

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 15/24

JONATHAN CARSON - APPELLANT

AND

COMMISSIONER OF VALUATION FOR NORTHERN IRELAND - RESPONDENT

Northern Ireland Valuation Tribunal

Chairman: Mr James Leonard, President

Members: Mr Brian Reid FRICS & Mr Garry McKenna

Hearing: 27 September 2025, Belfast

DECISION

The unanimous decision of the tribunal is that, for the reasons stated below, the appellant's appeal is dismissed by the tribunal, without further Order.

REASONS

Introduction

1. This appeal consists of a reference under Article 54 of the Rates (Northern Ireland) Order 1977, as amended ("the 1977 Order"). The appellant, by Notice of Appeal (Form 10) dated 6 September 2024 appealed against the decision of the Commissioner of Valuation in a Valuation Certificate dated 12 August

2024 in respect of the Capital Value of a property situated at 7 Ollar Valley, Ballylinny, Ballyclare BT39 9ZE (“the property”).

2. The tribunal sat to hear the matter on 27 August 2025. The appellant indicated that he was content for the matter to be determined in accordance with the documentation and written representations and the respondent, likewise, agreed with that procedural course. The tribunal accordingly considered any evidence available and all written representations in determining the appeal. The legal chair of the tribunal attended remotely by Webex as did the other members of the tribunal.

The Law

3. The general rating law applicable and relevant statutory provisions are to be found in the 1977 Order, as amended by the Rates (Amendment) (Northern Ireland) Order 2006 (“the 2006 Order”). As is now the case in all determinations of this nature, the tribunal does not intend in this decision fully to set out the detail of the statutory provisions of Article 8 of the 2006 Order, which amended Article 39 of the 1977 Order as regards the basis of valuation, for the reason that these provisions have been fully set out in many previous decisions of the Valuation Tribunal, readily available. The detail of this is not necessary for the purposes of this appeal. The appeal in this case is confined to a single discrete issue, this being whether or not the property falls for rating exemption relief. Accordingly, the specific statutory provisions which now fall for scrutiny are the provisions of Article 41 of the 1977 Order. The relevant part reads as follows:

“Distinguishment in valuation list of hereditaments used for public, charitable or certain other purposes

41.— Subject to the provisions of this Article, where the Commissioner or the district valuer is satisfied that a hereditament is a hereditament of a description mentioned in paragraph (2), he shall distinguish the hereditament, or cause it to be distinguished, in accordance with paragraph (3).

(2) The hereditaments referred to in paragraph (1) are—

(a)(b)

(c) any hereditament..... which—

(i) is occupied by a charity; and

(ii) is used wholly or mainly for charitable purposes (whether of that charity or of that and other charities);

(d) any hereditament, other than a hereditament to which sub-paragraph (b) applies, which is occupied by a body—

(i) which is not established or conducted for profit; and

(ii) whose main objects are charitable or are concerned with science, literature or the fine arts;

where the hereditament is used wholly or mainly for the purposes of those main objects;

(3) The hereditament shall be distinguished—

(a) in the capital value list, if it is used for domestic purposes which are also exempting purposes, as exempt from rates under that list to one-half of the extent to which it is so used;

(b) in the NAV list, as exempt from rates under that list to the whole of the extent that it is used for exempting purposes which are not domestic purposes.

(3A) Where the hereditament is used otherwise than wholly for domestic purposes which are exempting purposes, the capital value of the hereditament shall be apportioned by the Commissioner or the district valuer between—

(a) the use of the hereditament for domestic purposes which are exempting purposes; and

(b) the use of the hereditament for other purposes (so far as relevant to its capital value);

and the apportionment shall be shown in the capital value list.

(3B) Where the hereditament is used otherwise than wholly for exempting purposes which are not domestic purposes, the net annual value of the hereditament shall be apportioned by the Commissioner or the district valuer between—

(a) the use of the hereditament for exempting purposes which are not domestic purposes; and

(b) the use of the hereditament for other purposes (so far as relevant to its net annual value);

and the apportionment shall be shown in the NAV list.

(3C) In paragraphs (3) to (3B) and (4), “exempting purposes” means purposes mentioned in sub-paragraph (a), (b)(i) or (ii), (c), (d) or (e) of paragraph (2).]

(4) Subject to paragraph (5), any use (whether by way of letting or otherwise) for profit shall not be treated as a use for exempting purposes, unless it directly facilitates the carrying out of those purposes.

(5)

(6) ...

(7) ...

(8) A hereditament, or a distinct part of a hereditament, —

(a) in which —

(i) the persons from time to time holding any full-time office as clergyman or minister of any religious denomination, or

(ii) any particular person holding such an office,

have or has a residence from which to perform the duties of the office; or

(c) in which, in right of an interest which belongs to, or to trustees for, a religious body, accommodation is being held available to provide such a residence for such a person as is mentioned in sub-paragraph (a);

shall be treated for the purposes of this Article as occupied by a charity and used wholly for charitable purposes which are also domestic purposes, whether or not it would be so treated apart from this provision.

(9) In this Article—

any reference to a body includes a reference to persons administering [sic] a trust; and any reference to a hereditament which is occupied by a body includes a reference to a hereditament which is occupied for the purposes of a body by trustees for the body or by a person charged with the administration of, or otherwise acting on behalf of the body;

“charity” means a body established for charitable purposes only;

“domestic purposes” means the purposes of providing living accommodation for one or more than one person who is a member or employee of a body by or on behalf of which the hereditament is occupied;

“employee” means a person employed under a contract of service;

and in paragraph (2)(a) to (e) any reference to a hereditament of a description there mentioned includes a reference to a hereditament a distinct part of which is of that description.”

The Issue to be Determined and the Evidence

4. There is a discrete issue to be determined in this case and much is otherwise not in contention. The basic facts are accepted by the respondent in that the appellant conducts work from the property in his capacity as a Pastor of a religious institution known as “The Way Church” and the property is also the appellant’s residence. The tribunal’s task, in the light of certain uncontested facts, is accordingly to establish whether the use of the property falls within the relevant provisions of Article 41 of the 1977 Order and thus if it might properly be subject to rating relief.

The Appellant’s Case

5. It is appropriate to set forth a substantial part of the content of the appellant’s appeal made to the tribunal, for the reason that this, articulately, sets out the fundamental contentions advanced by the appellant in this appeal. In the appeal form the appellant states his case in the following terms:

“I had filled in an ARTICLE 41 (8) OF THE RATES NI ORDER 1977 form for partial exemption due to being a member of the clergy. I work from home and I use my home for church related work – hosting home groups, pastoral care, trustee meetings and eldership meetings.

Upon initial application, I was informed by the district valuer, Natasha Ferguson (Case Ref no: 9043153-0), that this was accepted and was being processed. I then enquired why I had been rejected before and if I was entitled to back-dated payment. She said “no, because you need to appeal within a certain amount of time”, which makes sense. She asked if I was happy to proceed and I was. I received a letter a few days later telling me the re-evaluation was in the process.

Natasha spoke to her superior about my prior rejections of getting rates relief and this is when things changed. I was then asked to give proof that I was a minister. Natasha explained how she saw we had a church website and it all looked legitimate. I was asked about my qualifications and was told to send payslips to prove I was being paid by a church, and a signed copy of our church constitution. We don’t have a signed copy, but I sent her the constitution and a copy of the minutes in which the constitution was adopted. When I asked why all of this was happening, the reply was that it was to do with “subjective interpretations”, and this was with her superior and out of her hands.

I find this reason totally unsatisfactory. The form explicitly states that ministers are entitled to rates relief, and I have provided sufficient proof that I am one.

On your systems, you will be able to see that I have received rates reduction before in prior properties [two properties thereafter identified].

This was when I was within the Baptist churches in Ireland. Since we left to plant independently in 2018, there have been numerous attempts to reapply for rates relief but with no success. Anything I had been asked to provide in prior applications I have done so, but my application has still been declined.

One of the biggest contentions I have is the inconsistency of the LPS in the granting of rates relief. I have a friend who is in the exact same situation as myself. He was a minister in the Elim but moved out independently. His name is [name provided]. He applied for rates relief and got it without question. Our circumstances are identical. In fact, I am part of a church network which he is also seeking to join. It makes no sense that he was granted rates relief while I have been declined. He was granted his, and rightfully so as he is also an ordained minister.

Whilst no longer in the Baptists, I still have a good working relationship with them. My ordination was never revoked, and I am part of a local ministers Fellowship in the town here in Ballyclare as Vera McWilliam [sic] (UUP Councillor), confirmed in my previous appeal. I am at a loss as to why this has not been granted."

The appellant has also submitted a document which sets out his case in a little detail, which has been carefully considered by the tribunal

The Presentation of Evidence on behalf of the respondent exhibits a communication dated 21 July 2024 from Councillor Vera McWilliam which has exhibited to that a confirmation entitled: "TO WHOM IT MAY CONCERN" and which includes the following statement: "Rev Carson is an active member of the local ministers fraternal group who qualify for "Rates Relief", part of a wider church network within United Kingdom. He is paid by a church that is also a recognised charity."

The Respondent's Case

6. In the Presentation of Evidence and submissions put forward on behalf of the respondent Commissioner, it is noted and accepted on behalf of the respondent that the appellant "...is a Pastor of The Way Church and the subject dwelling is occupied by an employee of this religious organisation as part of their contract of employment as a member of the clergy/minister. However, I understand that the appellant is the owner of the subject dwelling". The appellant serves as "Lead Elder", one of the trustees and undertakes the

main bulk of preaching, teaching and pastoral visitation and leads one of the “Home Groups”. The dwelling is used to host Elder meetings, trustee meetings, Home Group meetings and pastoral counselling. It is understood that The Way Church are an independent evangelical church, however, also under the umbrella of the “Advanced Movement”. The appellant, in the Presentation of Evidence, is stated to have informed the Valuer, acting on behalf of the respondent, that the appellant was ordained within the Baptist Church and that, even though the appellant is no longer “within their ranks”, as it is put, the Baptist Church still has recognised the appellant as an ordained minister. The appellant, comparatively recently, has preached in his previous Baptist Church, that is to say on 7 July 2024.

7. The Presentation of Evidence also confirms that The Way Church was set up by the appellant in 2018 and that it is a registered charity (NIC 107620). This has been so since June 2020. It is also noted in the Presentation of Evidence that the appellant had provided an unsigned constitution (of The Way Church) as part of the application made to the District Valuer. This latter is attached at Appendix 3 of the Presentation of Evidence. As part of his appeal, the appellant refers to a previous application where he had applied for partial exemption from rating. This application was declined and it is stated in the Presentation of Evidence that the case was closed on 9 April 2019, with no appeal therefrom. The argument advanced for the respondent is that, under the requirements of Article 41 (8) of the 1977 Order, an appellant must hold office as an ordained minister or as a member of the clergy so as to meet the statutory criteria to qualify for such rating relief. As part of the application for a previous address, a Ministerial Relief form had been completed by the appellant. Additional information was provided during the subsequent property inspection and it was confirmed that, whilst the appellant undertook a number of similar duties to that of a minister, he was “not ordained”. Consequently, based upon the known facts of the case, the District Valuer’s decision was to decline Ministerial Relief in that instance.
8. The Presentation of Evidence then proceeds with references being made to Article 41(8) of the 1977 Order. The submission is made that the relief set out in Article 41(8) is intended to permit the existing partial exemption of clergy residences to be applied to houses owned by clergymen. The submission seeks to draw attention to what are stated to be key elements of the statutory definition relating to the issue in dispute, which reads: “....*the persons from time to time holding any full-time office as clergyman or minister of any religious denomination*”.
9. The Presentation of Evidence then seeks to reference guidance emerging from the UK Supreme Court in relation to the concept of “offices of clergymen of all dominations”. This reference is to the case of ***Moore v President of the Methodist Conference [2013] UKSC 29***. In that case the Supreme Court held that, unless there was some special arrangement made with a particular minister, the rights and duties of a minister are governed by their status under

the constitution of the particular Church. (Presumably it is for that reason that a copy of the relevant constitution was requested from the appellant).

10. With specific focus upon the interpretation of the 1977 Order (as amended), it is submitted that the 2006 Order extended relief under Article 41(8) which was clearly and expressly intended to cover full-time employment with a particular religious denomination. The submission is that the House of Lords (now the UK Supreme Court) had provided further guidance on the definition of a “minister of religion” in the case of ***Walsh v Lord Advocate [1956] 3 All ER 129***. That case concerned the issue of whether Mr Walsh could be considered to be a minister of religion, whereby he would be exempt from National Service. Walsh held the offices of “pioneer publisher” and “congregational servant” in the Jehovah’s Witnesses. The members of his church referred to him as a minister. The court did not acknowledge his position as a regular minister, thus finding him liable to perform National Service. The court took the view that every person baptised into the Jehovah’s Witnesses was regarded within that sect as a minister, regardless of sex, age, education, or any other qualification. The sect therefore had no religious ministers with spiritual status, apart from other members of the congregation. There is an extract from Lord MacDermott cited in the Presentation of Evidence submission arising from that case, the content of which has been noted by the tribunal.
11. The further submission made was that various decisions have confirmed that ordained ministers and deaconesses of any denomination, trained deaconesses in the Methodist Church and the Baptist Church, Evangelists under the Home Missions Committee of the Methodist Church, commissioned officers of the Salvation Army, Jewish ministers and rabbis and Muslim imams will all be regarded as ministers of religion. This submission, in essence, is that there is a broad reach, but that this reach has specific limitations, nonetheless.
12. The Presentation of Evidence then makes reference to the Northern Ireland Valuation Tribunal case of ***David Legge v The Commissioner of Valuation [NIVT 20/16]*** wherein the appellant was an ordained Baptist Minister. He was registered as a Minister of Religion and had been full-time in that role for over 18 years. Mr Legge had spent 10 years as a resident pastor of specific churches. However, for the previous 8 years to the case, his role had changed from serving one church to serving many, across the denominational spectrum. He was a member of the Elim Church but preached and counselled for other churches. He used his house daily to provide counselling, for study and to host meetings. This was that appellant’s full-time and only occupation and he relied upon donations from the various churches for his income. The tribunal in that case accepted that the appellant worked full-time in his ministry and that he used the subject property in that case for these purposes. However, notwithstanding this, the tribunal determined that to fall within the current definition stated within Article 41(8) of the 1977 Order the appellant was required to do more than this, noting the statutory provision that the appellant must: *“hold full-time office as a clergyman or minister of any*

religious denomination". In that case the tribunal found that the appellant did not fulfil this requirement.

13. Regarding the facts of the present case, the Presentation of Evidence notes that section 5.5 of the constitution of The Way Church stipulates the following: *"Vocational or paid elders will be distinguished in title by being known as 'pastor'. The primary role of a pastor will be to preach and teach the scriptures in public, provide visionary leadership to the rest of the elders and provide pastoral care to the congregation"*. The appellant's role within The Way Church is that of a "Pastor". The tribunal is referred to section 5.1 (Elders) of The Way Church constitution, where the following passage is to be noted: *"Elders will be men who meet the biblical qualifications as laid out in 1 Timothy 3:1 – 7; Titus 1: 5-9. They provide spiritual leadership and pastoral care to the church body (1 Timothy 5:17; Acts 20:28; 1 Peter 5: 1-5). They are to equip the saints for the work of the ministry (Eph 4:11-12). They have particular responsibility to lead the church in its vision and shape the church in its worship through the teaching of God's word. Elders are subject to one another none having superior authority."*
14. Within The Way Church, as noted in the constitution, Pastors are essentially paid Elders who provide leadership to the rest of the Elders. The Elders are men who meet biblical qualifications, with none having superior authority. It is acknowledged that the appellant was previously a minister within the Baptist Church, up to 2018. Upon leaving the Baptist Church, the appellant founded an independent church: The Way Church. His role within The Way Church, as Pastor, is the appellant's only paid employment. It is noted from the constitution (section 7.4) that: *"any Pastor or Pastors appointed by the Church are Charity Trustees, they will be entitled to be paid at an agreed and reasonable stipend and expenses out of the funds of the church"*. The most recent charity accounts for the financial year ending 31 December 2022 show Pastoral Wages and Expenses and these have been exhibited at Appendix 4.
15. The submission continues (at the risk of repetition) that The Way Church is an independent church that was founded by the appellant, who previously had been a pastor within the Baptist Church. The appellant still preaches from time to time within the Baptist Church when invited and he maintains that he is still recognised as an ordained minister by the Baptist Church, although he is no longer "within their ranks", as it is put. The Way Church rent Ballyclare Town Hall; however it is understood that the Town Hall is publicly available to be rented out by others and The Way Church is not the rateable occupier of the Town Hall. Although in partnership with the Advanced Movement, the Way Church is independent and therefore not affiliated with any denomination. The appellant from time to time still preaches at various Baptist Churches, however that is not full-time. Although The Way Church had a constitution (albeit unsigned) and it was also a registered charity, being an independent evangelical church it was not attached to a mainstream denomination and with no rateable occupation (in its own right), either exempt or non-exempt. Based upon the information available, it was the respondent Commissioner's view that partial exemption under Article 41(8) did not apply. It was acknowledged on behalf of the respondent that, historically, the appellant had

been granted partial exemption in respect of two identified properties, one in Belfast and one in Ballycarry, to which partial exemption had been applied in 2009 and in 2014, respectively. At the time, in accordance with the information provided, it was understood that the appellant was Pastor of Whitehead Baptist Church.

16. Given the different circumstances now applicable (with the appellant now having left the Baptist Church) these historical outcomes were not relevant to the instant case, so it was submitted. The Way Church are a registered charity. However, further consideration under Article 41(8) (b) & (9) of the 1977 Order is required, for a person who occupies a residence on behalf of a charity and is charged with administering or acting on behalf of the body/charity and whether they shall be entitled to relief. This had been considered. In the present case, the appellant is the owner and occupier of a private dwelling. Whilst he is carrying out functions of the charity/church from his private dwelling, he is not an employee living in the property under a "contract of service". As such he is not properly to be deemed to fall within the legislative criteria.
17. In conclusion of the submission, it is also mentioned that, given that the appellant has highlighted another case relating to a different church in support of his own application, the case alluded to has indeed been raised at District level. Although the Capital Value is not being contested in this case as part of the appeal, for completeness the submission concludes that the assessed Capital Value for the property is considered to be fair and reasonable and correct. It is deemed that the existing Capital Value of £160,000 is in tone with the Valuation List, in comparison to similar properties.

The Tribunal's Determination

18. The tribunal is grateful to the appellant and to the respondent for the comprehensive and detailed submissions that have been made in this case. The tribunal has carefully deliberated upon these submissions and has carefully considered the relevant facts and the arguments made in this appeal. Accordingly, the pertinent facts and the full import of the statutory provisions which bear upon the facts of this appeal have been carefully considered by the tribunal in reaching a determination. First of all, the tribunal wishes to comment upon some matters of fact determined from any evidence in the case.

18.1 For some time and over a number of years, the appellant was a Baptist Minister. In previous phases of that existence as a Baptist Minister, the appellant was able to avail of rating relief. That relief was determined, under the specific circumstances that were then applicable, upon two separate occasions.

18.2 The appellant made a decision to found his own religious institution. This is called "The Way Church". In doing so, the appellant left the Ministry to which he had been previously affiliated and he assumed a

role in The Way Church. The tribunal specifically notes the terminology used by the appellant in his appeal: “*Since we left to plant independently in 2018*” and “*Whilst no longer in the Baptists...*”.

- 18.3 The tribunal has been provided with extracts from a copy of the constitution of The Way Church. These extracts have been cited in argument on behalf of the respondent. The tribunal will return to these constitutional provisions below.
 - 18.4 The appellant is the owner of the property under discussion in this appeal. That property would otherwise be subject to full rating, in the absence of any rating relief being made available to the appellant under any relevant statutory provision.
 - 18.5 The facts appear to be that The Way Church conducts activities from Ballyclare Town Hall and that the appellant also uses the property for Church administration and other activities.
 - 18.6 The structure of The Way Church is evident from the constitution and it includes the concept of “Elders” of the Church and these Elders appear to have regular interactions and meetings.
 - 18.7 The activities of The Way Church also include such matters as counselling and the conduct of various meetings.
 - 18.8 The financial activities are subject to the publication of accounts and financial statements.
 - 18.9 The appellant states that he works from home (the property) and that he uses his home for church-related work, hosting home groups, for pastoral care, for trustee meetings and for eldership meetings. None of that is in any way in contention.
19. There is no doubt that this case necessitates a careful application of some core elements of statutory interpretation to certain undisputed facts arising in this appeal. The respondent has not sought to challenge expressly or directly any of the primary factual assertions made by the appellant. Rather, the respondent seeks to challenge the appellant’s appeal upon technical grounds. The material provision under scrutiny is thus Article 41 of the 1977 Order, with an extract of the relevant provisions being as set out above. The import of Article 41 needs to be carefully analysed for the purposes of this appeal.
 20. Any determination is arrived at by examining the uncontested facts and by properly applying the applicable statutory provisions to those facts. The key to determining this case rests with the specific words of the 1977 Order. Firstly, Article 41(2)(c) (to extract the relevant wording) refers to a hereditament which is: “*is occupied by a charity; and... is used wholly or mainly for charitable purposes (whether of that charity or of that and other charities)*”.

One then turns to Article 41(8) which (again with the relevant parts and headings extracted and highlighted for clarity) provides:

*“A **hereditament**, or a distinct part of a hereditament ... **in which ... the persons from time to time holding any full-time office as clergyman or minister of any religious denomination**, or ... **any particular person holding such an office, have or has a residence from which to perform the duties of the office**; or.... **in which, in right of an interest which belongs to, or to trustees for, a religious body, accommodation is being held available to provide such a residence for such a person as is mentioned.....shall be treatedas occupied by a charity and used wholly for charitable purposes which are also domestic purposes**, whether or not it would be so treated apart from this provision.”*

21. The relevant phrases in the above extract have thus been highlighted in bold in order to assist. There are a number of separate elements requiring scrutiny. The key statutory phrasing: *“holding any full-time office as clergyman or minister of any religious denomination”*, is interpreted by the respondent so as to exclude the appellant. Clearly, the appellant, on the facts, does hold a full-time office – as a Pastor in The Way Church. However, is the appellant a “clergyman or minister of any religious denomination”? This requires to be broken down into its component parts for the purposes of interpretation: “clergyman”, “minister” and “any religious denomination”.
22. The expression *“any religious denomination”* was evidently quite intentionally phrased in a broadly-stated form in the statutory drafting. For example, if it had been intended to be more restrictive or expressly definitive, a schedule might have been included, setting out a comprehensive listing of various religious denominations that were intended to be included within the ambit of the definition. That would have dealt with matters in an entirely express manner. That scheduling was not done, thereby leaving interpretation as a matter for the courts and tribunals, in the context of rating law.
23. The tribunal felt it helpful to consider the public policy considerations underpinning all of this. Hypothetically (to take somewhat of an extreme illustration), it might be possible for a person to claim rating relief by founding their own purported “religious institution” and by opportunistically applying for rating relief for their own home, based upon the assertion that they claimed to hold full-time office as a minister in a religious denomination, of their own creation. This perhaps extreme - and perhaps somewhat absurd - example does nonetheless serve to illustrate the underlying public policy consideration concerning taking a restrictive view of the statutory wording.
24. No rational and sensible person would support the avoidance of property taxation based upon a self-declaration which is so manifestly opportunistic as the one mentioned above. One can therefore well understand how any court or tribunal would be reluctant to support an assertion which was so manifestly opportunistic - a self-proclaimed minister of a self-created religious institution, clearly intending to avoid rating liability. What would detract from any such

person's claim would be the lack of any convincing context, perhaps a lack of any evidence of religious activities, or the lack of any meaningful duration of any activities. Also absent would be any connotation of an established religious institution, perhaps of some accepted standing and material duration.

25. The matter, however, becomes more nuanced when one encounters clear evidence of personally long-conducted religious activities and of trusteeships and of charitable status. On the facts of this case, the appellant has an uncontroverted record, ranging back quite a number of years, in the status of a minister in an established church (the Baptist Church, in this instance). Had the appellant not moved on from being within the Baptist Churches in Ireland and had he not "*left to plant independently in 2018*", as he puts it, there is very little doubt but that the respondent would not have challenged his status.
26. However, on the facts, the appellant is no longer a minister having a status, as such, within the Baptist Church, by his own admission. The tribunal reminds itself that, in his application, the appellant has used the following terminology: "*Whilst no longer in the Baptists...*" and "*This was when I was within the Baptist churches in Ireland. Since we left to plant independently in 2018....*". This constitutes, in this appeal, an express acknowledgement by the appellant that he is no longer within the Baptist Church. The tribunal attached particular significance to this concession on the appellant's part. It is noted that the appellant then proceeds to qualify this, to a degree, by asserting that: "*Whilst no longer in the Baptists, I still have a good working relationship with them. My ordination was never revoked.*" Having noted these further qualifications, the tribunal must nonetheless place the strongest reliance upon the appellant's own self-declaration that he is no longer in the Baptist Church. If he is no longer in the Baptist Church, it logically follows that he cannot be deemed to be a subsisting Baptist minister in such an established church. The appellant had the opportunity in advancing his case to make this argument: however he, presumably quite intentionally, chose not to do so. The arguments as to his status, for statutory interpretation, must instead turn upon the appellant's position as a Pastor in The Way Church.
27. Returning then to the statutory wording, two specific words are used in the essential provision, "*clergyman*" and "*minister*" (of any religious denomination). "*Clergyman*" is normally used to reference an ordained minister: a man regularly authorised to preach the gospel and administer its ordinances. In England it is understood to be usually restricted to a minister of the Established Church. "*Minister*" is normally referable to one who is authorised to perform religious functions in a Christian church, especially a Protestant church, or one officiating or assisting the officiant in church worship or a clergyman or clergywoman, especially of a Protestant communion. The position adopted for the respondent is that, by removing himself from the status of a minister within the Baptist Church, the appellant has effectively removed himself from the ambit of the statutory of provision as being either a clergyman or a minister of such an established Church. The tribunal's interpretation of the import of the statutory wording is that there must be the according of some particular individual status - to align with the role of a minister or a clergyman. The case of ***Walsh v Lord Advocate*** emphasises

that there must be some distinction between the status of the person under scrutiny and the remainder of the faith congregation. In that case it was determined that, as far as Jehovah's Witnesses were concerned, every person baptised into the Jehovah's Witnesses was regarded as a minister, regardless of sex, age, education, or any other qualification. The sect therefore had no religious ministers with spiritual status, apart from other members of the congregation.

28. By analogy to the case of **Walsh**, the respondent's case in this appeal is that the constitution of The Way Church reveals that, in effect, a Pastor is an Elder of the Church, but is accorded as an Elder the additional (sub-category) status of a "Pastor" under the constitution and is also financially remunerated via a stipend system. The relevant part of the constitution states: "*Elders are subject to one another none having superiority.*" This is clearly an express equality provision which seems to qualify the role of being a "Pastor". The provision does not seem to qualify matters any further, save to stress the equality provision. Clearly this lifts the status of the appellant as "Pastor" into a different status than would be so were he to be, for example, a Baptist minister or a minister of any other religious denomination, otherwise he would not be classified, constitutionally, by the application of that express equal status provision. Inevitably, this causes a problem for the appellant when viewed in the context of some of the authorities cited. In the absence of the appellant retaining the status of a clergyman or minister of the Baptist Church - which he does not by his own admission - does his subsisting role as a Pastor confer upon him any status permitting him to be regarded as properly falling within the definition of a "minister" or a "clergyman" from within The Way Church? The Way Church is not a long-established church, so there is no connotation of long-establishment to assist the appellant, as there would have been if he had remained a Baptist minister. The tribunal accepts the proposition, in customary perception, that "clergyman" is normally used to reference an ordained minister, understood to be usually restricted to a minister of the Established Church. It is straining interpretation to assume that The Way Church is an "established church", as it is not an institution of long-standing status or existence. Inevitably, this causes a problem for the appellant, when viewed in the context of some of the authorities cited.
29. In a case such as this the tribunal is tasked with addressing relatively fine distinctions in matters of statutory interpretation,. Having considered everything in the round, the tribunal's considered determination is that the appellant does not fall within the statutory definition. That is so notwithstanding the breadth of the wording expressed within the statute but, nonetheless, taking account of all other matters assisting in interpretation, including matters of proper social and societal context and the inherent purpose underlying the statute. In reaching this conclusion it has to be said that the tribunal was not greatly assisted by the case which was argued to lie in favour of the respondent, **David Legge v The Commissioner of Valuation**. This is so for the reason that the tribunal had a little difficulty in understanding fully the ratio underlying that particular determination and the entirety of the reasons for that specific tribunal's conclusion in that case. The

tribunal has therefore, to an extent, discounted the submitted import of the case of **David Legge** as being persuasive in this present appeal.

30. In this case the appellant has not sought to challenge the ascribed Capital Value. Notwithstanding that this is a discrete statutory interpretation appeal, the tribunal would require to be generally satisfied not just concerning whether or not the appellant's case falls within the ambit of the statutory provision 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 what the appellant has stated in his appeal, the tribunal makes the determination, based upon the principle of assumed correctness, that the Capital Value is correct.
31. This therefore disposes of all the issues which the tribunal is required to address in this appeal. In conclusion and for the avoidance of any possible doubt, the tribunal would wish to state that this decision constitutes a technical legal determination. The tribunal's decision is to be regarded as doing nothing other than affording proper statutory interpretation of the applicable rating law, as it applies to the determined facts of the case. It is not to be in any way construed as representing any manner of a judgment upon the appellant, upon the veracity and sincerity of his personal religious views, beliefs and convictions, nor upon The Way Church.
32. This being the case, the appeal cannot succeed. The tribunal fully accepts that this decision will be disappointing to the appellant, but the tribunal's task is to apply the statutory provisions to the facts, as a matter of proper statutory interpretation, and in this instance the determination is as mentioned. Accordingly, the appeal cannot succeed and for these reasons 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: 22 October 2025