

**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 5/18**

**ROBERT PATTON - APPELLANTS**  
**AND**  
**COMMISSIONER OF VALUATION FOR NORTHERN IRELAND -**  
**RESPONDENT**

**Northern Ireland Valuation Tribunal**

**Chairman: Mr Michael Flanigan**  
**Members: Mr Chris Kenton FRICS and Mr Peter Somerville**

**Hearing: 7 November, Belfast**

## **DECISION**

### **Introduction**

1. The subject property (“the property”) in this appeal is situated at 1 Pattens Road, Strabane, BT82 8NJ. The property is owned by the appellant.
2. 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”)

### **Background**

3. The Respondent served a Completion Notice on the 14<sup>th</sup> February 2018 under Article 25(b) Schedule 8 of 1977 Order.

The above Provision provides as follows:

“Where a completion notice is served under Schedule 8 and 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.”

The Respondent by the Completion Notice deemed that the building would reasonably be completed on the 15<sup>th</sup> May 2018.

The Appellant appealed that Notice, the Commissioner’s Decision on Appeal determined that the Completion Notice was valid.

The Appellant has appealed that decision to the Tribunal by Notice of Appeal dated 7<sup>th</sup> May 2018.

The right of Appeal against a Completion Notice is contained in Schedule 8B Article (4) of the 1977 Order and reads as follows: “A person on whom a completion notice is served may, not later than 28 days from the date of service on him of the notice, appeal to the Commissioner against the notice on the ground that the building to which the notice relates has not been or as the case may be, cannot reasonably be expected to be completed by the day stated in the notice”.

The Appellant’s appeal is in essence confined to one net point which is, whether the time provided for completion by the Notice to Complete was reasonable.

The Appellant on his Appeal Form listed the range of works that still had to be completed and further stated that “the current economic climate and personal financial restrictions severely hampered any work being undertaken on the property”. The Appellant did not indicate when the property would be completed but merely that the property was many months away from being finished.

## **The Decision**

4. The legislation states that a Completion Notice can be served “if it appears to the Department that the work remaining to be done on a new building is such that the building can be reasonably be expected to be completed within three months”.

The law in this area was examined in the case of Neil Moffett v COV (NIVT 15/12). This decision, which was relied upon by the Respondents, established 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.

In this case the Appellant recited both the current economic climate and his own personal financial restrictions. However the test to be applied is not whether the appellant is capable of completing the building within three months but rather whether a competent builder with reasonable access to finance, labour and materials is capable of completing the property within three months.

The evidence before the Tribunal was that the property was shown to be roofed in and weather tight. Having regard to the condition of the property, the Tribunal was satisfied that the outstanding works could be reasonably expected to be completed within three months of service of the Completion Notice.

That being the case, the Completion Notice was a valid one. Appeal Dismissed.

**Michael Flanigan – Chairman**

**Northern Ireland Valuation Tribunal**

**Date decision recorded in register and issued to parties: 28 November 2018**