

Appeal No. VA90/3/061

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

Banna Chluain Meala

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Hall and yard at lot 35e Emmet Street, Clonmel East Urban, Clonmel, Co. Tipperary

B E F O R E
Henry Abbott

Barrister Chairman

Brian O'Farrell

Valuer

Joe Carey

P.C. M.I.A.V.I.

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 13TH DAY OF JUNE, 1991

By notice of appeal dated the 24th day of September, 1990, the appellants appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £45 on the above described hereditament.

The grounds of appeal as set out in the notice of appeal are that "Banna Chluain Meala are a voluntary body which has just erected a Band Hall at the site stated, after its own site/hall had been compulsory purchased by the rating authority. The Hall cost £200,000 to build of which half remains outstanding."

The Property

The property comprises a hall of just under 5,000 sq. ft., erected at a cost of £200,000. It is used for concerts, recitals, band practice etc.

Valuation History

The subject was first revised in 1989 and a valuation of £85 was fixed. This was appealed as a 1st appeal to the Commissioner of Valuation who issued his determination in September 1990 reducing the rateable valuation from £85 to £45. It is against this amount that the appeal now lies with the Tribunal.

Written Submissions

An unsigned written submission was received in the Valuation Tribunal on the 7th June, 1991 on behalf of the appellants. The points made in this written submission are as follows:-

1. We are a voluntary organisation.
2. The premises does not earn any constant commercial earnings.
3. Our activities are musically charitable, no fee is charged to the members who gain from the tuitions. Some 140 students are involved.
4. The building was constructed for community purposes, it is not in use for profit of any kind.
5. The officers and committee receive no stipend or wage whatsoever, but devote many hours of unpaid work to furthering the musical culture of the town.
6. A large debt remains on the building, obviously incurred by the Committee, but which has to be repaid from activities which have nothing to do with a normal profit-earning base.
7. In our 20 years of existence, our annual income seldom suffices for the day-to-day running of the organisation.

8. This new and more spacious Hall incurs higher heating and lighting and insurance costs.
9. On our original old building rates were not paid."

A written submission was received from Mr Raymond Sweeney, a District Valuer in the Valuation Office on behalf of the respondent on the 7th June, 1991. In this Mr Sweeney outlined the valuation history of the property and in commenting on the appellant's grounds of appeal stated that at 1st appeal stage the appeal was sympathetically accepted and an allowance was made to take account of the purpose-built of the structure. He said that the grounds of appeal to the Tribunal are not considered to be relevant to the Valuation Acts. He outlined the basis on which he calculated the rateable valuation of the property as follows:-

$$(1) \quad \text{Capital Value } \pounds 200,000 \times 10\% = \text{N.A.V. } \pounds 20,000$$

$$\qquad \qquad \qquad \qquad \qquad \qquad \qquad \qquad \qquad \times .5\% = \text{R.V. } \pounds 100$$

$$\qquad \qquad \text{Allow purpose built} \qquad \qquad \qquad \text{Say R.V. } \pounds 45$$

$$(2) \quad 4,838 \text{ sq. ft. @ } \pounds 1.85 \text{ per sq. ft.} = \text{N.A.V. } \pounds 9,000$$

$$\qquad \qquad \qquad \qquad \qquad \qquad \qquad \qquad \qquad \qquad \qquad \qquad \qquad \qquad \qquad \times .5\% = \text{R.V. } \pounds 45$$

Mr Sweeney said that the established ratio between net annual value and rateable valuation for Clonmel Urban District is .5%. He attached three comparisons as follows:-

PROPERTY	FLOOR AREA	ESTIMATED N.A.V.	RENT PER sq. ft.	R.V.
On 35 Emmet St Post Office	13,310 sq.ft.	£53,000	£4.00	£265
35d Emmet St Library	6,840 sq.ft.	£25,000	£3.65	£125
G.A.A. Centre Albert Square	4,100 sq.ft.	£ 9,000	£2.20	£ 45

Oral Hearing

At the oral hearing, which took place in Thurles on the 12th June, 1991, Mr Norris, Treasurer and Mr Furey, Chairman of Banna Chluain Meala, represented the appellants. Mr Raymond Sweeney represented the respondent.

Mr Norris said that the band was founded in 1971 because Clonmel had no local band at the St Patrick's Day Parade. He said that the band, which is a military band, caters for teenagers and there are no catering facilities.

Mr Furey said that the hall is rarely used for anything but band practice. He said that last year they had two fashion shows and two dances. He said that the premises are situated beside the library and a stipulation in the planning permission states that the building must tone in with that of the library.

Mr Furey, when asked about the G.A.A. comparison said that the G.A.A. Hall, which is similar in size, caters for adults and enjoys a seven day bar licence and is run on a commercial basis.

Mr Sweeney stated in his oral evidence that this premises is the best hall he had seen in rural Ireland. He said he had made every possible allowance for usage. He also felt that the G.A.A. premises were not in as good a location as the subject.

Findings

The Tribunal feels that Mr Sweeney has made generous allowances for the particular usage, however, as the subject premises is exclusively used for band rehearsals and does not enjoy the

same catering facilities as the G.A.A. Hall, the Tribunal feels that a fair and equitable rateable valuation is in the sum of £38.