

Appeal No: VA19/5/0162

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

**NA hACHTANNA LUACHÁLA, 2001 - 2015
VALUATION ACTS, 2001 - 2015**

Newcastle Community Development Group

APPELLANT

and

Commissioner of Valuation

RESPONDENT

In relation to the valuation of

Property No. 2204841, Retail (Shops) at Local No/Map Ref: 1B Clashganny West,
Newcastle, Clogheen, County Tipperary.

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 9TH DAY OF NOVEMBER, 2023**

BEFORE

Sarah Reid BL

Member

1. THE APPEAL

1.1 By Notice of Appeal received on the 2nd day of October 2019, the Appellant appealed against the determination of the Respondent pursuant to which the net annual value ‘(the NAV)’ of the above relevant Property was fixed in the sum of €4,540.

1.2 The Grounds of Appeal set out in the Notice of Appeal are as follows:

"Incorrect dimensions. Now used as community office space by voluntary organisation. Property measurements are incorrect. Actual measurement is 23.7 M squared. See attached floor plan.

Wrong property description.

Property is now used as a community organisation as office space as part of a community project benefitting the entire community."

1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €0.

2. RE-VALUATION HISTORY

- 2.1 It is unclear from the documents before the Tribunal in this Appeal, when a copy of a valuation certificate proposed to be issued in respect of the subject property under section 24(1) of the Valuation Act 2001 (“the Act”) was sent to the Appellant. Equally, it is not clear if representations were made thereafter by the Appellant to the Respondent’s valuation manager in relation to the valuation the subject of this Appeal.
- 2.3 A Final Valuation Certificate issued on the 10th September 2019 stating a valuation of €4,540.00
- 2.4 The date by reference to which the value of the Property, the subject of this appeal, was determined is the 15th day of September 2019.

3. DOCUMENT BASED APPEAL

- 3.1 The Tribunal considered it appropriate that this appeal be determined on the basis of documents without the need for an oral hearing and, on the agreement of the parties, the Chairperson assigned the appeal to one member of the Tribunal for determination.
- 3.2 In accordance with the Tribunal's directions, the parties were obliged to exchange their respective summaries of evidence and submit them to the Tribunal. The Appellant provided their précis of information, but the Respondent did not submit any documents.
- 3.3 Accordingly, this Appeal can only proceed on the basis of the Appellant’s evidence.

4. FACTS

From the documents before the Tribunal, the following facts emerge:

- 4.1 The Subject Property is a on street commercial unit in Newcastle, Clonmel in County Tipperary. It formerly operated as a shop, that use ceasing approximately ten years ago, and is presently rented by the Appellant for use as an Office to support the Ballybacon Newcastle and Ballymacarbry Community Employment Scheme.
- 4.2 The Appellant receives funding from the Department of Social Protection for ‘Participant allowances’ and a small sum is provided to cover items such as provision of PPE gear and participant training. No other funds are provided, bar those secured from the Department of Social Protection.
- 4. The Appellant is a voluntary organisation, though evidence of charitable status or memorandum and articles for the said organisation were not provided in this Appeal.

5. ISSUES

- 5.1 On foot of a final certificate of valuation dated 10th September 2019, the Property was entered on the Valuation List with a valuation of €4,500.00. The Appellant appeals that valuation and cites several issues including the incorrect calculation of the Property's floor area, an incorrect description of the Property (noting the Property is designated 'Retail' on the final certificate) and the Appellant's inability to pay commercial rates given their operation as a voluntary organisation, funded entirely from the Department of Social Protection.
- 5.2 In circumstances where the Appellant contends for a valuation of €0, the Tribunal must determine whether the Subject Property ought to be excluded from the Valuation List pursuant to Schedule 4 of the 2001 Act as amended.

6. RELEVANT STATUTORY PROVISIONS:

- 6.1 The net annual value of the Property has to be determined in accordance with the provisions of section 48 (1) of the Act which provides as follows:

"The value of a relevant property shall be determined under this Act by estimating the net annual value of the property and the amount so estimated to be the net annual value of the property shall, accordingly, be its value."

- 6.2 Section 48(3) of the Act as amended by section 27 of the Valuation (Amendment) Act 2015 provides for the factors to be taken into account in calculating the net annual value:

"Subject to Section 50, for the purposes of this Act, "net annual value" means, in relation to a property, the rent for which, one year with another, the property might, in its actual state, be reasonably be expected to let from year to year, on the assumption that the probable annual cost of repairs, insurance and other expenses (if any) that would be necessary to maintain the property in that state, and all rates and other taxes in respect of the property, are borne by the tenant."

- 6.3 Schedule 3 of the Act as amended sets out the properties that are considered 'Relevant Property' and therefore rateable: Schedule 3 of the Valuation Act, 200, as amended, provides the following as 'Relevant Property':

1. Property (of whatever estate or tenure) which falls within any of the following categories and complies with the condition referred to in paragraph 2 of this Schedule shall be relevant property for the purposes of this Act:

(a) buildings,

(b) lands used or developed for any purpose (irrespective of whether such lands are surfaced) and any constructions affixed thereto which pertain to that use or development,

(c) railways and tramways, including running line property and non-running line property,

(d) harbours, piers, docks and fixed moorings,

(e) mines, quarries, pits and wells,

(f) rights of fishery,

(g) profits á prendre, other than rights of fishery,

(h) tolls,

(i) easements and other rights over land,

(j) rights to drill for and take away petroleum,

(k) canals, navigations and rights of navigation,

(l) advertising stations and land and any buildings used as advertising stations,

(m) electricity generating stations, including where appropriate—

(i) all buildings and structures,

(ii) all tanks, including fuel oil tanks, water tanks and chemical tanks,

(iii) boilers, furnaces and ancillary fuel handling equipment,

(iv) cooling water inlet and outlet facilities, including pump-houses, culverts, pipe-works, weirs and outfall works,

(v) natural gas installations,

(vi) effluent disposal works, including chimneys and treatment plant,

(vii) wind generators, turbines and generators, together with ancillary plant and electrical equipment, including transformers,

(viii) docks, cooling towers, embankments, canals (head race, tail race), locks, penstocks and surge tanks,

(ix) dams, weirs, bridges, jetties, railways, roads and reservoirs,

(x) all ancillary on site developments,

(xi) all electric lines.

(n) the entire networks subsumed in an undertaking including, as the case may be—

(i) signal transmission and reception equipment, all associated masts, lines, cables, posts, pylons, supports, brackets, ducting, tubing and all equipment necessary for normal effective functioning of the networks up to the supply point for each individual consumer,

(ii) all pipeline networks and systems, including pressurising and pressure reducing equipment, together with associated site developments,

(iii) storage and containment facilities, including tanks, silos or other plant or developments used for the storage and for containment of any substance whether solid or fluid (liquid or gaseous),

(iv) gas works, gas pipelines and natural gas terminals,

(v) telecommunications, radio and television relay and rediffusion networks, including lines, cables and ancillary appendages necessary for the working of such networks,

(vi) electricity transformer stations, including—

(I) all buildings and structures,

(II) all site developments,

(III) transformers,

(IV) electrical equipment, including switchgear, circuit breakers and associated developments,

(V) all electric lines,

(vii) electric lines (within the meaning of the Electricity (Supply) Act, 1927, as amended by section 46 of the Electricity (Supply) (Amendment) Act, 1945), including transmission and distribution networks and consumer service mains and networks on, over, or underground, together with lines and cables with their respective supports (including poles, pylons and brackets), culverts, cuttings, ductings and pole transformers, used in association with those electricity conductors.

6.4 Schedule 4 of the Valuation Act, 2001, as amended provides a list of properties that, though Relevant Property are not rateable. These are as follows:

1. Agricultural land.

2. Land developed for horticulture.

3. Land developed for forestry.

4. Land developed for sport.

4A.

(1) Any building or part of a building used exclusively for community sport, and otherwise than for profit and not being the premises of a club for the time being registered under the Registration of Clubs (Ireland) Act 1904.

(2) In this paragraph "community sport" means sport, the principal participants in which are—

(a) inhabitants of the locality in which the building concerned (or part of the building concerned) is situate,

(b) inhabitants of localities neighbouring the first-mentioned locality, or

(c) in the case of sporting activities involving teams and with the consent of those responsible in the first-mentioned locality for organising sporting activities in that locality, persons from any geographical area.

4B.

(1) Any building or part of a building used exclusively for community sport and otherwise than for profit, and being the premises of a club for the time being registered under the Registration of Clubs (Ireland) Act 1904, but not including any building or part of a building—

(a) used on a regular or occasional basis for the sale or consumption of alcohol

or in conjunction with the sale or consumption of alcohol, or

(b) used directly or indirectly in the generation of income, not being—

(i) club membership fees,

(ii) income received from community organisations for the use of the building or part for community purposes, or

(iii) income received from participants in community sport for the use of the building or part for the purposes of community sport.

(2) In this paragraph "community sport" has the same meaning as it has in paragraph 4A of this Schedule but with the modification that, in the case of subparagraph (1)(b)(iii) of this paragraph, the definition of that expression in that paragraph 4A shall be read as if for "the principal participants in which are—" there were substituted "the principal participants in which are, ordinarily—"

5. *Farm buildings.*

6. *Any domestic premises (but subject to section 59(4) (which provides that apartments are rateable in certain limited circumstances)).*

7. *Any land, building or part of a building used exclusively for the purposes of public religious worship.*

8. *Any land, building or part of a building used by a body for the purposes of caring for sick persons, for the treatment of illnesses or as a maternity hospital, being either—*

(a) a body which is not established and the affairs of which are not conducted for the purpose of making a private profit from an activity as aforesaid, or

(b) a body the expenses incurred by which in carrying on an activity as aforesaid are defrayed wholly or mainly out of moneys provided by the Exchequer and the care or treatment provided by which is made available to the general public (whether with or without a charge being made therefor).

9. Any burial ground or crematorium which is not established or operated for the purposes of making a private profit and the income derived from the operation of which is used wholly to defray the expenses (including expenses of a capital nature) incurred in its operation.

10. Any land, building or part of a building occupied by a school, college, university, institute of technology or any other educational institution and used exclusively by it for the provision of the educational services referred to subsequently in this paragraph and otherwise than for private profit, being a school, college, university, institute of technology or other educational institution as respects which the following conditions are complied with—

(a) (i) it is not established and the affairs of it are not conducted for the purposes of making a private profit, or (ii) the expenses incurred by it in providing the educational services concerned are defrayed wholly or mainly out of moneys provided by the Exchequer,
and

(b) in either case it makes the educational services concerned available to the general public (whether with or without a charge being made therefor).

11. Any art gallery, museum, library, park or national monument which is normally open to the general public and which is not established or maintained for the purpose of making a private profit.

12. Property (whether falling within paragraph 11 or not) occupied by—

- (a) the National Museum of Ireland,*
- (b) the National Library of Ireland,*
- (c) the National Gallery of Ireland,*
- (d) the Irish Museum of Modern Art Company,*
- (e) the Arts Council,*
- (f) the Heritage Council,*
- (g) the National Concert Hall F97[...],*
- (h) the Chester Beatty Library, or*
- (i) the National Theatre Society Limited.*

12A. Property, being a building or part of a building, land or a waterway or a harbour directly occupied by—

- (a) any Department or Office of State,*
- (b) the Defence Forces, or*

(c) the Garda Síochána, or used as a prison or place of detention, wherever situate, but in this paragraph "harbour" does not include a harbour in respect of which a company has been established pursuant to Section 7 of the Harbours Act, 1996.

13. Any buoy, beacon or lighthouse.

14. Any land, building or part of a building occupied for the purpose of caring for elderly, handicapped or disabled persons by a body, being either—

(a) a body which is not established and the affairs of which are not conducted for the purpose of making a private profit from an activity as aforesaid, or

(b) a body the expenses incurred by which in carrying on an activity as aforesaid are defrayed wholly or mainly out of moneys provided by the Exchequer F100[, other than a body in relation to which such defrayal occurs by reason of the Nursing Homes Support Scheme Act 200.

15. Any building or part of a building used exclusively as a community hall.

16. Any land, building or part of a building which is occupied by a body, being either—

(a) a charitable organisation that uses the land, building or part exclusively for charitable purposes and otherwise than for private profit, or

(b) a body which is not established and the affairs of which are not conducted for the purpose of making a private profit and—

(i) the principal activity of which is the conservation of the natural and built endowments in the State, and

(ii) the land, building or part is used exclusively by it for the purpose of that activity and otherwise than for private profit.

17. Any land, building or part of a building occupied by a society established for the advancement of science, literature or the fine arts and which is used exclusively for that purpose and otherwise than for private profit.

18. Any turf bog or turf bank used exclusively for the purpose of cutting turf or for making turf mould therefrom for fuel or manure.

19.

(1) Any building or part of a building occupied by a member of either House of the Oireachtas or a representative in the European Parliament which is used exclusively for the purposes of accommodating his or her constituency office and the whole or part of the expenses incurred in maintaining that accommodation are defrayed by that member or representative.

(2) In this paragraph "constituency office" means an office which is used solely for the provision of representative services by the member of the House of the Oireachtas or

representative in the European Parliament concerned in his or her capacity as such a member or representative but does not include the head office of a political party or any other office occupied by a political party.

20. Any land, building or part of a building occupied by the Health Service Executive other than any land, building or part of a building referred to in paragraph 8 or 14.

21. The entire network (within the meaning of section 2 (1) of the Water Services Act 2007) used for the provision of water services (within the meaning of that subsection) by Irish Water or a person who holds a water services licence under section 79 of the Water Services Act 2007 or land and buildings occupied by Irish Water or such a licence holder."

22. Any land, building or part of a building used exclusively for the provision of early childhood care and education, and occupied by a body which is not established and the affairs of which are not conducted for the purpose of making a private profit.

7. APPELLANT'S CASE

7.1 The précis of evidence submitted by the Appellant consisted of a cover letter outlining their position and expanding on the grounds of appeal relied on. A floor plan and location map were also included identifying the subject property and a photograph of the outside of the property visible from the public road. No Internal photographs were provided.

7.2 In their cover letter enclosing the précis, the Appellant stated as follows:

'The building is being rented by Newcastle Community Development Group for use as an office to support Ballybacon Newcastle and Ballymacarbry Community Employment Scheme which is solely funded by the Department of Social protection for the participant allowances and a small sum to cover items such as provision of PPE gear and participant training. Accordingly, as Newcastle Community Development Group is only a voluntary organization with no funds other than those provided by the department simply does not have funds to pay any rates [sic]. Further the building which is an on St. property in a residential area was previously registered as a shop which ceased about 10 years ago'.

7.3 The Appellant's case was twofold: firstly, and having regard to the grounds of Appeal submitted, under the heading 7(a) 'The Valuation is incorrect' the Appellant stated that incorrect dimensions were applied to the Property and further that the property was now used as a community office space by a voluntary organization. Thereunder, in their stated grounds of appeal when asked to provide further details of the incorrect information stated in the Valuation List, the Appellant stated the property measures 23.7 m2 and relied on a floor plan (attached as Appendix 1 – n/a to public) in support of this. Secondly, and as a separate consideration under the heading 7(d) 'Property concerned ought to have been excluded in the relevant valuation list', the Appellant stated the property is now used by a community organization as part of a community project benefiting the entire community.

- 7.4 As regards the floor area, the Appellant relied on a floor plan created by ‘Aidan Kelly, Architectural and Agricultural Design Services’ which notes the following areas in the Property: Reception area: 9.9m², Office area: 9.9m², WC: 1.7m² and Canteen: 2.2m² with a total floor area noted on the plans as 23.7m²
- 7.5 The Appellant made the case that the Property was used by a voluntary organization, and the entirety of its funding was from the Department of Social Protection. In this context, the Appellant claimed they were not in a position to pay commercial rates and could not afford same given their funding structure.

8. RESPONDENT’S CASE

- 8.1 The Respondent did not file a précis of evidence in this Appeal.

9. SUBMISSIONS

- 9.1 There were no submissions in this Appeal.

10. FINDINGS AND CONCLUSIONS

- 10.1 On this appeal the Tribunal has to determine if the Property has been properly entered on the valuation list of Tipperary rating authority area in circumstances where the Appellant claims a valuation of €0 ought to apply.

Grounds of Appeal

- 10.2 Insofar as reference is made to an incorrect description being included in the valuation list for the Property, this ground of appeal was not articulated or substantiated in the papers submitted to the Tribunal. The entry included on the Valuation List for the Property (included as Appendix 2 – n/a to public) cites ‘Retail / Zone A’ and ‘Store’ as the two rateable areas the Property.
- 10.3 Noting the Appellant’s comments that the property was formerly a shop but is now used as a community office, this ground of appeal may have been a reference to the ‘Retail’ description assigned to the Property which does not reflect the present use by the Appellant. The Tribunal cannot rule on, or consider a claim that is not fully articulated and so no finding is made in respect of this ground of appeal.

Exclusion from the List

- 10.4 The default position under the Valuation Act, 2001 is that all property listed in Schedule 3 of the Valuation Act falls to be valued as relevant property, unless covered by paragraph 2 of that Schedule, for example where the Property is incapable of beneficial occupation. Separately, a property may be excluded from the List notwithstanding it is

relevant property, if it falls into a class of properties listed as exempt under Schedule 4 of the Act. Both Schedules are set out in full in Section 6 above.

- 10.5 In the present appeal and in circumstances where the Appellant is contending for a valuation of €0 to be entered on the List, the Tribunal must decide whether the Appellant has established that the Property was exempt from rating at the effective date. Schedule 4 of the Act outlines the types and uses of a property that result in it being exempt from a rates liability. Certain of these involve and envisage not for profit activities being carried out in a property (for example paragraphs 14, 15, 17 and 22 all fall into that category). However, in order to qualify for exemption, the Appellant is obliged to show that they come within one of the stated scenarios outlined in Schedule 4 listed in full at paragraph 6.4.

Appellant's failure to prove their case

- 10.6 The Tribunal's powers are dictated by the claim an Appellant makes in their grounds of appeal and their evidence before the Tribunal. If an Appellant claim that a property is, or ought to be, exempt from valuation, the Tribunal is required to consider if the property falls within the category of exempted properties listed in Schedule 4 of the Act or is incapable of beneficial occupation under Schedule 3, paragraph 2. In the present case, the Appellant simply stated in their grounds of appeal that the Property ought to have a valuation of €0 applied and was occupied by a voluntary organisation. Absent evidence that the contended exclusion was justified under the Act, there was insufficient evidence before the Tribunal substantiating the Appellant's claim.
- 10.7 The Tribunal can only decide an Appeal based on the evidence put before it. It is a well-established principle that the onus in these appeals rests with the Appellant to prove his/her case. Furthermore, in order to successfully avail of an exemption under the Act, an Appellant is bound to establish that the exemption applies clearly, without doubt and in express terms and in that regard the decision of MacMenamin J. in *Nangles Nurseries v Commissioner of Valuation* [2008] IEHC 73 sets out the considerations that apply in that respect. The Court found that: "The statute under consideration [the 2001 Act] is, obviously, for the purpose of rating. It is to be strictly interpreted. It is subject to the same general principles of interpretation as a taxation or penal statute." Further, paragraph 39 of the said decision wherein the Court set out the principles of interpretation of the Valuation 2001 Act provides as follows:

"I would therefore summarise the principles which are applicable in an interpretation of this statute in the light of the authorities as follows:

- 1) while the Act of 2001 is not to be seen in precisely the same light as a penal or taxation statute, the same principles are applicable;*
- 2) the Act is to be strictly interpreted;*
- 3) impositions are to be construed strictly in favour of the rate payer;*
- 4) exemptions or relieving provisions are to be interpreted strictly against the rate payer;*
- 5) ambiguities, if they are to be found in an exemption are to be interpreted against the rate payer;*

- 6) *if however there is a new imposition of liability looseness or ambiguity is to be interpreted strictly to prevent the imposition of liability from being created unfairly by the use of oblique or slack language;*
- 7) *in the case of ambiguity the Court must have resort to the strict and literal interpretation of the Act, to the statutory pattern of the Act, and by reference to other provisions of the statute or other statutes expressed to be considered with it."*

10.8 The legal position that rates must be paid if the property is capable of beneficial occupation is well established and was considered by the English Court of Appeal in *Williams v Scottish & Newcastle Retail Ltd & Ors* [2001] ALL ER (d) 173 as follows:

"58. A person cannot be liable to pay non-domestic rates unless he is in occupation of a non-domestic hereditament within the meaning of the 1988 Act, and there is a long line of cases (starting, so far as the modern law is concerned with the Mersey Docks case in 1865) on the concept of rateable occupation. It is a concept which imports the notion of beneficial occupation, but not necessarily in the same sense of being profitable to the occupier personally. Moreover, the need for benefit is... a low threshold. Once a hereditament has passed this threshold and is shown to be rateable, the valuation process requires a determination of annual value to a hypothetical tenant holding under a hypothetical annual tendency and the actual occupier ceases to be relevant."

10.9 Having reviewed the evidence provided by the Appellant in this Appeal, the Tribunal is not satisfied that the activities carried on in the subject property fall within any of the stated exemptions catered for under schedule 4. The property is currently occupied by a voluntary organization but could be occupied and used for commercial purposes by a hypothetical tenant. Where that is so, unless a stated exemption is permitted under the Act, the property is relevant property for the purposes of valuation. Though the Appellant undertakes important, non-commercially motivated work through funds provided by the Department of Social protection, this does not of itself render it a property to which schedule 4 applies.

Incorrect floor areas

10.10 Included in the Appellant's grounds of appeal was that incorrect floor areas were applied in respect of the Property. The Valuation Certificate is included as Appendix 2 (n/a to public) and notes an area measuring 42.55 m² @ €100/m² marked 'Zone A /Retail' with a second area marked 'Store' measuring 14.51m² @ €20/m². This is in contrast with the floor plan submitted by Appellant (included in Appendix 1 – n/a to public) which donates a WC and three smaller areas in the Property marked 'Office, Office Reception and Canteen' measuring a total floor area of 27.3m².

10.11 The Tribunal is not in a position to amend the floor areas in the subject property and consequently amend the valuation of the property in this appeal. The Tribunal is bound by the Appellant's grounds of appeal and the claim being made that the property ought to be exempt from valuation with €0 entered on the List. For reasons of jurisdiction

outlined below, the Tribunal is tasked with considering simply if the Property ought to be exempt under Schedule 4.

Statutory jurisdiction of the Tribunal

- 10.12 In this, as in all appeals, the Tribunal is confined to its statutory remit. Specifically, and as recently confirmed by the Mrs. Justice Hyland in *Honeybridge Ltd and Rory Burgess and the Commissioner of Valuation* (VQA 14/4/021), the Tribunal can only proceed based on the powers afforded to it under Section 37 of the Valuation Act, as amended:

“26.

Section 37 provides that the Tribunal shall consider an appeal made to it under s.34 and may under s.37(1)(a) “disallow the appeal and accordingly, confirm the decision of the Commissioner” or may allow the appeal and then take one of a number of decisions under s.37(1)(b), depending on the nature of the decision appealed against, being (i) to amend the value or any other detail in relation to the property; (ii) decide the property ought to be included in the relevant valuation list or (iii) amend any detail in relation to the property. What is clear from the nature of the various decisions specified is that the jurisdiction of the Tribunal is circumscribed by the nature of the appeal. It may amend the value – precisely that which it had been asked to do in the instant case. It may decide the property ought to be included or excluded in the relevant valuation list. It may amend any detail in relation to the property.

27.

In other words, the Tribunal is not at large to make a decision that is not encompassed by the provisions of s.37. Its jurisdiction is derived exclusively from the Act. This has two separate consequences in the instant appeal.

28.

First, there is no provision in s.37 for the Tribunal to decide a matter not encompassed in the appeal. It is clear from the wording of s.37 that the Tribunal is only entitled to consider the appeal before it. Section 37 expressly obliges it to consider “an appeal made to it”. Section 37(1) provides that, having considered the appeal, the Tribunal may either disallow the appeal or allow the appeal.”

- 10.13 The Tribunal finds that the Appeal advanced by the Appellant is that the Property should have a valuation of €0, being exempt from the payment of rates. For reasons outlined above, the only properties that are exempt from rating are those outlined in Schedule 4 of the Act or those incapable of occupation under Schedule 3 paragraph 2.
- 10.14 The within appeal constitutes an appeal under Section 34(1)(c) of the Act insofar as it seeks to challenge the inclusion of the Property on the Valuation List. Where that is so, the Tribunal must either agree or disagree with the Appellant’s contention that the Property should be excluded from the List and accordingly allow or disallow the Appeal.

10.15 The present appeal was not an appeal contesting the determination of value under Section 19 of the Act (wherein the obligation to ensure correctness of value would arise) and so the floor areas, as may be, do not fall to be considered in this Appeal. The power to amend the Valuation Certificate to reflect the purported floor areas is therefore precluded in this Appeal and the Tribunal can make no findings in that respect. Further the Tribunal notes that the Respondent, while not engaging with this appeal, does appear to have inspected the property and will therefore be aware of any deficiencies in the measurements recorded on the Valuation List. It is a matter for the Respondent to consider what steps are appropriate to remedy any inaccuracies on the List.

DETERMINATION:

Accordingly, for the above reasons, the Tribunal disallows the appeal and confirms the decision of the Respondent to include the Property on the Valuation List.