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VALUATION TRIBUNAL SERVICE

VALUATION TRIBUNAL SERVICE JANUARY 2017

Valuation in Practice

News in Brief

Local Government Finance Bill 2016-17

This Bill would amend the framework legislation for business rates in England. Much of the Bill consists of amendments to the *Local Government Finance Act 1988*. (The Bill was previously referred to, in the Queen's Speech and government announcements as the *Local Growth and Jobs Bill)*.

It has four Parts, which give effect to a number of commitments regarding business rates made by the Government during 2014-16:

- Part 1 provides the legislative framework for the introduction of full retention of business rates revenue by local authorities
- Part 2 gives effect to a number of adjustments to liability for business rates arising from recent policy reviews and decisions, and permits initiatives towards greater digitisation of rates collection
- Part 3 permits the imposition of 'infrastructure supplements' by mayoral combined authorities and the Mayor of London, as agreed in a number of the 'devolution deals' concluded in 2014-16.
- Part 4 introduces a new 'property owner levy', built upon the concept of 'property owner Business Improvement Districts' developed in 2014, and extends the power to create business rate supplements to mayoral combined authorities.

The Bill had its First Reading in the House of Commons on 13 January 2017 (HCDeb 13 Jan 2017 c577). The Second Reading was scheduled for Monday 23 January 2017, as are a Money Resolution and Ways and Means Resolution.

Check, Challenge, Appeal—reforming business rates appeals

The consultation on the proposals ended on 11 October and the conclusions and regulations are awaited.

Pilot scheme for NDR appeals from Kent and Leicestershire

The pilot, involving a significantly different disclosure and exchange process for appeals in Kent and Leicestershire, has recently concluded and an evaluation is underway. The settlement of cases was considerably higher than is usual under the existing arrangements. Given its success in providing the vehicle for bringing parties together to discuss ahead of the hearing date, it is likely that this scheme will be rolled out to other parts of the country. In the meantime, the pilot arrangements continue to apply until 31 March in Kent and Leicestershire.

Postponements and adjournments

The VTE President has recently issued guidance reminding his members about the need to deal with cases expeditiously and fairly. This includes a more robust approach to dealing with the high numbers of requests for postponements. Only exceptional (out of the ordinary, unexpected, unpredicted) reasons for not complying with Practice Statement A2: Listing of non-domestic rating appeals, will be accepted as grounds for a deferment, otherwise the appeal will be struck out. The President said –

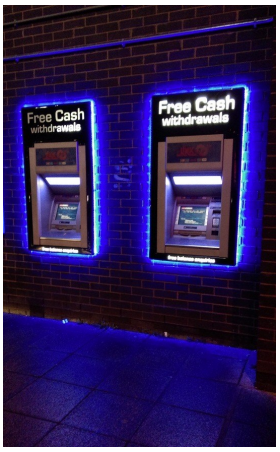
"A failure to comply with the Practice Statement is a serious matter which frustrates the due administration of justice, creating a significant financial burden on the system and delaying cases that have been prepared from being heard quickly. Therefore in common with the practice in most jurisdictions, adjournments when there has been significant non-compliance with procedure must be tackled robustly".

Inside this issue:

Stayed appeals

There are a number of appeal types stayed by the VTE at the moment. The main ones are:

Identifier	Reasons
Completion notice appeals where there is a dispute over the Tribunal's jurisdiction to decide anything other than the date	The Tribunal wishes to hear an appeal of this nature under Practice Statement A10
Completion notice appeals that fail to state the name of the intended recipient, or that are delivered to the building, addressed to the owner	Court of Appeal to decide decision of Upper Tribunal in *Westminster City Council v UKI (Kingsway) Ltd*
Wind farms: whether there has been oversupply after the 2010 list was compiled	Appeal to be heard by the President under Practice Statement A10
NDR appeals seeking a reduction in RV to a nominal figure or removal from the list and where the material day legislation in relation to the state of the property is an issue	*Newbiggin (VO)* v. *Monk* [2015] EWCA Civ 78. Appeal to be heard in Supreme Court in November
NDR appeals on question of whether self-contained storage units within a building are separate hereditaments	Appeal to be heard by the President under Practice Statement A10
Religious exemption of Church of Scientology properties: religious exemption issues	May have to be resolved on legal arguments under A10 of the VTE Practice Directions
Food Store Kiosk in shopping centre	Stayed awaiting UT decision in respect of another Food Court
Valuation of retail units in Clayton Square, Liverpool	Pending UT decision
NDR appeals ATM machines at sites in England: whether each ATM is rateable	Lead appeals with UT. Listed for hearing in January 2017



Consultation on transitional arrangements

The summary of responses and the Government's response was published in November 2016. The relief scheme must by law be revenue neutral and, to achieve this, it was not possible for the Government to replicate the 2010 scheme for the 2017 list. The figures announced for the scheme are intended to provide greatest support to small and medium businesses seeing increases and to enable small and medium businesses seeing reductions to benefit from them speedily. https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/572823/Transitional_Relief_consultation_response.pdf

Business rates: the 2017 revaluation, a briefing paper

This paper has been produced for the House of Commons Library and covers the revaluation, challenging and appealing a rateable value, the effects on rate bills, the impact of the revaluation on some specific sectors and on local authority budgets.
http://researchbriefings.parliament.uk/ResearchBriefing/Summary/CBP-7722#fullreport

Decisions from the Court of Appeal

Leeds City Council v Broadley [2016] EWCA Civ 1213 appeal from the High Court (QB [2016] EWHC 1839 (Admin) CO/933/2016

The High Court had dismissed an appeal against a VTE decision that the tenant, rather than the landlord, was liable for council tax as the tenancy agreement continued beyond six months as periodical monthly tenancies. They remained liable, with a material interest inferior to the landlord's, even though they had vacated the property because the tenancies had not been terminated on the date the tenant left. (Reported in ViP Issue 40 page 7 and Issue 42 page 3).

The Council's argument was that it was not possible to have a 'continuation tenancy' – a single property interest comprising both a fixed and periodic term – and that, if that was the intention, it could not be a tenancy at all but must be a contractual licence. In that case the tenant would be liable only during his residence, under s6(2)(d).

Reviewing the provisions of the legislation and the relevance of the case law, the Court of Appeal concluded that the arrangement at issue in the appeal pointed to a single grant formed of a fixed term followed by a periodic term, and that these leases were a "commercial reality" and were "well known to the common law", without their validity having been raised. The appeal was therefore dismissed.

Iceland Foods v Berry (VO) [2016] EWCA Civ 1150 appeal from the Upper Tribunal (Lands Chamber) RA/61/2012

The Upper Tribunal (UT) had reversed the decision of the VTE that the air handling system used by Iceland in a store was plant and machinery - "used or intended to be used in connection with services mainly and exclusively as part of manufacturing operations or trade processes" (Plant and Machinery Regulations 2000).

The UT had allowed the appeal in part and made new findings of fact. (ViP Issue 37 page 3).

In appealing to the Court of Appeal, Iceland contended that the UT had defined "trade processes" in a very restrictive way and that it was wrong to consider the defining characteristic of

manufacturing operations or trade processes as being "activity bringing about a transition from one state to another". Their trade process, Iceland argued, was "the application of a continuous treatment of refrigeration at all times using equipment to maintain food in an artificial condition where but for the refrigeration would be rendered useless". Iceland also argued that it was irrelevant to suggest that the air handling system was more remote from the trade processes because it was cooling the air produced by the storage cabinets rather than air produced by preservation of the frozen food.

The Court of Appeal did not support this view but agreed with the VOA's counsel that the exemption was intended to be narrow, relating to industrial operations and intended for the tools of the trade. It was not intended to confer a benefit to one type of retail operation over another. All heating, cooling and ventilating plant could be said to facilitate the business of the occupier. The fact that, for a particular retailer, it has to be more substantial, powerful or complex did not change the nature of the plant and machinery.

The Court of Appeal agreed with the UT's approach and found that the purpose of the plant as described by Iceland's counsel, keeping the storage freezers cool, was not a "trade process". The appeal was dismissed.

Decision from the Upper Tribunal

Beaconside Country House & Cottages and Jones v Gidman (VO) [2016] UKUT 0497 (LC) RA 11 & 13/2016

The appellant sought lower rateable values (RVs) than had been determined by the VTE for two self-contained holiday units in Devon.

One of these comprised a large Victorian house together with four smaller cottage conversions on a 23-acre, riverside estate, providing 32 single bed spaces (SBS) in all, with shared facilities including swimming pools. Its fair maintainable trade had been agreed at £135,000. The other unit consisted of former farm building converted into four units and a new log cabin, together providing 23 SBS, with an agreed FMT of £55,000.

The receipts and expenditure method had been agreed as the most appropriate valuation method to adopt.

The issue was around working expenses incurred by the hypothetical tenant, relating to cleaning, staff costs, land maintenance, motor expenses, provisioning, depreciation, insurance, repairs, sundries and subscriptions.

A second issue first raised at the UT was whether the usual 50:50 split of the 'divisible balance' between tenant and landlord was appropriate or should be varied to 75:25 (as in *Redrose Ltd v Thomas (VO)* [2014].

Because the UT incorporated additional allowances for some of the working expenses, improving the return for the tenant, it did not consider it necessary to also vary the divisible balance, as that would be double counting. The valuations resulted in reduced RVs and the appeals were allowed in part.

The view was expressed that, as *Redrose* and this appeal had been heard under the simplified procedure, it might soon be necessary to address the important issue of divisible balance under its standard procedure.

Interesting VTE Decisions

Non-domestic rating

Tram works

The 15 appeals challenged VO notices reducing each of the appealed entries by 15% to reflect an allowance for the tram works. While the works had been ongoing the VO had met with ratepayers' representatives, after which it was accepted that a temporary end allowance was justified and 15% was conceded.

All of the appeal properties were modern office premises in business park locations. The appellants' representative presented an aerial photograph of Lenton Lane, highlighting which parts of it were on the tram route and which were not. He argued that it did not make sense that a uniform end allowance of 15% was originally applied across the board by the VO. Since then, a 20% end allowance had been agreed for Poplars Court; the appellants sought an increased allowance of 20% in line with that agreement.

It was accepted that for the duration of the tram works the occupiers of the appeal properties endured a significant degree of disruption. At peak times especially, traffic was often at a standstill due to temporary one way traffic flow and contra flow arrangements. In addition to the laying of tram lines and overhead cables, there were excavating works, utility services had to be re-routed away from tram lines and a new bridge had to be constructed near the Games Workshop.

The list entry for the Games Workshop was the only assessment that had been agreed. An analysis of it revealed that a 15% allowance was granted for the tram works and an additional 5% for the loss of 63 car spaces. The VO described the Games Workshop premises as a complex hybrid property with a retail element, a design centre for new games and a play area for people to try out new games. The car spaces were lost because land was taken up as part of the tram line development works and other spaces were taken up with contractors' huts on site. Because of this property's location, it was possibly the most affected by the works.

There were three types of property affected by the works:

- shops, where allowances of between 20% and 30% were conceded
- offices where allowances of 15% and in some locations 20% had been conceded
- factories where 10% had been conceded.

The VO accepted that the levels of allowance were arbitrary; the effect of the disturbance was difficult to quantify and ultimately, the level of allowance that was applicable was subjective.

No evidence was presented to show that any of the ratepayers had sought rent reductions and their landlords been prepared to concede rent reductions or concessions, whilst the works were ongoing. The appellants' representatives did not know if any of the ratepayers had received compensation from the tram operator or another publicly funded body for the nuisances suffered whilst the works were ongoing.

Nor was any evidence presented to show that any of the appellants' businesses had suffered financially from the disruption. No trade information or accounts were presented to show that income streams had been affected. In addition, no evidence was presented to show that any of the appellant companies had incurred additional expenditure through having to hire alternative accommodation whilst tram works were ongoing. Consequently, there was no substantive evidence to indicate that the tram works were interfering with the ratepayers' normal business operations.

Although an end allowance of 20% was conceded for Poplars Court, it did not automatically follow that a similar allowance should be uniformly applied to the appeal properties. The panel attached more weight to the agreement reached on the Games Workshop than the agreement on Poplar Court. The Games Workshop had a retail element to it which meant that it was likely to be far more affected by the tram works than the appeal properties. It was accepted that employees travelling to and from their place work at the appeal properties would have endured greater journey times and traffic delays. But tram works or not, the employees of the appellant companies were contractually obliged to turn up for work at their offices. However, the general public may well have been deterred from visiting the Games Workshop especially during peak times when there would have been potential gridlock. An end allowance of 15% was conceded for the effect of the tram works. The panel decided that the appellants had failed to substantiate a case for an allowance above 15%.

Appeal no: 306025385791/538N10

Where we show an appeal number, you can use it to see the full decision on our website, www.valuationtribunal.gov.uk. Click on the 'Decisions & lists' tab, select the correct appeal type and use the appeal number to search 'Decisions'.

Interesting VT Decisions

Council tax valuation

Increase in banding following a previous reduction

A notice from the listing officer (LO) increased the band for the appellant's property from C to D.

This alteration had been made following a previous alteration taking the band down from D to C, which had been done on the basis of various representations by the appellant about the banding of the property. Following the reduction, information came to the LO's attention that the original band D entry had been subject to a decision on a previous appeal by the appellant in 1998; the appellant accepted he had attended this hearing. At this earlier hearing there had been some errors in the factual evidence given to the Tribunal, however the LO was of the view that this decision still stood and so the list was altered back to band D.

When the appellant submitted a proposal in response to this notice, the LO challenged its validity and the appeal against that challenge was what was before the panel.

The panel upheld the LO's argument because Regulation 4(7)(b) of the Council Tax (Alteration of Lists and Appeals)(England) Regulations 2009 disallows a person from making a proposal on the grounds of an LO alteration to the list where that alteration is made to reflect a VTE decision. Although the LO accepted that there may have been factual errors in the evidence when the earlier decision was made, he still submitted that it was on the basis of this decision that the entry was reinstated at band D. The panel found it had to accept this was the case and so the appellant did not have the right to make this proposal which was, therefore invalid.

Appeal no: 1725757342/176CAD

Over 55s' flats

The appeal properties were all two-bedroom flats (38 $m^{2)}$ in band B and restricted to the over 55s age group. They had communal gardens / parking with a care line telephone system.

The appellants' representative had argued that the flats were overpriced initially and their value had not recovered following the opening of a care home close by in 1993. The panel was provided with extensive evidence of sales relating to the properties and an analysis of the history of the prices in comparison with other flats in the area. In the early 1990's it was argued that the flats had fallen far more than other flats and over the period since then it was shown that the subject properties' values had appreciated far less than other flats in the area.

The listing officer relied on sales evidence from close to the valuation date that had clearly placed the flats in the mid/upper band B range. The market was falling in the early 1990's and there was no evidence to suggest that the physical change cited by the appellant's representative had resulted in a fall in values.

The panel found the evidence from close to the valuation date to be conclusive. Values were falling but there was nothing to attribute the fall at the subject properties to be greater than other properties in the area. The physical change cited in the proposal was over 20 years ago and the appellant's representative had tried to suggest that recent sales were of assistance indicating that the original purchase prices were excessive as demonstrated by a lower increase in relative terms compared with other flats.

The panel found the approach to be without merit. Sales close to the valuation date provide primary evidence and, for a material reduction in value to be proved, the panel require conclusive evidence that any reduction in value is directly attributable to the physical change cited.

Appeal no: 1025735108/037CAD

Aggregation

Receiving proposals in October 2013 to include 16 rooms, occupied as bedsits, as one entry in the list, the listing officer (LO) decided that each room was a hereditament and declined to treat the property as one dwelling under Article 4 of the Council Tax (Chargeable Dwellings) Order 1992. A VTE Vice-President first examined as a preliminary issue whether the Tribunal had jurisdiction over the LO's exercise of discretion under Article 4 and whether the appellant was entitled to make a proposal for alteration.

The discretion was referred to in the LO decision notice. Having set out the reasons for finding the individual rooms to be hereditaments the LO stated, "There then remains the issue of whether these separate hereditaments can be aggregated under the discretion afforded…under article 4…" and went on to say that he was of the opinion that the bedsits had each been adapted to such an extent of self-containment that aggregation could not be applied in this case. There was no reference to the proposal being invalid.

The Vice-President found from this that, at the date of the proposal, no determination under Article 4 was effective, so the appellant was entitled to make proposals to show the dwellings as one entry in the list.

The LO was of the opinion that there was statutory exclusion from the Tribunal's jurisdiction of questions relating to the exercise of this discretion. He referred to *Gaskell and others v Green (VO)* [1959] and *Lewis-Jones v Williams (VO) and another* [1970] to support his view. The only way to challenge an "aggregation decision" would be by judicial review. In the Vice-President's view these decisions showed that

(continued on page 6)

Interesting VT Decisions

Council tax valuation

(continued from page 5)
the Tribunal was entitled to consider evidence and had jurisdiction to decide whether the LO/VO was entitled to exercise this discretion but had no jurisdiction to exercise that discretion afresh if the statutory criteria were fulfilled. So the LO was entitled to exercise the discretion provided regard was had to all the circumstances of the case, which might also be considered on appeal. If, at the substantive hearing, the Tribunal found that the LO had failed to take into account all the circumstances, then the Tribunal would have the power to alter the list by deleting the current entries, leaving the LO to make a fresh determination under Article 4, exercising his discretion.

The appellant was then directed to provide a statement of case identifying what circumstances of the case, including the extent of structural alteration of the rooms, that it was alleged the LO had failed to take into account.

At the next hearing, a witness statement was presented from a VOA 'complex caseworker', stating that he had made the decision for the LO not to exercise discretion and aggregate the dwellings and that that decision had been taken in June 2013. The detailed reasons for that decision were also produced from a VOA record made at the time. This had not come to light at the preliminary hearing because the LO had not understood that this would be disputed.

The Vice-President therefore revisited his earlier decision. There was no statutory notice required for a determination under Article 4. While the LO could have issued an invalidity notice on the proposals as they were received after June 2013, but had not, there was no bar to him arguing invalidity at any point. The proposals were therefore found to be invalid. In addition, none of the material factors listed in the appellant's statement of case was found to have been overlooked in the LO's determination. The appeals were therefore dismissed.

Appeal no: 0655664341/254CAD

Deletion

The proposal sought deletion of the property from the list on the grounds that it was no longer used for domestic purposes but was used in connection with the church.

The appeal property is a two-bedroom detached house (92m2), located within the grounds of the church and banded at D.

Chapel Cottage had been occupied by tenants until 28 February 2015. Due to extensive work to be undertaken to the church, all movable goods were removed and stored in the Cottage. The site, including the church and Cottage, was handed over to the builders in May 2016 with fences being erected around it; work started a week later.

The listing officer contended that the current temporary use as storage did not mean the property was no longer a dwelling, nor did it meet with the statutory criteria for exemption.

The panel accepted that there were major works ongoing around the Cottage and that there was limited access to it. However it was occupied as a dwelling until 28 February and it was the intention that when all the works were completed, expected to be early in 2017, the Cottage would again be occupied by a tenant. Section 66(5) of the LGFA 1988 provides that property not in use is domestic if it appears that when next in use it will be domestic. Its current use for the storage of church items met the needs of the owner but there had been no act to alter the property into something other than domestic accommodation.

The panel accepted that for the duration of the works, access to the Cottage was restricted for health and safety reasons. There was evidence that the restriction on access was only a temporary issue and could be easily remedied.

Based on the evidence presented the panel determines that although the appeal property is not currently being used as a dwelling it still remains a dwelling as defined in legislation.
On whether it should be classed as being a non-domestic property being used in connection with the church, the panel had regard to Paragraph 11 of Schedule 5 to the Local Government Finance Act 1988 which relates to Non-Domestic Rating Exemptions. As the appeal property is a dwelling, however, the requirements of Paragraph 11 are clearly not met.

The panel was satisfied that the appeal property was a hereditament under section 115 of the General Rate Act 1967 and that it does constitute a dwelling under section 3 of the Local Government Finance Act 1992. Consequently, an entry for the appeal property must be shown in the valuation list and the appeal for its deletion must therefore fail.

Appeal no: 4720762430/254CAD

Interesting VT Decisions

Council tax liability

Class C -
for a dwelling in England (a) which is unoccupied; and (b) which is substantially unfurnished, commences on the date from which both (a) and (b) are satisfied.

In determining the start date for any discount under Class C, the test is not whether someone's sole or main residence has changed (as relied on by the billing authority); the test is whether the dwelling is unoccupied and substantially unfurnished. Thus in this case, there was nothing to prevent the appellant landlord from qualifying for a discount, as the evidence provided demonstrated the tenant still had some of her furniture and belongings in the dwelling until the tenancy ended.

The fact that the tenant's sole or main residence had changed was not the determinative factor. Whilst a person's sole or main residence can only be at one address on any one date, a person could potentially still occupy or furnish two dwellings at the same time. Some classes of discount specifically refer to the expression "sole or main residence", but Class C is one which does not. The appeal was therefore allowed.

Appeal no: 4725M179333/254C

Class N –
for a dwelling which is either (a) occupied by one or more residents all of whom are students; (b) occupied only by one or more students as term time accommodation.

The three appellants contended that they were foreign language students and were entitled to the exemption for the period 8 October 2013 to 7 June 2014.

The three appellants were Comenius Assistants from various countries. The billing authority contended that the statutory definition of a student did not include a Comenius Assistant and that, although there was a clear overlap between a Foreign Language Assistant and a Comenius Assistant, the latter did not meet the requirements of the legislation.

The billing authority was permitted to allow Class N exemption because the appellants were Foreign Language Assistants for council tax purposes during the period in question. At Schedule 1 to the Council Tax (Discount Disregards) Order 1992 (SI 1992/548) there was a requirement that a Foreign Language Assistant was registered with the British Council. The appellants had provided letters from the British Council in November 2013 which explained that they were registered under the Comenius Assistant Programme as language and cultural assistants. Comenius Assistants are future or trainee teachers from across 33 European countries who undertake placements in UK schools as language and cultural assistants, working up to 16 hours per week. They are not paid a salary but receive a grant contribution from the European Commission to fund their placement.

During the period in dispute the three appellants were Comenius Assistants registered with the British Council. To all extent and purposes they were Foreign Language Assistants under a different name / programme providing assistance in the schools regarding foreign languages and cultures.

Appeal no: 1355M132773/254C

Single person's discount

The appellant's case was that he was entitled to a single person's discount at the appeal dwelling, because this was his main residence in the UK. The billing authority's case was that no single person's discount was applicable for the period in dispute as the appeal property was empty and for sale and that the appellant was living abroad.

The appellant stated that he stayed at the appeal property at the end of October 2015, the festive period 2015 and from 13 to 17 January 2016. However, in referring to *Vaughan v South Oxfordshire District Council* [2013] the billing authority believed that the brief periods of occupation did not constitute the property being the appellant's main residence for council tax purposes. Furthermore, the billing authority understood from information available to them that the appellant's main residence continued to be in the Czech Republic where he shared custody with his child.

Having had regard to all the facts presented, the panel determined that the appellant's main residence was not at the appeal property. It was established that he had been living abroad for some time to deal with the custody of his child. The appeal property had been let and only after the tenants had left the property did the appellant seek any discount/exemption for council tax payments. The panel further noted that once the tenants had left the property the managing agents were no longer instructed as agents and the property was placed on the market indicating that the appellant had no intention of returning.

As the appeal property was not the appellant's main residence, the appellant was not entitled to a single person's discount. The appeal is dismissed.

Appeal no: 5930M177593/084C

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Interesting VT Decisions

Council tax reduction

Gains from betting

The billing authority had included gains from betting as other income at £50 per week when calculating council tax reduction.

Whilst the panel accepted that the appellant was using a system of arbitrage betting in which he placed a bet with a bookmaker and then sought to lay off that bet in order to minimise his losses the panel did not consider that this amounted to him becoming a bookmaker. This system was not guaranteed and there was in the panel's opinion still sufficient risk involved for this to be considered as gambling with receipts being of an ad hoc nature. The panel referred to the details of the appellant's income and losses from his gambling activities which showed that whilst often he did indeed make a profit he also on occasions sustained a loss. This was in the panel's opinion the nature of gambling and the appellant was reliant on being able to lay off his bets which may not always be possible.

no skill was required in the laying off over which the appellant had no guarantee.

The panel concluded that a book maker would determine the odds at which he was prepared to accept the bet. The appellant had no control over the setting of the odds and was therefore at the mercy of the bookmaker. Therefore the panel did not consider that the gambling receipts of the appellant should be considered as other income and the appeal was allowed on that point. It was therefore not necessary to determine whether the receipts should be considered as self-employment income from which expenses could be offset.

Allowing the appeal, the panel ordered the billing authority to recalculate the appellant's entitlement to CTR in accordance with the decision.

We do not publish CTR decision on our website

In the case of *Hakki v Secretary of State for Social Security and Mrs B* [2014] EWCA Civ 530, the Court of Appeal found that the income from poker playing whilst skilfully done could not be counted as income for Child Support. The VTE panel was mindful that things had moved on with the introduction of on-line gambling but remained of the opinion that whilst some skill was involved in studying form,

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