

Appeal No. VA88/0/046

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

Youngs Garage Limited

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Lot No. 7 Templemore Demesne (part of), U.D. Templemore, Co. Tipperary

B E F O R E

Mary Devins

Solicitor (Acting Chairman)

Paul Butler

Barrister

Brian O'Farrell

Valuer

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

By notice of appeal dated the 11th day of August 1988, the appellant appealed against a determination of the respondent fixing the rateable valuation of the above mentioned hereditaments at £10.00. This figure of £10 was apportioned as follows, viz;

Hard-core yard 880 m. sq.	@ ½p/sq. m.	£ 4.42
Petrol tanks 3,900 gallons	@ £1.50/1000 gallons	<u>£ 5.85</u>
		£10.27

Say £10.00

The premises is situated at the rear of Young's Garage, Patrick Street, Templemore, County Tipperary. It is used in conjunction with the garage but has a separate vehicular access from Blackcastle Road. It consists of an enclosed hard-core yard in use as a car compound. In addition, there is a 3000 gallon underground tank, a 300 gallon and a 600 gallon overground diesel tank and agri-diesel and a diesel dispensing pump.

The property was first valued as petrol-tanks and yard in 1987, having been previously entered in the Valuation Lists as land. On revision the rateable valuation was fixed at £10. The appellant appealed to the Commissioner who deputed a valuer to inspect the property and report. No change was made in the valuation.

In the course of the oral hearing which took place on the 21st day of October, 1988, Mr Young accepted the rateable valuation in relation to the hard-core yard, which devalued at £0.00½p per sq. m. He expressed dissatisfaction that the tanks, one of which is underground, should be valued for rates. He felt that,, since the largest of the tanks was not visible at ground level, it should have no rateable value.

Mr Paschal Conboy, B.Agr.Sc., a valuer with 8 years experience in the Valuation Office, by written submission dated the 7th day of October, 1988, set out that he inspected the premises and found that they comprised a hard-core yard and tanks. In his opinion the net annual value of the property is £2,000. He offered certain comparisons which are appended hereto. (See Appendix A).

At the oral hearing, it became clear that there was no disagreement between the parties as to the correct rateable figure for the hard-core yard. Mr Young seemed to feel aggrieved, not so much at the valuation figure for the tanks, but at the fact that they had any rateable valuation. He pointed out that one of them was underground and as such should have no rateable valuation.

However, petrol tanks are deemed to be rateable hereditaments by virtue of Section 8 of the Valuation Act, 1986, schedule to section 15 of the Valuation Act, 1860, reference No. 1, which refers "inter alia" to:

"All constructions affixed to the premises comprising a mill, manufactory or building (whether on or below the ground) and used for the containment of a substance or for the transmission of a substance or electric current".

In view of the above circumstances, therefore, the Tribunal is of the view that the valuation of £10.00, as determined by the Commissioner of Valuation, is correct.