

Appeal No. VA91/1/008

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

South East Tourism

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Information Bureau at 4Ca-E Ballygillane Little, St. Helens, Wexford Co. Wexford

B E F O R E

Paul Butler

Barrister (Acting Chairman)

Mary Devins

Solicitor

Veronica Gates

Barrister

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 5TH DAY OF JUNE, 1991

By notice of appeal dated 28 February 1991, the appellants appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £25.00 on the above described hereditament.

The grounds of appeal as set out in the Notice of Appeal are that "we are providing a service at Rosslare for all incoming visitors to Ireland on a year round basis. We are working within budget limitations and constraints. A valuation of £25.00 on this premises would put further constraints on our service and we would ask that this be reviewed. It is essential that we provide a first class service at Rosslare".

THE PROPERTY

The Information Bureau is situated on the ground floor of the New Passenger Terminal at Rosslare Harbour. The Information Bureau is one of a number of lettings in the Terminal, other occupiers being Irish Ferries, Sealink, B & I, etc. It is held on a three year lease at £5,000 per annum from 1990. The floor area consists of 24 m² or 258 ft². The property is newly constructed and all main services are provided in the building.

VALUATION HISTORY

The property was first valued on the 1990/1 Revision. The appellant appealed against the determination of the Commissioner of Valuation and having considered the report of the Appeal Valuer the Commissioner reduced the valuation from £31 to £25. It is against this determination that the appeal now lies with the Tribunal.

WRITTEN SUBMISSIONS

A written submission was received on the 29th May, 1991 from Ms Pat O'Donoghue, Commercial Officer, South East Tourism on behalf of the appellant. This written submission reiterated the grounds of appeal as set out in the Notice of Appeal and requested that the rates on the Tourist Office be waived.

A written submission was received on the 29th May, 1991 from Mr Malachy Oakes a Valuer in the Valuation Office on behalf of the respondent. In this submission Mr Oakes outlined the valuation history and details of the subject property. Mr Oakes said that the valuation on the subject property was fixed with reference to the actual rent passing. The fraction applied was .5% of this rent. Mr Oakes said that given the nature of the premises and the availability of suitable rental evidence the comparative method of valuation is relied upon by him in this appeal. He said that the relationship between rateable value and net annual value in the area is .5% and he outlined the method by which he calculated the rateable valuation as follows;- Estimated Net Annual Value £5,000 (258 ft² @ 20/ft² = £5,160) multiplied by .5% which would yield a rateable valuation of £25.00.

He attached details of four comparisons as follows:-

1. B & I Line
2. Car Rentals
3. Martin Barrett

4. Sexco

The details of these comparisons are attached as Appendix A to this judgment.

ORAL HEARING

The oral hearing took place in Wexford on 5th June, 1991.

Ms Pat O'Donoghue appeared on behalf of the appellant and Mr Malachy Oakes appeared on behalf of the respondent.

Ms O'Donoghue relied on her written submission. Having regard to the contents thereof the Tribunal indicated that it was not necessary to hear further evidence on behalf of the respondent, the appellant having accepted, in its entirety the factual matters put forward in Mr Oakes' written submission.

DETERMINATION

The Tribunal is satisfied that there is no basis in law or in fact for a reduction in the figure of £25.00 determined by the respondent at first appeal and therefore affirms the decision of the respondent.