



**FIRST-TIER TRIBUNAL
PROPERTY CHAMBER
(RESIDENTIAL PROPERTY)**

Case Reference : **LON/00AU/LSC/2021/0091**

Property : **396 St John Street London EC1V
4NJ**

Applicant : **Naomi Prasad**

Representatives : **In person**

Respondent : **Groeworld St John's Street Limited**

Representative : **Mr Jim Thornton of Hurford Salvi
Carr Property Management
Limited**

Type of Application : **For the determination of the
liability to pay and reasonableness
of service charges (s.27A Landlord
and Tenant Act 1985)**

Tribunal Members : **Judge Professor Robert Abbey
Mr S Johnson MRICS**

**Date and venue of
Hearing** : **Alfred Place Hearing Centre on 7
December 2021**

Date of Decision : **14 December 2021**

DECISION

Decisions of the tribunal

- (1) The tribunal determines that (where the first figure in the list below is the Amount charged to 394A - 416 St John's Street as a whole and the

second figure is the Amount charged to 396 St John Street /service charge in dispute) as follows: -

2018

- (2) Shared costs Block A £ 33,150.00 £ 3,059.75 the Tribunal finds that these fees are reasonable and payable
- (3) Freshwater pump maintenance £ 3,000.00 £ 276.90 the Tribunal finds that these fees are reasonable and payable
- (4) Water monitoring £ 2,000.00 £ 184.60 the Tribunal finds that these fees are reasonable and payable
- (5) Fire safety allowance £ 500.00 £ 500.00 the Tribunal finds that the total estimated figure is reasonable but that the apportioned cost payable in respect of the subject property is £46.15.
- (6) External repairs & maintenance £ 5,000.00 £ 461.50 Schedule 2: the Tribunal finds that these fees are reasonable and payable
- (7) Buildings insurance £ 28,000.00 £ 1,509.20 the Tribunal finds that these fees are reasonable and payable
- (8) External repairs £ 4,000.00 £ 215.60 the Tribunal finds that these fees are reasonable and payable
- (9) Shared costs Block A £ 6,050.00 £ 326.10 the Tribunal finds that these fees are reasonable and payable
- (10) Company secretarial fees £ 583.00 £ 31.42 the Tribunal finds that these fees are reasonable and payable
- (11) Accountants' fees £ 2,000.00 £ 107.80 the Tribunal finds that these fees are reasonable and payable
- (12) Common parts' electricity £ 1,000.00 £ 53.90 the Tribunal finds that these fees are reasonable and payable

2019

- (13) Shared costs block A (Schedule 1) £ 41,904.00 £ 3,867.74 the Tribunal finds that these fees are reasonable and payable

(14) Shared costs block A (Schedule 2) £ 4,968.00 £ 267.78 the Tribunal finds that these fees are reasonable and payable

2020

(15) Shared costs block A (Schedule 1) £ 38,868.00 £ 3,587.52 the Tribunal finds that these fees are reasonable and payable

(16) Shared costs block A (Schedule 2) £ 4,608.00 £ 248.37 the Tribunal finds that these fees are reasonable and payable

(17) External repairs (Schedule 1) £ 3,000.00 £ 276.90 the Tribunal finds that these fees are reasonable and payable

(18) External repairs (Schedule 2) £ 6,000.00 £ 323.40 the Tribunal finds that these fees are reasonable and payable

2021

(19) Landscaping £ 2,080.00 £ 191.98 the Tribunal finds that these fees are reasonable and payable

(20) Water rates £ 11,000.00 £ 1,015.30 the Tribunal does not find that these fees are reasonable and payable and as a consequence disallows this charge in full

(21) Buildings insurance £ 33,397.00 £ 1,800. the Tribunal finds that these fees are reasonable and payable

(22) External repairs (Schedule 1) £ 4,000.00 £ 369.20 the Tribunal finds that these fees are reasonable and payable

(23) External repairs (schedule 2) £ 16,000.00 £ 862.40 the Tribunal finds that these fees are reasonable and payable

(24) Reserve fund (Schedules 1 & 2) £ 160,000.00 £ 9,008.00 the Tribunal finds that these fees are reasonable and payable

(25) Otherwise, if service charge items are not specifically mentioned under this heading, then the Tribunal has found them to be reasonable.

(26) The tribunal further determines that it is just and equitable in the circumstances for an order to be made under section 20C of the

Landlord and Tenant Act 1985 that 67% of the costs incurred by the respondent in connection with these proceedings should not be taken into account in determining the amount of any service charge payable by the tenants.

The applications

1. The applicant seeks a determination pursuant to s.27A of the Landlord and Tenant Act 1985 (“the 1985 Act”) as to the amount of service charge payable by the respondent in respect of service charges payable for services provided for **396 St John Street London EC1V 4NJ**, (the property) and the liability to pay such service charge.
2. The property is described by the applicant in the application to the Tribunal as being a 2-bedroom maisonette in a mixed use terrace of residential apartments and retail units. The respondent is the intermediate landlord and the applicant is the leaseholder of one of the flats in the block. The block consists of 24 residential flats in all, each of which is held a long residential lease. The respondent company is the superior leasehold registered proprietor and a limited company.
3. The application to the Tribunal was concerned with service charges arising in service charge years 2018 2019 2020 and 2021. The applicant also seeks a determination pursuant to the Commonhold and Leasehold Reform Act 2002, Schedule 11, paragraph 5 relating to administration charges and a determination with regard to s.20c.
4. The relevant legal provisions are set out in the Appendix to this decision. Additionally, rights of appeal are set out below in an annex to this decision

The hearing

5. The applicant was self-represented and the respondent was represented by Mr Thornton of the managing agents Hurford Dalvi Carr.
6. The tribunal did not inspect the property as it considered the documentation and information before it in the trial bundle enabled the tribunal to proceed with this determination and also because of the restrictions and regulations arising out of the Covid-19 pandemic.
7. The Tribunal had before it an electronic/digital trial bundle of documents prepared by the parties, in accordance with previous directions although the applicant was asked to provide hard copies of the bundle but failed to do so. (The bundle contained several

spreadsheets and schedules that were particularly difficult to read in their electronic format). This has been a face-to-face hearing at the Alfred Place Tribunal hearing centre, which has been agreed to by the parties. The documents that were referred to are in a bundle of many pages, the contents of which we have recorded and which were accessible by all the parties

Decision

8. The Tribunal is required to consider whether the services were reasonably incurred and were they of a reasonable standard. To do this the Tribunal considered in detail written and oral evidence and the surrounding documentation as well as the oral submissions provided by both the parties at the time of the hearing.
9. The Tribunal were required to consider service charges and administration charges arising in service charge years 2018, 2019, 2020 and 2021. The Tribunal will consider each in turn. In particular the Tribunal considered the following individual disputed items listed by the applicant and where the first figure in the list below is the amount charged to 394A – 416 St John’s Street as a whole and the second figure is the amount charged to 396 St John Street being the service charge in dispute.

2018

1 Shared costs Block A £ 33,150.00 £ 3,059.75

2 Freshwater pump maintenance £ 3,000.00 £ 276.90

3 Water monitoring £ 2,000.00 £ 184.60

4 Fire safety allowance £ 500.00 £ 500.00

5 External repairs & maintenance £ 5,000.00 £ 461.50

6 Buildings insurance £ 28,000.00 £ 1,509.20

7 External repairs £ 4,000.00 £ 215.60

8 Shared costs Block A £ 6,050.00 £ 326.10

9 Company secretarial fees £ 583.00 £ 31.42

10 Accountants' fees £ 2,000.00 £ 107.80

11 Common parts' electricity £ 1,000.00 £ 53.90

2019

12 Shared costs block A (Schedule 1) £ 41,904.00 £ 3,867.74

13 Shared costs block A (Schedule 2) £ 4,968.00 £ 267.78

2020

14 Shared costs block A (Schedule 1) £ 38,868.00 £ 3,587.52

15 Shared costs block A (Schedule 2) £ 4,608.00 £ 248.37

16 External repairs (Schedule 1) £ 3,000.00 £ 276.90

17 External repairs (Schedule 2) £ 6,000.00 £ 323.40

2021

18 Landscaping £ 2,080.00 £ 191.98

19 Water rates £ 11,000.00 £ 1,015.30

20 Buildings insurance £ 33,397.00 £ 1,800.

21 External repairs (Schedule 1) £ 4,000.00 £ 369.20

22 External repairs (schedule 2) £ 16,000.00 £ 862.40

23 Reserve fund (Schedules 1 & 2) £ 160,000.00 £ 9,008.00

10. Accordingly, and with regard to the above listed service charges and starting firstly with: -

2018

Shared costs Block A £ 33,150.00 £ 3,059.75

11. The applicant's query was set out as "Items 1 & 8: A breakdown of items that comprise the "Shared Costs Block A" in both Schedules 1 and 2 was requested. However, the general ledger does not break out expenses further than "Shared costs of Block A" for the first and second halves of the year. I would still like some understanding of the items that are included." In reply the respondent supplied schedules that were provided by the Certifying Accountant to the company for the relevant expenditure. Schedule D at pages 28-33 of the second volume of the trial bundle set out an analysis of the expenditure on Block A including landscape maintenance, staff costs and other relevant items. Pages 34-41 gave the breakdown of the relevant amounts in the Block A service charge accounts for 2018. In the light of these items that were disclosed and explained by the respondent, the Tribunal was of the view that the service charges were reasonable and payable with the exception of the fire safety allowance which does not appear to have been apportioned amongst all units.

Freshwater pump maintenance £ 3,000.00 £ 276.90

12. The applicant wrote in this regard "I would like to see evidence and / or justification for the significant increases to line item 2". In reply the respondent understood the concerns of the applicant but commented that the Board at the time expected something might go wrong with this water system and so the board thought that the sum charged was a reasonable estimate of what they could expect to have to pay in 2018. In effect the sum charged was held out to be in the light of hindsight a reasonable estimate of potential expenditure. In the light of these items that were disclosed and explained by the respondent, the Tribunal was of the view that the service charges were reasonable and payable.

Water monitoring £ 2,000.00 £ 184.60

13. Once again, the applicant stated she wanted to evidence or justification for the significant increase to this item. In reply the respondent stated that the expenditure in prior years had amounted to £1016 so the board believed that more monitoring might be needed and because this was a health and safety issue the charge was appropriate. In the light of these items that were disclosed and explained by the respondent, the Tribunal was of the view that the service charges were reasonable and payable.

Fire safety allowance £ 500.00 £ 500.00

14. Once again, the applicant stated she wanted to evidence or justification for the significant increase to this item. In reply the

respondent stated that expenditure in 2016 was £538 and in 2017 was £493 so a charge for 2018 of £500 seem to the respondent to be at a reasonable level. In the light of these items that were disclosed and explained by the respondent, the Tribunal was of the view that the total charge was reasonable and payable but this then should be apportioned as in other years on the basis of 9.23% payable by the subject property, making the sum payable £46.15.

External repairs & maintenance £ 5,000.00 £ 461.50

15. The applicant repeated her concern as expressed above namely that she wanted to evidence or justification for the significant increase to this item. In reply the respondent stated that this charge compares with the expenditure of £3278 in 2015 and £306 for 2017. The board expected additional cost and hence the increase. In the light of these items that were disclosed and explained by the respondent, the Tribunal was of the view that the service charges were reasonable and payable.

Buildings insurance £ 28,000.00 £ 1,509.20

16. The applicant believes that the insurance premium for this year, charged as above is excessive. The applicant confirmed that she had looked at alternative quotes from other insurers and discovered the quotes worked out lower. The respondent said that the freeholder had used a broker and that there had been market testing and that the quotes obtained by the applicant may not be completely like for like as this was mixed use property with retail units at ground floor level. Furthermore, the landlord was not required to find the cheapest quote.
17. In the cases of *Berrycroft Management Co Limited v Sinclair Gardens Investment (Kensington) Limited* 1997 1EGLR 47 and *Havenridge Limited v Boston Dyers Limited* [1994] 49 EG 111(CA) it was made clear that the landlord does not have to accept the cheapest quotation but the landlord must insure with a reputable company as is the case in this dispute.
18. From *Forcelux v Sweetman* [2001] 2 EGLR 173 it is apparent that a landlord should test the market when considering an insurance quote. In this dispute it was stated by the respondent that a market analysis was undertaken by brokers whereby several insurance companies were approached to test the market insurance premium rates.
19. Accordingly, the Tribunal accepted that there was no requirement on the landlord to find the cheapest quote and that a market test was made. Consequently, In the light of these items that

were disclosed and explained by the respondent, the Tribunal was of the view that the insurance service charges were reasonable and payable.

External repairs £ 4,000.00 £ 215.60

20. The applicant repeated her concern as expressed above namely that she wanted evidence or justification for the significant increase to this item. In reply the respondent stated that the sum in question compares with expenditure of £3278 in 2015 and at that time the board anticipated additional costs in this regard. The respondent stated that in fact the actual expenditure in 2018 was £3424 and therefore the respondent considered the charge to be reasonable and proportionate. In the light of these items that were disclosed and explained by the respondent, the Tribunal was of the view that the service charges were reasonable and payable.

Shared costs Block A £ 6,050.00 £ 326.10

21. The applicant accepted that the circumstances of this item was the same as considered in item 1 above at paragraph 10 hereof. Therefore, in these circumstances the Tribunal came to the same decision namely that the Tribunal was of the view that the service charges were reasonable and payable.

Company secretarial fees £ 583.00 £ 31.42

22. The applicant repeated her concern as expressed above namely that she wanted evidence or justification for the significant increase to this item. In reply the respondent set out the details of the secretarial work and highlighted that the charge to the applicant was only in the region of £31 and therefore the respondent considered the charge to be reasonable and proportionate. In the light of these items that were disclosed and explained by the respondent, the Tribunal was of the view that the service charges were reasonable and payable.

Accountants' fees £ 2,000.00 £ 107.80

23. The applicant repeated her concern as expressed above namely that she wanted evidence or justification for the significant increase to this item. In reply the respondent set out the details of the accountancy work and highlighted that the charge to the applicant was only in the region of £107 and therefore the respondent considered the charge to be reasonable and proportionate. It seemed to the Tribunal that this level of charge for this kind of work was indeed quite modest. In the light of these items that were disclosed and explained by the respondent, the

Tribunal was of the view that the service charges were reasonable and payable.

Common parts' electricity £ 1,000.00 £ 53.90

24. The applicant repeated her concern as expressed above namely that she wanted evidence or justification for the significant increase to this item. In reply the respondent set out the details of the electricity charges and highlighted that the charge to the applicant was only in the region of £53 and therefore the respondent considered the charge to be reasonable and proportionate. The Tribunal noted that in previous years the amounts expended were 2015 £363, 2016 £427 2017 £574 2018 £470. In the light of these figures, it seemed to the Tribunal that the amount for this item was appropriate bearing in mind that the board was of the view that these figures could fluctuate as was shown by the 2019 figure that was £778. In the light of these items that were disclosed and explained by the respondent, the Tribunal was of the view that the service charges were reasonable and payable.

2019

Shared costs block A (Schedule 1) £ 41,904.00 £ 3,867.74

Shared costs block A (Schedule 2) £ 4,968.00 £ 267.78

2020

Shared costs block A (Schedule 1) £ 38,868.00 £ 3,587.52

Shared costs block A (Schedule 2) £ 4,608.00 £ 248.37

25. The applicant accepted that the circumstances of these four items were the same as considered in item 1 above at paragraph 10 hereof. Therefore, in these circumstances the Tribunal came to the same decision namely that the Tribunal was of the view that the service charges for all four items were reasonable and payable.

External repairs (Schedule 1) £ 3,000.00 £ 276.90

External repairs (Schedule 2) £ 6,000.00 £ 323.40

26. The applicant requested a breakdown for these charges. The respondent confirmed that the charges were in respect of in particular roof repairs. The respondent made it clear from the documentation and

from the details supplied by the roofing contractor that these repairs related to the main structure of the whole building and not to specific repairs to particular flats. Given the nature of the work the Tribunal did not consider the charges excessive. Therefore, the Tribunal was of the view that the service charges for both items were reasonable and payable.

2021

18 Landscaping £ 2,080.00 £ 191.98

27. These are estimated charges and in these circumstances the Tribunal simply has to be satisfied that the estimates are reasonable and not excessive. The respondent explained that to improve the landscaping works a new and hopefully better contractor was to be employed. It was for this reason that the figure had increased to take into account the likely higher charges for the new contractor. Given the nature of the work the Tribunal did not consider the charges excessive. Therefore, the Tribunal was of the view that the service charges for this item was reasonable and payable.

Water rates £ 11,000.00 £ 1,015.30

28. The respondents produced copy water rates demands and the Tribunal noted that the property being the subject of this application was not included in the description of the properties relating to this water rate account. When challenged on this point the respondent simply asserted that this must be a mistake. Notwithstanding this assertion it seemed to the Tribunal that in these circumstances the charge could not reasonably be passed onto the applicant and therefore the Tribunal disallowed the amount in full.

Buildings insurance £ 33,397.00 £ 1,800.

29. The dispute was made on the same basis as that for 2018. Therefore, the Tribunal came to the same decision namely the Tribunal accepted that there was no requirement on the landlord to find the cheapest quote and that a market test was made. Consequently, In the light of these items that were disclosed and explained by the respondent, the Tribunal was of the view that the insurance service charges were reasonable and payable.

External repairs (Schedule 1) £ 4,000.00 £ 369.20

External repairs (schedule 2) £ 16,000.00 £ 862.40

30. These issues were dealt with in previous years. There was nothing in this year to make the Tribunal come to a different decision therefore the Tribunal was of the view that these two service charges were reasonable and payable.

Reserve fund (Schedules 1 & 2) £ 160,000.00 £ 9,008.00

31. The terms of the lease of the property permits the respondent to recover, as part of the service charge, an amount in respect of a reserve fund or sinking fund. At the hearing this fund was called a reserve fund but actually referred to the sinking fund allowed for in the lease of the property. The applicant's concerns were raised when the reserve fund element of the service charge demanded from her by the respondent was demanded for the first time. The applicant asserts that there was no obvious reason or justification for such a large sum demanded in this regard.

32. The Tribunal considered the RICS's definition of a sinking fund as being "A fund formed by periodically setting aside money for the replacement of a wasting asset (for example, major items of plant and equipment, such as heating and air-conditioning plant, lifts, etc.). It is usually intended that a sinking fund will be set up and collected over the whole life of the wasting asset." Clearly this kind of fund will cover costly items and will therefore need to be of a size that will in due course cover such significant expenditure.

33. The respondent collects sinking fund contributions through the service charge and holds the monies in trust for the tenants. If the respondent takes advice about the level of this fund and that advice is given in a proper and reasonable way then the respondent has acted reasonably. The company did take advice and acted on that advice. Given the age of the block, the life expectancy of its elements (roof, foundations, redecoration etc.) and the projected costs of replacement and or repair and or planned preventative maintenance or service by reference to inflation and interest and the frequency or otherwise of previous major works (cyclical and/or planned major works) in the context of the value of the individual apartments, then such an increase is reasonable.

34. The sinking fund is for the benefit of the property and remains a provision for inter alia major works, cyclical works and equipment replacement. If sinking fund payments were reduced, when major repairs are required there may not be enough money to cover the cost of larger works. As a result, the residents may have to pay the full cost for major works if several major repairs occur or any additional costs are not covered by the sinking fund. The Tribunal takes the view that the sinking fund amount for contributions has been calculated to

help ensure should any of the major works etc. needs of repairing and or replacement this can be covered by the sinking fund, thus lessening the instant financial burden for residents for these types of works.

35. The Tribunal firmly supports the provision of a sinking fund and believes its existence is beneficial to the tenants in this block. The amount collected does not seem disproportionate but may seem large in comparison with the service charges. However, it seems very sensible for all the tenants that there be such a fund for their sole benefit that is in existence to enable repair costs to be met in the future and that the level of the current sums demanded are reasonable and payable. The fund accruing should be of a size commensurate with the age of the block and the complexity of repairing and renewal issues that might arise in the future. The Tribunal was of the view that the current size was therefore appropriate but as was indicated in writing by the respondent to the tenants including the applicant that this sum could be reduced in future years once the fund has built up.
36. In the light of the above the Tribunal finds that the reserve/sinking fund charges are reasonable and payable.

Application for a S.20C order

37. It is the tribunal's view that it is both just and equitable to make an order pursuant to S. 20C of the Landlord and Tenant Act 1985. Having considered the conduct of the parties, their written submissions and taking into account the determination set out in the decision above, the tribunal determines that it is just and equitable in the circumstances for an order to be made under section 20C of the 1985 Act that 67% of the costs incurred by the respondent in connection with these proceedings should not be taken into account in determining the amount of any service charge payable by the tenant.
38. With regard to the decision relating to s.20C, the Tribunal relied upon the guidance made by HHJ Rich in *Tenants of Langford Court v Doren Limited* (LRX/37/2000) in that it was decided that the decision to be taken was to be just and equitable in all the circumstances. The tribunal thought it would not be just to allow the right to claim all the costs as part of the service charge. The s.20C decision in this dispute gave the tribunal an opportunity to ensure fair treatment as between landlord and tenant in circumstances where costs have been incurred by the landlord and that it would be just that the tenant should not have to pay them all.
39. As was clarified in *The Church Commissioners v Derdabi* LRX/29/2011 the Tribunal took a robust, broad-brush approach based upon the

material before it. The tribunal took into account all relevant factors and circumstances including the complexity of the matters in issue and all the evidence presented. The Tribunal also took into account all oral and written submissions before it at the time of the hearing.

40. It was apparent to the Tribunal that there had been a history of poor accounting and indeed the representative for the respondent confirmed that once employed the company had to clear up a “mess” in regard to the accounts and the service charges. disagreement between the parties, to put it at its simplest. The applicant has resorted to taking steps under legislation that exists to protect leaseholders by way of this application. The outcomes of this application are mixed with both sides able to demonstrate to the Tribunal the appropriateness of their assertions. In the light of the determinations made by this Tribunal the Tribunal has made this decision in regard to the 20C application and in turn paragraph 5A of the Commonhold and Leasehold Reform Act 2002.

Name: Judge Professor Robert
Abbey

Date: 14 December 2021

Appendix of relevant legislation and rules

Landlord and Tenant Act 1985 (as amended)

Section 18

- (1) In the following provisions of this Act "service charge" means an amount payable by a tenant of a dwelling as part of or in addition to the rent -
 - (a) which is payable, directly or indirectly, for services, repairs, maintenance, improvements or insurance or the landlord's costs of management, and
 - (b) the whole or part of which varies or may vary according to the relevant costs.
- (2) The relevant costs are the costs or estimated costs incurred or to be incurred by or on behalf of the landlord, or a superior landlord, in connection with the matters for which the service charge is payable.
- (3) For this purpose -
 - (a) "costs" includes overheads, and
 - (b) costs are relevant costs in relation to a service charge whether they are incurred, or to be incurred, in the period for which the service charge is payable or in an earlier or later period.

Section 19

- (1) Relevant costs shall be taken into account in determining the amount of a service charge payable for a period -
 - (a) only to the extent that they are reasonably incurred, and
 - (b) where they are incurred on the provisions of services or the carrying out of works, only if the services or works are of a reasonable standard;and the amount payable shall be limited accordingly.
- (2) Where a service charge is payable before the relevant costs are incurred, no greater amount than is reasonable is so payable, and after the relevant costs have been incurred any necessary adjustment shall be made by repayment, reduction or subsequent charges or otherwise.

Section 27A

- (1) An application may be made to the appropriate tribunal for a determination whether a service charge is payable and, if it is, as to -
 - (a) the person by whom it is payable,

- (b) the person to whom it is payable,
 - (c) the amount which is payable,
 - (d) the date at or by which it is payable, and
 - (e) the manner in which it is payable.
- (2) Subsection (1) applies whether or not any payment has been made.
- (3) An application may also be made to the appropriate tribunal for a determination whether, if costs were incurred for services, repairs, maintenance, improvements, insurance or management of any specified description, a service charge would be payable for the costs and, if it would, as to -
- (a) the person by whom it would be payable,
 - (b) the person to whom it would be payable,
 - (c) the amount which would be payable,
 - (d) the date at or by which it would be payable, and
 - (e) the manner in which it would be payable.
- (4) No application under subsection (1) or (3) may be made in respect of a matter which -
- (a) has been agreed or admitted by the tenant,
 - (b) has been, or is to be, referred to arbitration pursuant to a post-dispute arbitration agreement to which the tenant is a party,
 - (c) has been the subject of determination by a court, or
 - (d) has been the subject of determination by an arbitral tribunal pursuant to a post-dispute arbitration agreement.
- (5) But the tenant is not to be taken to have agreed or admitted any matter by reason only of having made any payment.

ANNEX - RIGHTS OF APPEAL

1. If a party wishes to appeal this decision to the Upper Tribunal (Lands Chamber) then a written application for permission must be made to the First-tier Tribunal at the Regional office which has been dealing with the case.
2. The application for permission to appeal must arrive at the Regional office within 28 days after the Tribunal sends written reasons for the decision to the person making the application.
3. If the application is not made within the 28-day time limit, such application must include a request for an extension of time and the reason for not complying with the 28-day time limit; the Tribunal will then look at such reason(s) and decide whether to allow the application for permission to appeal to proceed despite not being within the time limit.
4. The application for permission to appeal must identify the decision of the Tribunal to which it relates (i.e., give the date, the property and the case number), state the grounds of appeal, and state the result the party making the application is seeking.