

NORTHERN IRELAND VALUATION TRIBUNAL

**THE RATES (NORTHERN IRELAND) ORDER 1977 (AS AMENDED) AND THE
VALUATION TRIBUNAL RULES (NORTHERN IRELAND) 2007 (AS AMENDED)**

CASE REFERENCE NUMBER: NIVT 07/25

MR PAUL O'PREY - APPELLANT

AND

COMMISSIONER OF VALUATION FOR NORTHERN IRELAND - RESPONDENT

Northern Ireland Valuation Tribunal

Chairman: Mr James Leonard, President

Members: Mr B Reid FRICS and Mr G McKenna.

Hearing: 27 August 2025, Belfast

DECISION

The unanimous decision of the tribunal is that the appeal is dismissed for the reasons stated, without further Order.

REASONS

Introduction

1. This is a reference under the Rates (Northern Ireland) Order 1977, as amended ("the 1977 Order"). Rule 11 of the Valuation Tribunal Rules (Northern Ireland) 2007 as amended provides that an appeal may be disposed of on the basis of written representations if all the parties have given their consent in writing. This is such a case.
2. The appellant, Mr Paul O'Prey, by Notice of Appeal (Form 9) dated 25 March 2025 appealed to the tribunal against a Completion Notice issued in accordance with the statutory provisions mentioned below, in respect of a hereditament situated at number 74A Teconnaught Road, Tullynacree, Crossgar BT30 9HH ("the property").

The Law

3. The statutory provisions material to the determination of this matter are to be found in the 1977 Order. Two specific provisions of the 1977 Order are to be noted, these

being Article 25B and Schedule 8B to the 1977 Order. Article 25B of the 1977 Order provides, in respect of new buildings and completion days and Completion Notices, as follows: -.

25B.—(1) Schedule 8B (which makes provision with respect to the determination of a day as the completion day in relation to a new building) shall have effect.

(2) Where—

(a) a completion notice is served under Schedule 8B; and

(b) the building to which the notice relates is not completed on or before the relevant day,

then for the purposes of this Order the building shall be deemed to be completed on that day.

(3) For the purposes of paragraph (2) the relevant day in relation to a completion notice is—

(a) where an appeal against the notice is brought under paragraph 4 of Schedule 8B, the day determined under that Schedule as the completion day in relation to the building to which the notice relates; and

(b) where no appeal against the notice is brought under that paragraph, the day stated in the notice.

(4) Where—

(a) a day is determined under Schedule 8B as the completion day in relation to a new building, and

(b) the building is not occupied on that day,

it shall be deemed for the purposes of Article 25A to become unoccupied on that day.

(5) Where—

(a) a day is determined under Schedule 8B as the completion day in relation to a new building, and

(b) the building is one produced by the structural alteration of an existing building,

with the hereditament which comprised the existing building shall be deemed for the purposes of Article 25A to have ceased to exist, and to have been omitted from the list, on that day.

(6) In this Article—

(a) “building” includes part of a building; and

(b) references to a new building include references to a building produced by the structural alteration of an existing building where the existing building is comprised in a hereditament which, by virtue of the alteration, becomes, or becomes part of, a different hereditament or different hereditaments.

Schedule 8B of the 1977 Order provides, in respect of Completion Notices, as follows: -.

Completion notices

1.—(1) If it appears to the Department that the work remaining to be done on a new building is such that the building can reasonably be expected to be completed within three months, the Department may serve a completion notice on the person entitled to possession of the building.

(2) If it appears to the Department that a new building has been completed the Department may serve a completion notice on the person entitled to possession of the building.

(3) The Department may withdraw a completion notice by serving on the person entitled to possession of the building a subsequent completion notice.

(4) Where an appeal under paragraph 4 has been brought against a completion notice, the power conferred by sub-paragraph (3) shall only be exercisable with the consent in writing of the person entitled to possession of the building to which the notice relates.

(5) The power conferred by sub-paragraph (3) shall cease to be exercisable in relation to a completion notice once a day has been determined under this Schedule as the completion day in relation to the building to which the notice relates.

(6) Except as provided by an order made by the Department, the Department shall not serve a completion notice if it appears to the Department that the building is, or when next in use will be, used wholly for the purposes of a private dwelling.

(7) The Department shall not make an order under sub-paragraph (6) unless a draft of the order has been laid before, and approved by a resolution of, the Assembly.

(8) An order under sub-paragraph (6) may contain such incidental, supplemental and transitional provisions as the Department considers necessary or expedient, including provisions modifying this Schedule.

(9) The Department shall not serve a completion notice in relation to a building of a prescribed class.

As the tribunal has mentioned in many prior decisions, the Rates (Unoccupied Hereditaments) Regulations (Northern Ireland) 2011 (“the 2011 Regulations”) were implemented some years ago and the effect of the 2011 Regulations is that, from 1 October 2011, domestic buildings and parts of buildings as well as non-domestic buildings or parts of buildings for the purposes of Article 25A of the 1977 Order became subject to rating, subject to certain statutory exceptions. Accordingly, Article 25A and Schedule 8A of the 1977 Order, when read with the 2011 Regulations, prescribe that rates are payable on an unoccupied domestic property at the same level as if the property were to be occupied.

The Evidence and Submissions

4. Any evidence and the appellant's submissions are available from the appellant's appeal to the tribunal and the tribunal also considered the following documentation:
 - A Completion Notice, Commissioner's Certificate addressed to the appellant dated 13 March 2025 in respect of the property.
 - A Presentation of Evidence prepared by Mr Andrew Carr B.Eng MRICS on behalf of the respondent and dated 30 April 2025 as submitted to the Tribunal (and copied to the appellant).

THE SUBMISSIONS

5. The Presentation of Evidence reproduces the appellant's grounds of appeal which are stated by him as follows:

"THE HOUSE AT THE MOMENT IS FAR FROM COMPLETION. AT THE MOMENT IT IS ONLY FOUR WALLS AND A ROOF. IT HAS NO WATER SUPPLY, NO HEATING, NO DRAINAGE, NO SEPTIC TANK, NO STAIRS, NO KITCHEN OR BATHROOMS, NO DOORS, NO DRIVEWAY. A MAN FROM LAND & PROPERTY SERVICES CAME OUT TO SEE THE HOUSE IN FEBRUARY AND AGREED IT WAS FAR FROM FINISHED. HE SAID I HAD 12 MONTHS TO COMPLETE AND I WOULD HAVE TO PAY RATES FROM MARCH 2026. "

6. In the Presentation of Evidence the respondent's opinion and comment are set forth in a little detail. The Presentation of Evidence has included helpful photographs of the property, which were taken on 3 February 2025. The submission for the respondent is that when a Completion Notice is appealed, the grounds of appeal will fall into one or more of the following categories: personal circumstances; the schedule of works and whether it can be completed within the three-month period; what standard of work denotes complete; economic climate and access to finance, labour, plant and materials. In the Presentation of Evidence there is a reference made to the fact that the legal position regarding Completion Notices and grounds of appeal have been considered at length in several Valuation Tribunal cases. Express reference is made to the Valuation Tribunal cases of: **Moffet v COV** (2012), **Dixon v COV** (2015), **Corry v COV** (2018), **Patton v COV** (2018) and **McGuckien v COV** (2023).
7. Referring to the first of these cited cases, **Moffet** (which indeed was the first such case dealt with by the Valuation Tribunal in Northern Ireland) the determination of the Tribunal in that case was that the personal circumstances of the appellant should not be taken into account when determining whether a building could be completed within three months. In effect, the circumstances of the appellant, be they economic or personal, have to be set to one side.

8. In a reference to the case of **Dixon**, which was mentioned as being a case where, at the date of the Completion Notice the property was more or less in a wholly shell state, there is an extract cited from the decision of the Valuation Tribunal which makes reference to works still requiring to be completed in some detail and concerning whether a technical timeline for completion was possible and achievable (in that case that being conceded as such by the appellant).
9. In **Corry**, when considering if the personal circumstances of the appellant were relevant, the Valuation Tribunal referred to the cases of **Moffet** and **Dixon** and an extract is cited from the determination in **Corry**. Without rehearsing the detail of the extract cited from **Corry**, it is sufficient to say that the Valuation Tribunal in that case was satisfied that the outstanding works could have been completed by the stated completion date.
10. The Presentation of Evidence submissions then made reference to the fourth-cited case, **Patton** and then to **McGuckien**, in which the latter case the Valuation Tribunal had considered the purpose and intent of a Completion Notice (with a comprehensive extract from that decision again being cited in the respondent's submission). Again, without rehearsing the full detail of this, the Valuation Tribunal in that case had looked at the principles underlying property taxation and rating and the determination was that it was not within any property-owner's gift personally to determine when a property might be completed and might be subject to rating: the regime had been designed to afford an opportunity to any property builder to proceed with due diligence and to complete construction in such a manner that the property would then be included in the Valuation List and thus would be subject to rating. That process is done under the Completion Notice system.
11. The assertion in the Presentation of Evidence is that, before serving the Completion Notice in the instant case, the property had been inspected externally and this inspection had confirmed that the property was wind and watertight. Internally, first fix plumbing and electrics were complete; the walls and ceilings had been plastered and floor screeding and second fix plumbing and electrics had begun. Considering the previous Valuation Tribunal decisions cited, it was the opinion of the Valuer acting on behalf of the respondent Commissioner that the Completion Notice was valid and that the remaining works could reasonably have been expected to be completed within a three-month period, to such a standard that the property would have been fit for beneficial occupation.
12. The Presentation of Evidence also recounts that the Valuer had spoken with the appellant in January (2025) who had stated that he was only able to work at the property intermittently and that he was not sure when he would have it completed. He had stated that there was no water connected to the house, no drainage, no septic tank, no heating, no doors and no kitchen or bathroom. The technical position adopted on behalf of the respondent Commissioner was stated to have been explained to the appellant.

THE TRIBUNAL'S DECISION

13. As mentioned above, the legal position adopted by the Valuation Tribunal in cases of this nature has been settled in a number of earlier cases, some of which are

expressly mentioned in the Presentation of Evidence. The tribunal in this case sees no reason to depart from the fundamental principles stated in the earlier cases.

14. The first and rather fundamental principle is that any personal circumstances and financial considerations applicable to the appellant are irrelevant to the determination. This has, indeed, not been expressly stated by the appellant as a reason for not proceeding within the timescale specified in the Completion Notice. However, any possible implied suggestion from the appellant that his personal and financial circumstances ought to be taken into account, insofar as these might affect the rate of progress of finishing the property, is not upheld by the tribunal as any such may not be taken into account. As was mentioned in the first case of this type emerging in the Northern Ireland jurisdiction, that of **Moffet**, the Valuation Tribunal's view is that the legislation is intentionally silent upon the matter of personal circumstances. Therefore any such personal circumstances are not properly to be taken into account and, conversely, if personal circumstances were intended to be taken into account, express provision would have been made in that regard in the relevant legislation. This interpretation thus provides for the focus to be not upon personal circumstances of any individual but rather upon the issue of whether or not any building work can, objectively assessed, reasonably be expected to be completed within the specified period.
15. The second matter to be examined, accordingly, is whether or not the outstanding works necessary to complete the property could be completed by the completion date as specified in the Completion Notice. Apart from the appellant in his appeal form identifying a number of construction matters which still required to be attended to, there is no other evidence available from the appellant indicating specific difficulties or impediments preventing construction proceeding in a timely manner in order to complete any works required. Expert or technical evidence might have been helpful to the appellant, perhaps in an endeavour to challenge the timeline provided, but none has been forthcoming. Examining any evidence and information available to the tribunal in this case, the appellant has not presented any robust and effectively persuasive challenge to the respondent's contention that the property could indeed be effectively completed, with due diligence and application, within the period specified in reference to the completion date. The tribunal's unanimous determination is that the Completion Notice is valid and subsisting. The property will accordingly be subject to rating upon the expiry of that Notice, in accordance with the statutory provisions.
16. In this case the appellant has not sought to challenge the ascribed Capital Value. Notwithstanding that this is a Completion Notice appeal, the tribunal would require to be generally satisfied not just that the Completion Notice is valid but, for completeness, that the assessment of Capital Value in the context of the statutory provisions applicable is correct. In this instance and in the light of there being no express challenge beyond the Completion Notice, the tribunal is prepared to make the reasonably-grounded assumption that the Capital Value is correct. However, in future cases where there is a Completion Notice challenge in an appeal, it might be helpful if valuation assessment evidence was also provided in order to assist the tribunal in being reassured as to the correctness of the assessment of Capital Value in any such case. In this matter and in the particular circumstances of the case, the Capital Value is determined by the tribunal to have been correctly assessed and this is consequently upheld by the tribunal.

17. In the light of these findings, the appellant's appeal cannot succeed and the appeal is dismissed by the tribunal, without further Order.

James Leonard

**James Leonard, President
Northern Ireland Valuation Tribunal**

Date decision recorded in register and issued to parties: 23 September 2025.