

Appeal No. VA92/6/001

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

Bryan McKenna, McKenna's Dingle Limited

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Shop at Lot No. 1./21,22, (including 49b, 50b), Dykegate Lane, Main Street, Townland:
Dingle, E.D.: Dingle, Co. Kerry

Notification of Revision under Section 3, 1988 Valuation Act

B E F O R E

Mary Devins

Solicitor (Acting Chairman)

Paul Butler

S.C.

Brian O'Farrell

Valuer

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 20TH DAY OF APRIL, 1993

By Notice of Appeal dated the 14th day of October, 1992 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £80 on the above described hereditament.

ORAL HEARING:

At the oral hearing which took place in Tralee on the 20th April, 1993, the appellant was represented by Mr. Frank O'Connor, of Messrs. Frank O'Connor & Company, Solicitors, Dingle, Co. Kerry. Mr. Frank O'Connor, Valuer, appeared on behalf of the respondent.

Mr. O'Connor, Solicitor, at the outset, submitted that notice of the above revision was not served on the appellant in accordance with the provisions of Section 3 of the Valuation Act, 1988 and referred the Tribunal to the Notice of Revision dated 17th April, 1990 received from Kerry County Council. Mr. McKenna explained that the notice of revision dated 17th April, 1990, while served on him, related only to an application for revision to value offices owned by him and occupied by his tenants, Sean O'Sullivan & Company, Chartered Accountants.

Mr. McKenna gave evidence that he had no notice or indication that any other hereditament owned by him was the subject of revision.

Mr. O'Connor, Valuer, submitted that the Map Reference Number in the heading to the Notice of 17th April, 1990 was sufficiently comprehensive to include all the hereditaments in the parent lot.

DETERMINATION:

The Tribunal is satisfied that, in this instance, strict adherence has not been paid to the statutory requirements in relation to service of notices. The provisions of Section 3 of the Valuation Act, 1988, in so far as their spirit is to prevent prejudice or inequity to rated occupiers, have not been complied with.

In the circumstances, the Tribunal finds that the appellant should succeed on the preliminary issue, and strikes out the revision on the basis that the former valuation of £60 should stand.