

Appointment of National President of the Valuation Tribunal for England



Professor Graham Zellick

Professor Graham Zellick has been appointed the National President of the Valuation Tribunal for England (VTE) and took up office on 5 January 2009. He brings with him a wealth of knowledge and expertise from the tribunal world, having been a member of the Criminal Injuries Compensation Appeals Panel, the Competition Appeal Tribunal, the Data Protection Tribunal as well as a Justice of the Peace. He has also served on a range of public sector bodies.

The Local Government and Public Involvement in Health Act 2007 (Commencement No.8) Order 2008 SI 3110 sets out that the current 56 valuation tribunals (VTs) in England will have their jurisdictions transferred to the Valuation Tribunal for England on 1 October 2009.

Business Rates

Empty Property Rates– For the financial year 1 April 2009 - 31 March 2010, the Government will

introduce legislation to temporarily increase the threshold at which an empty property comes liable to

business rates to £15,000 Rateable Value (RV).

Payment of backdated business rates bills–

The Government will legislate to give businesses more time to pay certain backdated liabilities for bills issued before 31 March 2010. It is expected that the beneficiaries of this amendment will include

the occupiers of ports who have been affected by recent rating reviews and eligible ratepayers will be offered instalments over 8 years to enable them to pay their backdated liabilities from previous years.

Small business rates– From the 1 April 2009 the Government will amend the legislation to allow properties that enter the rating list after 1 April to be entitled to small business rate relief.

Non-domestic multiplier- will increase from 46.2p to 48.5p in 2009/10.

Business Rate Supplements Bill 2008- In December 2008, the Treasury put out a paper to explain the bill's objectives and its intended effects.

Business Rate Supplements (BRS) are seen as a means by which local businesses and local authorities can support and encourage economic growth in their own areas. Whilst this

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additional money will be retained by the local authority, any authority wishing to levy a BRS will have to produce a prospectus setting out how they want to use the money. A national upper limit of 2p per £1 of RV will be set.

The Government intends to introduce the scheme from 1 April 2010 and exempt any properties with a RV of £50,000 or less from being subject to any BRS.

The Treasury considers it unlikely that there will be a significant increase in appeals by ratepayers trying to reduce their RVs to fall within the £50,000 exemption threshold.

Rating of wind turbines for 2010 revaluation



Currently wind turbines or solar/voltaic cells operating within the microgeneration rules are treated as excepted plant and machinery and attract no RV. From 1 April 2010 they will be valued in line with their costs as at 1 April 2008 (the antecedent valuation date), following the application of a set decapitalisation rate.

Settlement of Dudley House appeals

We hear that the appellant has withdrawn their appeal to the Lands Tribunal against this West Yorkshire VT decision, which dealt with issues of obsolescence and state of repair. It is believed that a number of appeals across the country had been adjourned awaiting the outcome of this appeal. The VT's decision has been accepted in full.

The decision, summarised in VIP issues 9 and 10, concerned a former office block in Leeds that

suffered from 'a cocktail of disabilities'.

Council Tax

Inclusion of efficiency figures on council tax bills from 2009/10- The Council Tax and Non-Domestic Rating (Demand Notices) (England) (Amendment) (No.2) Regulations 2008 SI 3264-

From 1 April 2009, councils will be required to give information on the efficiency savings it expects to achieve on the demand notices that they issue. Whilst this information must include details on the relevant fire and rescue authorities, no efficiency information will be required concerning the police.

Information Commissioner's Office case- request by a council taxpayer for VOA to supply all the sales data for residential properties in a specific location



The Information Commissioner held that the Valuation Office Agency (VOA) had acted correctly by turning down a request made by a council taxpayer, under the Freedom of Information Act, to supply details of all of the sales and related information, which had occurred in the West Dorset District Council area between 1990 and the present day.

The VOA pointed out that the time it would take to locate, retrieve and extract the information required, would exceed the appropriate cost limit set at £450 (based on a rate of £25 per person per hour). Therefore, under s12 of the Act, it was not obliged to comply with the request. The VOA estimated that at least 5,800 sales had occurred in this period and it would only be able to provide the information at a

rate of 10 sales per hour. Whilst the VOA accepted that some of the information requested could have been provided within the cost limit, the law limited the VOA to only supply details of 12 properties, the same number of comparable sales that it had used in the complainant's appeal to the valuation tribunal. Any further information was exempt under s 44 of the Act, due to the restrictions placed on disclosing sales evidence provided by particulars delivered documents. During the handling of the case the VOA also pointed out that any sales that had occurred post 1 April 2001, could be obtained from the Land Registry web site and was therefore exempt under s 21 being 'information accessible by other means'.

Application of Discretionary Council Tax powers for empty homes-executive summary by Communities and Local Government (CLG)-

In January 2009, the CLG published an executive summary looking at the effects the Local Government Finance Act (2003) which had allowed local authorities to reduce or remove the 50% discount previously given to long term empty (LTE) properties. The figures given were that by 2007:

- 50% of LAs (171) had removed all discounts on LTE properties;
- 12% (42) had reduced the discount to 10%; and
- 38% (131) had retained the 50% discount.

In general, the CLG found that the LAs that had completely removed the discount had lower proportions of empty property stock. The CLG had also hoped to examine the reasoning applied by LAs in making their decisions to retain, reduce or remove the discounts applied. Whilst it appeared that most LAs had not undertaken much more than a basic analysis to justify their positions, the conclusion reached was that more substantial research was needed.

Decisions from Superior Courts

Domblides v HMRC Solicitors on behalf of the Listing Officer (LO) [2008] EWHC 3271 (Admin)



Mr Domblides appealed against the decision made by Wiltshire VT which had confirmed that the appeal property had been correctly placed in Band F. His key grievances rested on the following:

- The VT had not attached any weight to the calculation that Mr Domblides had reached by indexing the sale price he had paid for the appeal property in 2006 back to 1991 values, using indices that he had obtained from a government website.
- The LO had failed to give a precise valuation for the appeal property and had relied solely on the existing bandings and decisions that the VT had given on previous cases that were comparable to the appeal property.
- Mr Domblides had given hearsay evidence that a number of estate agents had told him that similar properties to his had been selling prices within the band E range of values in 1991.
- Whilst the VT did not consider that the LO's evidence was conclusive, the burden of proof rested with Mr Domblides.

In reaching his decision, Judge Bidder noted that a VT was the last arbitrator on value and an appeal to the High Court could only arise on a question of law. He confirmed that:

- The VT had acted entirely

rationally concluding that indices were too general in nature and little could have been drawn from the very general statement made by some estate agents, which Mr Domblides had referred to.

- There was established case law in particular *Atkinson and Others v Lord [1997] RA 413* confirmed that a valuer was not required to give an exact valuation. Judge Bidder believed that individual valuations would only be necessary in borderline cases, of which the current appeal before him was not such a case.
- The VT's decision to side with settlements/decisions made by previous VTs on similar properties was akin to an accepted method of valuation known as relying on the 'tone of the list'.
- The VT was entitled to determine that the schedule presented by the LO was more reliable evidence. This was a matter of judgement for the VT and in his opinion was not perverse.

Mr Domblides's appeal was dismissed and costs of £8,100 awarded against him.

The Queen on the application of Mayer v Epsom & Edwell BC [2008] EWHC 2918 (Admin)



This case questioned whether the decision made by a VT could be overturned on a point of law. The issue concerned the VT's and Billing Authority's (BA) decision to hold Mr Mayer liable for the council tax on the appeal property post

1 April 2006, on the grounds that he was the only resident. Whilst Mr Mayer's mother still owned the appeal property, it was held that her main residence was no longer there, given that she had lived in two residential care homes since approximately June 2004.

Mr Mayer contended that his mother's place of residence had remained at the appeal property. His alternative argument was that one of the care homes had become her place of residence in January 2005 or January 2006.

The main evidence offered by the BA was a letter, dated 23 March 2006, from the Receiver who had been appointed by the Court of Protection to handle Mrs Mayer's affairs. This letter confirmed that:

- Mrs Mayer no longer lived at the appeal property and had moved into a care home; and
- the appeal property was still being occupied by Mr Mayer's son.

In reaching its decision that the appeal property was no longer Mrs Mayer's main residence, the VT had had regard to the letter from the Receiver and to the fact that there was no substantive evidence to support Mr Mayer's contention that his mother's stay in either care homes was only temporary and she may return to the appeal property.

In hearing the case at the High Court, Justice Brennan acknowledged:

- Unless the conclusion made by the VT was totally irrational, and there was no evidence to support that it was, or it took account of an irrelevant consideration, the parties and the High Court were bound by a VT's findings.
- Even if Mrs Mayer's place of residence had not become one

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of the care homes until January 2005 or January 2006, this was largely irrelevant, as the issue the VT had been asked to determine related to the liability to pay council tax on the appeal property from 1 April 2006, which post dated all of the alternative dates Mr Mayer had put forward as to when his mother may have been considered to have resided in a care home.

Mr Mayer's appeal was dismissed and £3,407.50 in costs awarded against him.

Levinson (VO) v Robeson and Gray [2008] RA/34/2007



The Lands Tribunal (LT) confirmed the decision reached by the Norfolk VT that a garden/tearoom held open to the public for four afternoons a week from April to October, still met the criteria for a domestic property, under Section 66 1 (b) of the Local Government Finance Act 1988, being a yard, garden, outhouse or other appurtenance belonging to or enjoyed with a domestic property.

The LT pointed out that unlike paragraphs (a) (c) and (d) of Section 66, paragraph (b) was not qualified by words such as 'wholly or mainly'. Therefore, given the appellant's house was not open to the public, the gardens/tearoom did not offend paragraph (b) even though there was an element of commercial use.

A summary of the decision given by the Norfolk VT was previously featured in VIP issue 6 (page 9).

Bradford (VO) v Vtesse Networks LTD [2008] RA/50/2004 & RA/63/2004



The LT was asked to examine whether the decisions made by the Berkshire VT to delete Vtesse's entries in the rating list, on the grounds they did not constitute a hereditament were correct.

The case at LT was heard by Judge Mole and N J Rose. In reaching its decision, the LT noted:

- The VO had already agreed the 2000 rating list assessments for 36 fibre optic networks, with 12 well known firms of rating surveyors.
- The respondent had provided the VO with inaccurate information.
- The respondent's expert witness, Mr Partridge, had not previously dealt with the valuation of a telecommunication hereditament (the respondent explained that they had been unable to find anyone else to act for them).
- Mr Partridge's credibility to act as an independent expert was cast into further doubt by:
 - ⇒ his failure to address the implications of the European Commission's decision dated 12 October 2006;
 - ⇒ his lack of knowledge of what proportion of the total fibres were in use and;
 - ⇒ his attempted deconstruction of the BT's much larger assessment of £443.5 million RV, which was seen to be wholly unreliable.

Accordingly, Judge Mole and N J Rose found that the tone for the

valuation of fibre optic networks had already been established in the 2000 rating list and that the VO's valuations for the appeal properties were in line with that tone. They allowed the VO's appeals and directed that the assessments be placed back in the rating list at £110,000 from 1 April 2003 and £470,000 from 31 March 2004.

Green & Vernon Building Society v Sutton – Riley (VO) [2008] RA/42/2007 & RA/45/2007

These appeals were against the decision made by the Manchester South VT to confirm the compiled entries in the 2005 rating list relating to two shops on the same shopping parade of £13,000 RV for 10 Woodford Road and £13,750 RV for 12B Woodford Road.

The appeals were heard together at the LT under the simplified procedure. The dispute concerned whether:

- The zone A for both properties should be £335/m² or £330/m² in line with the rate that had been applied on the opposite parade.
- End allowances should be applied to No 10 of:
 - ⇒ 2.5% to reflect that it was not centrally heated; and
 - ⇒ 5% to reflect that it narrowed at the rear and there was a change in floor level with a 0.2 metre step.

In reaching his decision, A J Trott FRICS, considered that the appeal properties' existing entries in the rating list were well supported by their passing rents and the established tone on the remaining parade of 11 shops; three of which had been professionally represented and negotiated.

A J Trott noted that the average rent on the appeal properties' parade was higher than for the parade opposite. However, he did not consider the differential to be material.

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Whilst he accepted that the footfall had been higher on the opposite parade, the counts had only been taken for four limited periods and were not necessarily representative of the pedestrian flow throughout the day. He saw no evidence that the level of the pedestrian flow had resulted in higher rents on the opposite parade, which was the relevant consideration in this case.



A J Trott considered none of the comparable assessments took central heating into account. The VO had explained that central heating was considered to be value insignificant; therefore, in the 2005 rating list, all shops had been valued on an unheated basis. The VO had also pointed out that for many potential tenants, such as a florist, greengrocer or a baker, heating was of no benefit: None of the VO's three key comparables had central heating and yet their rents were above the adopted rate of £335/m².

Finally, on the issue of end allowances, A J Trott found there to be no evidence to support any disability allowances. The request

for any allowance was unsupported by its passing rent and the cases where allowances had been awarded (for masking, shared access, pillars and irregular shape) could be clearly distinguished from the situation that existed at No.10.

Accordingly, the appeals were dismissed. As the case was heard under the simplified procedure, there was no award for costs.

Reeds (VO) (no Respondent) Re Hancock Tyre UK Ltd [2008] RA/57/2007

This appeal was made by the VO, following the decision of the Northamptonshire VT to reduce the appeal property's assessment from £462,500 RV to £410,000 RV. At the hearing the

ratepayer did not respond and the VO sought to increase the appeal property's assessment to £470,000 RV.

The appeal property was one of a number of larger warehouses built between 1999 and 2004. It occupied a site on one of the four major industrial estates in Daventry. The property was held under a 15 year lease from November 2004, at a rent of £421,930 per annum.

The VO believed that the passing rent on the appeal property, which devalued to £44.70/m², was significantly below the established tone of £50/m². To support the established tone, the VO produced

two schedules that summarised 11 rents and nine agreements that had been reached in respect of comparable properties.

His revised valuation of £470,000 for the appeal property was based on a main space price of £50/m², with the following adjustments:

- a deduction of 2.5% to the warehouse space for the lack of heating;
- an addition of 1% to the warehouse space, given that it had an 11 metre eaves height;
- an addition of 20% to reflect the higher quality of its main office space;
- an addition of 10% to the main office space to reflect the presence of air conditioning; and
- a 10% addition to reflect the quality of the works offices/ lockers and stores.

In reaching his decision, N J Rose FRICS, pointed out that there was a substantial difference between the rent that had been agreed on the open market for the appeal property one year after the antecedent valuation date and the level of value suggested by the VO. However, he considered that the VO had produced a formidable case to show that the agreed rent was well below the 2003 market value.

Therefore, he confirmed that the property's RV should be increased to £470,000, from 11 July 2007 (the date that the Northamptonshire VT had issued its decision).

Valuation Tribunal Corner

Council Tax Liability

Council tax liability decisions do not appear on the website

The award of a Class A after a Class C- Northumberland VT

The VT held that Alnwick District Council, had been wrong to replace

the six month exemption that it had applied under Class C, when Mr H had first purchased the appeal property on 28 July 2000, with a 12 month Class A exemption from the same date.

Class C exemption applies for six months from the date a property

becomes vacant and substantially unfurnished: Class A exemption applies to vacant properties that require or are undergoing major repairs to render it habitable or structural alterations.

The disagreement occurred over
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the wording that had been applied to Class A after 1 April 2000, which stated to qualify for an exemption it must meet the requirement set out in paragraph (2) unless:

“it has been such a dwelling for a continuous period of 12 months or more ending immediately before the day in question...”

The grounds of the appellant’s case were that he had made an application for a Class A exemption in August 2007. Therefore, he believed that the Class C exemption that the BA had initially granted from 28 July 2000 should remain, as



this reflected that the appeal property had been vacant and substantially unfurnished at this time. He did not believe that a Class A exemption could be applied from 28 July 2000, as at this time the appeal property had been habitable and it was not until February 2005, when he had commenced working on the property, that it had become incapable of habitation.

Although the BA had not considered or approved the appellant’s application for a Class A exemption until September 2007, the BA had acted by replacing the original six month exemption that it had granted under Class C, with a 12 month exemption under Class A from July 2000. The BA’s reasons for doing this, was its belief that the legislation would not allow a Class A exemption to be awarded

after a Class C had been given. The BA noted the 12 month restriction that had been placed on Class A and believed that as both classes referred to periods of vacancy, they had to run concurrently. Therefore, the maximum exemption it could apply to the appeal property was one 12 month exemption under Class A from 28 July 2000, after which the appeal property became liable to pay 50% council tax, as it did not form anyone’s main home.

The VT looked very closely at the regulations and determined that, because the requirement under paragraph (2) referred not only to the property’s vacancy but additionally required the property to be in need of or undergoing major repair work/alterations, then it was possible for the classes to run consecutively. The appeal was therefore allowed: Class C was reinstated from July 2000 to January 2001 and a Class A awarded for a year from February 2005, when the works commenced.

Non-Domestic Rates

Incomplete offices where no completion notices had been served- Gloucestershire VT

The 19 appeals before the VT referred to various offices that had been brought into the 2005 rating list by the service of VO’s Notices at RVs between £27,750 and £120,000, from 1 May 2006.

The appellants challenged the Notices on the grounds that at the date they had been entered in the rating list they could not form rateable hereditaments, as they were incomplete and incapable of occupation. No completion notices had been served. Therefore, it was suggested that the only way the VO could bring them into the rating list was if they became occupied. It was explained that the offices were only at a ‘construction level’, whereby prospective occupiers could finish them off to their own specifications in conjunction with the owners. Work left to complete

included all cabling (IT telephones, security, access systems) water and waste pipes and partitioning. In the case of the largest unit, it was estimated that it would take approximately six weeks’ work to make it ready for occupation.

In presenting their cases the appellants made reference to:

- The completion notice procedure set out in Schedule 4a of the Local Government Finance Act 1988.
- Various case law which referred to the rating of unfinished properties and the four criteria that must be present to determine a hereditament, these being actual possession, exclusive occupation, beneficial occupation and occupation that was not too transient.
- The VOA’s own guidance on bringing new properties into rating, which identified that in the cases where it was not possible for a VO or BA to agree a completion date with the ratepayers, then the BA was required to serve a notice.

The VO explained that the appeal properties had been entered in the rating list at the request of Tewkesbury BA, who he understood had a policy at that time not to issue completion notices on non-domestic properties. He also made reference to case law, in particular *French Kier Investments Ltd v Grice (VO) and Liverpool City Council [1985]*. The appeal property in *French Kier* was a refurbished office where the LT had confirmed that the property was complete, even without partitioning and lighting. Accordingly, he considered the work remaining on the appeal properties was de minimis and sought confirmation of their existing RVs from 1 May 2006.

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In reaching its decision the VT considered that the appellants could not derive beneficial occupation from the appeal properties in their current state, as the works needing to be carried out were prohibitive and more than de minimis. It noted that in all of the case law presented, a completion notice had been served at some time and that in line with the VOA's own guidance, if a property lacked the expected level of tenant's fit out, it was not a hereditament and not rateable without a completion notice being served. Accordingly, it ordered that the appeal properties be deleted from the rating list from 1 May 2006.

A full copy of this decision can be found on the VTS website- see appeal no: 163012998672/212N05.

Further division of an office brought into the rating list where a completion notice had been served- Cambridgeshire VT

The Cambridgeshire VT recently heard an appeal made against the assessment of a hi-tech, three storey, steel and glass office block, on the basis that it was "incapable of beneficial occupation". The appeal property had been brought into the rating list by the service of a completion notice in 2004; however it had remained empty despite being marketed. In 2006 a decision was taken to change it from an empty shell by dividing it into separate floors and wings and to re-configure its air conditioning.

In summary, the agent contended that before the works began, the open plan layout of the building indicated that it was a 'whole' building. After the works were completed different parts of the building had been created, changing the nature of the building, so new completion notices should be served.

In rejecting the appeal, the VT accepted the arguments put

forward by the VO that:

- The subject property and any part of it were deemed to be complete following the service and acceptance of the completion notice.
- The works carried out to sub-divide the building could not be allowed to frustrate the intention of the completion notice that all parts were deemed to be complete. Lord Denning stated in *Camden LBC v Post Office*, "A completion notice is to be given for the building. At that time no-one will know what hereditament will be carved out of the whole building. Afterwards there may be one, two,



three or more different hereditaments set out in the valuation list, although there was only one notice of completion...

- In *Brent LBC v Ladbroke Rentals Ltd (1980)* it was decided that where a hereditament unoccupied for more than three months is divided into two or more hereditaments, unoccupied rates are payable on those hereditaments from the time of the division, without any three month period of non liability. It also follows that if a building, having been left incomplete but brought into the list under the completion notice procedure is then subject to building works to finally make it complete, then it is not to be taken out of the list for this reason.

- In the *Civil Aviation Authority v Lanford and Camden LBC case (1978)* Emlyn Jones stated: "I would say that the building, having been deemed to be complete in 1968 cannot, in my opinion, be held to be incomplete in 1975. In other words in so far as the partitions and floor and wall finishes and so on are deemed to be there, it seems to me to be an inevitable consequence that they are deemed to remain there".

- There has never been a suggestion arising from case law that buildings subject to completion notices should be deleted when the building is split. Works to sub-divide a building can

be considered to be within the definition of 'customary works' and are therefore covered by the original completion notice. L J Waller stated in *Graylaw Investments Ltd v Ipswich BC (1978)* that these were "works of a kind that is customarily done to a building, it is accepted, would include the installation of partitioning".

- In *Provident Mutual Life Assurance Association v Derby City Council (1981)* the judge stated that: "It may be that in some cases an office block is tailor made....but in the great majority of office blocks, it appears from the evidence that partitioning is done, after substantial completion, to the requirements of a tenant or potential tenant when found".

A full copy of this decision can be found on the VTS website- see appeal no: 053010653390/017N05

Treatment of car parking spaces in an Eco depot- East Yorkshire VT

This appeal concerned an unusual hereditament, in paramount occupation by York City Council, which consisted of parts used as office space, vehicle maintenance, building maintenance, a joiner's shop and vehicle washing/ refuelling. (Continued on page 8)

It had been inserted in the 2005 rating list by the service of a VO Notice at £415,000 RV, with effect from 1 December 2006.

The building cost £8 million pounds to develop and had won awards, as it was highly environmentally efficient, operating with renewable energy and re-cycled water.

Having conceded at the hearing that the value previously applied to its eco offices of £54/m² to be excessive, the VO reduced this to £48.60/m².

Therefore, the only matter in dispute was whether some of the car parking present at the site should be separately assessed (the VO's view) or should be seen to have already been reflected in the main body of the assessment (the agent's view).

It was not disputed that the appeal property was unique and in mixed usage. It was also agreed that the value of parking spaces associated with the workshops would already have been reflected in the overall basis of assessment. But the VO identified two further areas of parking that he considered should be separately assessed, these were:

- The car parking area next to the Eco offices, which he believed should be valued at £500 per space in line with other offices in York.



- The car parking area surrounding the vehicle maintenance, which provided central parking for the municipal's refuse and maintenance vehicles when they were not being used, which he believed should be valued at £3/m² in line with the settlements that had been achieved on three comparables.

In each case, the VO provided details of the relevant valuation scheme under which each of its component parts had been assessed, highlighting that car

parking was not incorporated into the main spaces for either offices or vehicle maintenance. He therefore asked the VT to determine a revised valuation of £395,000 RV.

In contrast, the agent put forward details of three properties that he considered were non-standard industrial properties, where no additions had been made for parking and asked for a revised assessment of £332,000 RV.

In deciding to confirm the VO's revised assessment of £395,000, the VT acknowledged the uniqueness of the appeal

property both in terms of its design and operational procedures and the lack of any true comparables. The VT attached greater weight to the comparables and approach taken by the VO, to value it in line with each component part and their relative valuation schemes.

A full copy of this decision can be found on the VTS website- see appeal no: 274111080431/244N05. We understand that this case has been appealed to the LT.

Taxation and Creating a Modern nation-Alfred the Great-Guest article by Geoff Parsons

When Roman rule was over, the Dark Ages purveyed and in the period from about 600 to 749 small kingdoms came and went. The father of Alfred the Great began a 'dynasty' which created England – essentially by accumulating a wealth of estates within the Kingdom of Wessex. Although Alfred was his father's fifth son and almost lost Wessex to the Danes, he fought back from a small swampy 'kingdom' to defeat and create a 'peace' with the Danes which enabled his successors to unify England. His

resilience and leadership prevailed to create many features of a state we recognise today:

- ⇒ A 'civil service' on flexi-time;
- ⇒ A standing army and supporting militia (fyrd);
- ⇒ A navy and fleet; and,
- ⇒ A set of systems regarding education, laws and their enforcement, and translated literature.

Alfred's style of management was active 'hands-on' and personally

dispensed the law in serious cases, taking part in the translation of many of the works in Latin copied and distributed within the Kingdom of Wessex. He virtually reorganised society with what we might today call 'town planning', by creating many fortified towns and burghs. The rural population was now clustered in villages with 'homeguard' militia watches. Evacuation plans were in place, in the event of attacks by Danes.

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The king's treasury in Anglo-Saxon times derived its revenues, both in kind and in cash, from a fairly wide base. This included:

- ⇒ services arising from the king's grants of land as bookland (including military service, bridge building and fortress building);
- ⇒ services from grants of foodland - requiring hospitality, the payment of food-rent (food crops) - treasure or coinage sums of money may have been acceptable in lieu;
- ⇒ sales of land and produce from the king's estates, bookland and of rights in bookland;
- ⇒ a miscellany, including tolls from bridges and fords, tolls and fees for the dispensation of the king's justice; and,
- ⇒ bequests.

Other features of the 'taxation system' included the following:

- ⇒ levies to build the fortified burghs;
- ⇒ two rotating levies a year of senior followers (thegns) for the flexi-time administration and standing army;
- ⇒ hospitality at followers' estates for the king and his court when visiting parts of the kingdom;
- ⇒ in kind goods and services to the king for his court - from the estates of followers who had received grants of land;
- ⇒ (possibly) tolls and royalties from bridges, mines and other 'infrastructures' - based on geographical essentials;
- ⇒ monies from fines and confiscations; and,

⇒ money taxes – Danegeld – to pay-off threatening Danish armies or to pay the standing army to fight them off.

Most individuals and their families lived in a rural society where communication was by word of mouth carried by messengers. Apart from immediate neighbours, there was little contact with the outside world, until a summons came from king or lord for warrior service or levy service.

An important legacy of earlier Anglo-Saxon times was the creation of an administration based on hides. Later the shires were established (except London and Winchester) and these were divided into hides. The Christian bishoprics were based on the kingdoms and may have reflected what were to become shires as the numbers of kingdoms decreased. It may be noted that the geographical counties remained virtually untouched until 1974 when under the Local Government Act 1972, 47 county councils were established. In Anglo-Saxon times the units were the hide and the parochial parish.

Conceivably, a rural 'benefits system' existed – essentially by local custom – in that allodial common land was recognised (before and through the Anglo-Saxon period) as providing basic necessities and variety (to diet) for local 'landed' inhabitants. Rights of common embraced numerous 'natural' resources and were enjoyed by all those who lived and worked on their occupied land – it is likely that slaves and bondsmen may have enjoyed these benefits through their 'owners' but not as a result of land occupation nor *as of right*. Wood, turves, certain minerals, certain wild animals could be listed with many other items. (It may be noted that *open-strip farming* came about in the Dark Ages and that meadow lands, fallow lands and some waste lands were available for

grazing of domesticated animals under customary rights associated with allodial or quasi-feudal occupations.)

Some common land was enclosed when the monasteries were set up and the Church's role required a system of funding in that those with land were required to pay 'tithes', i.e. one-tenth of the produce of the soil. (In a sense 'tithe barns' were a monastery's warehousing for rural treasure but this was a later permanent feature of the built environment.) However, there were a number of other 'charges', e.g. for burials. It seems that the king's involvement in making grants of bookland may have involved some 'taxation' which enabled the grantee to give support to the local church or monastery. It may be noted that the Church became very land-wealthy during and after the Anglo-Saxon period. (As a result the Church became a source of taxation for several kings a few hundred years later.)

© 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.



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