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TAX LAW EXPERTS

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BEYOND TAX
Property Law
Developments That Matter

Property notices access and valuation



PRACTICAL CASE ANALYSIS
FOR PROPERTY CLIENTS

FIVE CASES | THREE THEMATIC PARTS

Issue 6 examines decisions affecting lease notices, park-home access, party walls, valuation negligence and office rating assessments.

Each article explains the decision, its practical relevance and the questions that remain open.

Inside Issue 6

Contractual service
Access over adjoining land
Ownership and proof of damage
Lending decisions and loss
Evidence for office fit-outs

Position checked 22 November 2026

Contents

Five decisions selected for their practical relevance to property clients. The page numbers refer to this briefing.

No.	Article	Page
	Introduction	3
PART 1	LEASE NOTICES AND ACCESS	
1	Enfield Contractual rules for serving a lease notice	4
2	Island Park Access disputes beyond the site boundary	6
PART 2	WORKS AND BOUNDARIES	
3	Howarth Party walls and proof of damage	8
PART 3	VALUATION AND RATING	
4	ICG Manager Negligent valuation and proof of loss	10
5	Johnson Rating evidence for office fit-outs	12
	Conclusion	14
	Status and about BHP	15

Using this briefing

The case accounts distinguish the court or tribunal’s decision from BHP’s practical commentary. Read each article’s limitations and sources alongside its suggested actions. The closing status note explains the review date and coverage.

Why these decisions matter beyond tax

PROPERTY LAW INTELLIGENCE | 22 NOVEMBER 2026 | BELL HOWLEY PERROTTON

This issue brings together five decisions concerning the documents, rights and evidence on which property transactions depend. They address service of lease notices, access to park homes, works to adjoining walls, a lender's claim following a negligent valuation and the rating treatment of office fitting-out works.

Our practical conclusion is that the legal review should connect the wording of the documents with the proposed action and the evidence needed to support it. A notice, an access arrangement, a building project or a valuation becomes useful to a client when its consequences are understood in the context of the particular transaction.

Three themes

The first part considers lease notices and access. Enfield examines conflicting provisions governing a notice's service. Island Park addresses the forum in which contractual access complaints can be heard when the relevant land and functions are divided between entities. Both make a careful reading of the operative agreement central to the review.

The second part concerns works and boundaries. Howarth brings ownership evidence and the technical explanation for alleged damage into the same dispute. Its practical value lies in identifying the questions that should be resolved before alterations begin and the records that may later be needed.

The third part turns to valuation and rating. ICG Manager distinguishes an inadequate valuation from proof that the claimant suffered recoverable loss. Johnson considers the evidence required to reflect office fit-out works in a rating assessment. These decisions invite clients to preserve a clear record of both the property and the decisions made about it.

How to use the articles

Each article gives the case particulars, the decision and its limits, followed by practical commentary for property clients and their advisers. The suggested actions are our analysis of how the decision can inform a review; they are not additional findings attributed to the court or tribunal.

The five cases concern English property or English proceedings. The briefing should not be read as stating that the same statutory rules apply in Scotland or Northern Ireland. Specific transactions require advice on their own documents, facts and jurisdiction.

Scope of this issue

The review is current to 22 November 2026. Sources and precise paragraph references appear with each article. The closing note explains the selection dates and the position on subsequent published appeals.

PART 1 LEASE NOTICES AND ACCESS

1 Lease notices and contractual service

London Borough of Enfield v Bakshi Tarenjit Singh Lamba

[2026] EWCA Civ 1485

Court	Court of Appeal, Civil Division
Judgment	20 November 2026
Issue	Interaction between statutory and contractual rules for service
Decision	Appeal dismissed by a 2–1 majority

Facts and decision

A notice under section 25 of the *Landlord and Tenant Act 1954* was posted by recorded delivery, returned undelivered and never received. The lease incorporated section 196 of the *Law of Property Act 1925*, with modifications, for notices under or connected with it. The dispute concerned whether the sender could instead rely on section 23 of the *Landlord and Tenant Act 1927*, applied through section 66(4) of the 1954 Act.

The majority held that the contractual regime displaced the inconsistent statutory rules for that method of service. The agreed protection where a letter was returned undelivered could not be bypassed by choosing the other regime. Express exclusion of section 23 was unnecessary. The notice had not been validly served.

Why it matters BHP commentary

BHP's practical concern is the transaction built around a notice. An investor may price a purchase on the expectation that premises will become vacant; an occupier may organise relocation around an assumed termination date. The parties should establish the basis for that assumption before money, contractors and alternative accommodation are committed. A timetable is only as dependable as the steps on which it rests.

The review should start with the signed lease and any variations. A report summarising the lease may identify a notice clause without reproducing qualifications that become decisive when the clause is used. It is sensible to read the statutory route and the contractual machinery together, then explain in writing which route will be followed, why it is available and how compliance will be demonstrated.

For a purchaser, the due-diligence request should seek the notice itself, the relevant correspondence and the service evidence. A statement that a notice was sent leaves several questions unanswered. Who sent it, where was it addressed, which contractual provision was relied upon, and what happened afterwards? Those questions should be resolved before the acquisition timetable treats the notice as effective.

CASE 1 ENFIELD CONTINUED

Practical implications BHP commentary

We suggest giving the solicitor responsible for service ownership of the whole process, including the follow-up. Filing a postal receipt should not close the task while delivery information or returned correspondence remains unchecked. The working file should allow another adviser to reconstruct what was done without depending on recollection.

When drafting a new lease, consider the notices the parties are likely to use and whether the service provisions produce a coherent outcome for each. Any departure from a standard clause deserves the same attention as a negotiated commercial term. Where a transaction depends on an existing notice, obtain a specific conclusion on its effectiveness; a general statement that the lease has been reviewed is less useful.

Limits of the decision

The judgment concerns inconsistent rules governing the same service method. It does not impose a universal actual-receipt requirement or make the contractual methods exhaustive.

Key takeaway

Treat the service clause, the evidence and the transaction timetable as one review. Establish the legal position before relying commercially on the expected outcome.

Sources and references

Judgment: paragraphs 1–16 and 24–47; dissent at 48–68
https://caselaw.nationalarchives.gov.uk/ewca/civ/2026/1485

Law of Property Act 1925, section 196
https://www.legislation.gov.uk/ukpga/Geo5/15-16/20/section/196

PART 1 LEASE NOTICES AND ACCESS

2 Access beyond the park boundary

Island Park (Medway) Limited and another v Dunkley and another
[2026] EWCA Civ 1483

Court	Court of Appeal, Civil Division
Judgment	20 November 2026
Issue	Tribunal jurisdiction and interim protection in an access dispute
Decision	Both appeals dismissed unanimously

Facts and decision

Park-home residents disputed charges and restrictions affecting access through neighbouring land controlled by a company distinct from the site operator. The Court of Appeal upheld the Upper Tribunal's conclusion that the First-tier Tribunal could hear the claims under section 4 of the *Mobile Homes Act 1983*. The location of the access land did not itself exclude jurisdiction over questions arising under the relevant agreement.

The court also upheld the neighbouring company's joinder and interim access protection. The powers in section 231A(2) and (4) of the *Housing Act 2004* extend beyond procedural management to substantive protection. Whether the charges or conditions actually breached contractual obligations remained undecided; the claims returned to the First-tier Tribunal.

Why it matters BHP commentary

BHP's practical reading is that a property structure should be tested against the way people actually use the development. A plan identifying the park boundary is only one part of that exercise. Residents also need a workable route between the public highway and their homes, including arrangements for visitors, deliveries and maintenance. Any ownership review should therefore trace the complete journey and identify who controls each part.

For a buyer or funder, we would put the title documents alongside the agreements supplied to residents, the estate rules and the operating arrangements. Do they describe the same access system? Is responsibility for barriers, replacement fobs and contractor access clear? If different companies perform different functions, the documentation should explain the relationship rather than leave purchasers to infer it from common branding or management.

This is particularly relevant when part of an estate is being sold, leased to another group company or retained after a disposal. We would ask the transaction team to map both the property rights and the promises made to occupiers. A proposed structure can then be assessed against those commitments before contracts are signed. Identifying a mismatch at that stage provides a much better opportunity to resolve it.

CASE 2 ISLAND PARK CONTINUED

Practical implications BHP commentary

For an existing site, a useful review would assemble one complete set of the resident-facing documents, recording their dates and any later changes. The operating team should know which documents support its current access procedures. Where access restrictions or new charges are proposed, their contractual basis should be checked before implementation, with the reasons and advice retained on the file.

For residents and their advisers, the starting point should be the particular promise said to have been broken and the evidence connecting it to the responsible party. Correspondence, access instructions and the original completion material may help define that question. We would avoid approaching a dispute solely through the layout of the titles; the contract and the conduct complained of need to be considered together.

A clear allocation of responsibility also benefits future management. It reduces the scope for one entity to answer a complaint by referring the occupier to another, without either providing a substantive explanation.

Limits of the decision

Jurisdiction does not establish liability or create additional contractual rights. The court expressly left the merits unresolved. The decision concerns the statutory park-home framework.

Key takeaway

Review access as a complete contractual and operational arrangement. Check who owns, who controls and who has promised what before changing the structure or the rules.

Sources and references

Judgment: paragraphs 43–59, 66–88, particularly 51, 57, 75 and 80
https://caselaw.nationalarchives.gov.uk/ewca/civ/2026/1483

Mobile Homes Act 1983, section 4; *Housing Act 2004*, section 231A (set out and applied in the judgment)
https://www.legislation.gov.uk/ukpga/1983/34/section/4

PART 2 WORKS AND BOUNDARIES

3 Party walls and proof of damage

Alison Jane Howarth v William Howard Austin

[2026] EWHC 2877 (TCC)

Court	High Court, Technology and Construction Court
Judgment	19 November 2026
Issue	Ownership, party-wall notices and causation in renovation claims
Decision	Claim dismissed

The facts and decision

A homeowner challenged renovations to the adjoining terraced house, alleging trespass, nuisance and damage. The court dismissed her claim: her ownership case failed and the evidence did not establish that the works caused actionable damage.[1]

Section 38 of the *Law of Property Act 1925* supplies no general presumption that a boundary runs through a party wall's centre. Its application requires the relevant disposition or arrangement; party-wall status does not itself establish shared ownership.[2]

Plaster affixed to the wall formed part of the party structure. Removing it with hand tools could amount to cutting into that structure under section 2(2)(f) of the *Party Wall etc. Act 1996*; this was notifiable work. Nevertheless, missing notice did not reverse the burden of proving causation.[3]

Practical implications BHP commentary

For a purchaser planning alterations, we would recommend making the boundary and adjoining-owner position part of the initial feasibility review. Obtain the available conveyances, transfers and plans, identify the wall concerned, and ask the relevant professionals to explain both ownership and rights of use. Record any uncertainty before agreeing the scope, price or programme of the works. The investigation should answer practical questions: what can be altered, whose rights may be affected, and what approvals or notices are needed?

A contractor's description of a job as internal refurbishment is a starting point for that enquiry. Provide the surveyor with the proposed method and extent of removal, particularly where stripping finishes may affect a dividing wall. Agree responsibility for assessing notification requirements and build the necessary steps into the programme. Obtain advice before work starts; proceeding without a required notice should never be treated as a budgeting shortcut.

CASE 3 HOWARTH CONTINUED

Practical implications BHP commentary

We would also recommend agreeing a proportionate record of condition with the adjoining owner where access can be arranged. Dated photographs, identified locations, measurements and a clear description of existing defects provide a useful common reference. Retain the specification, engineering calculations, site records and relevant correspondence together. If cracking or another concern appears, record when it was first observed and how it changes, then obtain focused technical advice about possible causes.

For an adviser reviewing a threatened claim, separate the issues requiring evidence. Identify the ownership or right relied upon, the particular act complained of, the resulting damage and the remedy sought. Ask the expert to explain the causal mechanism and assess credible alternatives. Keep the likely investigation and litigation costs under review against the client's practical objective, including whether agreed inspection or repair could resolve the dispute.

Why it matters BHP commentary

For BHP's property clients, the wider lesson is to bring conveyancing evidence and technical advice together early. A well-organised project file can support the works themselves and later discussions with purchasers, lenders or neighbouring owners. Our suggested approach is a proportionate investigation at the outset, with clear responsibility for each unresolved issue.

Limitations and appeal position

The damage findings were fact-specific. The judge's doubts about a separate damages action for failure to serve notice were expressly obiter, that claim having been abandoned.[4] No later appeal decision was located in checks on 22 November 2026; paragraph 304 addresses the time for any appeal.

Key takeaway

Before altering an adjoining wall, establish the relevant rights, assess notification requirements and preserve a usable record of condition. If a dispute arises, obtain evidence directed to the particular damage alleged.

Sources and references

[1] Howarth v Austin [2026] EWHC 2877 (TCC), paragraphs 1–5, 277–286 and 287–302.

[2] Ibid., paragraphs 142–148 and 193–198; *Law of Property Act 1925*, section 38.

[3] Ibid., paragraphs 158–170, 233 and 279–281; *Party Wall etc. Act 1996*, sections 2(2)(f) and 3.

[4] Ibid., paragraphs 171–173 and 183–187. Appeal timing: paragraph 304.

Primary judgment

https://caselaw.nationalarchives.gov.uk/ewhc/tcc/2026/2877

Official publication listing

https://caselaw.nationalarchives.gov.uk/courts-and-tribunals/ewhc/tcc

PART 3 VALUATION AND RATING

4 Negligent valuation and proof of loss

ICG Manager Ltd & Ors v Colliers International Valuation UK LLP

[2026] EWHC 2927 (BP)

Court	High Court, Business and Property Division
Judgment	13 November 2026
Issue	Causation, lending decisions and incorporation of a liability cap
Decision	Negligent valuation established; damages claim dismissed

Facts

ICG lent £17.75m against a Runcorn shopping centre in 2015. Colliers revalued it at £23.75m in January 2018. No further money was advanced. ICG alleged that competent advice would have prompted earlier enforcement and sale. [1]

Legal issue and reasoning

The court found a £19m value and a negligent valuation outside the permissible 15% range. The duty concerning an existing loan's security was, in principle, the same as for new lending. However, ICG failed to prove that it would have sold earlier on the asserted terms. No recoverable loss was established. The judge also said he would have rejected a £1m cap: the contract had already formed before those terms accompanied the valuation. Reasonableness under the *Unfair Contract Terms Act 1977* was not decided. [2]

Practical implications BHP commentary

For lenders, our recommendation is to treat each revaluation as a recorded lending decision. The credit paper should identify the options considered, the people authorised to decide, the information still required and the timetable for action. Where retention is preferred, record the commercial reasons and the events that would trigger reconsideration. That creates a useful management record while the choices remain live.

We would also put the proposed exit route through a separate commercial review. Ask whether the anticipated buyer exists, whether that buyer can obtain finance, which title or occupational issues may delay completion, and what expenditure is needed before marketing. Include professional fees and holding costs in the comparison. An attractive gross sale figure can conceal a disappointing outcome after delay and expenditure.

CASE 4 ICG MANAGER CONTINUED

Practical implications BHP commentary

For borrowers and asset managers, we suggest maintaining one current evidence pack containing the rent roll, concessions, arrears, lease breaks, vacant accommodation and planned works. Give the valuer the underlying documents and retain a record of subsequent corrections. Where a revised figure creates a financing problem, prepare an evidence-based proposal addressing repayment, additional security or asset management measures before negotiations become urgent.

For valuers, engagement administration deserves a deliberate checkpoint. Before work begins, confirm the client, permitted recipients, purpose, assumptions, reporting date and agreed terms. Keep the accepted version with the instruction. A sensible internal process should also explain who may discuss a draft, how new information is verified and how changes are approved. These are practical controls that can be applied consistently across valuation instructions.

Why it matters BHP commentary

Our broader observation is that a property financing file should tell a coherent story from instruction through decision to implementation. The valuation, facility documents, committee record and proposed sale programme should be capable of being read together. Gaps between those documents deserve attention while the transaction or lending relationship can still be managed constructively.

Limits and appeal position

The causation findings were fact-specific; 15% is not a universal allowance. The cap discussion was alternative reasoning. No subsequent appeal development was verified by 22 November 2026.

Key takeaway

Preserve a clear, practical record of the decisions a valuation informs, the available alternatives and the reasons for the course chosen.

Sources and references

ICG Manager Ltd & Ors v Colliers International Valuation UK LLP [2026] EWHC 2927 (BP)
https://caselaw.nationalarchives.gov.uk/ewhc/bp/2026/2927

[1] Paragraphs 1, 7–11.

[2] Paragraphs 59–62, 68, 130–134, 152–158 and 164–166.

PART 3 VALUATION AND RATING

5 Rating evidence for office fit-outs

Nicola Johnson v Dune Group Limited

[2026] UKUT 446 (LC)

Court	Upper Tribunal, Lands Chamber
Judgment	18 November 2026
Issue	Evidence for valuing Category B office fitting-out works
Decision	Valuation Officer's appeal allowed

Facts and decision

An office occupier had fitted out premises beyond their original Category A condition. In its first Category B fitting-out case concerning the 2023 rating list, the Tribunal allowed the Valuation Officer's unopposed appeal and restored a rateable value of £427,500.

Applying existing authority, it used amortised costs where reliable rental evidence for the fit-out was unavailable. It excluded furniture and other inappropriate items, and used a borrowing-cost rate rather than an investment yield. Although the calculation supported a higher value, no increase beyond the challenged assessment had been sought.

Statutory framework

Schedule 6, paragraph 2 of the *Local Government Finance Act 1988* provides the hypothetical rental basis for rating valuation. It also distinguishes the valuation assumptions from the physical and occupation matters taken at the relevant material day. The statutory valuation exercise therefore requires more than reading the contractual rent.

Why it matters BHP commentary

BHP's practical recommendation is to consider the information needed for rating advice when an office project is being planned. The budget should allow the occupier to understand the premises' continuing cost as well as the initial works. Asking a specialist valuer to identify the relevant records early can be more efficient than reconstructing them after the project team has dispersed.

The contract sum should be supported by a breakdown capable of distinguishing the different items purchased. We would retain the specification, priced schedules, variations, final account and any subsequent additions together. The objective is to let the adviser identify the works actually undertaken and assess each item on its merits. Descriptions such as furniture, equipment or fit-out should be treated as starting points for that assessment.

The same discipline helps when acquiring or taking over occupied premises. A buyer or incoming occupier should establish what documentation is available from the previous project and whether the records describe the premises as they now exist. Where important records are missing, the acquisition team can identify that information gap before assuming that the existing assessment accurately reflects the proposed occupation.

CASE 5 JOHNSON CONTINUED

Practical implications BHP commentary

We would ask the rating adviser to explain the evidence supporting each material input in the valuation. If cost is used, which items have been included, how has timing been addressed, and why is the selected period appropriate? If another letting is relied upon, what is known about its specification and commercial terms? A worked valuation is easier to assess when those judgments are made explicit.

Finance and property teams should also agree who will preserve the supporting records. A ledger entry may establish expenditure but give little assistance in explaining the physical works. Keeping the accounting material with the specification and final account makes the eventual review more useful.

For BHP's property clients, the immediate action is a documentation check: establish whether the information needed for a specialist rating review is available before committing to a valuation challenge or relying on a projected saving.

Limits of the decision

This applies existing valuation principles; it does not introduce a universal uplift or funding rate. The appeal was unopposed, and the figures depended on the evidence.

Key takeaway

Build an evidence file alongside the fit-out project. Detailed records give the rating adviser a firmer basis for assessing the completed premises and explaining any proposed challenge.

Sources and references

Decision: paragraphs 1–6, 11–14, 29 and 37–43
https://caselaw.nationalarchives.gov.uk/ukut/lc/2026/446

Local Government Finance Act 1988, Schedule 6, paragraph 2
https://www.legislation.gov.uk/ukpga/1988/41/schedule/6/paragraph/2

Conclusion

The five decisions provide different reasons to review the connection between the property documents, the proposed action and the evidence supporting it. The practical response should be tailored to the client's objective: securing possession, maintaining access, carrying out works, managing a loan or checking an assessment.

Connect drafting with implementation

A contract needs to work when someone comes to use it. We would review a notice clause against the method of service proposed and an access agreement against the route and controls actually in operation. The person implementing the arrangement should understand the relevant constraints, while the transaction team should know which assumptions remain to be established.

Preserve evidence while decisions are live

The opportunity to create a useful record is often greatest before a project or decision is complete. For works, retain the condition evidence and technical material. For lending, record the alternatives considered and the reasons for the chosen course. For a fit-out, keep the final specification and costs in a form that supports specialist review. These steps make subsequent advice more focused and reduce reliance on recollection.

Ask the question that determines the outcome

A review should identify the point the client actually needs resolved. Was a notice effective? Which agreement governs an access restriction? What caused the damage? What would the lender have done on different advice? Which evidence supports the rating valuation? Establishing that question helps direct the documents requested, the expertise needed and the advice commissioned.

Keep practical commentary within its scope

This briefing offers observations for clients and their existing advisers. It does not turn a factual finding into a general rule or assume that success on one issue determines every other issue in a dispute. Where the judgments leave matters open, the articles identify those limits.

Suggested review priorities

Area	Review priority
Notices	Check the lease, the statutory route and the evidence of service together.
Access	Identify the relevant rights, promises and responsibilities across the whole route.
Works	Resolve ownership and notification questions and agree appropriate condition records.
Valuation	Keep the instruction, commercial decision and implementation evidence together.
Rating	Retain detailed project records and test the material valuation inputs.

Status and about BHP

Status note

Draft for review. The five selected cases were checked on 22 November 2026. ICG Manager, dated 13 November, was carried forward from the previous issue. Johnson, dated 18 November, was newly identified for this issue. Howarth was handed down on 19 November; Enfield and Island Park on 20 November.

The dates in the articles are judgment or decision dates. First online upload dates were not independently established, although some judgments expressly record release to The National Archives on the day of hand-down. No subsequent published appeal or permission decision was verified at the review date. This does not establish that no application has been made.

The cases concern English property or English proceedings. They should not be taken as statements of Scottish or Northern Irish property law. The source paragraphs identify the holdings, alternative reasoning and unresolved issues relevant to each article.

Disclaimer

This briefing is for general information only and does not constitute legal or tax advice. The application of any decision depends on the relevant facts, documents, jurisdiction and subsequent authority. Specific advice should be obtained before action is taken.

About BHP

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