*Valuation and Law*

Coursework  – Local Taxation

By Turnitin

Answer parts a, b and c

Identify one hereditament with a 2017 Rateable Value of over £55,000 not within the Corporation of the City of London boundary. State the location and address of the hereditament chosen.

a.      Discuss the definition of a hereditament. This should include discussion on whether floors within a building or adjoining buildings should be a single hereditament or more than one hereditament. (You can also reference your chosen hereditament but it is not limited to that).

b.      Find one reported Valuation Tribunal Appeal case in the same area as your property and report on the decision – why was it determined in the manner it was. (This may well be a case under an earlier Valuation List and is not for the same hereditament to be used for part c).

c.       Provide your reasoned opinion of whether the proposed 2017 Rateable Value for the hereditament chosen is correct for the property you have identified or whether there is scope to argue for a reduction. Provide full reasons for this opinion.

*Remember: always to state the relevant law, and to support your arguments with reference to statutory or judicial authority where available and appropriate. It is not necessary to write out at any length the facts of a case you are citing as authority for a point you are making; just extract the relevant principle, or, as appropriate, the factor which ‘distinguishes’ that case from the facts in the case you are considering.*