VALUATION TRIBUNAL SERVICE

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Valuation In Practice

VALUATION TRIBUNAL SERVICE

News in Brief

Valuation Tribunal for England: VTE: Regulatory Framework & Detailed Arrangements – Consultation Paper

The Department for Communities and Local Government issued a consultation paper that asked for responses by 5 June 2009 on whether:

- The Government should produce a single set of regulations that deal with the VTE's handling of appeals relating to council tax and non-domestic rates (with the exception of those parts of the 1989 regulations that relate to community charge and are to remain, given some local authorities are still collecting community charge arrears).
- The express and implied powers to bring the VTE into line with other tribunals are appropriate.
- Any of the VTE's judicial functions can be delegated to the VTE's staff.
- All records, documents and outstanding appeals held by one of the 56 existing valuation tribunals (VTs) can be transferred to the VTE on 1 October 2009.

New regulations are expected to be released between July and September 2009.

Parliamentary Questions on empty rates and council tax (VT decisions)

John Haley, Minister for Local Government, said:

- The VOA's records showed that 70% of properties were under the £15,000 threshold and therefore exempt from empty property rates for 2009 [NDR (unoccupied property) (England) Regulations 2009 SI 353].
- It was a matter for the VTS to decide if council tax liability decisions should appear in full on the VTS' website.

NDR Decapitalisation Rates

Following the consultation paper last summer the Government has decided to continue to prescribe decapitalisation rates for the 2010 revaluation. These rates will be:

- 3.33% for education, health care and MOD properties; and
- 5% for all other properties.

Inside this issue:

Special points of interest:

Decisions from Superior Courts

Jackson v Cambridge City Council [2008] EWHC- House in Multiple Occupation (HMO)

This High Court case concerned a VT's decision to confirm that Mr Jackson had been correctly held

liable to pay council tax as the 'owner' of a HMO, by Cambridge City Council. (Under the relevant council tax regulations, the definition of 'owner' includes someone with a 6 month leasehold interest in a property.)

Although the High Court confirmed that the VT had made an error in law in concluding that the appellant's tenancy had continued after his 6 month tenancy had expired, it ruled that this error was not material, because the VT was bound to have reached the same decision for the following reasons:

- A periodic tenancy had arisen by the fact that Mr Jackson had continued to pay the rent after the lease had expired and the landlord had continued to accept these payments.
- Mr Jackson had provided conflicting information about the terms under which he had sublet rooms in the appeal property. There was evidence showing that the subtenants were paying their rents by BACs to the landlord's agent under Mr Jackson's name and at least one of the tenants believed that Mr Jackson was the owner of the appeal property's freehold interest.
- Although Mr Jackson may not have resided at the appeal property, he had made numerous applications for taxi licences from this address long after his 6 month tenancy had expired and had signed legal statements of truth giving the appeal property as his home address.

Accordingly, the appeal was dismissed.

Valuation Tribunal Corner

Council Tax appeals

Completion Notice on a 200 year windmill and new extension– East Yorkshire VT

The appeal concerned a completion notice issued by a billing authority (BA) which specified a completion date of 19 December 2007. The property referred to in the notice was a 200 year old windmill with a self-build new extension.

The BA had specified the completion date as the date the completion notice had been served, even though it accepted that not all the work had been finished at that date. The BA considered that it could do this, as the property had been *substantially complete* and any outstanding work could have been completed whilst the new extension was occupied.

The appellant explained that the new extension and the old windmill were effectively one property and were only separated by a normal internal door. Although close to completion, the new build could not be lived in, as the old windmill it was attached to was unsafe and liable to collapse. Problems with the old windmill included water penetration and flooding and rat infestation, and its bare porous stone walls were covered in mould, which was dangerous to humans. Most important was the fact that a builder had installed steel girders within the structure without pad stones; which was strictly against the conditions of the planning application. (Pad stones allow weight to be evenly distributed over a larger area). Therefore, cracks/ holes had started to appear in the wall of the old windmill, which in turn had breached its structural integrity.

The VT noted that the legislation allowed the BA to propose a completion date, as the day on which the completion notice was served, if it appeared that the property was *complete*. The completion notice issued by the BA related to the whole of the development (Continued on page 3)

namely the old windmill and the new extension. The VT was therefore not convinced that the subject property, when viewed as a whole, would have given the appearance of being complete as at December 2007.

The VT considered that by indicating that the development was *substantially complete*, the BA had already accepted that there were works still outstanding. Therefore, the VT believed that it would have been more appropriate for the BA to have specified a completion date, which allowed a reasonable period of time for the outstanding works to be done.

Having determined that the property was not complete at 19 December 2007, the VT went on to look at whether the work outlined by the appellant could have been reasonably completed, as an ongoing process, within a period of three months commencing on the date that the notice had been served.

The VT determined that, viewing all the outstanding work collectively, it would have taken more than three months complete. It therefore quashed the completion notice.

Council tax completion notice appeals do not appear on the VTS' website.

Council tax valuation- banding of a working farm- North Yorkshire VT

This appeal challenged the Listing Officer's (LO) decision to place the appeal property in band F (market values between £120,000 and £160,000, as at 1 April 1991).

The whole farm estate comprised of a three bedroom detached house (the appeal property), a one bedroom self contained granny annexe that had been placed in band A, various stone built agricultural buildings and seven acres of land suitable for grazing.

The farm had sold for £185,000 in November 1992 and to the current owners for £535,000 in March 2008.

The farm was situated in a beautiful, but secluded setting, accessed by a country road that crossed two fords. These frequently made the road impassable, leaving the only access by foot over a boggy field. The farm had a septic tank and because of its location, the appellants were unable to have propane gas or oil delivered. They also found it difficult to get radio and television signals and it had taken them a year to get half a megabite of broadband.

Up until 14 December 2007, the appeal property had been placed in band G. However, from estate agent's sales particulars for the farm, the LO had discovered that the property included a self contained granny annexe, that had actually been in existence since 1984. Accordingly, with effect from 14 December 2007, the LO had served notices to reduce the appeal property to band F and to insert the annexe in the valuation list at band A.

The appellants challenged the LO's notice putting the appeal property in band F principally because:

- They believed that his decision to band their annexe separately had changed the character of the appeal property from an exclusive detached house to a semi detached property.

- The council tax demands for the appeal property and its annexe totalled £3,189.13, which was more than the amount due for a band H property and they received few council services.

- Band E or below had been applied to all of the neighbouring farmhouses in the area of the same size.

- In addition to the difficulties concerning its location and limited amenities, the appeal property did not have full central heating, and it had no garage, nor were any of the outbuildings suitable to be used as such. The appellants estimated that only a third of the space in their bedrooms was useable, due to sloping ceilings, and were aggrieved that the LO's external measurement of the appeal property did not reflect that the walls were half a metre thick.

- The LO had only placed a valuation of £10,000 on its agricultural buildings and seven acres of grazing land, as at 1991, which they considered was too low.

(Continued on page 4)

In defending his decision to place the appeal property in band F, the LO confirmed this valuation and said that he had also deducted the following from the 1992 sale price:

- £40,000 to reflect the value of the self contained annexe; and
- £6,750 (5%) to reflect that the creation of a self contained annexe had rendered the appeal property's status to be more akin to a semi detached property.

This led to a revised valuation for the appeal property of £128,250, a value that still placed it within band F. The LO added that all houses were measured externally, in line with the Royal Institution of Chartered Surveyor's code of measuring practice.

In reaching its decision, the VT expressed some sympathy for the appellants regarding their council tax bills. However, this matter could not be taken into consideration and nor could the quality of the council's services.

The VT noted that the 1992 sale of the farm for £185,000, close to the valuation date, would have reflected all of its known advantages and disadvantages. Whilst the tribunal accepted the LO's deduction of £40,000 for the value of its annexe, it rejected the LO's contention that a 5% allowance was appropriate to reflect the appeal property's semi detached nature. The annexe had created a separate unit, rather than a separate property. In reality both 'dwellings' remained part of the same property that was in one ownership and control, with the appellants determining, who - if anyone - occupied the annexe, and planning permission prevented it from being separately sold.

The VT went on to express doubt as to whether the LO's deduction of £10,000 for the farm's land and outbuildings was an adequate estimation of their value. Whilst the persuasive or legal burden of proof rested with the appellant, the LO had to satisfy the factual burden and explain how this figure had been derived. However, in the absence of any evidence from either party, on the value to be attached to the farm's land and buildings, the VT decided to look at the bandings that had been applied to numerous other farmhouses in the surrounding area: This evidence overwhelmingly showed a tone of band E for properties of this size. Accordingly, the appeal was allowed and the appeal property's entry in the valuation list was amended to band E (composite).

This VT decision was excluded from the VTS' website, at the appellants' request.

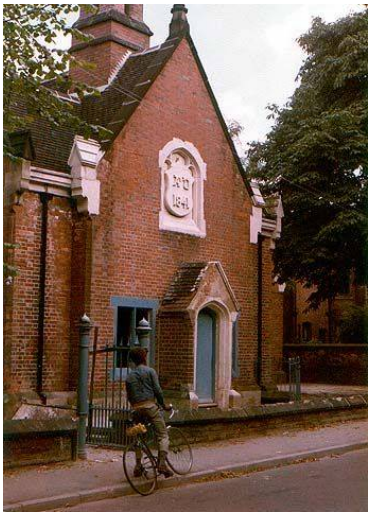
Various dwellings at the Ranby House School & Worksop College sites—Nottinghamshire VT

The ratepayer's representative had made proposals, which had challenged the council tax band entries for a number of dwellings at each respective site. In each case, the proposal was made on the grounds that a relevant VT decision had shown that the existing entry was inaccurate. This being an East Wales VT decision, in respect of the Monmouth School for Boys, dated 13 March 2008.

Both Ranby House School and Worksop College were single composite sites. All of the appeal dwellings were composite hereditaments.

It was common ground that Regulation 7 (1) of the Council Tax (Situation and Valuation of Dwellings) Regulations 1992 as amended fell to be applied.

Regulation 7(1) stated "In the case of a dwelling which is a composite hereditament or is part of a single property which is a composite hereditament, the value of the dwelling, for the purposes of valuations under Section 21 of the Act shall be taken to be that



portion of the relevant amount which can be reasonably be attributed to domestic use of the dwelling".

How each party had arrived at their respective valuations of the domestic portion of the "relevant amount" was the crux of the dispute.

The ratepayer's representative:

- contended that the LO had not had regard to the relevant amount, because he had not undertaken a valuation of the whole site; and
- had used, as his starting point, the alternative use valuation that had been carried out for each site in 1992.

He had then measured every building on each site (regardless of use) to gross internal area. Using a straight line basis, a value per m² of accommodation had been arrived at, in order to determine the value of each dwelling (i.e. the portion of the relevant amount). As a result, of his analysis, he contended that all but one of the appeal dwellings should be assessed in band A (composite) with the remaining one in band B (composite).

The LO contended that he had had regard to the relevant amount; but his approach was to rely on

(Continued on page 5)

the established tone of the valuation list, as it was 16 years old and, prior to these appeals, the existing assessments, which ranged from band B to F (composite), had not been challenged. The LO argued that he had had regard to the relevant amount because his valuation of the dwellings fell well short of what the whole of each respective site was worth.

Ultimately, the VT dismissed the appeals because the ratepayer's approach was flawed in valuation practice, because every building was valued at a uniform rate per m^2, regardless of whether it was a house or a storage unit/shed. As a corollary, the assessments that he requested the VT to uphold as correct were artificially low, for instance band A (composite) for a five bedroom detached house.

The VT also noted that the Court of Appeal's judgment in *Atkinson and Others v Lord (1997)* had established that, provided the LO had had regard to the relevant amount, it was permissible for him to arrive at a valuation of the domestic portion by whatever means he chose to employ, without breaching Regulation 7.

A full copy of this decision can be found on the VTS website- see appeal No: 3010521161/037CAD

Non-Domestic Rating Appeals

New Scotland Yard – Central London VT – Jurisdiction to consider "settled" appeals- had one of the appeals previously been settled?- valuation of corridors in an office block.

The appeals arose from two proposals made on behalf of the Metropolitan Police Service (MPS).

Appeal (1) arose from a proposal received by the Valuation Office (VO) on 26 September 2000, which had an effective date of 1 April 2000 and Appeal (2) arose from a proposal received by the VO on 24 March 2005, which under the relevant regulations could only take effect from 1 April 2004. Both proposals were against the compiled list entry in the 2000 Rating List for the property at rateable value £6.75m.

The MPS contended that Appeal (1) had been settled by agreement and the VO contended that it had been settled by withdrawal. Therefore, prior to hearing Appeal (2), the VT had to consider:

- whether it had jurisdiction to determine whether or not Appeal (1) had been settled; and, if so,
- whether the appeal had been settled by agreement or withdrawal, or remained to be settled and/or determined.

Looking at the preliminary matter, the VT noted that:

- Appeal (1) had been referred to the VT under Regulation 12 of the Non Domestic Rating (Alteration of Lists & Appeals) Regulations 1993 (the Regulations) as a "disagreement as to [a] proposed alteration".
- Regulations 34(1) [withdrawal] and (4) [deemed withdrawal, following an agreement] provide that, after a dispute has been referred to the VT under Regulation 12, any settlement prior to the commencement of the hearing falls to be notified to the clerk by the Valuation Officer.

As the clerk was, in effect, the VT's representative in such administrative matters, the VT decided that it had the jurisdiction to consider whether its clerk had been correctly notified that the appeal had been settled, either by withdrawal or agreement, under Regulation 34.

It was the MPS's contention that Appeal (1) had been settled by agreement between its agent and the VO's representative in the

days preceding a hearing scheduled for 25 January 2002. As a result of that agreement, the VO had issued an agreement form to that effect, which had been duly signed and returned by the agents. The MPS said that Regulation 11 (1) provided that where all the parties agree on an alteration in terms other than those contained in the proposal, and that agreement is 'signified' in writing, the VO should alter the list to give effect to the agreement and the proposal will be deemed to have been withdrawn. It was their view that the term 'signified' meant, according to the Oxford Dictionary, "to be a sign or indication or communicate, make known". As such, a 'signified' agreement was not required to be signed. They contended that the form issued by the VO, signified the agreement in writing, namely that the terms of the agreement were reduced to writing. The MPS also contended that the VO had given every indication that the agreement had been accepted – firstly, by communicating to the VT in the days prior to the scheduled hearing that the matter had been settled by agreement, and secondly, by not communicating to the appellant or its agent until some 14 months later, in March 2003, that the agreement would not take effect.

Regarding the alleged withdrawal
(Continued on page 6)

of the appeal, the MPS accepted that a withdrawal form had been signed by its agent and returned to the VO in June 2003. However, it contended that the form had been signed by mistake, as the withdrawal form had been included in a bundle of withdrawal forms, in respect of proposals on other grounds, in relation to both the appeal property and other properties. In mitigation, it was argued that the agent would not have been on alert not to withdraw the appeal as, so far as they were concerned, the matter had been settled by agreement more than a year earlier. Therefore, the MPS argued that the withdrawal was not valid, as it had been made mistakenly and unknowingly.

It was the VO's view that the appeal had not been settled by agreement in the days prior to the scheduled hearing in January 2002 and that any report to the VT to that effect had been made in error. A caseworker had discussed the appeal with the agent and, having reached a provisional agreement, issued a form, setting out the terms of that agreement, for the agent to sign and return. However, the form included a statement that "*the agreement will not take effect until the form is signed by all the relevant parties. I as Valuation Officer will be last to sign*." The VO argued that, as **The** VO had declined to sign the form, the agreement had never been ratified. Thus, in the absence of any fully-signed agreement, there had been no agreement in respect of the appeal.

As far as the withdrawal of the appeal was concerned, it was the VO's argument that the form signed by the agent and returned in June 2003 was valid. He argued that the return of the withdrawal form was a natural consequence of discussions held earlier in 2003.

Whilst noting the MPS' contention that the mere act of the caseworker issuing an agreement form, was tantamount to the VO signifying his agreement to the terms set out within it, the VT took the view that it was more logical to treat the issuing of an agreement form by the VO, as part of the process, which may lead to an agreement being concluded, and no more than that. The mere drawing up of a document did not of itself signify agreement to that document and the act of "signifying" required some further positive act, such as physically signing it. The VT was satisfied that an "agreement" only existed once the form had been physically signed by all parties to it including, lastly, the VO or his representative. It also considered that this view accorded with the common understanding and practice within the rating profession.

The VT was also satisfied that the statements on the form were in line with the requirements of Regulation 11, and made it clear that no party should believe that an agreement had been concluded until the VO had signed the form. An indication that no agreement had been reached should have been apparent by the VO's failure to alter the list to give effect to the agreement within two weeks of reaching it, which would have been required under the terms of Regulation 11(1)(a). The VT considered that it was regrettable that its clerk was notified, albeit incorrectly, by the VO that the appeal had been settled by agreement. But that did not affect the question of whether or not an agreement had actually been concluded. Thus, the VT was satisfied that the appeal had not been settled by agreement, as a result of a provisional agreement form being issued.

The VT went on to reject the appellant's argument that the agent had withdrawn the appeal by mistake and unknowingly. The withdrawal form signed by the agent was clear in terms of the appeal to which it referred and

identified its appeal number, the date of the proposal and the hereditament to which it related. Therefore, the VT was satisfied that the agent should have been in no doubt about the appeal that he was withdrawing and the consequences and effects of signing the withdrawal form, even if had been amongst other forms. The VT considered that it was the agent's responsibility to satisfy himself of the accuracy of the details contained within a withdrawal form before signing it and, he was responsible to his client for taking due care before committing to it.

Thus, the VT was satisfied that Appeal (1) had been validly settled by withdrawal and so invited the parties to address it in respect of Appeal (2), namely the proposal made on 24 March 2005, with an effective date of 1 April 2004.

The assessment in the 2000 List was "offices and premises" at RV £6.75m. There were five main areas over which the parties were in dispute. Agents for the MPS sought an RV of £4.92m, while the VO was defending an RV of £6.86m – a difference of almost £2m in RV.

Most of the valuation issues were, but for the size of the property, fairly straight-forward. The main difference in terms of RV between the parties resulted from

(Continued on page 7)

differing interpretations of "Net Internal Area" (NIA) in the Royal Institution of Chartered Surveyors' code of measurement practice and the treatment of the corridors on each floor of the three linked buildings. The "agreed" difference in floor areas between the parties was 5,391 m², which at around £205/m², accounted for £1.13m difference in RV before adjustments.

The MPS contended that the corridors fell to be excluded from the valuation under 3.14 of the NIA core definitions; namely; *"Corridors and other circulation areas, where used in common with other occupiers or of a permanent essential nature (e.g. fire corridors, smoke lobbies etc)."* This was solely on the basis that the size and layout of the property required emergency egress through corridors to stairwells etc as a condition of its fire certificate. Therefore, it was contended that the corridors were of a permanent essential nature.

In contrast, the VO contended that the corridors fell to be included in the valuation under 3.9 of the definitions, namely *"Areas severed by internal non-structural walls, demountable partitions, whether permanent or not, and the like, where the purpose of division is partition of use, not support, provided the area beyond is not used in common."* It was the VO's view that the corridors were merely a partition of use by non structural walls, to provide circulation areas to separate, what would otherwise have been open plan offices. Whilst a notional space or corridor was required for emergency egress, the VO considered this could have been created by clear space in an open plan office or a corridor in an office divided into a number of rooms, within the same occupation.

Having inspected the property and heard the respective arguments, the VT accepted the VO's contentions that the internal corridors were not essential fire corridors, either according to the Fire Inspectorate or the nature of their construction. Instead, they were primarily stud plasterboard partitions that created circulation areas to allow the floor space to be divided up.

Ultimately, after considering the valuation evidence and applying various uplifts and adjustment, the VT considered an RV of £6.78m was fair and reasonable. Therefore, it decided to dismiss the appeal, given this valuation was slightly higher than that actually in the List.

A full copy of this decision can be found on the VTS website- see appeal Nos: 59903945694/088N00 and 59909242023/088N00

Police Station or Offices? - Hertfordshire VT

The appeal properties were located on the ground and first floors of a modern office building immediately adjacent to the large Harlequin shopping centre.

The appellant contended that the subject hereditaments were a police station and should be valued as such in line with the agreed rents.

The VO contended that the subject hereditaments were offices and should therefore be valued in line with other offices in the locality.

It was acknowledged that the starting point in assessing a property for rating was to establish:

> *"the rent at which it was estimated the property might reasonably be expected to let on a year to year basis"*

The leases described the appeal properties as 'Offices', known as Suite 2 and Suite 4, at a rent of £1,025 each. The appellant contended that the hereditaments should be valued rebus sic stantibus, as set out in *Williams (VO) v Scottish & Newcastle LT 2000 CA 2001* and followed the guidance in *Fir Mill Ltd v Royton IDC LT1960*, where it was stated that a shop was to be assessed as a shop but not any particular type of shop; a factory as a factory but not any particular type of factory etc, or in this case a police station as a police station.

The appellant further argued that in the 'Williams' case:

- It was concluded that a shop unit in a shopping centre, used as a public house, should be valued as a public house. In the subject case the hereditaments together

(Continued on page 8)

constituted a police station in an office shell and should be valued as such, with the best guide to value being the total rent passing.

- The subject property was held under planning class C, to reflect its licensed use and it would have been necessary to physically alter the property by the removal of the bar etc. to convert it into shop use.

In the subject case it was submitted that a change in the planning use class was not considered necessary by Watford BC, so it remained an 'office' in planning terms. It was also stated that the occupier had fitted out the space by adding partitions (as any new occupier may choose to do), the only different element being bars on some of the windows. It was, however, clear that no structural or major fitting out works had been undertaken, which had altered its character from that of an office.

The VO advised that the owners of the appeal hereditaments were also the owners of the adjacent shopping centre. It was contended that it was in the interests of the owners to have a police presence nearby, as that would help to re-assure the shop tenants. In order to encourage a police presence, it was stated that the appeal properties' combined rent had been reduced by approximately 90% of the full market value, to enable the police to occupy the units. In 2002, prior to the police occupying the units, they had been let at; £11,340 and £12,200 per annum respectively.

In *Coppin (VO) v East Midlands Airport Joint Committee CA 1971*, it was argued that the actual rents for an airport could be adjusted to suit the needs of the operator. However, from a rating point of view it was the open market value that must be established and:

"It should not be assumed that there is only one landlord"

From this it was accepted that the hypothetical landlord of the appeal hereditaments and the hypothetical landlord of the shopping centre could be entirely different and given these circumstances there would be no reason for the landlord to reduce the rent by 90%, as he would receive no personal benefit from doing so.

The conclusion made by the VT was that the rents actually paid did not represent the appeal properties' market value. Therefore, they did not reflect *"the rent at which it was estimated the property might reasonably be expected to let on a year to year basis",* but were well below the open market rate. It was therefore held that the landlord had let the properties at a concessionary rent in order to ensure a local police presence and to provide a service to the shopping centre. Accordingly, the entries in the Rating List were confirmed.

A full copy of this decision can be found on the VTS website- see appeal Nos: 194510750573/017N05 & 194510750575/017N05

Norman Dynasty– Revenues & Taxation-Guest article by Geoff Parsons

William the Conqueror's bureaucratic dynasty heralded the development of a system of 'national' taxation and revenues.

William's initial bureaucracy may best be illustrated by the Domesday Book. His "valuation officers" were sent out to record all the "hereditaments","chattels" and a lot more. He also sent out others who did spot checks on the results of the initial survey. When complete, the records were used to raise taxes and generally administer the kingdom. It might be noted that there was not just one Book but at least two and the work was never signed off as completed.

William was responsible for creating the early basis of today's land tenures. In principle, and in reality, all land was held by him and he granted large areas to his barons. Efficient control of the Anglo-Saxon population was expected of the barons, hence the emergence of the castle-keep lifestyle. The Domesday Book indicated that the changes in land' ownership' at manorial level was almost 100 percent in favour of the Normans. Within a few years of 1066 most of the Anglo-Saxons had little or no place in the Norman hierarchy. Early on the lands belonging to the vanquished indigenous nobility was taken as of battle-right. Others who opposed the local barons had their land confiscated. A few accepted the new order and some retained their lands but the majority either occupied the lowly places in society or had fled overseas.

Under his rule, major reforms took place in what was a new society in a relatively short period. Essential

(Continued on page 9)

features of the feudal system under William included:

- a hierarchy of tenures that was created downwards from the barons immediately below the monarch;
- *taxation* to finance specific military and other services;
- *taxation* as goods in kind were passed upwards from those holding lowest level tenures to the one above and so on;
- a first *national* census of land and land-based resources, the Domesday Book;
- the development from that time of the common law; and
- the development of the *manor* as the basic local administrative unit.

The *manor* was held below a baron or other landholder of a large area with the proviso of service and other customary requirements, and characterised as follows:

- a manor house (home of the Lord of the Manor);
- perhaps a church;
- cottages or other accommodation for 'tenants';
- land held by the Lord of the Manor;
- waste or spare land of the manor;
- meadow land for hay (until spring the meadows became common land for grazing after the harvest was took in);
- arable land in strip farming style (similarly such land became common land each winter); and
- courts to administer the law and the local customary laws and rights.

The local administration or local government was tied to the land and the owner of that land – the Lord of the Manor – it was in no sense democratic.

The ancient '*welfare and benefits scheme'* of rights of common was in place throughout William's reign. Initially, common land was available to all in the locality. Later the land, which was common land, came to be owned by the Lord of the Manor, subject to the commoners' rights of common. The rights of common were respected (in principle at least) and administered in the manorial court as customary rights. Even when *approvement* (enclosure of common land by the Lord of the Manor) was blessed by statutes, e.g. the Statute of Westminster 1285, the *welfare benefits,* i.e. the rights of common, had a measure of safeguard – there had to be sufficient for the commoners. (The Commons Act 2006 repealed the 1285 Act but maintained protections!)

The importance of the manor cannot be over emphasised. It was the essence of *local government* – serving as the economic, social and administrative basis for society under the Normans. Land taxation (probably in kind) was reserved to the King and the source of his military expectations. It was still administered by reference to the hides – areas of counties based on the earlier concept from Mercian times. The early feudal tenures and services later became monetary and were the basis for:

- monetary taxation for the King;
- tenure rents for the landowners (lords of the manor); and
- revenues for those higher in society.

© 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 has recently completed 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.

Fair, effective and efficient

VALUATION TRIBUNAL SERVICE

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