

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: 05/25

EMMA MCCRACKEN - APPELLANT

AND

COMMISSIONER OF VALUATION FOR NORTHERN IRELAND -
RESPONDENT

Northern Ireland Valuation Tribunal

Chairman: Mr Charles O'Neill

Members: Mr A Tough FRICS and Ms Noreen Wright

Date of hearing: 28 August 2025, Belfast

DECISION

The unanimous decision of the tribunal is that the decision on appeal of the Commissioner of Valuation for Northern Ireland is upheld, and the appellant's appeal is dismissed.

REASONS

1. This is (subject to the observations made below) a reference under Article 54 of the Rates (Northern Ireland) Order 1977 as amended ("the 1977 Order"). This matter was listed for hearing on 28 August 2025.
2. The tribunal heard no oral evidence in relation to this matter. By agreement the matter was dealt with on the basis of written representations by both parties. The tribunal had before it all the evidence submitted by the parties.
3. The appeal is in respect of a property situated at 64 Battery Road, Cookstown, County Tyrone (the subject property).
4. The Respondent issued a completion notice in respect of the subject property considering 6 February 2025 to be the completion date.

The law

5. The relevant statutory provisions are to be found in the 1977 Order as amended by the Rates (Amendment) (Northern Ireland) Order 2006 ("the 2006 Order"). This provides as follows

New Buildings:

Article 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, 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.

Schedule 8B

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....”

The appellant’s submissions

6. The appellant indicated that she was appealing the decision as the matter relates to a replacement dwelling. She states that she is currently living in her old house on which she is currently paying rates.
7. The appellant states that the current state of the subject property is that it has no electric or pipework installed, and no floor poured in the house.
8. She feels that the completion date is very unrealistic because she is building the house without a replacement grant or a mortgage due to having third party pipes and no easement to use them. The property will have no more work undertaken to it inside the house until next year.
9. She indicates that she has had to build a replacement home due to the safety of herself in that the former house is three feet from a main road and has caused damage to the roof and walls that left her no choice but to replace the house.

The Respondent’s submissions

10. The Respondent in their evidence states that before the completion notice was issued the subject property was inspected externally.
11. The Respondent inspected the property on 3 December 2024. It found that the subject property was wind and watertight.
12. In the light of previous decisions of the Valuation Tribunal the Respondent is of the view that the completion notice is 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.
13. The Respondent referred to previous decisions of the Valuation Tribunal including *Patton v Commissioner of Valuation* as the basis for stating that personal circumstances of the appellant cannot be taken into account in determining whether the building can be completed within three months. The Respondent also referred to a schedule of works which had been submitted by the Commissioner of Valuation in *Dickson v Commissioner of Valuation*.

The tribunal’s decision

14. This case concerns the issue of a completion notice issued by the District Valuer and confirmed by the Commissioner of Valuation. This has now been appealed to this tribunal.
15. The tribunal must therefore decide if the completion notice was validly issued.

16. In deciding whether a completion notice has been validly issued, the tribunal must consider the terms of the legislation. Schedule 8B to the Rates (NI) Order states that 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.
17. The property had been inspected externally and a completion notice was then issued stating that 6 February 2025 would be the completion date.
18. The Respondent inspected the subject property on 3 December 2024 and the tribunal accepts that the subject property appeared at an advanced stage of construction and appeared secure and weathertight.
19. Previous decisions of the Valuation Tribunal including *Patton v Commissioner of Valuation* and *Moffett v Commissioner of Valuation* it was held that the personal circumstances of an appellant should not be taken into account when determining whether a building can be completed within three months. In effect the circumstances of the appellant, be they economic or personal have to be set aside.
20. Therefore in this case the tribunal is not able to take into account the personal circumstances of the appellant in that she is funding the building of the subject property without a grant or a mortgage.
21. Likewise the reason for building the new house is not able to be taken into account.
22. That being the case, the tribunal is satisfied that the decision to issue a completion notice in this case was a valid one on the basis that it could be assumed that the work remaining to be done on the subject property could reasonably be expected to be completed within three months.
23. Examining all the material facts to be derived from the evidence, the tribunal's considered and concluded view and determination is that the completion notice is a valid one and the appeal of the appellant is therefore dismissed.

Signed Mr Charles O'Neill

Northern Ireland Valuation Tribunal

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