

**NORTHERN IRELAND VALUATION TRIBUNAL**  
**THE RATES (NORTHERN IRELAND) ORDER 1997 (AS AMENDED) AND THE**  
**VALUATION TRIBUNAL RULES (NORTHERN IRELAND) 2007 (AS AMENDED)**

**CASE REFERENCE NUMBER NIVT 16/24**

**AB and CD – APPELLANTS**

**AND**

**COMMISSIONER FOR VALUATION FOR NORTHERN IRELAND – RESPONDENT**

**Northern Ireland Valuation Tribunal**

Chairman: Mr Charles O'Neill

Members: Mr A Tough FRICS and Ms N Wright

Date of hearing: 28 August 2025

**Decision**

The unanimous decision of the tribunal is that this appeal is not upheld for the reasons stated and therefore the appeal is to be dismissed.

**Reasons**

1. This appeal is a reference under Article 54 of the Rates (NI) Order 1977 (as amended) ("the 1977 Order"). The appellants by Notice of Appeal dated 29 September 2024 appealed against the decision of the Respondent in a Valuation Certificate dated 21 August 2024 in relation to the capital value of a property in County Down ("the Property").
2. The hearing proceeded by way of an oral hearing on 28 August 2025. The appellants appeared in person and the Respondent was represented by Joanne Atwood and Andrew Carr.
3. At the end of the hearing the Respondent drew the attention of the tribunal to the decision of O and CC and the Commissioner of Valuation for Northern Ireland. This case was then copied to the appellants, and they were given an opportunity to consider the implications of this decision on the instant case.
4. In this decision the names of the appellants and the details of the premises are not given.

## The law

5. The statutory provisions are to be found in the 1977 Order as amended by the Rates (Amendment) (NI) Order 2006 (“the 2006 Order”). The tribunal does not intend in this decision to set out in full the provisions of Article 8 of the 2006 Order which sets out the basis of valuation as these have been fully set out in earlier decisions of this tribunal.
6. The main issue in this case is whether or not the property falls to obtain rating relief. The specific relevant provisions are Article 41 of the 1977 Order. The relevant provisions are 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.

(9) In this article

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

7. The issue to be determined in this case is whether the use of the property is for charitable purposes which fall within the provisions of Article 41(2) of the 1977 Order.

## **The appellants case**

8. The appellants contend that their home in which they reside full time, operates and has operated for over a year as a place of public worship related to a church organisation. The premises are owned by them and not by the church organisation. The appellants are not employed by the church organisation. One of the appellants stated that he is self-employed and works from home.
9. The appellants state that the premises are a place that is open for the community. Among the activities carried out in relation to public worship are the following, Bible study, weekly worship, house church, prayer meetings, one to one prayer meetings and other activities relevant to the church organisation.
10. The appellants have applied to the Charity Commission for registration as a charity and are awaiting a decision on this. They contend that the property should be eligible for the charitable exemption in the 1977 Order as it is used for charitable purposes. They cite provisions of the Charities Act, section 2(2). They also refer to a decision of *Guild v IRC* [1992] AC 310 (House of Lords) as evidence that charitable status is a matter of law not registration. They also refer to *R (Independent Schools Council) v Charity Commission* [2011] UKUT 421 as reaffirming that charity law is judge made and registration with the Charity Commission is not what creates a charity.
11. The appellants were referred to the decision of the Valuation Tribunal in *O & CC v Commissioner of Valuation* by the Respondent.
12. In relation to the issues in this case they stated said that their premises were wholly or mainly used as a place of worship. Their premises is a church and thus exempt from rating. They concluded that in any Church premises, one room would be used in a Church, and it would not be used all the time. They indicated that their Church is open to everyone.
13. In relation to the case in general the appellants stated that their issue is in relation to the issue of an exemption under the rating law and that they did not have any issues with any of the comparables that were presented by the Respondent in relation to the capital valuation of the premises. Their case rested on the issue of the use of the premises and accordingly the application for relief from rates.

### **The respondent's case**

14. The Respondent contends that the premises do not meet the statutory qualifying criteria. It is contended that the property is a house and is occupied by the Appellants as a home. The Respondent presented comparables to justify the capital valuation of the premises.

### **The decision of the tribunal**

15. In this case the tribunal has to consider the issue of whether the premises fall within the definition and therefore should be exempt from rating. In this regard, it has to consider the provisions of Article 41(2)(c) of the 1977 Order which refers to any hereditament which (i) is occupied by a charity and which (ii) is used wholly or mainly for charitable purposes.
16. The tribunal notes that the trustees of the organisation have applied to have the organisation registered with the Northern Ireland Charity Commission. That application is ongoing.
17. The main issue for the tribunal to consider in this case is whether the premises are used wholly or mainly for charitable purposes. In this case the premises are used as the full-time home of the appellants. The premises are also used for certain other purposes such as Bible study, weekly worship, house church, prayer meetings, one to one prayer meetings and other activities relevant to the church organisation as outlined above.
18. The question is therefore whether the premises are being used wholly or mainly for charitable purposes. On the facts in the instant case the tribunal cannot be satisfied that this test has been satisfied. Therefore, the use of the property for these purposes does not fall within the statutory definition.
19. This being the case the appeal cannot succeed on these grounds.
20. The capital value of the premises was not in contention as the appellants at the hearing indicated that they had no objection to the capital value of the premises at £350,000. Therefore, the capital value of the premises is upheld.

**Chairman: Mr Charles O'Neill**

**Northern Ireland Valuation Tribunal**

**Date decision recorded in register and issued to parties: 9 December 2025**