

LANARKSHIRE VALUATION APPEAL PANEL

STATEMENT OF REASONS

RELATIVE TO APPEAL

by

BELHAVEN BREWERY COMPANY

in respect of

KELLY'S BAR, 70 MAIN STREET, CLELAND

This appeal which was in respect of the 2010 Revaluation, called for hearing at a meeting of a Committee of the Lanarkshire Valuation Appeal Panel on 21 November 2012. The Appellants' agent, Peter Henry, had asked the Assessor that various cases which appeared on the court list for that day be continued. The Assessor agreed that all of the cases except this one should be continued.

Mr Coombe for the Assessor explained the background to matters. The net annual value and rateable value of the appeal subjects for the 2010 Revaluation had been set at £32,400. The 2005 value had been £16,200. The reason for this was as follows. Prior to the 2010 Revaluation the Assessor had requested turnover figures for all public houses. He had issued a questionnaire. He had then issued another. He had then had an officer hand deliver another. Historically, there had been a reluctance to complete these. The previous Assessor had taken the decision that where the questionnaire had still not been returned and no reason had been given for this, if it was still the same licensee, then the valuer was instructed to apply a punitive value, being double the previous rateable value. This meant that in the present case the ratepayer was paying an unfair amount. The landlords, Belhaven, had lodged an appeal. The premises had then changed hands. This meant the rates were set at an unsustainable level. As a consequence the charges for Sky TV were higher, as were the licensing costs which were based on rateable value. Mr Henry had attempted to discuss the appeal. The Assessor had made an offer to reduce the rates to £14,750 with effect from 1 April 2010 but this had not been accepted. The Assessor was not comfortable with the punitive value remaining. Mr Coombe made a motion to the Committee to dismiss the appeal at the figure of £14,750, as a matter of fairness to the general body of ratepayers.

Mr Henry for the Appellants posed the question what was the rush here? In relation to an appeal for the Star Bar earlier this year he had asked that an appeal be heard as a matter of urgency in similar circumstances. The Assessor had opposed this and the Committee had agreed with the Assessor. He contrasted this with the motion today. This was a tempting offer. However, when he had looked at the situation he had calculated the

rateable value to be £10,700. Certified accounts were now available. Mr Henry produced these to the Committee. He was unable to agree this appeal as the figure was too high. He moved that the appeal be continued to allow him to negotiate with the Assessor.

Mr Coombe explained that a request under Regulation 8(7) had been made in relation to the Star Bar early in 2012. At that stage there had been no agreements in relation to public houses in Lanarkshire and no appeals had yet been cited. It had been premature to deal with that appeal until tone levels had been established. The difference was that there was now an established tone. Mr Coombe could make no comment today on the alternative valuation put forward.

Mr Henry then suggested that the solution was to allow the appeal for the new proprietor and continue the appeals for the landlord and the original tenant, Mark Dobbin. The Committee pointed out to Mr Henry that the only appeal which was before it today was the appeal by the landlords, Belhaven Brewers, and invited Mr Henry to reconsider this submission. Mr Henry insisted that his clients wished to proceed with their appeal.

The Committee adjourned to give consideration to the submissions made by the parties. It decided that in circumstances where the Assessor agreed that it was appropriate in the circumstances that the other appeals before the Committee today in which Mr Henry appeared should be continued, and where Mr Henry was insisting that his clients in this case wished to proceed with their appeal, the Committee were bound to allow the appeal to be continued as Mr Henry had asked.

26 November 2012