

Appeal No. VA89/0/233

AN BINSE LUACHÁLA
VALUATION TRIBUNAL
AN tACHT LUACHÁLA, 1988
VALUATION ACT, 1988

William Elwood

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Lic'd House, shop and offs at Lot No. 1A*, Townland of Lecarrow, E.D. Artagh South,
Co. Roscommon

Quantum - Rural Location, low population

B E F O R E

Henry Abbott

Barrister Chairman

Brian O'Farrell

Valuer

Veronica Gates

Barrister

JUDGMENT OF THE VALUATION TRIBUNAL
DELIVERED ON THE 10TH DAY OF MAY, 1990

By notice of appeal dated the 15th day of August, 1990, the appellants appealed against the decision of the respondent fixing a rateable valuation of £35.00 on the above described hereditament.

Mr Patrick F Berkery, B.Comm., a valuer with fourteen years experience in the Valuation Office submitted a written submission on the 10th October, 1989. Mr William Elwood relied on his letter received in the Tribunal on the 11th December, 1989 as his written submission.

Mr Berkery, in his written submission stated that the subject property is located in Gortaganny on the Loughglinn/Ballyhaunis Road. The area is thinly populated. The property consists of a two-storey licensed house including a small shop.

He outlined the valuation history as follows:-

Prior to 1951 the premises was rated as a domestic hereditament with an R.V. of £2.00. In 1951 the licensed house was valued at £22.00. After 1st appeal in 1969 the R.V. was reduced to £20.00. A new lounge extension was valued and the R.V. was increased to £50.00. This figure was appealed and after inspection of the property the R.V. was reduced to £35.00. Mr Berkery states that the net annual value is in the region of £7,000.

Mr Elwood in his submission states that the property is in a poor area with a dwindling population and a high rate of emigration. He said that a large number of houses have closed in the last few years. He said that the increase in the number of clubs and halls with late bar extensions in the local towns have taken business away from his type of trade. He referred to an article published recently concerning designated areas where the Government allow tax and rates rebates for public houses which have been extended and refurbished.

At the oral hearing which was held in Galway on the 9th of May, 1990 Mr and Mrs William Elwood represented themselves and Mr Patrick Berkery represented the respondent.

Mr Elwood stated that he built an extension to the pub at a cost of £25,000. Prior to the extension customers had to go across the yard to use outside toilets. After discussions with a health inspector and fears that conditions might affect his licence, together with advice from his accountant that the opening of Knock airport might bring additional custom, Mr Elwood decided to proceed with the extension. He also stated that his property was located c. 5 miles from

Ballyhaunis, c. 12 miles from Loughlinn on the main Ballyhaunis to Ballaghadereen road which is a secondary route. The population is c. 80 households in a radius of 3 miles from the church. The local school amalgamated with other schools and is served by a school bus. There are 65 pupils attending the school.

In Loughlinn there are now two public houses where as in the past there was four. Mr Elwood felt that the increase in turnover as a result of the extension was not enough to cover increased overheads that came with it. Mr and Mrs Elwood manage the pub themselves and at weekends or when there is a function they are helped by the family.

Mr Berkery stated that the true value of the pub was in the region of £60,000, a sum which Mr Elwood has the premises insured for. Mr Berkery agreed that this was a thinly populated area but stated that there was no other pub within four miles. He felt that a true N.A.V. would be in the region of £67,000 and that an increase of £15 was not substantial.

The Tribunal feels that there are some special circumstances in this appeal. Due to the small population in this rural area it feels that the potential of the premises is limited.

Taking into consideration all the circumstances of this appeal the Tribunal finds that a fair rateable valuation is £27.00