

Stayed Appeals

VN 15

as at 21/09/18

Type	Class	Identifier	Reasons
NDR/CT	Completion Notices	Completion Notice appeals where there is a dispute over what constitutes effective service in accordance with <i>UKI Kingsway Ltd v. Westminster CC. (Includes London Designer Outlet)</i>	Westminster appealed to Supreme Court.
NDR	Photo Booths	Whether occupation of Booths is too transient and therefore not capable of rateable occupation	All appeals now stayed as ATM decision in part on similar point appealed to CoA. Awaiting CoA decision.
NDR	Religious Exemption of Church of Scientology properties.	The VO Agency is currently dealing with a number of appeals by the Church of Scientology [CoS] relating to religious exemption on premises in various parts of the country. The issues are complex and they are in contact with the Church's lawyer and their own Counsel. Information relating to various issues is still being sought. The religious exemption issues may have to be resolved on legal	Appeals postponed and not listed awaiting application in respect of: 146 Queen Victoria Street , London EC4V 4BY 68 Tottenham Court Road, London W1T 2BB Saint Hill Manor East Grinstead, WS RH19 4JY Winston Churchill House, 8 Ethel Street, Birmingham B2 4BG 258Deansgate, Manchester M3 4BG 51 Fawcett Street Sunderland

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		arguments under PS3 of the VTE Consolidated Practice Statements.	SR1 1RS 41 Ebrington Street, Plymouth PL4 9AA First Floor, 9-12 Middle Street, Brighton BN1 1AL
NDR	ATM machines at sites in England	Whether each ATM is rateable	Lead appeals decided by UT but all parties appealed to CoA. Awaiting decision.
NDR	Stables	Possibly scope of proposal but the amount of stables in relation to the dwelling (Olympic riders with large facilities and possible part use by employee).	Stables at Bourne Hill House, Kerves Lane, Horsham, West Sussex RH13 6RJ appealed to UT
NDR	Hereditaments which were split by the VO following the decision in <i>Woolway (VO) v. Mazars</i> [2015] UKSC 53	Contiguous properties to be treated as one hereditament.	Government announced a retrospective change to the legislation which is being consulted on.
CT	'Up banding' appeals.	'Up banding' appeals following agreement where the parties wish to rely on evidence after the mistake or error occurred.	<i>Dannhauser v. Listing Officer</i> listed for hearing on April 12 but adjourned so that the taxpayer could be legally represented.

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NDR	Amount of evidence to be provided for the 'disabled persons test' when seeking an exemption under Paragraph 16, Schedule 5 to the LGFA 1988	Beatty Partnership School appeals.	Test case identified by parties in respect of 92 Park Lane, Croydon. Draft Directions with the President.
NDR	The valuation of a waste processing property which is in a state of disrepair and for which the current owners do not hold a permit to process the mounds of waste on the property. The point at issue is to what extent (if at all) this should be reflected in the rateable value of the property and how this interacts with the statutory hypothesis.	Quick Skip Hire Ltd, Trout Road, Yiewsley, West Drayton, Middx UB7 7SA	Test case to be heard on 16 October 2018. All other appeals stayed. Parties of stayed appeals advised of hearing date for test case.
NDR	<p>1. Proposals seeking deletion (not reduction to £1) following <i>Monk v. Newbiggin</i> where at the material day the hereditament exists.</p> <p>2. Proposals seeking deletion/reduction following <i>Monk</i> where there is no specifically referred to ongoing scheme of redevelopment, but only a strip out with no firm redevelopment or</p>	Canary Wharf cases (see Dave Slater)	<p>Appeal made to Upper Tribunal as the VTE panel dismissed the appeals which sought deletion on the basis that at the material day the hereditaments existed but allowed the appeals where the proposal sought a reduction to £1.</p> <p>Appeals allowed by VTE but appealed where it is alleged by the respondent there were no</p>

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	refurbishment plans in place at the material day.		redevelopment plans in place and which they say is outside the ratio of <i>Monk</i> .
NDR	Museums where the dispute is over the valuation approach	Exeter Museum	Appeal made to Upper Tribunal in respect of whether valuation approach was contractors or receipts & expenditure