

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

CASE REFERENCE NUMBER: 63/12

GARETH ROULSTON– APPELLANTS

AND

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

Northern Ireland Valuation Tribunal

Chairman: Mr Michael Flanigan

Members: Mr Philip Murphy and Mr Alan Martin

Belfast, 27th November 2014

DECISION

Decision and Reasons

1. Neither the Appellant nor the Respondent appeared and both parties relied on their written submissions only.
2. The subject property (“the property”) in this appeal is situated at 10 Laghel Road, Killen, Castlederg. The property is a detached bungalow built around 2012.
3. The Tribunal considered all documents before it.
4. The Law
 - 4.1 The statutory provisions are set out in the Rates (Northern Ireland) Order 1977 (“the 1977 Order”) as amended by the Rates (Amendment) (Northern Ireland) Order 2006 (“the 2006 Order”)

5. The Evidence and Submissions.

5.1 The Respondent had assessed the premises under Art 25b of the 1977 Order. The provision provides as follows;

5.2 “ where-

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 the Order the building shall be deemed to be completed on that day.

5.3 The Respondent had served a Completion Notice which deemed that the property could reasonably be completed on 28th August 2012. The appellant having appealed that Notice, The Commissioner’s Decision on Appeal determined that the Notice was valid. The appellant appealed that decision to the Tribunal by a Notice of Appeal dated 1st November 2012.

5.4 The appellant stated in his appeal grounds that “work had ceased owing to recent downturn in the market and also because lack of capital to complete the works”.

6. Decision of Tribunal

6.1 The Tribunal noted that the appellant’s appeal was received on 7th November 2012. The Respondent’s Presentation of Evidence was dated 16th May 2014. It was not clear to the Tribunal why it should have taken the Respondent almost two years to lodge a response and it seems entirely unsatisfactory that it should have done so.

6.2 The Respondent had served a Notice to Complete the premises upon the appellant and in doing so exercised their powers under Art 25B of the 1977 Order. The effect of this article is that having served a Notice to Complete that the premises were by law deemed to have been completed at the end of the three month notice period and capable of being assessed for rates. The legislation does not provide for personal circumstances such as the appellant’s lack of capital to be taken into account.

6.3 Examining the submissions from both parties, the Tribunal’s unanimous decision is that the Commissioner’s Decision on Appeal is upheld and the appeal is dismissed.

Chairman: Michael Flanigan

A handwritten signature in black ink, appearing to read "M. Flanigan". The signature is written in a cursive style with a large, stylized initial "M".

11th December 2014