

**LANDS TRIBUNAL FOR NORTHERN IRELAND**  
**LANDS TRIBUNAL AND COMPENSATION ACT (NORTHERN IRELAND) 1964**  
**IN THE MATTER OF AN APPEAL AGAINST VALUATION FOR RATING PURPOSES**  
**VR/16/1982**  
**BETWEEN**  
**WILSON MANSELL - APPELLANT**  
**AND**  
**THE COMMISSIONER OF VALUATION FOR NORTHERN IRELAND - RESPONDENT**

**Lands Tribunal for Northern Ireland - F Malcolm McKibbin MA(Cantab) FRICS**

**Cookstown - 29<sup>th</sup> November 1982**

This was an appeal against the valuation for rating purposes of a single storey cottage and out-offices situated in a secluded rural area with a postal address 56 Annaghbeg Road, Dungannon, County Tyrone. The Valuation Office Reference Numbers were:- 1415 2169 0056 0006.

The NAV had been £22 but as a result of extensive renovations and improvements was re-assessed at £90 on 24<sup>th</sup> November 1981. The Appellant appealed against this increased NAV but the Respondent declined to alter the entry in the Valuation List, stating in the Notice of Dismissal that:-

"allowance has been made in the assessment for the situation of the house. The out-offices as used are rateable as domestic offices. The valuation for the house, as extended and renovated is fair and reasonable".

The Appellant was dissatisfied and appealed to the Tribunal on 8<sup>th</sup> October 1982.

The Appellant appeared in person and gave evidence, while the Respondent was represented by Mr R McCann ARICS, an officer of the Valuation Division of the Department of Finance & Personnel.

The subject hereditament was originally a small 2 roomed single storey cottage with mud walls and a corrugated iron roof. Subsequently in 1964 an extension was constructed at the rear of the house with 9" concrete block walls and mineral felt roof. This added a working kitchen and bathroom to the existing accommodation. In 1963 the subject dwelling was wired and mains electricity service connected. Mains water service was also connected at this time. In 1981 the premises were extensively renovated and extended. The corrugated iron roof was replaced by a new timber framed and tiled roof. New windows and doors were installed and the interior was replastered and the exterior pebble-dashed. A cavity walled extension was added to the side of the house giving 2 additional bedrooms.

The accommodation now comprised:- living room, working kitchen, 3 bedrooms, bathroom and wc. Mains electricity and water were connected and sewerage was to a septic tank. There was central heating from a back-boiler to 5 radiators.

At the rear of the house there were 3 rough sheds of concrete block with corrugated iron roof. Two of these were open at the front and the other had opening doors. One was used as a garage, one for a fuel store, and the third for domestic storage.

The Appellant's grounds of appeal were stated to be:-

1. The lane to the house was 480 yards long, had a moss foundation and required 4-6 loads of gravel yearly, at £28 a load for its maintenance.
2. In severe winter after a fall of snow or sharp frost the coalman or tradesmen would not come to the house, and there was no bin collection.
3. The land adjoined 5 neighbouring farms and the Appellant was responsible for the clearing of 4 watercourses annually - 2 in conjunction with neighbours. A machine for this purpose costs £8 an hour. One of these drains was beside the main road.
4. The Appellant has also to maintain over 400 yards of fencing where his land joins other property.
5. At the rear of the house the ground level (in places) was 9" higher than the house foundation. An estimate from a contractor to remedy this was £600.

6. There were still 2 mud walls in the house, and the kitchen and bathroom were not cavity walled, with resulting dampness.

The Appellant's evidence, which was not disputed, was that apart from his won work and time, the cost of repairing the 480 yard long access laneway was about £100 per annum for materials only; the cost of cleaning the watercourses was about £80 per annum; and the cost of repairing and replacing boundary fences was about £20 per annum, the fence posts costing 40p each and barbed wire "£10 per roll".

He considered that the NAV assessment should be reduced to £50.

Mr McCann outlined the rating history of, and improvements to, the subject dwelling. He sated that the house was in good repair and finished to a good standard.

His analysis of the NAV of the subject was as follows:-

House 97m <sup>2</sup> at £0.95 per m <sup>2</sup> .....	£92.00
Deduct 15% for position on rough lane .....	<u>£14.00</u>
	£78.00
Add for central heating .....	£ 6.00
Out-buildings (44m <sup>2</sup> ) .....	<u>£ 6.00</u>
	£90.00

In support of his valuation he relied on the analysed assessments of 4 similarly renovated cottages and also that of a post-war bungalow, all in the same general area and roughly the same size as the subject. The post-war bungalow was assessed at £1.51 per m<sup>2</sup>, and one of the other 4 cottages was assessed at £1.23 per m<sup>2</sup> since it had been renovated to a condition superior to that of the other 3 comparables, which were assessed at £0.95 per m<sup>2</sup>.

Three of the renovated cottages had qualified for the special treatment given by Part II of Schedule 12 of the Rates (Northern Ireland) Order 1977 and in the usual way had received an allowance of 10%.

The other renovated cottage, not used with agricultural land, had received an allowance of 5%, or £5, for its situation on a rough lane 150 yards long.

Mr McCann considered that these comparables supported the NAV of the subject, which reflected its situation, condition and circumstances. He pointed out that the Appellant had 5 acres of land most of which was classed as agricultural land and not included in the curtilage of the subject hereditament. He was satisfied that the subject hereditament did not qualify for special treatment as a farm house under Part II of Schedule 12 of the Rates (Northern Ireland) Order 1977.

## **DECISION**

The Tribunal has inspected the subject hereditament and viewed the exterior of the comparables.

Apart from special factors which may be present in the case of any similarly renovated cottages in this area the tone of the list is firmly established at an assessment rate of £0.95 per m<sup>2</sup> for the area of such a cottage.

The Respondent accepted the defects advanced by the Appellant in this case and considered that an allowance of 15% was fair. This amounted to £14. In broad terms the Appellant in his evidence stated that the cost of meeting the extra-ordinary expenses of the special factors in his case was about £200. This was not disputed by Mr McCann for the Respondent, but he pointed out that much of the expenditure was in connection with agricultural land (about 5 acres) which did not form part of the curtilage of the subject hereditament. He also stated that the Appellant's estimate of £200 was based on present day costs, whereas the NAV was required to be assessed in the state and circumstances prevailing at the time of the Third General Revaluation in 1976.

The Tribunal agrees with Mr McCann on both these points.

Much of the cost of fencing and cleaning of watercourses relates to that portion of the land which is agricultural and not included in the curtilage of the subject land, but the upkeep of the long lane is a burden that the hypothetical tenant would have to undertake. This is an objective test and the question to be settled is the amount of reduction in the hypothetical rent that the hypothetical tenant would have required at 1976 values.

The Tribunal is firmly of the opinion that 15%, resulting in a reduction of £14, would have been too low in all the circumstances of this case. With no evidence submitted as to 1976 costs, or indeed whether any of the fencing or clearing of watercourses was properly to be taken into account, the Tribunal has decided to take a broad and robust view and has come to the conclusion that the hypothetical tenant would have required a reduction of about 40% of the basic figure of £92, of say £37. The calculation of the NAV is therefore:-

House 97m <sup>2</sup> at £0.95 per m <sup>2</sup> .....	£92.00
Deduct 40% for position on rough lane    say	<u>£37.00</u>
	£55.00
Central heating and out-buildings .....	<u>£12.00</u>
NAV	£67.00

To that extent this appeal is allowed and the entry in the Valuation List for the subject hereditament will be reduced to £67.

The Respondent will pay to the Appellant the measured sum of £20 towards his costs of this appeal.

**ORDERS ACCORDINGLY**

**10<sup>th</sup> December 1982**

**F Malcolm McKibbin  
Lands Tribunal for Northern Ireland**

**Appearances:-**

**Appellant - In person.**

**Respondent - Mr R McCann ARICS.**