or to a city or region. The reason might have been impoverishment caused by barbarian invaders. It seems that Emperor Justinian was regarded by some as an exception – after 32 years he was still chasing those he regarded as tax-miscreants! But by his time the Romans had long left the shores of Britain…

© Geoff Parsons *is a member of both the IRRV and RICS. He is the editor of the Estates Gazette's The Glossary of Property Terms.*

Geoff is currently completing a handbook for the IRRV on common land, town greens and village greens. Other of his recent publications include the EG Property Handbook and the EG Council Tax Handbook.

Welsh Assembly Government Consultation Papers

Proposals for an All Wales Small Business Relief Scheme

The Welsh Assembly Government (WAG) has just finished consulting on proposals to extend the provisions of the Small Business Rate Relief scheme in Wales. The new scheme will apply from 1 April 2008 until 31 March 2012 and responses were required by the 30 July, 2008.

Summary of Proposals:

- 25% relief for certain shops including those selling pre-pared food ready for con-sumption, including public houses, restaurants, cafes and petrol filling stations with an RV between £5,001 and £6,000 (upper limit raised from £5,000 to £6,000)

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- 50% relief for child care minders and providers of day care, registered under Part XA of the Children Act 1989 whose premises have an RV up to £12,000 (upper RV threshold raised from £2,000 to £12,000).
- 50% relief for credit unions registered in accordance with the Credit Union Act 1979 whose premises have a RV of up to £9,000 (upper RV threshold raised from £2,000 to £9,000).

Businesses will be required by the 31 October of the previous financial year to notify local authorities of their eligibility by completing a notification form. They will need to satisfy local authorities that they meet the criteria for relief and notify them of any changes in their circumstances which could affect their eligibility for relief. Relief can be backdated to the start of the previous financial year (earliest date is 1 April 2008). Where a business becomes eligible following an alteration by the VO of their RV, they can have their relief backdated from when the alteration took effect, providing they inform the authority within four months of the alteration.

Proposals for the rating liability and valuation of fully unbundled telecommunications local loops 2008 (9 July 2008)

WAG is currently consulting on proposal for the rating liability and valuation of fully unbundled telecommunications local loops, responses are requested by 21 August 2008.

The proposals are:

- To amend the Central Rating List (Wales) Regulations 2005 to make British Telecommunications plc ("BT") liable to non domestic rates in respect of all local loops, including any unbundled local loops which it lets or licenses to any person.
- To make regulations to expand the material change of circumstances as prescribed by paragraphs 2(7)(a)-(e) of Schedule 6 of the Local Government Finance Act 1988, so that the effects of local loop unbundling ("LLU") can be taken into account from 1 April 2010 when the VOA next assesses the value of the BT hereditament.
- To convene a working group including the VOA, BT, local authorities and other interested parties with a view to recommending a long term solution for the non domestic rating liability of fully unbundled loops from 1 April 2012 onwards.

Proposals to exempt companies in administration from non-domestic rates (2 May 2008)

WAG proposes to legislate to exempt companies in administration from any liability to pay non domestic rates in respect of empty property (Rating (Empty Properties) Act 2007). This would bring it into line with properties in England. It would also continue the Government's focus on promoting a rescue culture for insolvent companies and be consistent with the exemption from empty rates that was already enjoyed by companies in liquidation and individuals subject to bankruptcy proceedings. The closing date for responses was 27 June 2008.

And Finally

With thoughts of summer holidays still being in our minds, we thought you might be amused by the following comments that have been made by various airline attendants and their pilots:

On safety lectures:

"In the event of a sudden loss of cabin pressure, masks will descend from the ceiling. Stop screaming, grab the mask and pull it over your face. If you have a small child travelling with you, secure your mask before assisting with theirs. If you are travelling with more than one small child, pick your favourite."

"Your seat cushions can be used for floatation; in the event of an emergency water landing, please paddle to shore and take them with our compliments."

On in flight comfort:

"Ladies and gentlemen, we've reached cruising altitude and will be turning down the cabin lights. This is for your comfort and to enhance the appearance of your flight attendants."

On less than perfect landings:

"We ask you to please remain seated as Captain Kangaroo bounces us to the terminal"

An airline pilot wrote that in light of his bad landing, he had a hard time looking any of his passengers in the eye, thinking someone was bound to make a smart comment. Finally, when everyone had got off, except for an old lady with a cane, she asked him:
"Sonny mind if I ask you a question?" "

Why no Ma'am" said the Pilot, "what is it?"

"Did we land or were we shot down?"

VTS stand at IRRV Conference in Manchester 30 Sept- 3 Oct 2008

Visit stand 36A *to receive the latest versions of our advice leaflets, take a look at our website and pick up a special edition of our VIP newsletter.*

We will be happy to discuss any queries you have relating to our service, and would be particularly keen to hear your perception of the independence and fairness of VTs.

You will also be invited to take part in our light-hearted competition!

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LPAC Team
Wendy Bowen Beynon IRRV
Phil Hampson
Brian Hannon Tech IRRV
Janet Lopez
Diane Russell BSc MCLIP IRRV
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

www.valuation-tribunals.gov.uk

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