

Appeal No: VA23/5/0250

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

**NA hACHTANNA LUACHÁLA, 2001 - 2015
VALUATION ACTS, 2001 - 2015**

CULLINAN FUNERAL DIRECTORS

APPELLANT

and

COMMISSIONER OF VALUATION

RESPONDENT

In relation to the valuation of

Property No. 1442804, Funeral Home at Monastery Road, Ennistymon, County Clare.

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 24th DAY OF JUNE 2024**

BEFORE

Mr John Stewart- FSCSI, FRICS, MCI Arb

Deputy Chairperson

1. THE APPEAL

1.1 By Notice of Appeal received on the 11th day of October 2023 the Appellant appealed against the determination of the Respondent pursuant to which the net annual value ‘(the NAV)’ of the above relevant Property was fixed in the sum of €10,630.

1.2 The sole ground of appeal as set out in the Notice of Appeal is that the determination of the valuation of the Property is not a determination that accords with that required to be achieved by section 19 (5) of the Act because: *“Office floor area in valuation form is stated as 42.2m². The actual office area is 3.1m x 3.4m = 10.54m² and should be rated @ €20.00 m² & not €90 m² as on valuation cert. Retail zone (A) in valuation cert is stated as 38m² this is correct but should be charged @ €120.00 m² & not €180.00 m² as on valuation cert.*

I would contend that a Funeral Home should not be classified as a retail zone. A Funeral Home is not a retail outlet & to call it such is incorrect. A Funeral Home is a place of reposing where people of all religions & none come to pay their last respects to the deceased. What is the difference between a remains reposing in a Church which is Zero rated & reposing in a Funeral Home which is rated?"

1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €4,770.

2. RE-VALUATION HISTORY

2.1 On the 23rd day of September 2023 a copy of a valuation certificate proposed to be issued under section 24(1) of the Valuation Act 2001 ("the Act") in relation to the Property was sent to the Appellant indicating a valuation of €10,630.

2.2 Being dissatisfied with the valuation proposed, representations were made to the valuation manager in relation to the valuation. Following consideration of those representations, the valuation manager did not consider it appropriate to provide for a lower valuation.

2.3 A Final Valuation Certificate issued on the 15th day of September 2023 stating a valuation of €10,630.

2.4 The date by reference to which the value of the Property, the subject of this appeal, was determined is 1st day of February 2023.

3. DOCUMENT BASED APPEAL

3.1 The Tribunal considered it appropriate that this appeal be determined on the basis of documents without the need for an oral hearing and, on the agreement of the parties, the Chairperson assigned the appeal to one member of the Tribunal for determination.

3.2 In accordance with the Tribunal's directions, the parties exchanged their respective summaries of evidence and submitted them to the Tribunal.

4. FACTS

4.1 The parties are agreed as to the following facts.

4.2 This property is located on a corner site in the centre of Ennistymon, County Clare with the main entrance on Church Street at the junction with Monastery Lane. Both parties agreed that the subject property comprised a two-storey corner building which was used as a Funeral Home and was converted in 1977 to funeral home use from a previous retail use. The street frontage has a central doorway and two large arched windows to either side and two side entrances on Monastery Lane. The unit comprises a reposing room to the front with a glazed entrance lobby. A preparation room is located to the rear with access from Monastery Lane. The other ground floor accommodation comprises a storeroom off the reposing room and a kitchen and toilets. The first floor comprises offices.

4.3 The agreed floor areas are as follows:

Floor	M2
Ground floor Retail Zone A	36.729
Ground floor Retail Zone B	5.427
Ground floor Prep Room	16.824
Ground floor Store	9.405
Ground floor Kitchen	4.491
First floor Office	<u>10.54</u>
Total -	83.416sqm

The Respondents valuer confirmed that these areas were agreed with the agent Matthew Griffin of Streets Ahead Properties and with the occupier Denis Cullinan on 5th January 2024.

4.4 The property is freehold.

5. ISSUES

The issue is one of quantum. The Appellant also claimed that the property should be zero rated as it performed the same functions as a church.

6. RELEVANT STATUTORY PROVISIONS:

6.1 The net annual value of the Property has to be determined in accordance with the provisions of section 48 (1) of the Act which provides as follows:

“The value of a relevant property shall be determined under this Act by estimating the net annual value of the property and the amount so estimated to be the net annual value of the property shall, accordingly, be its value.”

6.2 Section 48(3) of the Act as amended by section 27 of the Valuation (Amendment) Act 2015 provides for the factors to be taken into account in calculating the net annual value:

“Subject to Section 50, for the purposes of this Act, “net annual value” means, in relation to a property, the rent for which, one year with another, the property might, in its actual state, be reasonably be expected to let from year to year, on the assumption that the probable annual cost of repairs, insurance and other expenses (if any) that would be necessary to maintain the property in that state, and all rates and other taxes in respect of the property, are borne by the tenant.”

7. APPELLANT’S CASE

7.1 The Appellant’s evidence comprised a number of different elements namely:

An extract from An Bord Pleanála; An extract from Fingal County Council Development Plan 2011 to 2017; A short report from Streets Ahead Property estate agents and a Submission from the Appellant and a response to the Respondents precis. The Appellants evidence was somewhat disjointed however the Tribunal finds that a certain latitude should be given in this case and no objection was made by the Respondents.

7.2 The Appellant referred to An Bord Pleanála inspectors report reference RL28. R L3426 which posed the question ‘*Whether the change of use of a premises from retail use to a coffee shop is or is not development and is or is not exempted development.*’ He included an extract from the Inspectors Report from pages 15 and 16 specifically referring to

“6.2 *Planning And Development Regulations, 2001 as amended:*

Article 5 (1) of the Regulations as amended by S. I. No. 364 of 2005 substitutes the following for the definition of 'shop'-

'shop' means a structure used for any or all of the following purposes, where the sale, display or service is principally to visiting members of the public-

- a) for the retail sale of goods,*
- b) as it post office,*
- c) for the sale of tickets or as a travel agency,*
- d) for the sales of sandwiches or other food or a wine for consumption off the premises, where the sale of such food or wine is subsidiary to the main retail use, and 'wine' is defined as any intoxicating liquor which may be sold under a wine retailers off-licence within the meaning of the Finance (1909 to 1910) Act, 1910) 10 Edw. 7. & 1 Geo. 5, c.8*
- e) for hairdressing,*
- f) for the display of goods for sale,*
- g) for the hiring out of domestic or personal goods or articles,*
- h) as a launderette or dry cleaners,*
- i) for the reception of goods to be washed, cleaned or repaired,*

but does not include any use associated with the provision of Funeral services or as a Funeral Home or as a hotel, a restaurant or a public house, or for the sale of hot food or intoxicating liquor for consumption off the premises except under paragraph D or any use to which class two or three of part four of schedule 2 applies."

7.3 The Appellants also included an extract from Fingal County Council Development Plan 2011 to 2017 which defined inter alia a Funeral Home/Mortuary as follows.

"The use of a building, or part of a building, for the laying out of remains, the holding of burial services and the assembling of funerals. A building, or part thereof, used solely for making Funeral arrangements is considered to be an office use."

7.4 The Appellants also included a short valuation report prepared by Streets Ahead Properties prepared by Martin Griffith MIPAV MMCEPI TRV which addressed the location of the subject property in Ennistymon a market town the largest north Clare town noting adjacent facilities to

include supermarkets, pubs, restaurants, cafes, craft shops, primary schools, and a new state-of-the-art secondary school. The report also stated that the subject property was a purpose-built Funeral Home and that the building consisted of a reposing room with both front and rear access, various storage rooms and a preparation room as part of a funeral business. The report also noted there was office space and two restrooms. The report noted that there was a drop in demand for funeral homes down approximately 66% in the last three years.

The report stated that it is difficult to describe a Funeral Home as a retail outlet and claimed that it is more of a service provided by an undertaker for people to pay their last respects.

The report which is dated the 06/11/2023 referred to approximate dimensions however agreed floor areas were confirmed by the valuers and the Appellant on the 5th of January 2024.

The report stated that the estimated rental value of the property to be €5,400pa assuming a willing vendor and a willing purchaser; that the property was freely exposed to the market and that there were no special or adverse conditions which might affect the sale and that market conditions do not alter from the data valuation. No rental comparisons were provided.

7.5 Mr Cullinan the Appellant having reviewed the precis of evidence provided by the Respondents stated in his email to the Tribunal 22/03/2024 that the total area of the subject property was agreed at 83.416sqm. He agreed with the description of the property as a Funeral Home noting that previously it had been a shop unit occupied from 1940 as McCarthy and Sons General Merchants and stated that when his parents purchased the property in 1975 that it was in a very derelict state of repair and had to be demolished and was replaced by a new purpose-built Funeral Home in 1976 which opened in 1977 and has operated as a Funeral Home ever since. He acknowledged that the photographs provided by the Respondents in their precis they were factually correct.

He stated that the Respondents description on page 16 section 2.2 wherein they referred to the Net Annual Value, means in relation to a property the rent for which one year was another "*might in its actual state*" etc. He claimed that from the evidence provided from the photographs attached to the Respondents precis could not be disputed as the subject property "*in its actual state*" was a Funeral Home.

He referred to the NAV comparison on pages 45/47 of the Respondents precis which is also a Funeral Home and immediately adjoins the subject property but was valued at a rate of €90.00/sqm as offices. He referred to the extract from the Fingal Development Plan which described a Funeral Home /Mortuary as *“The use of a building, or part of a building, for the laying out of remains, the holding of burial services and the assembling of funerals. A building, or part thereof, used solely for making Funeral arrangements is considered to be an office use.”*

He argued that An Bord Pleanála inspectors report reference RL28. R L3426 provided the definition of a shop noting that it *“...but does not include any use associated with the provision of Funeral services or as a Funeral Home,...”*

7.6 He also refers to the responses provided by ChatGPT to a query where it was questioned as to whether a funeral parlour or a Funeral Home is defined as a shop for valuation purposes and the reply indicated that for valuation purposes funeral homes were generally not regarded as retail units but as offices.

7.7 In response to an e-mails from the Tribunal dated the 4th of April 2024 and 29th March 2024 he further commented that *“ For clarification purposes and to assist the tribunal Tailte Eireann would like to point out that the ‘Funeral Home beside’ as referenced by the Appellant in his response has been valued at prevailing office levels as it is a typical office type property as distinct from a retail property as evidenced by the photos below”* He states that he has no issue with this description and classification that a Funeral Home is an office and adds that as previously stated the definition of shop goes on to state that it does not include any use associated with the provision of Funeral services or as a Funeral Home. He further stated that looking at the front of the subject property the windows were designed with very small panes of glass which was a design feature deliberately imposed to provide privacy directly opposite what would be required for a retail unit and more in keeping with an office facade.

7.8 He concluded by stating that there are two comparable Funeral Home side-by-side one is rated at €90.00/sqm as offices whereas the second one the subject property is rated at €180/sqm, and he says this does not achieve equity and uniformity as between comparable properties. In conclusion

he states that he would be prepared to agree to a rate of €90.00/sqm for the subject property. This concluded the Appellant's evidence.

8. RESPONDENT'S CASE

8.1 Ms. McNally on behalf of the Respondents provided her precis of evidence where she confirmed the valuation date as at the 1st February 2022 the category as miscellaneous and the use as a Funeral Home. She stated that there were two areas of dispute firstly the categorisation of the property and secondly the quantum of the valuation.

8.2 She confirmed the location as being on a corner site in the centre of Ennistymon, County Clare with the main entrance on Church Street at the junction with Monastery Lane. Ennistymon is a country market town in County Clare, located on the boundary of The Burren, on the west coast of Ireland. According to Census 2016 the Population of Co. Clare amounted to 94,192 and the population of Ennistymon was 957. She provided a location map identifying the subject property.

8.3 She confirmed that the subject was a two-storey property used as a Funeral Home. She described the street frontage as having a central doorway and two large arched windows on either side and there were two additional entrances on Monastery Lane. The unit comprises a reposing room to the front with a glazed entrance lobby and a preparation room with an entrance lobby and stairs off Monastery Lane. Additional accommodation comprises a storeroom off the reposing room, a kitchen and toilets. On the day of inspection, Ms McNally stated that the occupier confirmed they have occupied the property as a funeral home since 1977 noting it was previously a shop. She provided various external and internal photographs which showed the frontage and the two windows and the central entrance door as well as internal photographs which showed the repose room, the preparation room, the kitchen and secondary access doors and the first-floor office noting the property was in a good state of repair.

8.4 The floor areas are agreed with the agent Matthew Griffin of Streets Ahead Properties and with the occupier Denis Cullinan on 5th January 2024.

Floor	M2
Ground floor	
Retail Zone A	36.729
Retail Zone B	5.427
Preparation Room	16.824
Store	9.405
Kitchen	4.491
First floor	
Office	10.54
Total	83.416sqm

8.5 She confirmed that the property was freehold and was occupied by Denis Cullinan, Cullinan Funeral Homes.

8.6 Ms. McNally provided the background to the Revaluation 2023 which refers to the process whereby the valuation of every relevant property in a particular rating authority area is updated by reference to a single valuation date. Revaluation brings greater equity, uniformity, fairness and transparency into the local authority rating system, resulting in a more equitable distribution of the overall commercial rates burden among ratepayers. She also provided statistics which showed the number of properties in the various categories and the number of appeals per category. She also confirmed the valuation date and the various publication and submission dates.

8.7 The Respondents provided a copy letter as submitted by the Appellants as Representations. This representation contended that the Property should not be valued at all as he considered it to be in the same Category as a Church (Place of worship) and he further contended that the category and Use (Retail & Shop) was inappropriate for a funeral home. Following consideration of these representations a decision was made to retain the valuation at €10,400.

8.8 Ms McNally noted that at Representations Stage the Appellants claimed a nil valuation whereas on Notice of Appeal the claim was €4,770 and the Appellant's Submission sought an NAV of €5,400.

8.9 In relation to the claims for a reduced NAV The Respondents stated that no comparable evidence Key Rental Transactions or NAV Comparisons had been submitted as part of the Appellant's Précis.

8.10 Responding to the Appellant's précis of evidence Ms McNally for the Respondents claimed that it is limited and does not contain comparable properties or comparable rents and does not provide any evidence to support the opinion of market rental value. She argues that premises is not a purpose-built funeral home and was originally a residence and shop which was redeveloped and converted for use as a funeral home. She states that it is the property that is being valued not its use, and it cannot be categorised as a Church or Place of worship. She claims that while the property is used as a Funeral Home it must be valued as vacant and to let and accordingly must be valued by reference to retail levels in the town.

8.11 Ms. McNally states that the process of Revaluation requires the collation and analysis of available market evidence to develop schemes of valuation which evidence is obtained from a variety of sources, including directly from occupiers, from the Revenue Commissioners' database of Stamp Duty transactions and from the Commercial Lease Register administered by the Property Services Regulatory Authority. In this case, a number of items of market information were available to inform the valuation scheme which was used to estimate the Net Annual Value of the subject property. She states that the subject property was linked and valued as Benchmark 1314 Type 12 for retail units located in the centre of Ennistymon with a Zone A of €180/sqm. This rate was applied due to the location of the property on Church Street. There were 49 retail units linked to this Type, and 13 of these are properties on Church Street, and no other properties on this street have been appealed to the Tribunal. The area to the rear that comprises the preparation room, the kitchen and the store has been valued in line with Benchmark 1295 Type 19 for Office House at a level of €90/sqm. This area has two entrances on Monastery Lane. The office to the first floor has been valued at a level of €55/sqm. This arrives at a NAV of €10,400.

8.12 Ms. McNally relied on three rental comparisons and five NAV comparisons to support her opinion of value. Details of the three rental comparisons from March 2021, January 2019 and July

2019 are included in the appendix (N/A to public). They each show a Zone A rate of €180/sqm; Zone B rate of €90/sqm and Zone C rate of €45/sqm with a remainder of €22.50/sqm. Only one comparison had first floor evidence which provided a rate of €55/sqm for offices and stores.

8.13 The NAV comparisons are as follows:

NAV Comparison 1

Property Number 1442806

Occupier Grainne Daly

Address Church Street, Ennistymon

Total Floor Area 59.67sqm

NAV €5,220.

Level	Description	Size (sqm)	NAV per sqm
Ground	Retail Zone A	23.71	€180
Ground	Retail Zone B	3.41	€90
Ground	Store	32.55	€20
	Total	59.67	€5,220.

Commentary: This property is situated two doors down from the subject property. There were no Representations or Valuation Tribunal Appeals received for this property.

NAV Comparison 2

Property Number 2169082

Occupier Tully Bookmakers

Address Church Street, Ennistymon

Total Floor Area 36.97sqm

NAV €5,380.

Level	Description	Size (sqm)	NAV per sqm
Ground	Retail Zone A	26.74	€180
Ground	Retail Zone B	5.28	€90
Ground	Store	4.95	€20
	Total	36.97	€5,380.

Commentary: This property is situated directly across the road from the subject property. There were no Representations or Valuation Tribunal Appeals received for this property.

NAV Comparison 3

Property Number 2174479

Occupier Good Vibes Barber Shop

Address Church Street, Ennistymon

Total Floor Area 26.88sqm

NAV €4,720.

Level	Description	Size (sqm)	NAV per sqm
Ground	Retail Zone A	25.62	€180
Ground	Retail Zone B	1.26	€90
	Total	26.88	€4,720

Commentary on NAV Comparison This property is situated directly across the road from the subject property. There were no Representations or Valuation Tribunal Appeals received for this property.

Two comparisons for Benchmark 1295 Type 19 that is Office House at a level of €90/sqm which is the level applied to the area of the building accessed on Monastery Lane.

NAV Comparison 4

Property Number 2174572

Occupier James Nagle, Nagle's Funeral Home

Address 1 Monastery Lane, Ennistymon

Total Floor Area 41.86sqm

NAV €3,760. C

Level	Description	Size (sqm)	NAV per sqm
Ground	Office	41.86	€90
	Total	41.86	€3,760

Commentary on NAV Comparison This property is situated next door to the subject property on Monastery Lane. There were no Representations or Valuation Tribunal Appeals received for this property.

NAV Comparison 5

Property Number 1442876

Occupier Michael A Nagle & Co Ltd

Address 14A Parliament Street, Ennistymon

Total Floor Area 81.04sqm

NAV €7,290.

Level	Description	Size (sqm)	NAV per sqm
Ground	Office	81.04	€90
	Total	81.04	€7,290

Commentary on NAV Comparison This property is situated close to the subject property on Parliament Street, Ennistymon. There were no Representations or Valuation Tribunal Appeals received for this property.

8.14 Ms. McNally concluded and stated that she had investigated all the particulars of the appeal, considered both the grounds and the evidence of the Appellant and agreed any matters of fact which were in dispute. In her opinion the correct NAV for this property is €10,400. The reduced valuation is the result of an amendment to the actual floor areas of the property.

Use	Floor Area Sqm	NAV/Sqm	NAV
Retail Zone A	36.729	€180.00	€6,611.22
Retail Zone B	5.427	€90.00	€488.43
Preparation Room	16.824	€90.00	€1,514.16
Store	9.405	€90.00	€846.45
Kitchen	4.491	€90.00	€404.19
1 st Floor Office	10.54	€55.00	€579.70
	Total		€10,400

Ms. McNally referred to the claim by the Appellant that the property should be valued as a Funeral Home rather than as a Retail Shop however she argues that subject property has been valued with reference to the prevailing retail levels in the town. The property is rateable under Schedule 3 of the Valuation Act, 2001 as amended and it is proposed to amend the floor area from 80.2sqm to 83.416sqm and to amend the valuation from €10,630 to €10,400.

8.15 in her response to the Appellant's response received 25th March 2024 Ms. McNally sought to clarify that the " *Funeral Home behind*" as referenced by the Appellant had been valued at prevailing office levels as it comprised a typical office type property as distinct to a retail property. She provided photographs to support this argument. She added the subject property as a Funeral Home was valued assumed vacant possession until let and it is situated on Main Street and is one of several similar type retail premises as indicated by the photographs provided. This concluded her response to the Appellant's response.

9. SUBMISSIONS

9.1 No legal submissions were received.

10. FINDINGS AND CONCLUSIONS

10.1 On this appeal the Tribunal has to determine the value of the Property so as to achieve, insofar as is reasonably practical, a valuation that is correct and equitable so that the valuation of the Property as determined by the Tribunal is relative to the value of other comparable properties on the valuation list in the rating authority area of Clare County Council.

10.2 In relation to the claim that the subject property should be categorised as a church/place of worship the Appellants argument relied solely on that fact that both properties facilitated the laying out of remains. According to the Collins dictionary "A **church** is a building in which Christians worship" and according to the Merriam Webster dictionary church is "a building for public and especially Christian worship" whereas the Appellants helpfully provided a definition of Funeral Home/more tree as "The use of a building, or part of a building for the laying out of remains, the holding of burial services and the assembling of funerals". Having carefully reviewed the

definitions the Tribunal finds that the subject property is not a church or place of worship though there may be some crossover in a limited number of uses.

10.3 The Tribunal finds that the valuation report prepared by Streets Ahead Properties was of limited use as it did not contain any supporting or comparable evidence and the floor areas contained therein were subsequently agreed between the parties.

10.4 The Appellants provided an extract from the *Planning And Development Regulations, which clearly categorised the definition of a shop 2001 as*

” for the retail sale of goods, as a post office, for the sale of tickets or as a travel agency, for the sales of sandwiches or other food or a wine for consumption off the premises, where the sale of such food or wine is subsidiary to the main retail use, and ‘wine’ is defined as any intoxicating liquor which may be sold under a wine retailers off-licence within the meaning of the Finance (1909 to 1910) Act, 1910) 10 Edw. 7. & 1 Geo. 5, c.8, for hairdressing, for the display of goods for sale, for the hiring out of domestic or personal goods or articles, as a launderette or dry cleaners, for the reception of goods to be washed, cleaned or repaired,

But critically the Act stated that a shop *“but does not include any use associated with the provision of Funeral services or as a Funeral Home or as a hotel, a restaurant or a public house, or for the sale of hot food are intoxicating liquor for consumption off the premises except under paragraph D or any use to which class two or three of part four of schedule 2 applies.”*

This clear separation of uses the definitions of which were not challenged by the Respondents leaves this Tribunal with no option but to confirm that the subject property is a funeral home and not a shop and must be valued accordingly. The extract from the Fingal Development Plan which defines a Funeral Home/Mortuary as *“The use of a building, or part of a building, for the laying out of remains, the holding of burial services and the assembling of funerals. A building, or part thereof, used solely for making Funeral arrangements is considered to be an office use.”* further distances the subject property from use as a shop. No substantive challenge or alternative definitions were provided by the Respondents.

10.5 Both parties described the subject property as a funeral home including repose area, preparation room, kitchen, store and offices and taking into account the definition of “*Net annual value*” means, in relation to a property, the rent for which, one year with another, the property might, in its actual state, be reasonably expected to let from year to year,…” it is clear to this Tribunal that the subject property should be valued as offices on the same basis as James Nagle’s Funeral Home was assessed.

10.6 Ground floor stores were valued at €20.00/sqm in NAV comparison 1 and 2 and 1st floor offices were valued at €55.00/sqm in the first key rental transaction.

10.7 The Key Rental Transactions referred to March 2021, January 2019 and July 2019 which is a wide spread of dates particularly considering the effect of the Covid lockdown had on the retail market and the fact that two of the KRT’s predated the pandemic.

10.8 Accordingly the Tribunal find that the correct NAV for the subject property is €6,480.

DETERMINATION:

Accordingly, for the above reasons, the Tribunal allows the appeal and decreases the valuation of the Property as stated in the valuation certificate to €6,480.

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Description	Area/Sqm	€/Sqm	NAV €
Ground floor Retail Zone A	36.729	€90.00	€3,305.61
Ground floor Retail Zone	5.427	€90.00	€488.43
Ground floor Prep Room	16.824	€90.00	€1,514.16
Ground floor Kitchen	4.491	€90.00	€404.19
Ground floor store	9.405	€20.00	€188.10
First floor Office	10.54	€55.00	€579.70
			€6,480.19
			Say €6,480

RIGHT OF APPEAL:

In accordance with section 39 of the Valuation Act 2001 any party who is dissatisfied with the Tribunal's determination as being erroneous in point of law may declare such dissatisfaction and require the Tribunal to state and sign a case for the opinion of the High Court

This right of appeal may be exercised only if a party makes a declaration of dissatisfaction in writing to the Tribunal so that it is received within 21 days from the date of the Tribunal's Determination and having declared dissatisfaction, by notice in writing addressed to the Chairperson of the Tribunal within 28 days from the date of the said Determination, requires the Tribunal to state and sign a case for the opinion of the High Court thereon within 3 months from the date of receipt of such notice.