

Appeal No. VA88/0/001

AN BINSE LUACHÁLA
VALUATION TRIBUNAL
AN tACHT LUACHÁLA, 1988
VALUATION ACT, 1988

Joseph Ahearne

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Licensed House at Lot No. 28-30 Main Street, Fethard Co. Tipperary

B E F O R E

Hugh J O'Flaherty

S.C. Chairman

Mary Devins

Solicitor

Brian O'Farrell

Valuer

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 11TH DAY OF NOVEMBER, 1988

By notice of appeal dated the 2nd August, 1988, the appellant appealed against the determination of the respondent fixing the rateable valuation of the above described hereditaments at £60.

Mr. Chris O'Shea of Donal T. Ryan & Co., solicitor, put a written submission before the Tribunal dated October 13, 1988 and

Mr. Eamonn S. Halpin who is a valuer with eight years experience in the Valuation Office and is an associate of the Society of Chartered Surveyors in Ireland put in his written submission dated the 5th October, 1988.

The premises may be described as consisting of a refurbished licensed premises with ancillary residential accommodation.

The property is situated in a central location in the Main Street of Fethard.

The business areas consist of a front bar, rear lounge/pool area, toilets and stores. The domestic accommodation comprised of sittingroom, livingroom, kitchen, nine bedrooms, bathroom and a range of out offices.

The valuation history of the property was as follows:-

The property was first described as a Licd. Ho. offs. and yd. in 1891. Rateable valuation £15.50.

In 1924 the valuation was increased to R.V. £25.00. In 1987 the premises were listed by Tipperary (S.R.) County Council to value "improvements and renovations" following alterations carried out by the appellant. The R.V. was thereupon increased to £60.00.

At the oral hearing on the 17th October, 1988, Mr. O'Shea elaborated upon his written submissions and he made a number of points, as follows, the population of Fethard is about 1200. (Mr. Halpin was in agreement with this except that if one were to take more of the environs into the reckoning it might come to about 1400). There are ten licensed premises in the town though not all are trading full-time. The area has been badly hit by emigration in recent years. There is no passing trade because there is no main road nearer than the Cork to Dublin

road which is over ten miles away and the Limerick to Waterford road which is almost ten miles away. The nearest towns are Clonmel, 8 miles away, Cashel, 11 miles away. Mr. O'Shea said that people tend to travel from Fethard to these towns rather than from these towns to Fethard for entertainment.

It appears that all the licensed premises in the town have quite low valuations, some remarkably low but the one on which Mr. Halpin placed stress was McCarthys which had an estimated N.A.V. of £10,000 and on which the total rateable valuation came to £60.00. It appears that McCarthys also carries out an undertaking business though it was thought that this was on the small scale. In fact most licensees in the town have some other means of earning money as well as the licensed business.

Mr. Ahearne, on the other hand, had taken the decision to change from a hardware business (which at one time employed nine people) to a licensed trade exclusively.

Mr. Halpin, as has been said, put great reliance on the fact that McCarthys was comparable.

However, the Tribunal has come to the conclusion that in view of the factors put before it these premises would be difficult to let at a commercially viable rent. The Tribunal, too, is conscious of the fact that the increase from £25.00 to £60.00 is steep, having regard to all the circumstances of the case though, in fairness, it must be said that Mr. Ahearne, after acquiring the premises, acquired a seven day licence in lieu of the six day licence which had attached to the premises before that.

In all the circumstances, the Tribunal has reached the conclusion that the appropriate rateable valuation should be £45.00 instead of £60.00.

