

Appeal No. VA88/0/183

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

**Anthony Kealy**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Lot No. 25b, 29b, 30, 31, Main Street, Hacketstown Lower, Co. Carlow

**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 20TH DAY OF DECEMBER, 1988**

By Notice of Appeal dated the 22nd August, 1988, the appellant Anthony Kealy appealed against the terms of the respondent fixing the rateable valuation at £32.00.

In his submission he stated that the actual commercial area of his premises comprise a small public bar and a small room or "snug" directly off it.

The area of the public bar measures 360 sq. ft. and the area of the "snug" measures 198 sq. ft. Virtually all of the rooms in the house are in disuse and totally uninhabitable with the exception of his living quarters which comprise a small kitchen and sitting room. He stated that the out-offices as referred to in the revised valuation simply do not exist. In fact the actual upstairs area

of the building was reduced significantly when 3 rooms, a store and a loft were completely demolished.

Mr. Kealy stated that when the premises was revalued it was so done in total disregard of his disastrous financial position. He said that the situation quite simply is that his annual turnover is less than £6,000 - and the tax inspector in Kilkenny can verify that, this turnover in itself reflects why his rates have been in arrears for the past two years. He was unable to pay the current rates, together with arrears demanded and therefore had to make special arrangements with the County Secretary to pay £10.00 a week until his financial situation improves.

He concludes that his only additional source of income upon which he relied to pay the rates has now closed i.e. part of premises leased to a hairdressing salon, and he is now totally dependant on the income from the business to survive.

Mr. Malachy Oakes a Valuer with 14 years experience in the Valuation Office forwarded a written submission and gave evidence to the Tribunal on the 12th December 1988.

He inspected the property, the subject of appeal, in March 1988 and found that it consisted of an old two storied residential licensed premises on Main Street, Hacketstown. The accommodation comprised; Ground Floor - Bar and drinking room, games room, ladies and gents toilets, kitchen and living room, in addition one room was in a dilapidated state and disused. First Floor - 3 bedrooms, bathroom and toilet and 2 disused rooms.

There is an external store to the rear, main water and sewage. The property is sold and on inspection one ground floor room and two first floor rooms were not used due to their poor state of repair.

The valuation history is as follows;-

Lots 29, 30 and 31 were originally valued at £2.35, £5.35 and £11.00 respectively as domestic houses.

On 1949 revision the lots 29, 30, 31 were amalgamated and the R.V. increased to £24.00 and the property was described as Lid'd hotel, shops, offs. yd. and gar. A Bank office was separately valued at £2.50.

In 1954 Revision the description was amended to exclude "Hotel".

In 1956 Revision following the demolition of out-offices to rere the RR.V. was reduced from £24.00 to £20.00.

In 1968 Revision the R.V. was increased to £21.00 from £20.00 as part formerly let to Munster and Leinster Bank since 1949 Revision was amalgamated with Lic'd ho. off. and yard.

In 1988 Revision following a request to value "shop" the R.V. was increased to £40.00 and a separate valuation attributable to the shop was entered viz lot no. 29a in separate occupation at R.V. £7.00. On receipt of first appeal he was deputed to inspect the property by the Commissioner. Having read his report the Commissioner fixed the valuation at £32.00 (domestic element £18.00).

In the opinion of Mr. Oakes the new annual value of the property is in the region of £4,500. The Rateable Valuation devalues as follows;

<u>Non Domestic</u>	Bar	30.8m.sq. @ 12p	= £ 3.96
	Drinking Room	17.9m.sq. @ 10p	= £ 1.79
	Games Room	16.7m.sq. @ 8p	= £ 1.33
	Toilets	12.1m.sq. @ 8p	= £ .96
	Lic.		<u>£ 6.00</u>
			£14.04
			<u>£14.00</u>
<u>Domestic</u>	'Old' domestic	174m.sq. @ 5p	= £ 8.70
	Improved domestic	114m.sq. @ 8p	= £ 9.19
	Motor house	14m.sq. @ 3p	= <u>.42</u>
			18.31
			<u>£18.00</u>

The valuation compares favourably with the following valuations.

1. Denis Cullen 16.17.18 Moffits Lane Hacketstown R.V. £48.00
2. Patrick Fagan 2Aab Oldtown E.D. Clonmore R.V. £28.00

3. Joseph Kinsella 7.8 Mill St., Ballinglass R.V. £45.00

### COMPARISONS

1. Denis Cullen 16.17.18 Motiffs Lane, Hacketstown N.B. 5/43.  
Residential Lic'd holding in town of Hacketstown : Revised in  
1977 revision.

Bar	24.5m <sup>2</sup> }	@ 15p	=	7.80
	}			
Lounge	27.5m <sup>2</sup> +}			
Toilets	12.9m <sup>2</sup>	@ 10p	=	1.29
'Singing' Lounge	92.9m <sup>2</sup>	@ 15p	=	13.94
Old Residential	20 m <sup>2</sup>	@ 7p	=	1.40
New Residential	34 m <sup>2</sup>	@ 10p	=	3.40
Cellar	44 m <sup>2</sup>	@ 7@	=	4.74
Lic.			=	<u>15.00</u>
				47.57 Say <u>£48.00</u>

2. Patrick Fagan Lot 2Aab Oldtown E.D. Clonmore N.B. 5/10  
Rural residential lic'd premises in small Village of Clonmore  
Revised in 1972 revision were no change on 1972 first appeal.

Bar, shop	75m <sup>2</sup>	@ 12p	=	9.12
Residential	211m <sup>2</sup>	@ 5p	=	10.55
Out offices	17m <sup>2</sup>	@ 3p	=	.51
Out offices	191m <sup>2</sup>	@ 1p	=	1.91
Petrol tank			=	1.00
Lic.			=	<u>5.00</u>
				28.09 Say <u>£28.00</u>

3. Joseph Kinsella 7.8 Mill Street Baltinglass N.A. 11/36 R.V. £45.00.  
Residential licensed premises on Dublin side of Baltinglass.  
Family house no outside staff. Revised in 1986 revision.  
With no change on 1986 first appeal.

Front Bar	63m <sup>2</sup>	@ 18p	=	11.34
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Rear Bar	45m <sup>2</sup>	@ 15p	=	6.75	
Games Room	53m <sup>2</sup>	@ 8p	=	4.24	
Snug	25m <sup>2</sup>	@ 12p	=	3.00	
Cellar	10m <sup>2</sup>	@ 8p	=	.80	
Lic.			=	10.00	
Residential	190m <sup>2</sup>	@ 6p	=	<u>11.40</u>	
				47.53	say <u>£45.00</u>

The Tribunal is of the opinion that the correct Rateable Valuation for the subject hereditament is £32.00.

It should be noted that every owner of a Commercial/Residential property is entitled to apply to the relevant local authority for an apportionment of the rates. At present rates are paid only on the Commercial figure and not on the domestic and the Tribunal would advise Mr. Kealy to make such an application for an apportionment of his Rateable Valuation of £32.00.