

FIRST - TIER TRIBUNAL PROPERTY CHAMBER (RESIDENTIAL PROPERTY)

**Case Reference** 

: BIR/00FK/LIS/2015/0039

**Property** 

Flats 21 to 37, Courtyard Place,

Spondon, Derby DE21 7BJ

**Applicant** 

Courtyard Place Management

**Company Limited** 

Representative

None

:

:

:

:

Respondent

**Moor Street Development** 

**Management Company Limited** 

Representative

**Taylor & Emmet LLP, Solicitors** 

Type of Application

Application for determination of

liability to pay and reasonableness of service charges under sections 27A and 19 of the Landlord and Tenant Act

1985

**Tribunal Members** 

Judge C Goodall LLB

Mr C Gell FRICS

Date of inspection

18 October 2015

**Date of Decision** 

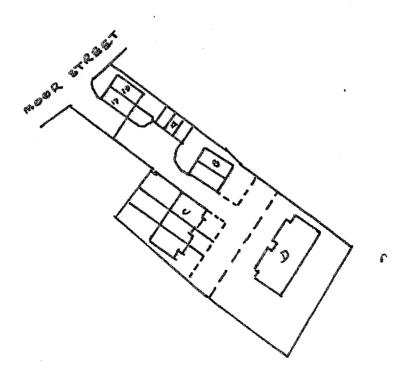
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**DECISION** 

### Background

- 1. Courtyard Place is a residential development carried out in about 2005 of 16 residential units. It is accessed off Moor Street in Spondon, Derbyshire. Two of the units (17 and 19 Moor Street) have a frontage to Moor Street. To the right of 17 Moor Street is a private driveway leading down to a paved area from which four buildings are accessed both by vehicles and pedestrians ("the Common Area"). The first building is a garage block of 3 garages. The Common Area then widens into a more substantial courtyard. At the bottom of the Common Area (eastern end) is a block containing nine residential flats, in a three storey building. The extent of the land which is the responsibility of the lessees is relatively clear on the ground; it is an area bounded with a straight drain on the eastern part of the Common Area. On the western side of the wider part of the Common Area are two more blocks, one each side of the driveway ("B" and "C" on the Plan). One contains two houses, so they are each effectively semi-detached. The other contains three houses.
- 2. The development therefore contains seven houses (each of which is owned on a freehold basis) and nine flats, which have been sold on long term leases each of 125 years.
- 3. This is a case where the proportionate sizes of the buildings described are significant to the decision the Tribunal has reached. For that reason, the Tribunal has prepared a Plan of the site, shown below. Of particular importance is the block containing the nine residential flats, which is marked with the letter "D" on the Plan

Plan



- 4. It appears from the history provided to the Tribunal that the developer's initial intention had been to dispose of all units on a freehold basis. However, there was clearly a change of mind. The consequence is that the management and maintenance arrangements for the Common Area are a little complex.
- 5. The applicant in these proceedings, Courtyard Place Management Company Limited ("the Applicant") is a party to the transfers of six of the seven freehold units. It appears from the bundle of documents provided to the Tribunal that one of the freehold properties (5 Courtyard Place) is still in the ownership of the original developer, Midshire Development Ltd. In the transfers of the freehold properties that have been sold, the Applicant has covenanted to maintain and manage the Common Area. The detailed obligations are set out below.
- 6. The leases of the nine leasehold flats are between the freeholder/developer, Midshire Development Ltd, a management company called Moor Street Development Management Company Ltd ("the Respondent"), and the individual tenants.
- 7. The Applicant is a company with a share capital which is owned by the freeholders and the Respondent, each freeholder having one share and the Respondent also having one share. There are eight issued shares.
- 8. The Respondent is owned by the nine tenants of the leasehold flats, each of them owning one share.
- 9. The six freehold owners who have purchased from the developer are obliged to contribute a "fair and reasonable proportion" towards the cost of management and maintenance of the Common Area (see detail below).
- 10. The terms of the leases of the nine flats (also set out in detail below) oblige the tenants to pay 11.11% of the costs of maintaining and managing the flats. In the leases there is a contractual obligation (or at least the Respondent accepts that there is) for the Respondent to contribute a proper share of the costs of maintenance and management of the Common Area.
- 11. This application has been brought because the Applicant and the Respondent are in dispute about what proportion of the costs of maintaining and managing the Common Area should be borne by the Respondent. The Applicant says the costs should be distributed equally between all residential units on the development, so each of the sixteen properties (seven freehold properties and the nine leasehold properties) should contribute an equal amount equating to 6.25% each of the costs. The Respondent says the flats together should only contribute one eighth (as the Respondent only has one of the eight shares in the Applicant), so each flat owner should pay one ninth of one eighth (1.38%), and each freeholder should pay an eighth (12.5%).

- 12. At the request of the parties, the application was determined on consideration of the written representations submitted, and without a hearing. There was an external inspection of the development by the Tribunal on 14 October 2015 which was attended by Mrs S Strange, a director of the Applicant and by Mr Bennett, one of the freehold owners. There was no attendance by the Respondent or any of the tenants. Most of the key observations on the inspection have already been explained in the "background" section above, and will be further commented on below.
- 13. This decision will firstly set out the detailed terms of the freehold transfers and the leases, and will then identify the legal provisions that are relevant to the determination. The documentation identifies that there are essentially four issues that the Tribunal must consider, being:
  - a. What is the fair or proper amount that the Respondent should contribute as its share of the costs of maintenance of the Common Area?
  - b. Does the Tribunal have jurisdiction to determine the question that the Applicant have asked it?
  - c. Is the Applicant under any contractual limitations in asking the Respondent to pay its share of the costs of maintenance of the Common Area?
  - d. Is the Applicant under statutory restrictions when asking for any payment from the Respondent for its share of the costs of maintenance of the Common Area?
- 14. Each of these issues will be considered in detail by the Tribunal in the discussion that follows.

### The freehold arrangements in detail

- 15. The Applicant is a party to the transfers and is defined as the "Management Company" in them. The Tribunal has been supplied with copies of the transfers of the six freehold properties purchased from the developer, the relevant provisions of which are the same in all transfers. Neither party has made any reference to the fact that the owner of 5 Courtyard Place has not covenanted to pay its contribution towards the maintenance costs, nor that the Applicant has no contractual basis upon which to pursue the owner of this property for its contribution. The Tribunal imagines that Midshire Development Ltd is accepting that it should make a contribution, and this determination will be made on that assumption.
- 16. On the first transfer of the newly constructed freehold houses, a covenant to make payments towards maintenance and management costs of the

driveways, paths and common facilities by way of a charge (in the nature of a rentcharge) was imposed upon the transferees in the following way.

- 17. In clause 10 in Box 13 of the Transfer, the transferees covenant to:
  - "... at all times hereafter observe and perform the restriction and stipulations set out in Schedule 3 hereto..."
- 18. Paragraph 12 of the Schedule 3 provides:
  - "To pay to the Management Company the Transferee's Contribution as follows:-
  - on the 1st January and the 1st July in each Maintenance Year after the last of the dwellings on the Estate has been transferred or let within 28 days of the Management Company requiring payment of the same to pay in advance the Interim Service Charge.
  - the Management Company its managing agents or accountants shall give a certificate of the amount of the Maintenance Charge to be determined by them acting as an expert and not as an arbitrator as soon as conveniently possible after the expiry of each Maintenance Year
  - after service of such certificate there shall forthwith be paid by the Transferee to the Management Company any shortfall between the Interim Maintenance Charge collected and the Transferee's Contribution and the Transferee shall be credited with any excess"
- 19. The definition of "Maintenance Charge" is:

"The amount or amounts from time to time payable in accordance with Schedule 3 and Schedule 4 ..."

20. The definition of "Interim Maintenance Charge" is:

"The sum of Two hundred and fifty pounds (£250.00) per half year or such other sum to be paid on account on the Management Charge in respect of each maintenance year as the Management Company its managing agents or accountants from time to time and at any time shall specify at its discretion to be a fair and reasonable sum"

[Tribunal note: The Tribunal assumes for the purposes of this decision that the reference in this paragraph to "Management Charge" is a typographical error and should be a reference to "Maintenance Charge". In some transfers, the amount of £250 has been replaced in

handwriting with the amount of £125. The Tribunal does not treat either of these issues as relevant to its determination]

### 21. The "Transferee's Contribution" is:

"A fair and reasonable proportion of the Maintenance Charge..."

- 22. As is apparent, the Maintenance Charge is to cover amounts payable in accordance with Schedule 3 and Schedule 4. The relevant Schedule 3 references are set out above. Schedule 4 provides that the Maintenance Charge shall be computed to make provision for the whole of the expenditure estimated as likely to be incurred for the purposes mentioned in clause 6 of the transfers.
- 23. Clause 6 is a covenant by the Management Company to (inter alia) maintain and keep in good repair the Estate Road, gardens and grounds, fencing, drains, lighting and water supply (and their operating costs), the electric gates and the bin store area. All legal and other proper costs are covered, as is insurance and management costs. This application is not directly about the content of this covenant, and this paragraph is a summary only of these obligations.

#### The Leases

24. The Tribunal has been supplied with a copy of the lease of Flat 4, dated 19 October 2006 and made between Midshire Development Limited (1), Moor Street Development Management Company Limited (2) and Mr C A Kershaw (3). The Tribunal assumes that all other leases are in similar format as regards the service charge obligations.

### 25. Clause 3 provides:

- "3. The Tenant COVENANTS with the Lessor and as a separate covenant with the Company...that throughout the term the Tenant will:-
  - 3.3 (i) Pay to the Company the Service Charge Percentage in respect of each year ending on 31st December ("the maintenance year") the first of such payments being that payable for the year ending 31 December 2006 and thereafter the Service Charge percentage shall be paid in half yearly instalments in advance on the 1st day of January and the 1st day of July in each year on account of the Service Charge payable by the Tenant such amount to be the Company's reasonable estimate of the Service Charge attributable to the Demised Premises for such maintenance year..."
- 26. The Service Charge percentage is defined as:

- "... 11.11% of the Service Charge"
- 27. The Service Charge is defined as:
  - "... the charges payable under clause 3(3) computed in accordance with the Sixth Schedule"
- 28.At paragraph 2 of the Sixth Schedule, the Service Charge is stated as consisting of (inter alia):

"The expenditure estimated as likely to be incurred in the year commencing 1st January by the Company for the purposes mentioned in the Seventh Schedule..."

29. The Seventh Schedule is sub-headed "Purposes for which the Service Charge is to be applied". A list of fairly standard headings of typical service charge type expenditure follows. Paragraph 10 of the Seventh Schedule then provides as follows:

### "Maintenance Charged for the Development Common Areas

- 10. To contribute to Courtyard Place Management Company Limited such sum as is certified by that Company's Auditors as the proper share payable by the Tenants of the Building towards the Maintenance Charge for the Development Common Areas"
- 30. "Development Common Areas" is defined in the lease as:

"the road and footpaths and those areas of hard and soft landscaping not intended to form any part of any individual transfer comprised within the Development and intended to be maintained by Courtyard Place Management Company Limited of which the Company is a shareholder and shown for the purposes of identification cross hatched blue on Plan 1."

- 31. There is no definition of "Maintenance Charge" in the lease. The Tribunal proceeds on the basis that what is intended under paragraph 10 of the Seventh Schedule is that the Respondent will pay a charge being a proper share of the costs incurred in meeting the obligations that the Applicant has entered into to maintain and manage the Common Area. This is confirmed by the Respondent in the documentation referred to in the following paragraph.
- 32.In its submission to the Tribunal, the Respondent's solicitors state at paragraph 42:
  - "...it is accepted by the Respondent that there is a contractual mechanism by which the service charge fund can be utilised in order to

contribute to the maintenance charge for the development common areas."

and in a letter dated 18 December 2013 sent to the Applicant by the Respondents solicitors at the commencement of their involvement in this issue, the solicitors said, having cited paragraph 10 of the Seventh Schedule:

"It is therefore accepted that, on a contractual basis, Courtyard Place Management Company Limited has an obligation to repair and maintain the estate common grounds, and that our client has an obligation to contribute towards such sums."

### The legal framework

- 33. The powers of the Tribunal to consider service charges are contained in sections 18 to 30 of the Landlord & Tenant Act 1985 (" the 1985 Act").
- 34. Under Section 27A of the 1985 Act, the Tribunal has jurisdiction to decide whether a service charge is or would be payable and if it is or would be, the Tribunal may also decide:
  - a. The person by whom it is or would be payable
  - b. The person to whom it is or would be payable
  - c. The amount, which is or would be payable
  - d. The date at or by which it is or would be payable; and
  - e. The manner in which it is or would be payable
- 35. In effect, this gives an opportunity for both a proposed budget for service charges to be raised with the Tribunal and a further opportunity for the sums then actually spent, when they are known, to be challenged.
- 36. Section 18 is headed "Meaning of "service charge" and "relevant costs", and provides
  - 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.
- 37. Section 19(1) of the 1985 Act provides that:

"Relevant costs shall be taken into account in determining the amount of the service charge payable for a period –

- (a) Only to the extent that they are reasonably incurred, and
- (b) Where they are incurred on the provision of services and the carrying out of works, only if the services or works are of a reasonable standard:

and the amount payable shall be limited accordingly."

38. Section 30 of the 1985 Act provides that "landlord" includes any person who has a right to enforce payment of a service charge.

## Issue 1 - What is the fair or proper amount that the Respondent should contribute as its share of the costs of maintenance of the Common Area?

- 39. As this is the question that the Applicant has asked the Tribunal to consider, we will deal with it first. It is immediately apparent to the Tribunal, particularly after inspecting the site, that the apportionment contended for by the Respondent is unsupportable and would result in gross unfairness. The disparity in percentage contributions identified in paragraph 11 above makes the point forcefully.
- 40. The experience of the Tribunal is that there is no one right way of apportioning costs between property users. But the various methods that are commonly used in the property sector generally relate in some way to either prospective usage, or to proportionate size of property, or simply divide costs equally between the overall numbers of units. The Tribunal has not been supplied with any calculations of floor area. It is probably the case that the internal floor areas of the individual flats are in general smaller that the internal floor areas of the houses, but not, so far as the Tribunal can assess on the limited information available to it, by anything like the difference in the proportions contended for by the Respondent.
- 41. If usage is considered, the Tribunal notes that the flats are said to be one bedroom flats. They are therefore likely to be occupied by one or two people. The houses no doubt have a larger number of bedrooms, but that does not automatically translate into a larger number of occupiers. Houses could be occupied also by one or two people. These houses are essentially townhouses with virtually no garden and some would consider they were more likely to be occupied by adult couples or single persons rather than families. If there are children in a household, there will clearly be a larger number of occupants, but this does not automatically translate to greater usage of the Common Area.
- 42. All the flats have a parking space, and on the inspection it was apparent that a number of flats occupiers are car drivers as most of the spaces were being used. Some houses have two car parking spaces; some have one. The

- number of spaces for parking does not of course evidence how often occupiers actually use them.
- 43. As there was no evidence before the Tribunal that any one basis for apportionment was evidently more fair than any other, the Tribunal considers that the fair apportionment is that contended for by the Applicant, namely that each residential unit should make an equal contribution towards the costs incurred by the Applicant in complying with its obligations to look after the Common Area.
- 44. The Tribunal specifically rejects the proposal by the Respondent that apportionment should be on the basis of share ownership in the Applicant company. There is no supporting documentation evidencing that was ever the intention of those setting up this development. If the proportion were ever intended to be related to share ownership, rather than the common bases used for apportionment of property cost in the property industry, the Tribunal would have expected some documentation clearly establishing that route.
- 45. In any event, in the view of the Tribunal, the fair, reasonable and appropriate way in which costs should be divided is by a fair sharing between the people who benefit from the service which they are funding. The obligation in paragraph 10 of the Seventh Schedule of the leases is to pay a proper share. The Tribunal's view is that a proper share would be an equal share between all sixteen residential units.

## Issue 2 - Does the Tribunal have jurisdiction to determine the question that The Applicant have asked it?

- 46. The Respondent has argued that the Tribunal in fact has no jurisdiction to consider the application as the sum demanded is not a service charge.
- 47. At the outset, the Tribunal should record the fact that it does not understand why the Respondent is arguing this point. If there is no jurisdiction, and if, as is the case, the Respondent accepts that there is a contractual basis for it being required to contribute towards the Common Area costs, the Applicant has merely to rely upon the contract and pursue the Respondent for its contractual payment. Assessment of the amount merely requires a certificate by the Applicant's Auditor, and there is no contractual basis for challenge, unless of course the Auditor makes an error of law. The point of the service charge provisions of the 1985 Act is to give the payer of a service charge the additional protections of that Act, which most payers are happy to have.
- 48. Nevertheless, the Tribunal must consider the case argued by the Respondent. What the Respondent argues is that a service charge, as defined by section 18 of the 1985 Act, is a sum payable by a <u>tenant</u> of a dwelling, directly or indirectly, for services, maintenance etc. As the Respondent is not a tenant, any sum demanded by the Applicant is not a

service charge, so is not covered by the 1985 Act. The argument is that the Tribunal only has jurisdiction under section 27A of the 1985 Act to consider the payability of a service charge, so it has no jurisdiction to consider this application.

- 49. The Tribunal is not aware of any authorities directly on this point in the particular circumstances of this case; none were referred to it by the Respondent's solicitor. The Applicants are not legally represented and have not addressed the point arising from section 18 of the 1985 Act.
- 50. There is no doubt that any sum demanded from a tenant of the flats by the Respondent, in order to put it in funds to pay its contractual liability to the Applicant, is a service charge. The Applicant's costs are payable indirectly by the tenants for services which may vary, and so far as a tenant is concerned, such demands fall squarely within the definition of a service charge in section 18 of the 1985 Act.
- 51. The jurisdiction conferred on the Tribunal under section 27A is wide ranging. There is no restriction on who can apply for a determination of the payability of a service charge. In *Oakfern Properties Ltd v Ruddy* [2006] EWCA Civ 1389, the Court of Appeal confirmed (paragraph 82) that:
  - "...there is no justification for implying any restriction into the entirely general words of s 27A of the 1985 Act. In most cases, one may suppose, the Applicant for a determination under that section as to the proper amount of service charge payable will be the party who is liable to pay the service charge the subject of the challenge, and the Respondent to the application will be the party who is seeking to levy it on the Applicant; but there is no reason why that should inevitably be the case."
- 52. The Tribunal sees this application as being an application for a determination of the amount of contribution the tenants of the flats must collectively make, though their service charge, towards the maintenance of the Common Area. The action has been brought against the Respondent because it has the direct contractual relationship with the Applicant. But the contributions towards the Common Area costs are service charge contributions due from the tenants to the Respondent, (under clause 3.3 and paragraph 10 of the Seventh Schedule to the leases) which are collected by the Respondent and paid to the Applicant. The Respondent is a company wholly owned by the tenants, whose directors are all the tenants. The Respondent is correct in pointing out that the tenants do not directly owe a contractual obligation to pay to the Applicant, but indirectly (which is the word used in section 18) they all do.
- 53. The Tribunal's view is that the Applicant is entitled under section 27A of the 1985 Act to ask the question it has asked because it is a question relating to the amount of a service charge that is indirectly payable by the

tenants. The Tribunal considers that as between the tenants and the Respondent, the amount payable to the Applicant is a service charge. The Tribunal agrees that as between the Applicant and the Respondent, the demand by the Applicant for payment of the sums due under para 10 of Schedule 7 of the leases is not a demand for a service charge, (as the Respondent is not a tenant) but the contributions payable by the tenants towards those costs are service charges and the Tribunal has jurisdiction to determine the amount (i.e. in this case the proportion) payable by the tenants, under section 27A(1)(c) of the 1985 Act.

# Issue 3 - Is the Applicant under any contractual limitations in asking the Respondent to pay its share of the costs of maintenance of the Common Area?

- 54. At the present time, and doing the best it can in considering the paperwork supplied, it appears that the Respondent has not paid any (or at least not the whole of) the sums demanded of it by the Applicant towards the Common Area costs in invoices dated 3 January 2014 (£810), 1 July 2014 (£810), and 21 March 2015 (£810). The reasons set out in the Respondents submission to the Tribunal are that:
  - a. The sum has not been certified as due by the Applicants accountant as is required under paragraph 10 of the Seventh Schedule
  - b. The Applicant has failed to follow the accounting requirements of the freehold transfers which set the accounting year as 1 Jan to 31 December, whereas the Applicant produces its annual statutory accounts with a year end date of 30 June.
- 55. As the Tribunal has determined that it has jurisdiction under section 27A of the 1985 Act, if there is a contractual condition upon the right of the Applicant to demand payment for maintenance of the Common Area, that may affect payability, and the Tribunal therefore needs to consider these arguments.
- 56. On the first point, the Tribunal's view is that paragraph 10 of the Seventh Schedule is clear. The sum due from the Respondent is the sum that is certified by the Company's Auditors as the proper share of the Respondent. The contractual obligation to pay arises upon the certificate being provided. The Applicant will need to obtain such a certificate and represent the invoices with the certificate.
- 57. In its statement of case, the Respondent complains that the amounts actually demanded are difficult to understand. The Tribunal has some sympathy. It is to be hoped that the involvement of the Applicant's Auditors in supplying their certificate will assist in making the amounts actually required easier to understand and reconcile. The Respondent needs to know what the proposed budget is for each year, and the amount

it is asked to pay should be its proportion of that budgeted expenditure. At the end of the year, the Respondent needs a reconciliation for the year to show the actual expenditure in that year, and whether the payments it has already made show a deficit or a surplus.

58. On the second point, compliance by the Applicant with the precise terms of the transfers is not mentioned in paragraph 10 of the Seventh Schedule of the leases. The Respondent is not a party to any of the transfers. Whether the Applicant chooses to change accounting year is not of any concern to the Respondent and in the view of the Tribunal no part of the contract between the Applicant and the Respondent gives the Respondent the right to insist on compliance with any specific accounting procedures.

# Issue 4 - Is the Applicant under statutory restrictions when asking for any payment from the Respondent for its share of the costs of maintenance of the Common Area?

59. The Respondent argues that there are also statutory restrictions which mean that the sums demanded from it are not payable. Two provisions are referred to; sections 47 and 48 of the Landlord and Tenant Act 1987 ("the 1987 Act"), and section 21B of the 1985 Act.

### Sections 47 and 48 of the 1987 Act

- 60. Section 47 requires that any written demand given to a tenant must contain the name and address of the landlord, and if that address is not in England and Wales, an address at which the landlord may be served with a demand. If this information is not provided, any part of an amount demanded which consists of a service charge shall be treated as not being due from the tenant to the landlord until that information is furnished to the tenant.
- 61. Section 48 requires that a landlord shall by notice furnish the tenant with an address in England and Wales at which notices may be served on him by the tenant. If the landlord fails to furnish the tenant with such a notice, any service charge due from the tenant to the landlord shall be treated as not being due at any time before the landlord complies with this obligation.
- 62. The landlord is defined in section 60 of the 1987 Act as the immediate landlord. The Tribunal notes that the definition of "landlord" in section 60 is not the same definition as that which applies in section 30 of the 1985 Act.
- 63. These obligations apply to any demand given to a tenant. In the view of the Tribunal, the provisions of the 1987 Act do not apply to the demands made by the Applicant of the Respondent, as the Respondent is not a tenant, nor for the purposes of the 1987 Act is the Applicant the landlord. The Tribunal therefore rejects the Respondent's argument on this point.

### Section 21B of the 1985 Act

### 64. This section provides that:

- "(1) A demand for the payment of a service charge must be accompanied by a summary of the rights and obligations of tenants of dwellings in relation to service charges."
- "(3) A tenant may withhold payment of a service charge which has been demanded from him if subsection (1) is not complied with in relation to the demand."
- 65. The form and content of the summary of rights and obligations has been prescribed by the Service Charges (Summary of Rights and Obligations, and Transitional Provision) (England) Regulations 2007 (SI 2007/1257).
- 66. There is nothing in the bundle of documents considered by the Tribunal which suggests that this provision has been complied with.
- 67. The Tribunal does not consider that the demand from the Applicant to the Respondent is a demand for a service charge (as it is not a demand made to a tenant), and so in its view section 21B of the 1985 Act does not apply. This argument is rejected. The Tribunal determines that there is no basis under section 21B for the Respondent to withhold payment of sums demanded under paragraph 10 of the Seventh Schedule of the leases.

### Section 20C application

- 68. The Respondent has applied for an order under section 20C of the 1985 Act. This provision allows a Tribunal to order that no costs of these proceedings are to be charged to a tenant under a service charge. The Applicant says it has no intention of trying to claim back costs through the maintenance charges.
- 69. The Tribunal declines to make an order in the Respondent's favour under section 20C as on the crucial issue of apportionment of costs, the Tribunal has determined the case in favour of the Applicant. The Tribunal also considers that an order under section 20C should be made in favour of a tenant rather than a management company.

### **Appeal**

70. Any appeal against this decision must be made to the Upper Tribunal (Lands Chamber). Prior to making such an appeal the party appealing must apply, in writing, to this Tribunal for permission to appeal within 28 days of the date of issue of this decision (or, if applicable, within 28 days of any decision on a review or application to set aside) identifying the

decision to which the appeal relates, stating the grounds on which that party intends to rely in the appeal, and stating the result sought by the party making the application.

Judge C Goodall Chair, First-tier Tribunal (Property Chamber)

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