



**IN THE VALUATION TRIBUNAL FOR ENGLAND  
IN THE MATTER OF A COUNCIL TAX VALUATION APPEAL**

Case No: VT00030502

Sitting remotely using  
Microsoft Teams

Date: 17 December 2025

**SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988**

*COUNCIL TAX — Local Government Finance Act 1992 — proposed deletion of assessment from council tax valuation list; house incapable of occupation due to the presence of defective blockwork; beyond reasonable repair, appeal allowed.*

**Before:  
MR M ASLAM  
MS N AKHTER**

**Between:**

**AP**

**Appellant**

**- and -**

**AMANDA HITCHINGS  
(LISTING OFFICER)**

**Respondent**

**Regarding:  
ELM MEAD, CARR BANK ROAD, CARR BANK LA7 7LB  
(the “appeal property”)**

**JR, the Appellant in person  
Ms J Adamson of the Valuation Office Agency for the Respondent**

Hearing date: 20 November 2025

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**DECISION AND STATEMENT OF REASONS**

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## DECISION

1. Appeal allowed. The panel determined that the appeal property was no longer a hereditament and was therefore deleted from the council tax valuation list with effect from 12 January 2023.

## STATEMENT OF REASONS

### Introduction

2. The appeal began with a proposal served by the Appellant on the Listing Officer (LO) seeking a deletion of the appeal property's entry from the valuation list. The LO deemed the Appellant's proposal to be not well founded and issued a decision notice to that effect on 10 June 2025. The Appellant appealed that decision to the Tribunal on 21 June 2025.
3. The appeal property was a house. The "relevant date" for the purposes of this appeal was 12 January 2023, being the effective date the Appellant proposed for the deletion of the entry.
4. The Appellant sought the appeal property's deletion from the valuation list as she contended that the property was derelict and incapable of reasonable repair. The LO did not consider that the property was beyond reasonable repair on the relevant date and therefore the property remained in the list.
5. For the Appellant to succeed in her appeal, the panel needed to be satisfied that the appeal property ceased to be a hereditament and therefore no longer a dwelling for the purposes of section 3 of the Local Government Finance Act 1992 ("the Act") on the relevant date.
6. This Tribunal decision document is not and does not purport to be a verbatim record of proceedings.

### Relevant Law

7. The following caselaw was referred to:

*John Laing & Son Limited v Assessment Committee for Kingswood Assessment Area & Others* [1949] 1 KB 344

*Wilson v Coll* [2011] EWHC 2824 (Admin)

*Newbiggin v Monk* [2017] UKSC 14

*Jackson (VO) v Canary Wharf* [2019] UKUT 136 (LC)

*Bunyan v Patel* [2022] EWHC 1143 (Admin)

8. Part I of the Act makes provision for billing authorities in England and Wales to levy a tax, known as council tax, in respect of domestic hereditaments ("dwellings") within their area.
9. Section 3 of the Act provides:
  - (1) This section has effect for determining what is a dwelling for the purposes of this Part.
  - (2) Subject to the following provisions of this section, a dwelling is any property which –

(a) by virtue of the definition of hereditament in section 115(1) of the General Rate Act 1967, would have been a hereditament for the purposes of that Act if that Act remained in force; and

...

10. Section 115(1) of the General Rate Act 1967 provides:

(1) In this Act, except where the context otherwise requires, the following expressions have the following meanings respectively, that is to say –

“hereditament” means property which is or may become liable to a rate, being a unit of such property which is, or would fall to be, shown as a separate item in the valuation list.”

11. Thus, under the statutory scheme, in appeals of this nature, the first step was to determine whether a hereditament existed. The essential elements of rateable occupation which have to be met in order for a hereditament to exist have been considered by the courts in a number of different statutory contexts.

12. In *John Laing & Son Limited*, Tucker LJ said at 350:

“Mr. Rowe has said that there are four necessary ingredients in rateable occupation, and I do not think there is any controversy with regard to those ingredients. First, there must be actual occupation; secondly, that it must be exclusive for the particular purposes of the possessor; thirdly, that the possession must be of some value or benefit to the possessor; and, fourthly, the possession must not be for too transient a period....”

13. In *Wilson v Coll*, Mr Justice Singh considered the application of these principles in the context of an appeal by a property owner who contended that his property should be deleted from the list because it was not in a reasonable state of repair.

14. Mr Justice Singh rejected the property owner’s submission that the concept of a hereditament continuing to exist necessarily imported a requirement in law that any repair that may be needed must be a repair which it was economic to carry out (para. 10). He concluded that such a requirement was not supported by the terms of the statutory scheme nor by the caselaw (para. 11).

15. Mr Justice Singh confirmed the following with regard to the test to determine whether a hereditament existed where it was contended a property was no longer in a reasonable state of repair:

“39. In answering that question correctly, the Respondent submitted to me that what in fact should be asked is a question which is posed for Listing Officers to consider in Practice Note 4: Disrepair, Building Works, Temporary Disabilities and Flooding to the Council Tax Manual (VOA). The question is: “Having regard to the character of the property and a reasonable amount of repair works being undertaken could the premises be occupied as a dwelling?”

I accept the Respondent’s submission as a general matter in that respect. I accept that as a general matter of law the crucial distinction for the purposes of deciding whether there is, or continues to be, a hereditament should focus upon whether a property is capable of being rendered suitable for occupation (in the present context occupation as a dwelling) by undertaking a reasonable amount of repair works. The distinction, which is correctly

drawn by the Respondent, in my view, is between a truly derelict property, which is incapable of being repaired to make it suitable for its intended purpose, and repair which would render it capable again of being occupied for the purposes for which it is intended.”

16. In *Bunyan v Patel*, Mrs Justice Lang affirmed the hereditament test expounded in *Wilson v Coll* as the correct test to be applied when determining whether a hereditament was still in existence (para. 48). It was held that the test was also consistent with the judgment of the Supreme Court in *Monk*.
17. In Mrs Justice Lang’s judgment, she endorsed sections of the VOA’s Council Tax Manual Practice Note No 4 regarding deletions from the valuation list which also gave reference to the *Monk* judgment.

## Analysis

18. The Appellant contended that the appeal property should be removed from the council tax valuation list because it was no longer a dwelling due to its physical condition and argued that no amount of normal repair would render it capable of occupation. The Appellant stated that the appeal property was constructed in 2012 as an eco-house, built using sustainable materials which included 7.3N/mm eco blocks. She stated that part of the ceiling collapsed due to water ingress in 2023 where it was discovered there were inherent structural issues at the property. She stated that there were errors in the mix and mineral composition of the blocks at manufacture which caused the blockwork to crumble and disintegrate to the extent that the house required demolition.
19. The Appellant argued that the appeal property could not be reasonably repaired as it was suffering from weak and porous concrete blockwork. The defective blockwork was stated to be widespread throughout the property from below ground foundation level to eaves level, and it was contended to be not possible to strengthen the blocks in situ and physically impossible to replace all of the internal and external walls.
20. The Appellant provided photographs and videos of the appeal property and various reports pertaining to its condition in support of its deletion from the council tax list.
21. A report from H&R Environmental Investigations dated 1 June 2023 following an investigation into damp and timber decay at the appeal property identified water ingress, cracking in blockwork and recommended the cracking in the super structure to be reviewed by a suitably experienced structural engineer.
22. A report from Mr PW Howden, a Chartered Civil Engineer and Chartered Structural Engineer, of Thomas Consulting, dated 2 February 2024 was provided following his inspection at the property on 8 December 2023. The report cited extensive damage throughout the appeal property due to the cracking and crumbling of the blockwork which were stated to be inconsistent with normality. Low sulphur levels in the blockwork were identified following testing and further investigations ordered. It was stated that at that time prior to further investigations, the level of blockwork remediation was unknown. The report stated that local repair might have been possible, or the property could require demolition.
23. A letter from Mr PW Howden of Thomas Consulting dated 17 February 2025 stated that: “In my opinion as a Chartered Structural Engineer the property is unsuitable for habitation as it is structurally unsafe.” Further samples of the blocks were unable to be taken due to the poor condition.

24. A letter from Mr PW Howden of Thomas Consulting dated 8 March 2024 stated that he considered there was a serious issue of long-term deterioration of the blockwork fabric, which was of significant concern. As he found the property to be significantly defective and he did not consider the property was suitable for occupation as a private dwelling.
25. A test report from EPetro dated 15 April 2025 contained the results of petrographic examination of concrete block samples from the appeal property. Sample 2 was described as “incoherent, weak, friable and readily fragmented using finger pressure.
26. A letter from PW Howden of Thomas Consulting dated 6 June 2025 was provided which further addressed the structural condition of the appeal property. It was stated that:

“I have never witnessed blocks which are so weak, the material is similar to soil and can easily be eroded with a screwdriver...some blocks exhibit strengths probably less than 0.2MPa. It should be remembered that the blocks were specified to be 7MPa and the British Standard Code of Practice to comply with the requirements of the Building Regulations is, 7MPa... The blockwork does not comply with the requirements of the Building Regulations and is not fit for purpose. The property is potentially unsafe and defective. It is not fit for habitation... In my further opinion, the extent of defective blockwork is too widespread to be effectively remediated. Defective blockwork is present in both the outer-leaf and inner leaf of the cavity walls. The only acceptable remedy is to demolish the property and rebuild in new, Code of Practice compliant masonry.”
27. A letter from Duckett Building Services was also provided which stated that: “It is evident that any attempt to complete a programme of repair [at the appeal property] is a non-starter due to the widespread distribution of defective blockwork. This sadly leaves no option but to demolish the current building and commence a rebuild.”
28. The Appellant contended that the expert evidence showed that no reasonable or safe repair could render the appeal property habitable, and only full demolition and reconstruction could achieve that. She argued the property was truly derelict in the sense identified in *Wilson v Coll* due to its structural failure and it was therefore incapable of beneficial occupation and no longer a hereditament.
29. The Respondent had applied the hereditament test expounded in *Wilson v Coll* and in the VOA’s Council Tax Manual and considered that as of the relevant date, the appeal property was reasonably capable of repair and was not truly derelict. In turn, the Respondent was satisfied that the appeal property therefore qualified as a dwelling.
30. The Respondent gave regard to the Appellant’s photographs, videos and various reports pertaining the appeal property. It was acknowledged that Mr PW Howden’s letter dated 6 June 2025 advised that the property was structurally unsafe and should not be occupied. The Respondent considered that photographs of the appeal property’s exterior supported that the property was wind and watertight and the Respondent’s position that the property was not truly derelict or undergoing a major scheme of works.
31. The Respondent contended that reasonable repair should be assumed in the absence of a scheme of works where a property, such as the appeal property, was in a condition considered as poor repair. It was stated that deletion from the list can be considered once works began to either repair or demolish the property.

32. Ms Adamson confirmed that the Respondent had not inspected the appeal property. At the hearing Ms Adamson was asked how the appeal property could be reasonably repaired in light of the expert evidence submitted by the Appellant. She stated there was no planning in place and reiterated that no scheme of works had begun. She stated that the Respondent's technical team had concluded that the appeal property was not truly derelict.
33. Following the High Court judgment *Bunyan v Patel*, the panel considered that there was a very high bar to overcome before a property could be deleted from the valuation list. In the case before the panel, it would have to be shown that the appeal property was incapable of being reasonably repaired and therefore fail to constitute a hereditament, in line with the test in *Wilson v Coll*. That judgment confirmed there was no economic test. If it was contended that the property was incapable of reasonable repair, the panel would expect an independent surveyor's report to confirm the same.
34. Considering the condition of the appeal property as demonstrated in the photographs, videos and multiple assessment reports, and the written and verbal contentions from the parties, the panel determined that the appeal property was incapable of reasonable repair as of the relevant date and henceforth should be deleted from the council tax valuation list.
35. The panel found that the evidence submitted by the Appellant pertaining to the structure of the appeal property overwhelmingly demonstrated that the property was incapable of being reasonably repaired. Mr Howden, a Chartered Structural Engineer, considered that the blockwork material was similar to soil, which was corroborated by the petrographic testing confirming friability. Mr Howden found the strengths of the blockwork to be as low as 0.2MPa against the specified standard of 7MPa required by the British Standard Code of Practice to comply with the requirements of the Building Regulations, and that the defects were in both inner and outer leaf walls from foundations to eaves.
36. Multiple experts concluded that demolition of the property was the only viable remedy. The panel found that the structural issues did not amount to reasonable repair, they were a fundamental material failure in the viability of the building as a dwelling. In the panel's view, required demolition and full rebuild cannot fall within the meaning of reasonable repair for the purposes of *Wilson v Coll*. Such an intervention was beyond the scope of repair and would amount to the creation of a new building.
37. The Respondent provided no technical evidence to contradict or challenge the expert findings and did not inspect the property. The panel found that the Respondent had misapplied *Wilson v Coll* by focusing on whether any works had started or planning granted, which the panel deemed immaterial in considering reasonable repair, assuming the property was repairable based on photographs of the exterior, which the panel deemed as not determinative and failing to assess whether any required works would be reasonable. When asked, Ms Adamson was unable to answer how any such repair works to the appeal property could be considered reasonable. The panel considered that the Respondent's approach appeared to mainly consist of considering the deletion of a property when a programme of works had started. However, the Upper Tribunal confirmed in *Canary Wharf* that a scheme of works was not required to justify a deletion.
38. The panel concluded that at the relevant date, the property was structurally unsafe, could not be rendered capable of occupation through reasonable repair and required demolition and rebuild. As such, the property was not capable of beneficial occupation, did not constitute a hereditament and therefore was no longer a dwelling. The panel determined the appeal

property was truly derelict in the *Wilson v Coll* sense and should be deleted from the council tax valuation list.

## Conclusion

39. In view of the foregoing, the appeal was allowed.
40. Under the provisions of regulation 38 (2) of The Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 (“the Tribunal Procedure Regulations”), the Valuation Tribunal for England orders the LO to remove the entry of the appeal property from the council tax valuation list with effect from 12 January 2023.
41. Under regulation 38(9), the LO must comply with this order within two weeks of the date of its making.

## Right of further appeal

42. Any party who is aggrieved at the Tribunal’s decision has a statutory right of further appeal to the High Court on a point of law pursuant to regulation 43 of the Tribunal Procedure Regulations. A party does not require permission to appeal from the Tribunal. Any appeal must be made directly to the High Court using Form N161 (Appellant’s Notice) within **four weeks** of the date this decision and statement of reasons was issued.
43. Further information regarding this statutory right of further appeal, and the parties’ other rights, is contained in the guidance booklet “*A guide to tribunal decisions*” available on the Tribunal’s website at [www.valuationtribunal.gov.uk/guidance-booklets/](http://www.valuationtribunal.gov.uk/guidance-booklets/).

Mr M Aslam, Senior Member  
Ms N Akhter, Member  
17 December 2025

Mr S Fletcher  
Clerk to the Tribunal  
**Date issued to the parties:** 17 December 2025