

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 45/24

DEREK COULTER – APPELLANT

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

Hearing: 28 August 2025

Decision

The unanimous decision of the tribunal is that this appeal is dismissed, and the decision of the Commissioner for Valuation is upheld.

Reasons

1. This appeal is a reference under Article 54 of the Rates (NI) Order 1977 (as amended) (“the 1977 Order”). The matter proceeded by way of an oral hearing with the appellant appearing in person and the Respondent being represented by Joanne Atwood and Mr Mark Duffy.
2. The appellant by Notice of Appeal dated 16 December 2024 appealed against the decision of the Respondent in a valuation certificate dated 20 November 2024 in relation to the capital value of a hereditament situated at 58R Glebe Road, Ballyminstra, Ahoghill, Ballymena (“the subject property”).

The law

3. 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. All relevant statutory provisions were fully considered by the tribunal in arriving at its decision in this matter.

The evidence

4. The tribunal heard oral evidence from the Appellant and the Respondent in this matter. The tribunal has also considered all the written evidence placed before it.

The facts

5. The subject property is a pre-1919 detached farmhouse built in 1910. It has habitable space of 241.50 m². The property valuation was amended on 20 November 2024 when the decision of the District Valuer of a capital value of £170,000 was amended to £150,000 to reflect both proximity to agricultural buildings/working farmyard and poor external repair.

The appellants submissions

6. This appeal relates to the construction of a replacement dwelling adjacent to a working farm. The appellant stated that his predecessors had built a house prior to the 1830s (the subject property). It was a single storey and had had a two-storey barn attached. Sometime before the 1950s the subject property had the single storey built up and the barn was merged into the subject property.

7. The appellant indicated that he had applied for planning permission for a new dwelling. The planning permission that was granted for that new dwelling included a condition that

“upon occupation of the new dwelling, the dwelling to be replaced, coloured green on the approved plan stamped 01/03/2020 [the subject property], shall no longer be used or adapted for purposes of human habitation and may only be used for the purposes specified in this permission or any other purpose incidental to the enjoyment of the approved dwelling house.

Reason: to ensure that the proposed development does not result in the creation of an additional dwelling.

8. The appellant states that the reason for the subject property being retained in some form was the planning report which concluded that the subject property was visually important as it offered extended critical views approaching from Ahoghill. He quotes from the planning report

“The proposed replacement opportunity is a two storey dwelling set within a farm complex comprising of several outbuildings. The site is set back from the

public road, however extended critical views are available on approach from Ahoghill.”

9. Therefore, the appellant states that he is not in a position to use the subject property as a habitable dwelling, and therefore it should not be included in the valuation list.
10. He cannot live in the subject property nor can he rent it out as per the planning permission granted for his new dwelling. Yet the Respondent considers that the subject property is liable to rates.
11. As to the location of the subject property, the appellant clarified that it is on a farm in that there are about 500 pigs surrounding the house. Therefore in any event, he could not rent it out in view of the requirements of animal health and biosecurity.
12. As to the current use of the property, the appellant would state that it is currently being used for agricultural purposes. One room in the property on the first floor is occupied by a farm dog. The property is also used to: house chickens/sheep, to store: agricultural vehicles, machinery and tyres. It is also used as a chemical store. Indeed, on the date of inspection by the respondent it was noted that that these were in the premises.
13. On the date of inspection, the respondent found that a ground floor rear window had been blocked up with windows on the first floor all boarded up. The front door had been removed.
14. In relation to the capital valuation of the subject property, the appellant referred to a number of properties which are comparables but are delisted. Therefore he was not in a position to give details of any comparable properties.

The Respondent's case

15. The respondent argues that the property is a hereditament and has to be considered as such. It was not being used entirely for agricultural purposes and had attributes of a dwelling house such as a fireplace and a kitchen in it.
16. In respect of the capital valuation of the subject property the Respondent provided comparable evidence as follows:
 - (a) 46 Glebe Road, Ahoghill, BT42 2QW being a pre 1919 detached farmhouse with habitable space of 243 m² and an agricultural allowance applied. It has a capital value of £190,000.
 - (b) 22 Old Portglenone Road Ahoghill, BT42 1LQ being a pre-1919 detached farmhouse with habitable space of 224m² and a garage of 42m² and an agricultural allowance applied. It has a capital value of £200,000.

- (c) 261 Galgorm Road, Ahoghill, BT42 1HY which is a pre-1919 detached farmhouse with habitable space of 289m² and a garage of 56.7m². This has a capital value of £225,000.
 - (d) 41 Ballynafie Road, Ahoghill being a pre-1919 detached farmhouse with habitable space of 232m². It has an agricultural allowance applied and has a capital value of £185,000.
17. However in relation to the subject property the Respondent did state that an allowance should be made in respect of the subject property given that it is situated on a working farmyard and is in poor external repair.
18. Reference was made to allowances given to various properties as follows
- a. 10% allowance for proximity to agricultural buildings
 - b. 10% allowance for proximity to agricultural buildings
 - c. 10% allowance for very poor repair
 - d. 15% allowance.
19. Taking these issues affecting the subject property into account, the respondent stated that an allowance of 20% is justified and therefore the capital valuation is justified in being reduced from £190,000 to £150,000.

The tribunal's decision

20. The first issue for the tribunal to consider is whether the subject property is an agricultural building.
21. The definition of an agricultural building is contained in the Rates (NI) Order 1977, Schedule 1 (2) as
- (b) Buildings occupied together with agricultural land used solely in connection with agricultural occupations thereon... and
 - (b) includes a building which is used solely in connection with agricultural operations carried on agricultural land which is occupied...
- but does not include a building which is a dwelling house.
22. In this case the only adaptations to the building are the removal of the front door and the blocking of numerous windows. Nothing else has been done to facilitate the use as agricultural premises. Therefore the tribunal is of the view that the subject property is not occupied as an agricultural dwelling for the purposes of the legislation.
23. The next question to consider is whether the property is a hereditament. Article 2(2) of the 1977 Order states:

“hereditament means property which is or may become liable to a rate, being a unit of such property which is, or would fall to be, shown as a separate item in a valuation list.

24. In relation to the issue of whether the subject property should be listed as a hereditament has been the subject of many decisions of the Valuation Tribunal. For instance in *Lindsay v Commissioner of Valuation* (07/16) it was held:

“In the briefest of summaries only therefore, the principles emerging from these latter cases include, firstly, that in Northern Ireland each case should be determined upon its own particular facts and circumstances. Secondly, that the essential concept of a “reasonable amount of repair” required in order to place any property into a proper state of habitation must be determined by the application of sound common sense and in an entirely practical and realistic manner, as opposed to by the application of any overlyrigid principle or any slavish application of the narrowest of interpretations of the dicta of Mr Justice Singh in *Wilson v Coll*. Indeed, it must be said that a rather colourful (and of necessity extreme – to make the point) illustration of this latter was provided by the Valuation Member in the course of this hearing when the Member cited the hypothetical example of “Dunluce Castle”. It is a fact that Dunluce Castle is “capable” (in terms of the proposition that this could physically be done) of being repaired, perhaps it might be postulated, to provide luxury hotel accommodation on the Causeway Coast. The mere fact that it is “capable”, in these terms, of being repaired cannot be disassociated from the extremely high economic cost and the technical issues of doing so. Not upon any reasonable assessment could it be properly said that a “reasonable amount of repair” would be required and thus that (if it were classified as a domestic property) Dunluce Castle ought to be included in the Valuation List. This extreme example hopefully serves to make the point. Thirdly then, the Valuation Tribunal in making this determination is not entitled to take into account the individual circumstances of any appellant, including the personal financial circumstances of that party.”

25. Thus, the question for the tribunal to consider is whether the property is such that – having regard to the character of the property and a reasonable amount of repair works being undertaken, could the subject property be occupied as a dwelling? In this regards the tribunal has to take a broad view of all the facts relevant to this case.

26. Each of these cases turned on their own specific factual circumstances. As the President of the Valuation Tribunal stated in *McGivern v Commissioner of Valuation* “Having accepted, in previous decisions of the Valuation Tribunal, that there is no “economic test” comprised in the relevant statutory provisions in Northern Ireland, the view has also been that the only proper approach is to examine the fact specific circumstances in individual cases, thereby taking proper account of any relevant factors. A realistic and a common-sense approach needs to be taken. It is for these reasons that the tribunal has been reluctant to formulate any rigid principle that might otherwise prevent such a proper, common-sense, view being taken of all the relevant facts and information. Any undue restriction or any overly rigid approach might otherwise lead to the absurdity alluded to above. For these reasons, each case must be adjudged specific to its own facts.
27. In considering the facts of this case considering the question “having regard to the character of the property and a reasonable amount of repair works being undertaken could the property be occupied as a dwelling, the tribunal prefers the evidence of the respondent that the fabric of the building is intact and could be made fit for human habitation. Therefore, a hereditament exists.
28. In the light of this the next question to consider is in relation to the question that the appellant states that he cannot use the subject property for human habitation given the restrictions on the planning permission granted for the new dwelling.
29. There is provision in rating law that there are a number of statutory assumptions. These are included in schedule 12 paragraph 15 and rating does not take into account that there has been a relevant contravention of any statutory provision. Also the valuer must consider that the hereditament is sold free from any rent charge or other encumbrance. Therefore, the valuation of the subject property cannot take into account that there is the restriction on the use of the subject property in the planning permission for the new property which the appellant built.

The capital value issue

30. The respondent indicates that the capital value of the property should be £190,000. The tribunal is content that the comparables supplied by the respondent support this view. The appellant has not provided any comparable evidence to support a different capital value.
31. However, in view of the fact that the property is located on a working farmyard and has poor external repair the tribunal agrees that an allowance should be

- made to reflect these factors. Therefore the tribunal is of the view that the capital value of the subject property should be £150,000.
32. Therefore the tribunal unanimously finds that the capital valuation of the subject property is upheld and that the appellant's appeal is dismissed and the tribunal orders accordingly.

Chairman; Mr Charles O'Neill

Northern Ireland Valuation Tribunal

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