

Appeal Decision

by [REDACTED] BSc (Hons) MRICS

an Appointed Person under the Community Infrastructure Regulations 2010 as Amended

Valuation Office Agency



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Appeal Ref: [REDACTED]

Planning Permission Ref. [REDACTED] granted by [REDACTED] on [REDACTED]

Location: [REDACTED]

Development: Alterations including the erection of [REDACTED] to main [REDACTED] including raising the [REDACTED]; erection of extension above part of [REDACTED], and [REDACTED] of the [REDACTED] of the [REDACTED]; formation of [REDACTED] above [REDACTED]; single-storey [REDACTED] and [REDACTED] extension, [REDACTED] of [REDACTED] with formation of front and rear [REDACTED] ([REDACTED]) in connection with change of use of the property into [REDACTED] and [REDACTED] flats with associated cycle parking and refuse store.

Decision

I determine that the Community Infrastructure Levy (CIL) payable in this case should be £[REDACTED] ([REDACTED]).

The level of indexation applied has also been queried, although no evidence has been provided to suggest it may be incorrect.

6. The CA has submitted representations that can be summarised as follows:

- a) The VOA have previously accepted that the RICS Code of Measuring Practice definition of GIA should be used. The CA have used this definition in reaching their calculations.
 - b) The appellant has not provided a breakdown of the calculations of GIA and therefore the [REDACTED] % difference may be down to differences in calculation rather than any error in scaling from the plans.
 - c) The dry lining is not included on the approved plans and therefore cannot be taken into account. The definition of GIA states that measurements should be taken to the internal face of the wall and therefore the dry lining would be excluded.
 - d) The loft is not considered to fall within the definition of GIA as it had no permanent access.
7. The CIL Regulations Part 5 Chargeable Amount, s 40 (7) define how to calculate the net chargeable area. This states that the "retained parts of in-use buildings" can be deducted from "the gross internal area of the chargeable development."
8. Gross Internal Area (GIA) is not defined within the Regulations. The appellant mentions the VOA code of measuring practice, which is used for Non Domestic Rating and Council Tax purposes. However, the VOA measurement used for domestic property (i.e for Council Tax purposes) is Reduced Covered Area (RCA) rather than GIA and is therefore not appropriate. The VOA use the definition of GIA contained within the RICS Code of Measuring Practice, 6th Edition when considering all CIL appeals.
9. GIA is defined in the RICS Code of Measuring Practice as "the area of a building measured to the internal face of the perimeter walls at each floor level." The areas to be excluded from this are perimeter wall thicknesses and external projections; external open-sided balconies, covered ways and fire escapes; canopies; voids over or under structural, raked or stepped floors; and greenhouses, garden stores, fuel stores and the like in residential property. Internal face is defined as the brick/block work or plaster coat applied to the brick/block work, not the surface of internal linings installed by the occupier.
10. It is considered that the areas of reduced head height fall within the definition of GIA and must therefore be included within the chargeable area. However, I do consider that the dry lining would form part of the structure of the external wall and should be excluded from the GIA.
11. The appellant and the CA have provided copies of their plans and their calculated floor areas. The difference in area in the basement is predominantly due to the area of dry lining that has been excluded by the appellant but included by the CA. The difference in area of the third floor is predominantly due to the exclusion of areas under 1.5m height by the appellant. The differences in areas on the ground, first and second floor are minimal, totalling [REDACTED] m².