

Appeal No. VA06/4/003

AN BINSE LUACHÁLA
VALUATION TRIBUNAL
AN tACHT LUACHÁLA, 2001
VALUATION ACT, 2001

Summerville Health Care

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Nursing Home at Lot No. 11.18.22B, Carrowbunnaun, Knocknaree, Sligo, County Sligo

B E F O R E

John Kerr - BBS. ASCS. MRICS. FIAVI

Deputy Chairperson

Leonie Reynolds - Barrister

Member

Frank O'Donnell - B.Agr.Sc. FIAVI

Member

JUDGMENT OF THE VALUATION TRIBUNAL

ISSUED ON THE 13TH DAY OF APRIL, 2007

By Notice of Appeal dated the 18th day of October, 2006 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €120.00 on the above described relevant property.

The grounds of Appeal as set out in the Notice of Appeal are:

"On the basis that the RV as assessed is excessive, inequitable and bad in law. The portion of the premises which is used exclusively as a place of public worship should be excluded under Schedule 4 point 7 2001 Act. The Commissioner has failed to make sufficient allowance for the actual design and layout of the subject together with the extra on going costs associated with the planning grant."

The appeal proceeded by way of an oral hearing which took place in the offices of the Valuation Tribunal, Ormond House, Ormond Quay Upper, Dublin 7 on the 12th January and 5th February, 2007. The Appellant was represented by Mr. Eamonn S. Halpin, B.Sc.(Surveying) ASCS, MRICS, MIAVI, and the Respondent by Mr. Brendan Conway, BL, instructed by the Chief State Solicitor and by Mr. Noel Lyons, B.Comm, Staff Valuer with the Valuation Office.

In accordance with the Rules of the Tribunal, the parties had exchanged their respective précis of evidence prior to the commencement of the hearing and submitted same to the Tribunal. In addition, the Consultant Valuer representing the Appellant, in response to a number of requests by the Tribunal Registrar, confirmed by correspondence dated 21st December, 2006, that it was his client's intention to be represented by legal counsel at the hearing scheduled for the 12th January, 2007. The Respondent engaged the services of Mr. Brendan Conway, B.L., who in turn submitted a written outline legal submission document on behalf of the Respondent dated 20th December, 2006, addressing the issue of rateability of the Chapel located within the subject property.

At the oral hearing of 12th January, 2007, Mr. Halpin advised that the Appellant would not be represented by legal counsel but that he himself would address the issue of rateability of the Chapel and introduce witnesses to support the case of his client. He then requested an immediate adjournment of the hearing, having apologised for the absence of his client and appellant, Mr. Patrick Gilmartin, due to illness. With the understanding and co-operation of the Respondent and legal counsel, the hearing was adjourned until 5th February, 2007.

At the re-convened hearing of 5th February, 2007, both parties, having taken the oath, adopted their précis as being their evidence-in-chief. This evidence was supplemented by additional evidence given either directly or via cross-examination. From the evidence so tendered, the following emerged as being the facts relevant and material to this appeal.

The Property

The property is described as a modern, purpose built, single storey, standard custom-built Nursing Home located near Strandhill, with a smooth plaster exterior featuring a grass landscaped roof. The windows are double glazed featuring ground to ceiling design on the south and south-west aspects of the building which overlook Sligo Bay. The relevant

property comprises of 42 registered Nursing Home rooms, all of which are en-suite, designed to provide for a high level of care for the elderly and finished to a good modern standard. 39 of the rooms are single and 3 are double, and are served by a communal Dining Room, 3 Sitting Rooms, an Entrance Hall, Chapel, Library, Kitchen, Laundry, Reception, Office, Hair Salon and Recreation Room/Community Hall.

A noted feature of the architecture of the structure, which allegedly resulted from a Planning Condition, is the so-called “living grass roof”.

The Nursing Home is located within its own site of approximately 3.64 hectares and provides paved, surface parking for 33 vehicles. The Nursing Home is registered for 45 patients.

Tenure

Leasehold, for a term of 10 years, which commenced on 01/01/2005 at an annual rent of €30,000 per annum, to shell standard with fit-out and furniture to be provided by tenant.

Services

Connected to mains.

Valuation History

Following a request from Sligo County Council, Mr. Lyons surveyed the building on 19th August, 2005. The Commissioner issued a proposed RV of €440 on 21st November, 2005, which, following representations and negotiations, led to a reduced final Certificate of Valuation of €420, which issued on 17th February, 2006. That valuation was appealed and issued unchanged on 25th September, 2006.

Appellant's Case

Mr. Eamonn Halpin took the oath and introduced his client and witness, Mr. Patrick Gilmartin, and witnesses Ms. Kathleen Devins and Ms. Nuala Niland. Mr. Halpin provided the Tribunal with a review of his submission.

In summarising his précis, he reiterated that accommodation within the facility was quite extensive, particularly in the context of the range and scope of ancillary facilities, the wide corridors all serving a relatively small number of rooms, namely the 42 registered. He focused at some length on the additional costs associated with the construction of the building to support the living roof, and then the unusual ongoing maintenance costs of same. He

indicated that the weekly fee generated per bed is in the region of €600, a fee income comparable with other Nursing Homes not having similar comforts and facilities.

He sought a reduction on the Rateable Valuation as, in his view, the nature and design of the accommodation provided within the subject relevant property, and particularly the interior design and layout providing for very large corridors, bedrooms, en-suites and day room areas designed to improve the quality of life of the elderly residents, all taken together reflected a burden on the initial capital cost of construction and then ongoing management, maintenance and operation costs. He contended that, though the Nursing Home offers such upgraded and comfortable accommodations and ancillary facilities, the Appellant was not in a position to charge any more than €600 per week, being the standard for more conventional Nursing Homes in the north-west region. He argued that Health Board requirements, guidelines and advice have led to greater market expectations for new Nursing Homes, whereas conversely, established homes are exempt from many such regulations, and traditionally offer smaller bedrooms and fewer facilities and as the latter are capable of achieving similar income per bed figures, they are accordingly more profitable to maintain and operate, and a hypothetical tenant would take such things into account in determining what he could afford to pay for the rental of such a facility. However, Mr. Halpin corrected point 3 under heading “Appellant’s Case” on page 6 of his submission, by deleting the entire final sentence therein.

Mr. Halpin indicated that the subject property on the outskirts of Strandhill is considered moderate and is disadvantaged by not being in close proximity to a large population centre. He stated that the Valuation Office failed to consider the additional floor area associated with the foregoing Health Board regulations and advice.

He argued that earlier decisions of the Tribunal and particularly **VA95/4/029 – John Shinnick, Monfield Nursing Home Ltd. (Monfield)** and **VA98/2/047 – Ashbrook House Ltd. (Ashbrook)** had regard to the number of beds and the location and quality of the facility, and did not exclusively determine rateable valuation by reference to overall floor area. He argued that the Commissioner’s approach of concentrating exclusively on gross external measurement of a Nursing Home and ignoring the number of beds provided, has led to a disproportionate burden being placed on the subject property due to its size, and claimed that it is inequitable for the Commissioner to assess modern Nursing Homes on a pro rata basis for the increased size where there is no increase in their relative number of bedrooms

and the charge per room is on a par with other established Homes. Mr. Halpin indicated that his client believed that a hypothetical tenant would only offer a modest increase in rent for his premises with 42 beds over and above what the tenant might pay for a premises such as Árd Na Gréine Nursing Home (his sole comparison and the Respondent's Comparison Number 1), with 52 beds (as noted in correspondence dated 22nd December, 2006 from Mr. Halpin to the Tribunal), whereas the RV compared €420 to €250 respectively.

Citing principles which he claimed were established by Valuation Tribunal Judgments in **Monfield** and **Ashbrook**, Mr. Halpin indicated that the Tribunal considered the number of beds, the quality of the facility and location as important factors, taken together with the size of the buildings. He also reminded the Tribunal that Judgment **VA05/1/018 - Brindley Manor Fed. Nursing Homes Ltd.** provided for a 10% reduction allowance to reflect the additional space dedicated to corridors and alcoves, which were designed into the building to meet the specific requirements of the EMI (Elderly Mentally Infirm) facility at that property. In concluding his arguments to support a reduction in the RV on quantum considerations, he relied upon Judgment **VA06/2/045 - Orange Tree Ltd.** which noted that the Commissioner was bound to fix valuations in accordance with the provisions of Section 49 of the Valuation Act, 2001.

Rateability of the Chapel

Mr. Halpin argued that the Chapel should be deemed exempt from rates in this case in accordance with the provision of Schedule 4, Paragraph 7 of the Valuation Act, 2001. In summary, he argued that the Chapel is not used for any function other than as a place of public religious worship, that no persons are refused access to it and that its use is exclusively for public religious worship.

He quoted the Collins Dictionary definition of Chapel being a "*place of worship with its own altar within a church*", and also a "*similar place of worship in a large house or institution*". He explained that the Bishop of the Diocese had significant influence over the design and layout of the Chapel, he confirmed that the area is wholly dedicated to the Chapel, the Exposition of the Eucharist is permitted by the Bishop and the Parish Priest seven days per week, and the Chapel is used not only by the residents of the Nursing Home, but also extends out to family, friends, carers, staff and the local community, and is open each and every day until 11 pm. Mr. Halpin argued that the Act should be interpreted such that public worship could be satisfied by any gathering of people coming together to publicly worship in a Chapel

or area dedicated exclusively for such purpose, regardless of location. He rejected the argument proffered that the Chapel within the Summerville Health Care Nursing Home is provided only in accordance with the regulations set out in the Nursing Homes (Care and Welfare) Regulations of 1993. He repeated that there is exclusivity of user in this Chapel stating that there is no other use for it other than as a place of worship, open to all comers.

Looking to the Comparison properties set out in the Respondent's précis, he considered Comparison No. 1, Árd Na Gréine Nursing Home, which was common to both Appellant and Respondent, as useful to support his argument, whereas he felt their Comparison No. 2, Bailey's Nursing Home in Tubbercurry, to be not at all useful based on its very small gross external area of circa 261.4 sq. metres, and Comparison No. 3, Sancta Maria Nursing Home only partially useful as it has very limited ancillary space. He acknowledged that the Tribunal does not favour the "Rate Per Bed" method of valuation argued for by him, but he continued to seek support for same as he felt the hypothetical tenant would consider the disparity in rateable valuation assessed on the subject versus Comparison No. 1, as being inequitable and a matter which he could not ignore in determining the level of rent he could afford to pay.

Cross-examination

Mr. Brendan Conway commenced cross-examination of Mr. Halpin, who confirmed to Mr. Conway that the Tribunal had not adopted a rate linked to a Rate Per Bed method of valuation in the past. Mr. Conway, referring to **VA06/3/042 - Stanford Woods Care Centre Ltd.**, noted that the Tribunal had offered a quantum allowance or reduction in the RV based again on floor area and not on the number of beds or the income yield from same. Mr. Conway also noted a similar decision by the Tribunal in the **Monfield** case, where the gross floor area was again the determinant in establishing the rateable valuation. Mr. Halpin referred again to Ard Na Gréine, which offers greater accommodation in terms of bedrooms, but is assessed at a much lower rateable valuation. Mr. Conway stated that the Tribunal Judgment in the **Ashbrook** case noted that the number of beds was not considered, citing the issue of the mix of singles and doubles configuration, and asserted that the Tribunal followed the **Monfield** Judgment again in that case.

In reply to a question by Mr. Conway, Mr. Halpin acknowledged that the allowance in the aforementioned **Brindley Manor** case by the Tribunal was linked to the provision of

additional space associated with the dementia unit, but also noted that the subject relevant property featured wide corridors, alcoves and so on. Mr. Halpin accepted the conclusion reached by the Tribunal in the **Brindley Manor** Judgment, and also confirmed that Comparison No. 1 and the subject were both purpose built Nursing Homes with a broadly similar number of beds. Mr. Halpin, at this point repeated his views that the number of beds in a Nursing Home should be a determinant of value, with other elements, as not to do so would be to overlook, in this case, all the additional space and ancillary rooms designed and built to serve the 42 beds. Mr. Halpin stated that the additional or ancillary areas of the subject would not be considered by a Valuer as of themselves capable of adding value to the property, whereas the number of beds would. To support his argument he cited an example of a Georgian building, which typically features very large or very wide corridors, but that in an office valuation, only the nett floor area would be used to determine the value of the premises. In summary, Mr. Halpin declared that four determinants of value would be adopted by the hypothetical tenant in this circumstance, namely:

1. The condition of the premises.
2. Location of the premises.
3. How much could it charge patients for its use.
4. The number of beds registered and available for use.

Mr. Conway then addressed his questions to Mr. Halpin in relation to the Chapel. Mr. Halpin confirmed that page 8 of his summary should have been corrected to include the word “public” prior to the words “religious worship” in the first line to accurately reflect the words of paragraph 7 of Schedule 4 of the Valuation Act, 2001. Mr. Halpin then expressed his view that residents, locals and others comprise or make up the public, and noted that Mass is celebrated in the Chapel each day at 7 pm and that there is no restriction placed on persons entering or leaving the Chapel through the Reception, as the front door remains open.

Ms. Devins, having taken the oath, replied to various questions by Mr. Conway. She indicated that the Chapel is located approximately 20 minutes walk from Strandhill village; she works as a volunteer in the Chapel; the Parish Council notes the times of Masses in the Chapel in the Parish Notices; there is no sign positioned or located outside the Nursing Home to indicate that the Chapel is located within, but she stated that there is a notice relating to the schedule of services offered in the Chapel within the Reception area. She could not confirm if the Chapel is formally part of the parish but confirmed that seating is provided there for

between 60 and 70 worshippers, though on a typical weekday evening, possibly as few as 6 or 7 members of the public and residents would attend Mass, but that the numbers of local people attending would increase significantly at the weekends. In response to a query from the Tribunal, the parties confirmed the gross external area of the relevant property to be 2,687.85 sq. metres including the area of the Chapel, being 60 sq. metres.

Mr. Patrick Gilmartin, as witness for the Appellant, also took the oath, and answered questions from Mr. Halpin. He confirmed that he had partly designed and built the subject premises and that the design was predicated on various features he had identified in similar properties in the United States of America. He confirmed that the open layout of the Reception area does not restrict public access to and from the Chapel. He stated that the investors in the property were very disappointed with the manner in which the RV was assessed on the subject, citing comparative RVs applied to other, much smaller facilities. He explained that the corridors were designed to encourage residents to sit and relax, and the Library is used by the residents and the public, in common with the Chapel, Community Hall and Hairdressing Salon. He recalled the Bishop having a significant input into the design of the Chapel and noted that it is he who determines and dictates whether or not the Exposition of the Eucharist may be permitted. He informed the Tribunal that the doors at the rear of the Chapel were positioned to allow for an increase or overflow congregation to attend church ceremonies, catering for up to 100 persons in total, by opening into the Reception area. He declared that the subject facility is far more expensive to operate than the Árd Na Gréine Nursing Home. He noted that the residents come from a distance of generally not more than 12 miles from the subject Nursing Home. Mr. Conway then addressed Mr. Gilmartin who confirmed that the Chapel is owned by the investors in the Nursing Home and not by the Diocese.

Respondent's Case

Mr. Lyons then assumed his position in the stand, took the oath, formally adopted his précis as his evidence-in-chief and reviewed his submission, and requested the Tribunal and those present to formally adopt it "as read".

Mr. Conway then asked him to review the salient points of his submission. Mr. Lyons described the general layout of Summerville Health Care Nursing Home by reference to a copy floor plan handed in by the Appellant at the hearing and attached to this judgment as Appendix 1. Mr. Lyons noted that Comparison No. 1 is located within a housing estate at

Enniscrone, and the Sancta Maria Nursing Home is within the centre of Enniscrone, whereas the subject, on its circa 9 acre site, benefits considerably from its coastal and tranquil location. He described it as the best of six Nursing Homes he had inspected in the past two years and argued that rates are not the primary factor adopted by investors in considering the value of Nursing Homes. He argued that as a Valuer representing the Commissioner, he is obliged to consider the rent a hypothetical tenant would pay “looking at one year with another”, and expressed the view that smaller, older type Nursing Homes may not have a good future ahead. He stated that the Nursing Homes Association has declared that the national occupancy level now averages at 66%. Mr. Lyons expressed his opinion that ancillary areas must add value to Nursing Homes, which are improving all the time with better design and ancillary services. Mr. Lyons also indicated that the facilities of the subject would attract the attention of potential residents from areas well beyond the locality and that room charges are also dependent on the cost of providing special care needs to the residents. He considered the location of the subject to be far superior to Comparison property No. 1, and explained the differences in calculating the rateable valuation on the subject property with it by reference to the views offered to residents, space within, ambience, all taken together, one year with the next. Mr. Lyons indicated that the rate per sq. metre assessed on Árd Na Gréine Nursing Home is €34.17 whereas he allowed a reduction for quantum and for the unusual Planning requirements, in assessing a rate of €30.75 per sq. metre on the subject.

Addressing earlier mentioned Judgments, he noted that the Tribunal in the **Monfield** case dismissed the “Profits Method”, considered the “Beds and Number of Rooms” basis as dangerous, and though it was determined prior to the Valuation Act, 2001, the Tribunal considered the floor area to be the primary basis of valuation.

In the case of **Brindley Manor**, he noted that the rate per sq. metre was reduced from €34.17 by the Tribunal, but was set at a level a little higher than the subject, which he stated was assessed on the Per Square Metre basis. He noted that in **VA04/2/035 - First Citizen Residential Ltd.** in Roscommon, the rate was calculated on a larger floor area and determined at €2.75 per sq. metre. He then referred to **VA04/2/051 - Craddock House Nursing Home** which was valued at €4.28 per sq. metre, again without reference to the number of beds or number of rooms. Mr. Lyons, replying to the four value determinants expressed by Mr. Halpin earlier, expressed his view that the subject location, which had no equal in his mind other than that of a like facility at Howth, Co. Dublin, was chosen to

optimise the therapeutic affect of location with wonderful views of Sligo Bay and the nearby coastline available to residents of the subject. Mr. Lyons stated that during the course of his involvement with the assessment of the subject, the charge per square metre was reduced from €34.17 to €30.75 and that the number of beds is less important than the number of bedrooms, and concluded that the facility overall is very impressive. Replying to further questions by Mr. Conway, Mr. Lyons referred to Comparison properties No. 2 and 3 in his précis and noted that the Tubbercurry Nursing Home was, at the time of valuation, a two storey house converted to a Nursing Home with fewer facilities than the subject property and rated much higher on a per sq. metre basis than the subject. He also noted that the Sancta Maria Nursing Home in Enniscrone, being Comparison property No. 3, was rated on the basis of €23.66 per sq. metre but it represented a very small facility, being an older two storey hotel converted to a Nursing Home. He concluded by repeating his belief that his Comparison No. 1 property, with rates calculated on the basis of €34.17 per sq. metre, though not appealed, still represented the most suitable comparison property for the purpose. The Respondent's comparisons are at Appendix 2 hereto.

Cross-examination

Mr. Halpin then commenced cross-examination of Mr. Lyons. Mr. Halpin asked Mr. Lyons to confirm that the Nursing Homes listed on page 8 and 9 of his précis were all inadmissible, being outside the Rating Area and Mr. Lyons acknowledged same. Mr. Lyons also agreed with Mr. Halpin that the charge for low dependence accommodation in Árd Na Gréine Nursing Home is €650. Mr. Halpin noted that there is a considerable variation in the level of subvention provided by the Health Service Executive in different regions throughout the country, but the charges the Nursing Home operators apply to their residents are similar regardless of facilities offered.

Legal Submission

Mr. Conway then addressed his legal submission, copy attached as Appendix 3. In summary he stated that the request for relief on rates payable on the Chapel within the subject failed two primary tests, namely: that for "public worship" and for "exclusive use" and declared that, in accordance with the Valuation Act, 2001, such relief could not be permitted on the subject relevant property. He referred to the Nursing Homes (Care and Welfare) Regulations, 1993 and indicated that the Chapel exists in the subject property by reason of such regulations. He stated that the patrons who use the Chapel fall into a particular set or

grouping, apart from the public and accordingly the said Chapel could not be compared to a usual Chapel or Church as it does not proclaim itself to be one to be open to the public, if compared with other such facilities known to and used by the public at large. He contended that the public generally does not worship at this particular Chapel and noted that its design does not present a bell tower, display typical architectural features of a Church or Chapel and that there is no external signage indicating its presence to the public. He suggested that this particular Chapel is not available for worship by passers-by in a general sense as they would have no knowledge of its location unless they had considerable local knowledge or access to literature circulated in the Parish Church. In effect, he said, this Chapel is not there for all comers, as all comers are not made aware of it. He acknowledged that religious ceremonies may be conducted within the Chapel, but of themselves are not determinative, and that its location and use is not there for the public at large but to specifically satisfy the Nursing Homes regulations and, accordingly, fails to offer exclusive availability to the public.

Concluding remarks by Mr. Halpin

Mr. Halpin replied to Mr. Conway declaring that there is no specific requirement in the 1993 Regulations for a Chapel, but there is one to provide for a place of religious worship within a Nursing Home. He emphasised that the subject Chapel has no other function but to facilitate worship and argued that the term “public” in this context means any and all groups of people coming together to worship God. Mr. Halpin stated that Churches and Chapels in the past, when used by the public, were exempt for rating purposes. He then summed up his argument on the quantum issue and restated that the limitation of 45 residents within the facility had a very considerable influence on what a hypothetical tenant could afford to pay in rent. He contended that there was only one valid comparison to be considered, namely the Árd Na Gréine Nursing Home, which had an RV of €250, though 52 residents were permitted in that facility, and it levied similar if not slightly higher accommodation charges to its residents than those of Summerville Health Care.

He considered Mr. Lyons’ allowance for quantum and design of 10% inadequate and failing to address the costs of providing all the ancillary features and complying with specific Planning Conditions of the subject, when compared to Comparison Property No. 1, matters which he said a hypothetical tenant would not overlook.

Concluding remarks by Mr. Conway

Mr. Conway dismissed Mr. Halpin's interpretation of the Valuation Act, 2001, relative to the request for exemption on the Chapel, which he suggested implied that the test he was applying was one of "*worshipping publicly*". Mr. Conway stated that the Valuation Act, 2001 in his view, could not be so interpreted, noting that the legislation does not employ the use of the word "*publicly*" but does offer the words "*used exclusively for the purposes of public worship*".

Findings

The Tribunal has carefully considered all of the oral and written evidence provided by the parties, and the arguments adduced at the hearing, and makes the following findings:

1. The Tribunal was not provided with sufficient evidence to show that the level of facilities within the Árd Na Gréine Nursing Home at Enniscrone, and in particular in the context of interior layout and design characteristics, ancillary internal spaces and features or facilities like Hair Salon, Library and additional Day Rooms, matched those of the subject relevant property.
2. Both parties agreed that the Árd Na Gréine property, Comparison No. 1 in each précis, represented the most suitable or primary comparison property for the purpose.
3. The Tribunal is not of a mind to consider an approach to valuation for rating purposes adopting a calculation predicated on a Rate per Bed basis, and conversely, relies upon the established approach of a Rate per Sq. Metre calculated on the gross internal area of the relevant property.
4. The Tribunal is of the view that the Commissioner of Valuation did not make a sufficient allowance when assessing the rate per sq. metre on the subject to provide for the additional burden of capital costs in designing and constructing the living roof of this facility and the ongoing maintenance and upkeep of the roof treatment, which would not have an anticipated lifespan similar to that of the more standard forms of roof cladding, i.e. concrete tile, manufactured slate or treated metal sheeting.
5. The Tribunal considered the evidence of the two witnesses to be both informative and very useful, particularly with reference to the Chapel. In reaching these findings, the Tribunal was mindful of the considerable depth of information available to and shared

by the witnesses at the hearing, who provided information at some length to the Tribunal on the history, design, function and use of the Chapel.

6. It was apparent from the direct evidence provided at the hearing that, in this particular case, the use of the Chapel had less to do with merely meeting the 1993 Regulations noted above and was more to address the needs of the wider community as a place of public worship. This was evidenced by the nature and scope of consultation with, and direction given by, the Bishop of the Diocese prior to the construction of the Chapel, which resulted in permission granted to maintain the Exposition of the Eucharist seven days a week, an altar designed to meet the diocesan criterion for the celebration of regular daily Masses for parishioners, and the inclusion of the subject Chapel as a recognised place of public worship in the local Parish Newsletter.

7. The Tribunal acknowledges that when Mr. Conway submitted his outline legal submission on behalf of the Respondent, much of this foregoing information was not available to him.

Conclusion

In reaching its Determination, the Tribunal has been required to consider only the evidence submitted and adduced and in so doing reaches a Rateable Value on the subject relevant property, mindful of the foregoing, by the following calculations, taking also into account the aforementioned findings, which in summary, reduces the rate per sq. metre calculated on the Gross External Area of the Nursing Home, excluding the Chapel, Laundry, Stores and Boiler area by 5%, and deems the mutually agreed area of the Chapel of 60 sq. metres not rateable, and accordingly offers the following calculations:-

Nursing Home area

(excluding Chapel as exempt): 2,627.85 sq. metres @ €29.21 per sq. metre = €76,759.50

Laundry, Stores & Boiler: 104.03 sq. metres @ €17.08 per sq. metre = €1,776.83

Total: €78,536.33

€78,536.33 @ 0.5% = €392.68

Say RV €390

And the Tribunal so determines.