

Appeal No. VA96/3/008

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

Mr. & Mrs. Malcolm Sharp

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Training Kennels, House & Land at Map Reference 16Ca, Townland: Mohober, ED:
Modeshill, RD: Slieveardagh, Co. Tipperary
Agricultural exemption - Breeding of Greyhounds

B E F O R E

Con Guiney - Barrister at Law

Deputy Chairman

Marie Connellan - Solicitor

Member

Michael Coghlan - Solicitor

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 15TH DAY OF DECEMBER, 1997

By Notice of Appeal dated the 12th day of July 1996, the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £11.00 on the above described hereditament.

The grounds of appeal as set out in the Notice of Appeal are that "the valuation placed on the training kennels should be de-rated".

The Property

The subject property comprises a renovated extended cottage with greyhound kennels at the rear standing on circa 1 acre located in a rural area of South Tipperary about 5 miles north of Mullinahone. The private residence comprises two bedrooms, living room, kitchen, bathroom/ w.c. and a self contained small apartment containing one bedroom, living room/kitchen, and shower room. The greyhound kennels consists of a small range of old converted buildings in moderate repair. These buildings comprise four kennels (housing eight greyhounds), food preparation area, puppy house and covered shelter. Part of the holding is fenced off into runs for the greyhounds.

Tenure

The property is held freehold.

Valuation History

In 1995 revision the property was rated as a Training Kennels, house and land, the rateable valuation was fixed at £11 with £8 domestic. No change was made to the rateable valuation on First Appeal and it is against this determination of the Commissioner of Valuation that an Appeal lies to the Tribunal.

A written submission was received on the 9th day of June 1997 from Mr. Malcom Sharp, one of the Appellants.

In his submission, Mr. Sharp stated his interest in greyhounds is purely a hobby. He submitted a letter for Bord na gCon confirming he holds a Private Trainers Licence which authorises him to train not more than four greyhounds for reward at any given time. He considers himself to be a greyhound breeder and not a trainer.

A written submission was received on the 9th June 1997 from Mr. Kevin Heery, District Valuer with 26 years experience in the Valuation Office on behalf of the Respondent.

In his written submission, Mr. Heery described the premises, its location, valuation history and tenure as set out above.

Mr. Heery stated the premises were used for the breeding of greyhounds, the sale/purchase of dogs, and the training of greyhounds for racing purposes. He further stated the Appellant has

been granted relief in respect of the breeding element, which has not been valued, and which is in line with the treatment of breeding establishments in the horse racing industry. He contended a Valuation is warranted in respect of the training element on the grounds that;

- (a) greyhound training/racing is not an agricultural activity,
- (b) the out-offices are not domestic,
- (c) the enterprise is a business venture,
- (d) a large number of other greyhound training establishments have been valued,
- (e) the premises of Permit Holders have been valued for rateable valuation purposes.

Mr. Heery further stated a Private Trainers Licence entitles the holder to train up to four greyhounds for other parties in addition to training his own greyhounds and that the Appellant has held such a licence since 1990 and renewed it recently.

Mr. Heery submitted rateable valuation £3 placed on the training element is very moderate reflecting the small scale nature of the enterprise and the basic quality of the buildings, and set out his calculation as follows:-

BLOCK 1	(Kennels)	386 sq.ft.
BLOCK 2	(Kennels and food preparation area)	521 sq.ft.
BLOCK 3	(Puppy House/Store)	97 sq.ft.
BLOCK 4	(Shelter for greyhounds)	<u>250 sq.ft.</u>
TOTAL		1,254 sq.ft. @ £1.20 = £1,505

Allow for breeding content of business:	£1,000
Deduct N.A.V.	£ 505
Say	£ 600

OR

Use of buildings for training greyhounds say £12 per week = **N.A.V. £600**

R.V. £11 - £8 domestic, £3 Kennels

Mr. Heery gave details of two comparisons which are summarised below:-

1. MATTHEW O'DONNELL, RATHMOYLEY, KILLENAULE

2,500 sq.ft. @ £1.20

N.A.V. £3,000

R.V. £ 15

The greyhound training kennels element was valued in this case and the breeding content was excluded.

2. MATTHEW RYAN, OWEN & BIGGS, CASHEL RURAL

1,850 sq.ft. @ £1.10

N.A.V. £2,000

R.V. £ 10

This is a greyhound training establishment valued in 1995 revision.

Oral Hearing

The Oral Hearing took place in Dublin on the 20th day of June 1997. The Appellant Mr. Malcom Sharp was present. The Respondent was represented by Mr. Kevin Heery of the Valuation Office.

Mr. Sharp stated his interest in greyhounds was basically a hobby involving breeding only and not training of greyhounds. He admitted holding a Private Trainer's Licence for the past six years which he renewed annually. He said he did not train dogs for anyone else but may have kept dogs for other people. He ran dogs of his own in Kilkenny, the local track. He further admitted to having forty two hounds on the premises at the time of inspection. He said he had twenty four dogs at present, comprising twelve older ones and pups. In response to a question from the Tribunal, Mr. Sharp said he did not really sell dogs except for some pups. Mr. Sharp was not cross examined by Mr. Heery.

Mr. Heery, having taken the oath, submitted his written submissions as evidence in chief. He said he had a good deal of sympathy for the Appellant on the basis the case was a mixed situation and that breeding was the main activity. He said there was an element of training and racing of dogs in the names of other individuals from time to time. The valuation placed

on the training element was in his opinion very moderate and limited. The domestic rateable valuation of £8 was not in dispute.

In cross examination by Mr. Sharp, Mr. Heery said the Valuation was not necessarily based on the Private Trainer's Licence but the fact that he was a Licensed Trainer although on a limited scale.

In reply to a further question from the Tribunal Mr. Sharp said he raced dogs in other peoples names.

Determination

In its determination the Tribunal considered the written submissions of the parties together with the oral evidence offered at the Hearing. While it is accepted that breeding is the main activity, the evidence offered suggests there is an element of the training of greyhounds for racing purposes. Having regard to the small scale nature of the enterprise and the basic quality and size of the buildings, the Tribunal considers the subject hereditament should be valued at the same square foot rate as Matthew Tyan (comparison No. 2).

Having regard to the above the Tribunal determines the nett annual value of the subject hereditament to be £10 calculated as set out hereunder:-

BLOCK 1	(Kennels)	386 sq.ft.	
BLOCK 2	(Kennels and food preparation area)	521 sq.ft.	
BLOCK 3	(Puppy house/store)	97 sq.ft.	
BLOCK 4	(Shelter for greyhounds)	<u>250 sq.ft.</u>	
TOTAL:		1254 sq.ft. @ £1.10 =	£1,379.40
Allow for breeding content:			<u>£1000.00</u>
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N.A.V.			£ 379.40

£379 @ 0.5% = £1.89

Say £2.00

And £8 domestic say £10.

