

Appeal No. VA90/2/068

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

Transport Museum Society of Ireland Limited

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: In Lot No. 84 Howth Road, E.D. Howth, Co. Dublin

B E F O R E

Henry Abbott

Barrister Chairman

Mary Devins

Solicitor

Brian O'Farrell

Valuer

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 10TH DAY OF APRIL, 1991

By notice of appeal dated the 28th day of July, 1990, the appellants appealed against the determination of the Commissioner of Valuation in fixing the rateable valuation of the above described hereditament at £20.

The property, which is located on the grounds of Howth Castle, close to the castle buildings, is a semi-detached store of concrete construction under a pitched corrugated asbestos roof.

The Transport Museum Society of Ireland Ltd. was formed in 1971 and is a company limited by guarantee without a share capital. It is a voluntary non-profit making body and occupies the premises on the Howth estate on a rent free basis. Many of the vehicles preserved by the Society are on view at these premises.

The property was first valued as a transport museum in 1986 at £55. In 1989 the property was again listed for revision at the request of the occupiers, at which time the valuation was reduced to £20.

At the oral hearing Mr William Kelly appeared on behalf of the appellants. Mr Aindrias O'Caomh, Barrister-at-Law, instructed by the Chief State Solicitor, appeared on behalf of the respondent. Also present were Mr Crosland of the Transport Museum Society of Ireland Ltd. and Mr John Colfer of the Valuation Office.

Mr Kelly referred to his undated written submission and stated that although the company had not yet sought official certification from the Registrar of Friendly Societies, the Memorandum of Association (which is appended hereto as Appendix "A") shows that the objects of the company are such as would qualify for exemption. He said that the company was in effect a scientific society and produced some examples of its extensive archival material.

He referred to the various grants received from Local Government and the National Lottery funds and stressed that the entrance money barely covered the upkeep and insurance costs of the museum.

Mr O'Caomh pointed out that while the aims of the appellant company might be scientific in intent, the company did not hold the requisite certificate from the Registrar of Friendly Societies and could not therefore claim exemption as a scientific society under the terms of the Valuation (Ireland) Amendment Act, 1854.

Mr O'Caomh emphasised the fact that the Commissioner at revision stage in 1989 had already reduced the valuation considerably, from £55 to £20.

The Tribunal is satisfied that the appellants cannot, at this stage, claim exemption under the term of the Valuation (Ireland) Amendment Act, 1954. While the aims of the Society may well be scientific, the Society does not hold the necessary certificate from the Registrar of Friendly Societies and the Tribunal in this regard refers to its own decision in the case of West Cork Arts Centre v. Commissioner of Valuation (Ref 88/188) judgment dated the 20th January, 1989.

The Tribunal accepts Mr Kelly's evidence that the Society has a heavy debt due to its restoration programme and that it would be difficult for the Society to continue without the voluntary work carried out by its active members.

Nonetheless it seems to the Tribunal that the Commissioner of Valuation has recognised the worthwhile aims and endeavours of the Society in reducing the valuation by an unusually large amount. The Tribunal therefore affirms the decision of the respondent.