

NORTHERN IRELAND VALUATION TRIBUNAL

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

CASE REFERENCE NUMBER: NIVT 11/25

DAVID MURRAY

APPELLANT

AND

COMMISSIONER OF VALUATION FOR NORTHERN IRELAND

RESPONDENT

Northern Ireland Valuation Tribunal

Date of hearing: 9 March 2026

Chair: Sarah Ramsey

Members: Andrew Tough (Valuer) and Nichola McCartan (Lay)

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. The appeal is a reference under Art 54 of the Rates (NI) Order 1977 (as amended) ("the 1977 Order"). The matter proceeded on the papers, the Appellant having indicated he did not intend to attend the hearing.
2. By an Appeal registered on 18 July 2025, the Appellant appealed to the Northern Ireland Valuation Tribunal against the Decision on Appeal of the Commissioner of Valuation for Northern Ireland ("the Commissioner") in respect of the certificate issued 13 June 2025 by the Commissioner for valuation. in relation to the valuation of the

hereditament situate at 92 Benburb Street, Blackstaff Belfast BT12 6JJ (“the subject property”) as £57000.

3. The property is a two-storey mid terrace dwelling built circa 1901-10. The Gross External Area is approximately 62.6m².
4. A roadside inspection which only considered the exterior of the property took place on 17 November 2023 following a prior attempt to arrange an internal inspection having been unsuccessful
5. On internal and external inspection on 11 June 2025 the property was found to be in average condition both internally and externally, following recent refurbishment works which appear to have been ongoing in 2023.
6. The Appellant in his Notice of Appeal which included a supporting bundle of documents including photographs of the internal repair of the property in 2023 was referred to and in addition the appellant lodged correspondence and complaint responses and a short personal statement outlining the circumstances.
7. The Appellant indicated that the appeal is made on the basis that the property was in an entirely uninhabitable condition at the time the review was requested, yet no internal inspection was carried out until long after it was reoccupied.
8. The Appellant contended that the decision appears to rely entirely on a limited external inspection and applies assumptions of “reasonable repair” and “hereditament” without proper regard to the actual internal condition.
9. The Appellant drew particular attention to
 - a) The roof was leaking and only temporarily covered
 - b) There was no ground floor – soil beneath was exposed
 - c) No bathroom, kitchen, heating or water services were operational
 - d) Exposed electrical wiring
 - e) No running water
 - f) Rising damp affected the entire ground floor
10. The Appellant indicated that he had been advised to lodge retrospective photographic evidence which had subsequently been determined as inadmissible.
11. The Appellant was critical of procedural errors and the fact that the decision referred to general legislative references without referring to the specific facts of the case.
12. The property was inspected internally on 11 June 2025; refurbishment works having been carried out which addressed the condition of the property as outlined by the Appellant at 9 a)-d) above.
13. On 13 June 2025 the Commissioner issued a certificate indicating a retrospective application could not be considered. The Commissioner determined that even if the retrospective application had been submitted during a period in which the renovation works were undertaken, the property remained a hereditament and would have remained in the valuation list without any amendment to the Capital Value, which stands at £57 000.

The Evidence

14. The following documents were before the Tribunal;
- Appellants' original Notice of Appeal to the Tribunal dated 17 July 2025
 - Respondent's written Additional Evidence dated 17 July 2025, including photographic evidence and correspondence between the Appellant and the Commissioner for Valuation and the NIVT;
 - Presentation of Evidence from LPS dated 2 December 2025
 - Appellant's response to POE dated 5 January 2026
 - LPS response 26 January 2026

The Law

15. The statutory provisions are set out in the 1977 Order, as amended by the Rates (Amendment) (Northern Ireland) Order 2006 (hereinafter the 2006 Order). The statutory provisions are to be found in the 1977 Order, as amended by the Rates (Amendment) (Northern Ireland) Order 2006 ("the 2006 Order"). The Tribunal, as is customary, does not intend in this decision to fully set out 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 decisions of this tribunal, which are readily available. All relevant statutory provisions and principles were fully considered by the tribunal in arriving at its decision in the matter.
16. Further relevant legislation for the purposes of this appeal is Article 2(2) of the 1977 Order which defines a 'hereditament' as follows;
- "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.*
17. Article 25A and Schedule 8A of the 1977 Order provide that rates are payable on unoccupied properties which fall within a class prescribed by Regulations. The Rates (Unoccupied Hereditaments) Regulations (Northern Ireland) 2011 ("the 2011 Regulations") came into force on 1 October 2011. These prescribe that, subject to the exceptions set out in the schedule to the Regulations, unoccupied domestic properties are liable to rates.
18. Article 54(3) of the 1977 Order provides that, on appeal, any valuation shown in a valuation list with respect to a hereditament shall be deemed to be correct until the contrary is shown.
19. The issue before the Tribunal in this appeal is whether the subject property is a hereditament "which is or may become liable to a rate" within the definition of a hereditament set out in Article 2(2) of the 1977 Order or unoccupied properties which fall within the categories of exceptions set out in the 2011 Regulations.

Is the subject property liable to rates?

20. In relation to the question as to whether a hereditament exists the Respondent made reference to Mr. Justice Singh's judgment in *Wilson v Coll* and the local NIVT decision of *Anne O'Hare -v- COV 88\12*. A property which requires a reasonable amount of repairs continues to be a hereditament.
21. The Respondent asserted that the property constitutes a hereditament. Photographs of the subject property taken in June 2025 presented in the written evidence of the Respondent.
22. The Appellant appears to assert that if the property had been inspected internally in 2023 then the state of disrepair was such that it would not have been considered a hereditament and consequently would have been removed from the list.
23. The Appellant makes the case that by conducting an external inspection only the inspection failed to expose:
 - a) The roof was leaking and only temporarily covered
 - b) There was no ground floor – soil beneath was exposed
 - c) No bathroom, kitchen, heating or water services were operational
 - d) Exposed electrical wiring
 - e) No running water
 - f) Rising damp affected the entire ground floor
24. The Appellant had made no assertions to the effect the repairs detailed would be economically unviable or otherwise, but in any event the distinction as per *Wilson -v- Coll* is in actual fact between a truly derelict property which is incapable of being repaired to make it suitable for its intended purpose, and repair which would render it capable again of being occupied for the purposes for which it is intended.
25. Looking at the facts of **Barry Cooper -v- Commissioner of Valuation 3/18** and applying them to the present case – Here the Appellant argued (incorrectly on the law) a temporary exemption from the rates was appropriate as the property was not at that time capable of beneficial occupation due to substantial renovations. In fact, there is no such provision for temporary exemption in this jurisdiction.
26. It is long established that the actual question for the Tribunal to consider is - having regard to the character of the property and a reasonable amount of repair works being undertaken – could the premises be occupied as a dwelling_and if so the property is considered to be a hereditament.
27. Applying the law to the instant case – the Tribunal finds as a matter of fact that while it is clear that repairs and improvements were in fact subsequently undertaken, even in 2023 if a reasonable amount of repair works were carried out the property could be occupied as a dwelling and would therefore be considered as a hereditament.

28. The fact that the Appellant had in fact so carried out these repairs by the time of this inspection in 2025 merely serves to emphasise that it was reasonable for the repairs to have been carried out.
29. The Respondent produced four comparables all on the same street in support of his assertion regarding the tone of the list which were unchallenged by the Appellant.

The Tribunal's findings

30. The Appellant's assertion that the subject property was "uninhabitable" is not the correct test in determining whether a hereditament exists.
31. Accordingly, The Tribunal found the subject property to be a hereditament under Art 2 (2) of the Rates (NI) Order 1977.
32. Applying the average internal repair presumption as per schedule 12, paragraph (12) of the Rates (NI) Order 1977 should be applied, and the subject property should be valued in accordance with the tone of comparable properties.
33. The Tribunal must take account of the statutory presumption contained in Article 54(3) of the 1977 Order. It states "On an appeal under this article any valuation shown in a Valuation List with respect to a hereditament shall be deemed to be correct until the contrary is shown ". It is therefore up to the Appellant in any case to challenge and to displace the presumption or perhaps for the Commissioner's decision on appeal to be seen to be so manifestly incorrect that the tribunal must take steps to rectify the situation.
34. The Appellant has not discharged the burden upon them to show that the valuation assessed for the subject properties is not correct in accordance with paragraph 7 of Schedule 12 of the 1977 Order. The Tribunal is of the view that the subject property is appropriately on the Valuation List in accordance with tone with evidence the respondent has adduced in its Presentation of Evidence. The Appellant chose not to challenge the comparables proposed by the Respondent in the presentation of the evidence. In all of the circumstances and in light of the findings above, the Tribunal was satisfied that the valuations shown on the Valuation List in relation to the subject properties are correct and that the Tone has been established.
35. The unanimous decision of the Tribunal is that the appeal is dismissed.

Ms. Sarah Ramsey, Chair

Northern Ireland Valuation Tribunal

Date decision recorded in register and issued to parties:

23 June 2026

