

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: NIVT 4/18

BREDA COLEMAN - APPELLANT
AND
COMMISSIONER OF VALUATION FOR NORTHERN IRELAND -
RESPONDENT

Northern Ireland Valuation Tribunal

Chairman: Mr Michael Flanigan
Members: Mr C Kenton FRICS and Mr P Somerville

Hearing: 7 November 2018, Belfast

DECISION

REASONS

1. Neither the appellant nor the respondent appeared and both parties relied on written submissions only.
2. The subject property ("the property") in this appeal is situated at 9 Mount Edwards Hill, Ballymena BT44 0TQ. The property is owned by the appellant.
3. 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")

4. On the 15th March 2018 the Commission for Valuations issued a Valuation Certificate for the property in the sum of £170,000. The appellant has appealed against that valuation.
5. The appellant's case is that the property was badly affected by water damage in October 2017 and as a result had been rendered uninhabitable. The damage necessitated widespread repairs which included the floors having to be dug up and re-piped. In addition de-humidifiers were required to dry the walls and floors. The appellant submitted photographs which showed the condition of the premises including the extent to which the floors had been dug up in order to access and replace under floor pipes. The appellant's case in essence was that rates should not be payable for the property during the period that she and her family were unable to live in the house.
6. The 1977 Order requires that rates should be paid in respect of any hereditament which is retained on the valuation list. Rates are payable in respect of a property if it is unoccupied and even in circumstances where it cannot be occupied for necessary repairs. A property is therefore only removed from the valuation list in circumstances where it can be considered to be derelict. The term derelict in valuation terms has a specific and narrow meaning. The term was examined by the High Court in England in the decision *Wilson v Coll* (2011). In that case Mr Justice Singh set out the test to be applied when deciding these cases in the following terms, whether "having regard to the property and a reasonable amount of repair works being undertaken could the premises be occupied as a dwelling"? It is only when a property could not be occupied even after a reasonable amount of work has been undertaken, that it can be considered truly derelict.
7. The question for our Tribunal to determine was whether the water damage had rendered the property a derelict one, in accordance with the test set down in *Wilson v Coll*.
8. The appellant's appeal form and the report from the respondent gave particulars of the works being carried out to the property. The appellant and her family had been out of the premises for approximately 6 months while the works were being carried out and it was not entirely clear when the works

would be completed. The first floor of the property remained unaffected by either the water damage or the works. Having regard to all the evidence before it, the Tribunal took the view that the premises were not derelict and could be occupied after a reasonable amount of works had been completed.

9. As a result the property remained a hereditament for rating purposes and the appeal could not be granted. Appeal dismissed.

Michael Flanigan – Chairman

Northern Ireland Valuation Tribunal

Date decisions recorded in register and disused to parties: 28 November 2018