

Council Tax Liability & Valuation Appeals Submission Evidence Requirements *Guidance for Respondents*

This guidance explains what you need to do in order to comply with the Valuation Tribunal for England's requirements when putting together the evidence bundle. This guidance does not apply in respect of either Council Tax Invalidation or Council Tax Penalty appeals.

Why must I prepare a Tribunal Evidence Bundle?

The Tribunal's Directions require you to submit the evidence of both parties in the format of a tribunal hearing bundle, so that the Tribunal panel can effectively decide the case.

The Tribunal expects BA respondents to submit their bundle to the specified bundle requirements and in a professional manner.

The bundle will help the Tribunal to understand what the case is about and will also assist the parties in presenting their case to the Tribunal. You must put all the documents together in a standard way so that the panel can find what they need quickly and easily.

What do I have to do?

1. General principles

- I. Your evidence **must** be shared with the other party and sent to the Tribunal **by email**. This must happen **by the time set out in the Tribunal's Direction**.
- II. Evidence must be collated into a single document.
- III. You should avoid duplicating material, particularly where two or more appeals are heard together. You should also leave out any unnecessary content which is not relevant to the appeal.
- IV. All content must be legible and complete. It is your responsibility to obtain a good copy, where possible, before submitting the evidence.
- V. The content within each section of the Tribunal Evidence Bundle must be put into date order, starting with the oldest.
- VI. The Tribunal will not consider any of your evidence if submitted after the deadline unless you can give good reasons why the evidence was not available at the time, or it forms part of your rebuttal. (When two people debate, one of them makes an argument, and the other follows with a rebuttal, which is the "no, you're wrong and this is why" argument.) If the appellant failed to provide any evidence once they received your case, you must inform us of this within the hearing bundle by recording 'No response from appellant'. Similarly, if the appellant was late sending you their evidence and you believe it has had a significant impact on your preparation of the case you need to record this within the bundle and what you are seeking (such as exclusion of part or all of their case).

2. Preparing the Tribunal Evidence Bundle

The standard specification, format, layout and organisation of the Tribunal Evidence Bundle is shown below; it should have a contents page, or index at the front.

Acceptable formats for Bundle	<table border="1"> <tr> <td data-bbox="587 286 970 322">Microsoft Word</td> <td data-bbox="970 286 1388 322">.doc or .docx</td> </tr> <tr> <td data-bbox="587 322 970 360">PDF</td> <td data-bbox="970 322 1388 360">.pdf</td> </tr> </table>	Microsoft Word	.doc or .docx	PDF	.pdf
Microsoft Word	.doc or .docx				
PDF	.pdf				
File specification	<ul style="list-style-type: none"> • The entire Tribunal Evidence Bundle must be submitted as a single document (pdf or word); • There should be no macros included in the Bundle. • Minimum font size 12, with double-spacing, should be used throughout the bundle. 				
Layout	<ul style="list-style-type: none"> • The Bundle must have a single index/contents page with embedded hyperlinks to the relevant pages or documents they refer to; • The contents page titles should match the headings for the relevant pages; • The Bundle must be numbered in ascending order, regardless of whether multiple documents have been combined together; • Where possible, the Bundle must have numbered paragraphs; • Where a section exceeds 4 pages, a summary should be included which does not exceed 500 words (one A4 page); • Where summaries are included, and any other typed documents that have been prepared for the bundle, these must be completed in at least font size 12; • Any supplementary/additional documents filed during or close to the start of the hearing must be created as a separate single PDF numbered in ascending order starting from 1. 				
Organisation of documents	<p>Section 1. Details of the parties The dates evidence was exchanged A short summary of the nature of the dispute (to include dates and facts in dispute)</p> <p>If anything was sent late, the length of the delay and the affect it has had on the party.</p> <p>Section 2. A copy of the originating appeal form/letter</p> <p>Section 3. The respondent BA's case as submitted to the appellant</p> <p>Section 4. The appellant's response or confirmation that no response has been received</p> <p>Section 5.</p>				

	<p>Rebuttal - A short summary of other party's evidence and arguments (no more than 2 A4 pages). This section should not introduce new evidence</p> <p><i>Further information of what documents to include can be found in Appendix 1.</i></p>
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3. Example Bundle Cover Page and Contents Page / Index

- **Cover Page for Bundle**

IN THE VALUATION TRIBUNAL FOR ENGLAND	Reference Number: XXXXXXXXXX
Submission Date:	
BETWEEN	
Mr and Mrs X	APPELLANT
and	
Billing Authority / Valuation Office Agency	RESPONDENT
Hearing Date: 1 October 2019	
Venue: Remote hearing / [Venue name]:	

- **Contents Page / Index for Bundle**

Contents Page / Index	
Section Heading	Page no.
1. Section 1	1-5
2. Section 2	6-8
3. Section 3	9-11
4. Section 4	12-16
5. Section 5	17-18

4. Documents to be included for each appeal type

There is some information that must be included for each appeal type and this is shown below:

Appeal type	Information that you must include
Council Tax Liability and Council Tax Reduction	<p>Details of the period in dispute</p> <p>Relevant legislation and case law extracts from any cases previously disclosed to the appellant</p> <p>Extracts of any relevant BA scheme/resolution</p> <p>Copies of relevant correspondence between the parties</p> <p>Witness statements</p> <p>Council's initial reply to the appellant (if applicable)</p> <p>Any rebuttal to the appellant's case.</p>
Council Tax Valuation	<p>Relevant legislation and case law extracts from any cases previously disclosed to the appellant</p> <p>Appellant's proposal</p> <p>Listing Officer's regulation 17 notice if they have served one</p> <p>Relevant information provided by the appellant</p> <p>Relevant information provided to the appellant</p> <p>Any rebuttal to the appellant's case.</p>
Council Tax Completion Notice	<p>Relevant legislation and case law extracts from any cases previously disclosed to the appellant</p> <p>Relevant information provided by the appellant</p> <p>Relevant information provided to the appellant</p> <p>Any rebuttal to the appellant's case.</p>

Please note that any case law that is shown in the list on our website, <https://www.valuationtribunal.gov.uk/existing-appeal/preparing-for-the-hearing/case-law-list/> does not need to be reproduced in full. Only the relevant extract and an explanation of its relevance needs to be included.

5. Sending the Tribunal Evidence Bundle

The party submitting the Bundle must:

- Send the Bundle electronically to the central Tribunal mailbox: appeals@valuationtribunal.gov.uk; and
- Send a copy of the Bundle to the other party.

We will distribute a copy of the Bundle to the Tribunal panel.

What will the Tribunal do with my email and Tribunal Evidence Bundle?

The Tribunal office will check your email and Bundle and confirm where further action is required.

If your Bundle does not comply with the requirements of this guidance, you will be sent a reply from the Tribunal stating that it has been rejected and the reasons why. *The Tribunal will work with anyone who requires further assistance in setting out their Bundle.*

Everything you send relating to the appeal will be handled by the VTS in line with data protection principles and our Privacy Notice. www.valuationtribunal.gov.uk/privacy-notice/

If you have any questions or comments on this guidance or Tribunal Evidence Bundles please call the Tribunal office on 0303 445 8100 or email appeals@valuationtribunal.gov.uk.

Important notes:

If you are unable to provide the Bundle electronically, you will need to submit a request to the VTE in writing requesting the use of an alternative method of communication.

If your submission does not conform to the above specifications, the VTE reserves the right to return the Bundle to the sender and ask that it be resubmitted in the correct format.

During the hearing, parties should refer to the Tribunal Evidence Bundle numbering when addressing the panel.

Good examples to illustrate the Valuation Tribunal's requirements in respect of Evidence Bundles can be found by clicking on the following link

<https://www.valuationtribunal.gov.uk/existing-appeal/preparing-for-the-hearing/vte-guidance/>

Appendix 1 - Checklist for organising the Tribunal Evidence Bundle

Preparing the Tribunal Evidence Bundle is relatively simple. Outlined below is some further guidance on what you should include in each section.

Section 1.	A short description of what is agreed, what is not agreed, the decision sought and reference to the case law being relied upon. This should include the period in dispute and, where applicable, the relevant date from the Listing Officer.
Section 2.	<i>Reasons for appeal</i> A brief explanation of why the appeal was made. Which grounds for the appeal are not agreed A more in-depth explanation of the issues disagreed with and the dispute (and the date(s) any change would apply to.)
Section 3.	The appellant's further submissions (if any)
Section 4.	<i>Rebuttal</i> When two people debate, one of them makes an argument, and the other follows with a rebuttal, which is the "no, you're wrong and this is why" argument.

Within the bundle itself, you can also provide the documents listed below.

Legislation and case law extracts	Only provide the relevant extracts intended to rely on with an explanation as to how it assists the case, not the full decision/legislative document.
Evidence documents (to be filed in chronological order)	<p>General information</p> <ul style="list-style-type: none"> • Tenancy agreements • Relevant correspondence, (letters, emails etc.) • BA scheme (only relevant extracts) • Council tax bills • Service bills (gas/water) • Bank statements • Appeal documents and any accompanying submissions (Appeal form, Proposal, Grievance) <p>Comparable hereditaments/properties</p> <ul style="list-style-type: none"> • Extracts of value/sizes of properties as of 1991 for CT <p>Maps</p> <ul style="list-style-type: none"> • local area/s and comparable properties <p>Photographs</p> <ul style="list-style-type: none"> • Appeal property • Local vicinity
Expert evidence	Surveyor's report Building Inspector's report