

The appeal proceeded by way of an oral hearing which took place in the Council Chamber, Galway County Council, County Hall, Prospect Hill, Galway on the 3rd day of May 2001. Mr. Dermot Hewson, Solicitor appeared for the Appellant and Ms Catherine Egan, BL., instructed by the Chief Solicitor appeared for the Respondent. Mr. Hewson opened the law in relation to exemption for public purposes briefly and referred to the fact that the North Western Regional Fisheries Board had already obtained exemption in respect of its headquarters, by order of the Circuit Court dated 18th February 1986.

Evidence was given on behalf of the Appellant by Mr. Vincent Roche C.E.O. of the Appellant, in which he confirmed and clarified his summary of evidence referred to in Appendix (1) of this Judgment.

Appeal No. VA00/3/014

AN BINSE LUACHÁLA

Under cross-examination by Counsel for the Appellant, Mr. Roche conceded that the subject premises would be the headquarters of the local catchment management committee, the membership whereof generally represented angling and private fishery interests. He also conceded that the accounts of the Appellant showed substantial

VALUATION TRIBUNAL

AN tACHT LUACHÁLA, 1988

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with the public through the premises. Mr. Roche referred to a map which showed the

North Western Regional Fisheries Board

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Office at Map Reference 17K, Townland: Bangor, E.D. Bangor, R.D. Belmullet, Co. Mayo
Exemption - Public Purposes

B E F O R E

Henry Abbott - Senior Counsel

Chairman

Michael Coghlan - Solicitor

Member

Tim Cotter - Valuer

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 19TH DAY OF DECEMBER, 2001

By Notice of Appeal dated the 22nd day of September 2000, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £30 on the above described hereditament.

The Grounds of appeal as set out in the said Notice of Appeal are that; "the Board is appealing the decision of the Commissioner of Valuation not to exempt the Board's base on the grounds that Judge Grattan Esmonde ruled at Ballina Circuit Court on 18 February 1986, that the Board's headquarters in Ballina were exempted from rating under the 1852 and 1874 Acts. The Board does not pay rates on its HQ and having regard to the above ruling, would argue strongly that its Bangor base should also be exempted from rates".

income from sources other than government funding. He conceded that the subject premises served a limited geographical area. He stated that the premises would not be open to the public on a general basis, but that there would be normal business contact catchment area relating to the premises as being quite a large part of coastal Mayo.

Mr. Roche agreed that while a significant part of the income of the Appellant came from 'own resources', there was a very substantial input of Government funds into the Appellant's budget and the Appellant's budget was subject to the control of the Government Comptroller and Auditor General and hence to the budgetary and accounting disciplines applicable to the public sector.

The Tribunal also had the benefit of an extensive précis of evidence prepared by Mr. Paschal Conboy, Appeal Valuer, the contents of which were not disputed by the Appellant, except in relation to the comments on pages 2 and 5 regarding the entitlement to exemption.

It was submitted by Counsel for the Respondent, that the subject premises served private interests, anglers being only a small segment of the Community and that the composition of the proposed management committee taking responsibility for the premises, reflected the private sectional nature of the interests being served. She argued that the public in general had no interest in angling, much less commercial fisheries, under the supervision of the Appellant. She urged that the case was one to which the principles of the case *The Mayor of Limerick v Commissioner of Valuation*, IR 6CL 420 ought to be applied. She urged that the facts of this case could be distinguished from the line of cases in the exemption area represented by *Guardians of the Londonderry Union v Londonderry Bridge Commissioners* IR 2CL 577 and *Kerry County Council v Commissioner of Valuation* 1934 IR 527.

FINDINGS

The Tribunal, while acknowledging that private or sectional interests are strongly represented on the proposed Management Committee controlling the subject premises, the purpose of the premises is nevertheless strongly public in its nature.

The Tribunal is moved to his view by an examination of the Fisheries Act 1980, and the Local Government (Water Pollution) Acts 1976 to 1990, providing for a strong statutory remit to the Appellant Board and consequently any subsidiary catchment management committee, to :

- (a) Promote Angling
- (b) Protect the environment.
- (c) Promote tourism
- (d) Enforce Fisheries Act.
- (e) Conserve fishery stocks.

These functions are not limited to anglers or commercial fishery interests.

The Tribunal is of the opinion that the evidence did not suggest that any private profit, even for the Appellant, in any sense of the term, would be generated from the subject premises and that the administrative arrangement for licenses for angling or fishing from the subject premises would not change this view. The fact that the powers of government regarding the enforcement of the Fisheries Acts have been delegated to the Appellant and the fact that the Appellant remains through Departmental and Audit control, firmly under the control of the Minister, responsible for the Fisheries Acts, reinforces the opinion that the subject remains in effective public ownership.

DETERMINATION

Having regard to the findings of fact, the Tribunal is of the view that the subject premises falls within the parameters of the proviso of Section 63 of the Poor Relief (Ireland) Act 1838 as in the case of a building, land or hereditament dedicated to or used for public purposes. Accordingly the Tribunal determines that the subject be entered as exempt in the Valuation list.

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