Issue 50 October 2018

Valuation Tribunal Service

Valuation in Practice

News in Brief

IRRV Conference The VTS is back with a stand at this year's Exhibition. If you're attending, come and see us on **Stand 66** to hear the latest about our service and try out the portal for making appeals on the 2017 rating list. Lee Anderson, the Director of Operations & Development, will be speaking to Conference at 10.10 on Wednesday 10 October (10.10, 10/10!) about developments in Valuation Tribunal practice.

Doncaster office – All change!
We said goodbye to Hepworth House, an office we occupied for over 30 years, and on Monday 17 September moved in to our new home in Doncaster. Our address is:

VTS
3rd Floor
Crossgate House
Wood Street
Doncaster
DN1 3LL

Telephone number remains: 0300 123 2035
Office email remains: vtdoncaster@vts.gsi.gov.uk

Inside this issue:

Appointment to the VTS Board
On behalf of The Secretary of State, the Minister has appointed **Mr Kevin Everett,** a senior member of the VTE, to serve as a member of the VTS Board for three years. He is currently a Non-Executive Director of Catenae Innovation plc and a Senior Associate of Marylebone Executive Search. Kevin is also a Business/Education Advisor, having previously served as a Chief Executive of a City law firm and as a Director on a number of commercial and not for profit Boards.

Non-Domestic Rating (Alteration of Lists, Appeals and Procedure) (England) (Amendment) Regulations 2018 SI 2018 No 911

The Regulations add the category of 'interested party' to the persons who can make a CCA proposal, if they were an interested party at the time the 'check' was initiated but are no longer. There are also some consequential amendments.

VTS Council Tax Guidance Manual

This VTS publication covering law, case law and tribunal practice is being updated and will be published on 1 November. It can be found at https://www.valuationtribunal.gov.uk/preparing-for-the-hearing/council-tax-guidance-manual/

Information for billing authorities

In anticipation of seeing lots of Conference delegates from billing authorities on our exhibition stand, we have put together a special collection of items for you on the back page of this issue of the Newsletter.

Stayed appeal types at the Valuation Tribunal

Class	Identifier	Reasons
Completion notices	What constitutes effective service in accordance with *UKI Kingsway Ltd v Westminster CC*	Westminster appealed to the Supreme Court
Photo booths	Whether occupation of booths is too transient and therefore not capable of rateable occupation	Now stayed as ATM decision, in part on a similar point, has been appealed to the Court of Appeal
Religious exemption of Church of Scientology properties	VOA is dealing with several appeals by the Church of Scientology relating to religious exemption on premises around the country	Appeals postponed and not listed awaiting application
ATM machines at sites in England	Whether each ATM is rateable	Upper Tribunal decision appealed to Court of Appeal
Stables	Stables in proportion to the dwelling; scope of proposal	Stables in Horsham appealed to the Upper Tribunal
Council tax— 'up-banding appeals'	'Up-banding' appeals following agreement where the parties wish to rely on evidence after the mistake or error occurred	*Dannhauser v LO* listed in April but adjourned for taxpayer to arrange legal representation
Hereditaments split by the VO following the decision in *Woolway (VO) v Mazars*	Contiguous properties to be treated as one hereditament	Proposed change to legislation, currently a Bill going through Parliament
NDR—exemption under para 16, Sch 5 to the LGFA 1988	Amount of evidence to be provided for the 'disabled persons test' when seeking the exemption	Test case identified by parties. Draft Directions with the President
NDR— waste processing property	State of disrepair and current owners do not hold a permit to process the waste there. To what extent, if any, these should be reflected in the RV and how this interacts with the statutory hypothesis	Test case to be heard 16 October 2018
NDR—proposals seeking deletion	Following *Monk v Newbigin* where, at the material day, the property exists	Appeal made to Upper Tribunal as the VTE dismissed these but allowed appeals where reduction to £1 sought.
NDR—proposals seeking deletion/ reduction	Following *Monk v Newbigin* where there is no specifically referred to ongoing scheme of redevelopment, only a strip out, with no firm redevelopment or refurbishment plans in place at the material day	Appeal allowed by VTE but appealed where it is alleged by the respondent that there were no redevelopment plans in place and so it is outside the ratio of *Monk*.
NDR—Museums	Disputes over valuation approach	Appeal made to Upper Tribunal regarding 'contractors test' or receipts and expenditure method to be adopted

Decision from the High Court

Sabesan v London Borough of Waltham Forest [2018] EWHC 2373 CO/1472 - application for extension of time to appeal

Having regard to the judgment in *Turner v South Cambridgeshire District Council* [2016], and applying the *Denton* test regarding the application being made 5 months late, the High Court Judge concluded that it was not appropriate to allow the extension. He went on to indicate that he would have dismissed the substantive appeal in any event.

This concerned a VTE Vice-President's refusal to allow an extension of time to appeal to the VTE. Such an appeal should be made within 2 months of the billing authority's decision and this was communicated to Mr Sabesan in that decision. He made application to appeal 3 months after that deadline had passed. The reason given was that Mr Sabesan was confused about the process and avenue for making an appeal, as he was also attempting to pursue an appeal through the Magistrates' Court. The case of *Okon v London Borough of Lewisham* was cited in support of this confusion. The Judge rejected this argument and found that the Vice-President's decision could not be considered *Wednesbury* unreasonable. The criteria he had applied were based on the regulation 21(6) of the Procedure Regulations 2009 and the VTE Practice Statement PS1 in force at the time. There would have been, therefore, no public law basis for setting aside the VTE decision.

Upper Tribunal: Lands Chamber decisions

Gardiner & Theobald LLP v Jackson (VO) [2018] UKUT 0253 (LC) RA/3/2017 [2018] - the obligation of experts (surveyors) to declare if they are on a success-based fee arrangement for services as an expert witness; whether that also applies to other services they (or their firm) provide, before or during proceedings.

The hearing focussed on the correct interpretation of Colliers CRE's conditions of engagement, and their compatibility with both the declarations made to the tribunal and the relevant RICS Practice Statement. Colliers' surveyor had signed declarations to the Upper Tribunal (UT) stating that he was not acting under any conditional fees arrangement. Whilst there would be a separate fee for pursuing an appeal and appearing as expert witness which was not success related, the contract that the ratepayer entered into at the outset meant that if the appeal was successful there was a success-related fee involved. It was therefore held that he was acting under a conditional fee arrangement.

R v (Factortame Ltd) v Secretary of State for Transport, Local Government and the Regions [2003] established: "where an expert has an interest in one kind or another of the outcome of the case, this fact should be made known as soon as possible".

The UT considered whether evidence from an expert operating under such an arrangement could be admitted, but weighted. Whether such arrangements were compatible with the obligations of the expert witness, had also to be viewed alongside the Civil Procedure Rules' "overriding objective": access to justice and dealing with cases in proportionate ways. This meant that there may be cases where it was appropriate to allow these sorts of arrangements, for example where the parties had limited resources, or this situation might be better addressed in other ways. The UT raised the matters for discussion amongst interested bodies.

In considering the RICS Practice Statement, the UT noted that it set out that those taking the role of expert witness should not be engaged "on any form of conditional or other success-based arrangement" (and nor should those instructing the surveyor). The exception to this was in a lower tribunal, where the surveyor could take the dual role of advocate and expert; this, it says, improves the access to justice by reducing costs. However, when acting in this way, under a conditional fee arrangement, this must be declared to the tribunal.

It goes on to say that, the dual role is unlikely to be accepted in the higher tribunal and so any conditional fees previously agreed would need to be commuted and replaced by a fixed fee arrangement.

Shirley v Park (VO) [2018] UKUT 0288 RA/54/2017 – effective date and human rights, compensation claim

The Old Harbour Station was bought, in a dilapidated condition, by the appellant in 2013, with the intention of converting it into small office units. On appeal at the VTE as a result of a proposal dated 26 July 2016, the rateable value (RV) of the "left-hand side" of the building was reduced to nil. The panel ordered this reduction effective from 1 April 2015, though the appellant believed it should be backdated to 1 May 2014, when she had first occupied part of it. The panel said it had no power to backdate any earlier because of the date the proposal was served on the VO.

The appellant accepted that this was what the regulations stated. However, at the UT she was contending that both the VTE and VOA had acted in a way which breached her human rights, both by applying the regulations strictly and by taking up her time in dealing with the case. She said that it amounted to an interference with her possessions (as it affected her pension fund) and interference with her use of her own time, and she should be entitled to compensation (around £160,000).

In fact the council had agreed to cancel her liability to pay the rates due for the unoccupied parts of the property for almost the whole of the period before 1 April 2015. The UT therefore noted that the appeal before them was "to obtain vindication of her complaint of defects in the rating system". The UT opined that the rating regime as a whole, experienced by the appellant, contained provisions for allowing relief for empty properties and on a discretionary basis, none of which would have interfered with her possessions. Nor was it possible to interpret the consequences of her experience as a deprivation of possessions; the consequences appeared to be due to the failure to inform the council or the VOA at the appropriate time that there had been a change in the occupation or condition of the property.

The appellant argued that the dilapidated condition of such a prominent building should have been apparent to anyone driving past; the VOA should have investigated this without prompting. The UT noted from the judgments in *R (Corus UK Ltd) v the VOA* [2001] and *NCP Ltd v Baird (VO)* [2004], that the VO, while having a duty to maintain an accurate list, performs that duty in the "real world", where there are only so many hours in the day; work has to be prioritised and so sometimes, for the time being, the list is inaccurate.

On the question of compensation, under S.8(2) of the Human Rights Act, damages may only be awarded or a payment of compensation ordered by a court that has such powers. Neither the UT nor the VTE has such powers.

Wishart v Hulse (VO) [2018] UKUT 0224 RA/70/2017 – fair maintainable trade and expenses

Four self-catering holiday units were valued using the receipts and expenditure method. The areas in dispute concerned the level of income or fair maintainable trade (FMT) for a reasonably competent operator and the level of expenses that operator would be expected to incur to achieve the FMT.

The VTE had determined that 2 older properties should be valued at £550/ single bed space (SBS) and 2 newer properties at £500/ SBS, and there should have been no increase in 2014, allowing a total rateable value (RV) of £10,250.

The appellant contended that his trade figures reflected a better than average performance, due to the efforts he and his wife had put into the venture, and that there should be an adjustment to allow for that, citing *Dennett v Crisp* [2013]. By reference to the occupancy rates they had achieved for their properties compared to other holiday lettings, he argued he was overtrading by 25%.

The valuation officer (VO) considered the correct approach was to use actual turnover with no end allowance for overtrading; the cottages were in a good location and occupancy reflected the attributes on offer rather than the appellant's qualities.

The UT saw no published data to suggest an occupancy rate higher than the appellant had achieved was normal, and was satisfied that the appellant operated the business with a higher turnover than a reasonably efficient tenant would expect. That he achieved a higher turnover than his predecessor at the properties, using the same agent, was significant. The UT concluded that the level of overtrading was 20%.

The VO had accepted the VTE determination that expenses of 65% of turnover was fair. In contrast the appellant took actual expenses figures from his accounts and to this he added a percentage for his and his wife's input: cleaning, laundry, repairs, renewals, bookkeeping etc. The UT examined all these figures and found them reasonable and well supported and determined that total expenses were 76% of FMT.

Applying 50% for the landlord's share of the resulting divisible balance gave a figure for the 4 properties of £6,516; the RV was determined at £6,500.

Interesting VTE decisions— non-domestic rating

Where we show an appeal number, you can use it to see the full decision on our website, www.valuationtribunal.gov.uk.

Click on the 'Decisions & lists' tab, select the correct appeal type and use the appeal number to search 'Decisions'.

Biomass power station

The appeal property is a freehold, 13.5 megawatt (MW) capacity biomass power plant, originally commissioned in 1993 and re-engineered in May 2000 to generate electricity from meat and bone meal, following the UK BSE crisis. The issue was the correct receipts and expenditure (R&E) valuation to be adopted and the correct rateable value (RV) for the appeal property.

The appellant's representative contended that the R&E method depended on variables that could be sensitive to changes, particularly fuel costs. The appeal property's current assessment was based on a 3-year valuation model, but the representative provided a revised R&E valuation of £750,000 RV based on a 5-year model, in which he had used

actual fuel costs for 2008-10 and then estimated the fuel costs for the next 3 years. To confirm that his revised valuation of the appeal property was reasonable, he had tested it by reference to the contractor's and comparable methods of valuation and argued that his evidence confirmed that the current assessment was inconsistent with its assessments in the 2005 and 2017 rating lists.

The valuation officer (VO) explained that the current assess--ment was based on a 3-year forward projection standard model in an R&E valuation for renewable generators. Discussions had originally taken place in relation to the assessment of the appeal property directly with the appellant. The appellant had proposed, in correspondence in 2013, a figure of £7/MWh be adopted as a forward projection of future fuel costs; the VO had accepted this estimate and valued the appeal property accordingly.

The VTE was satisfied that the R&E method was correct here, given that it had been adopted for this type of property over a number of lists and accepted by other representatives and ratepayers. The panel also concluded that the R&E valuation would take bespoke account of the property's finances and reflect its age and overall operating costs, all of which had a bearing on RV.

In determining his 5-year projection, the representative referred to the *Bishopsgate Parking (No 2) Ltd and Powerfocal Ltd v The Welsh Minister's* judgment in support of the use of hindsight. The panel was not convinced: in that case actual fuel costs and projected fuel costs estimated some years after the valuation date and in a different economic climate were used.

The existing valuation for the site gave an RV of £1,250,000; subject to a cap of 10% of turnover for year 1, gave £900,000 RV. The panel understood that this cap could be any figure based on professional judgement. Neither the 10% nor the representative's figure of 8.3% was substantiated. Given that the panel had decided that the VO's approach was to be preferred, the panel concluded that the present assessment in the rating list of £900,000 RV could not be said to be excessive. The appeal was therefore dismissed.

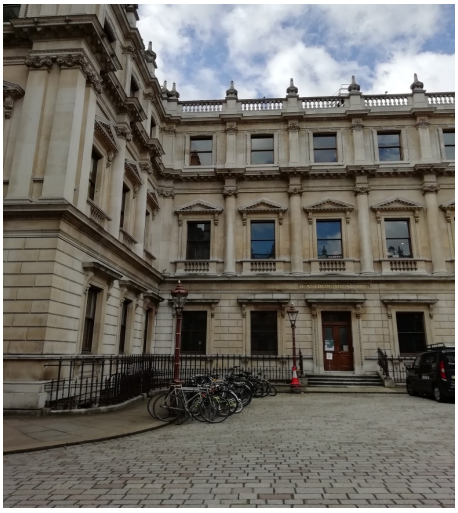
Appeal no: 200324367326/539N10

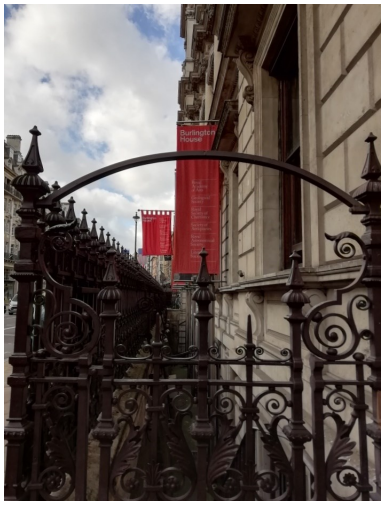
Interesting VTE decisions—non-domestic rating

Burlington House: Royal Astronomical Society and Society of Antiquaries

The Grade II listed building was constructed to house a number of learned societies rent-free. There were 2 rating entries under appeal, both described as library, offices and premises with rateable values (RVs) of £224,000 and £267,500, based on an unadjusted rate (UAR) of £350/ m^2 .

The issue before the panel was to determine the correct UAR/m2 for valuation of each assessment. The appellant's representative presented details of comparables, mostly office properties, and he referred to the increase in RV for the subject entries between the 2005 and 2010 lists. A number or nearby properties had been agreed at a reduced UAR/ m^2 on appeal. He sought a revised UAR of £275/ m^2. He also pointed out that the assessment included some areas which were occupied by another society; this fact had been highlighted to the VO in 2016 and the facts confirmed but no action had been taken.





The panel accepted that offices were not directly comparable with libraries, but noted that their relevance was to demonstrate the higher value of properties in St James's Square compared to Piccadilly. All the UARs of the offices presented as evidence had been reduced during the life of the 2010 list, as had that for the London Library in St James's Square, whose UAR was now £350/ m^2, and valued at the same rate as for the appeal properties. On the basis that Piccadilly properties had a lower value, the appeal properties should also have received a reduction in UAR. The panel also held that the measurements provided by the appellant's representative were correct and determined the respective entries at £141,000 and £204,000 from 1 April 2010.

Appeal no: 599025338393/538N10

School – overcapacity allowance

Schools are valued on a contractor's basis and having regard to the VOA Rating Manual, volume 5, section 590, Practice Note 1:2010, which stated that the estimated capital value of the school was calculated on the cost to construct a modern substitute. The size of the substitute was calculated on the basis of a design size set down by the Department for Education, derived from the number of pupils to be accommodated. If the actual size was greater than the design size then an overcapacity allowance would be applied. This allowance was limited for any construction after 1 April 2008, but did not prevent it altogether, provided the new floor space was built to cope with demands expected to arise from an anticipated material change of circumstances, which had not yet materialised. The school would have to have been built in the expectation of future residential development, which was yet to take place.

This school had 647 pupils in 2011, which gave a design size of 3,186.8m^2, but the actual size of the school was 3,597.9m^2. There was a housing regeneration programme in the catchment area, where 500 homes were being cleared to make way for 700 new ones. However, the VO resisted making an allowance for overcapacity because the programme began 10 years before the school was completed.

The panel decided an overcapacity allowance was applicable because satellite images taken at various dates showed that about 37 houses had been built after the school was built, as the final phase of the regeneration programme. It was further supported by an increase in pupil numbers of 28 between 2011 and 2013. The panel was satisfied that the school had been built approximately 10% larger in the expectation of future residential development which, in 2011, had yet to take place.

Appeal no: 452025085241/539N10

Remember that you can sign up to receive an alert when any new practice statement or an amendment is published, at:

https://www.valuationtribunal.gov.uk/newsletter-signup/

Interesting VTE decisions—non-domestic rating

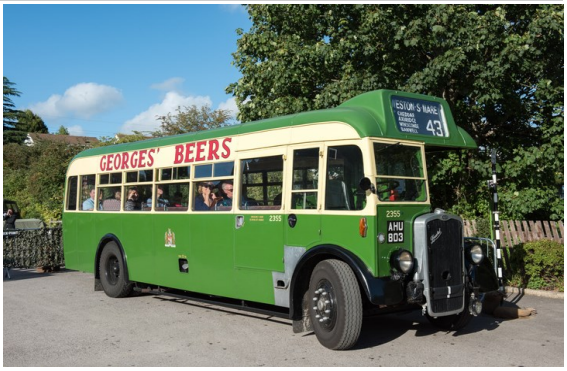
Birmingham & Midland Museum of Transport

The Museum is in the green belt and use of the property is limited by planning consent to a museum. It suffers from poor access, with narrow roads in the immediate vicinity. There is a range of industrial buildings, which house the vehicles in the museum's collection, or are used for the repair, maintenance and restoration of vehicles.

The main issue in dispute was the appropriate method of valuation to be used; it was accepted that there was no directly comparable property rental evidence.

The appellant's representative argued that the choice of tenant was limited by the mode and category of use, the type of buildings and the location and, based on his experience, the only potential occupier would be a charity constituted in a similar manner to the actual occupier.

The ratepayer's representative argued that the question of commercial viability was a critical reason for rejecting the use of the contractor's basis and not a reason for its use. He felt the VO had failed to address the primary question of how a hypothetical tenant would be able to pay a rent for the subject property of £146,000 (the current RV in the list) and thus had failed to justify the use of the contractor's method. Referring to the decision in *Hughes (VO) v York Museums and Gallery Trust* [2017], he submitted that the fact that the museum was loss making, and always would be, was a reason for preferring the use of receipts and expenditure (R&E) over the contractor's method. There was no requirement for a profit motive in use of the receipts and expenditure method but a well-run museum would always aim to generate a surplus of income over costs in order to have the funds required to further its objectives. Several years' accounts had been provided. The divisible balance in his valuation was £16,675 and, as the museum was run by volunteers who required little reward, he adopted 50% of it, in support of a proposed RV of £8,250.



The VO contended that the contractor's method was the correct approach, widely used for valuing museums. Given the year-on-year losses 2005-2007, he did not think it appropriate to use the R&E method and argued that the existing assessment was fair and reasonable.

The panel considered the different valuation approaches. Neither party had submitted a valuation based on the other's chosen approach. The panel held that the museum could not be used for other purposes and, with regard to the numbers of visitors each year (averaging 7,500), the existing RV exceeded the total income of the museum. The panel considered this suggested that the contractor's basis produced a valuation that was manifestly too high. The *York Museums* case had endorsed the use of R&E despite the fact that the museums either generated no income or were run at a loss. The panel therefore determined that the R&E method was appropriate here and upheld the appellant's valuation of £8,250 RV.

Appeal no: 180526769283/541N10

Interesting VTE decisions— council tax liability

Discretionary reduction

The appellant sought relief under S.13A on the grounds of hardship. Following the death of her husband, she qualified for Bereavement Allowance. When that ceased, her income was insufficient to meet her outgoings. In addition, her adult son who suffered from Asperger's Syndrome lived with her and was on Job Seekers' Allowance. She had moved to an area where housing was cheaper, which was also nearer her intermittent employment as a supply teacher.

The billing authority (BA) had rejected her application, saying that the grounds were not exceptional. However, they had allowed a discretionary housing benefit payment and waived a small outstanding amount of council tax.

The VTE panel considered the decision of the former VTE President in *SC & CW v East Riding of Yorkshire* , in which he said about discretionary relief, "Some restraint should be exhibited by the Tribunal before disturbing a billing authority's decision… The Tribunal should only intervene when there are strong grounds for doing so".

The panel agreed that the circumstances of bereavement were not unusual and noted the steps the BA had taken to assist the appellant to some degree. It therefore dismissed the appeal.

Appeal no: 3060M229273/037C

Sole or main residence

The billing authority (BA) presented evidence that the appellant was resident at the property during the period in dispute; this included a copy of a search carried out via a credit agency and bank account application forms from 2017, with supporting evidence of having resided at the appeal property for 3 years, including a driving licence and council tax demand for 2017-18.

The appellant contended that he had notified the BA when he vacated the property in 2014 and was now living in a motor home on a site adjacent to the appeal property, and previously lived in a narrow boat and in a caravan.

The BA's enquiries showed that the subject property, which the appellant had lived in with his parents, had been owned and occupied by the same family for many years; there was no recorded transfer of title on the Land Registry, which suggested no sale had taken place. Yet the appellant maintained that he did not know who owned the property. When he notified the BA of his leaving the property in 2014 he claimed he had been a tenant, but did not know who the owner was.

Although the appellant said that he had since updated his details with the bank and building society, the panel found the evidence of the application forms persuasive. The burden of proof resting with the appellant, the panel found no evidence to suggest the BA's decision to make the appellant liable was mistaken. The appeal was dismissed.

Appeal no: 1535M219593/037C

Interesting VTE decisions—council tax liability/reduction

Class E – owner liability

The appellant argued that he occupied the appeal dwelling as a minister of religion and so the landlord should be liable for the council tax under the Council Tax (Liability for Owners) Regulations 1992. Class E applies to a dwelling which is inhabited by a minister of any religious denomination as a residence from which he performs the duties of his office.

The appellant had certificates of ordination and of Christian Counselling from the United National Church of America, and an Independent Church Charter issued to Christianity Collective Church Fellowship.

The Department of the Environment (DoE) had given guidance to billing authorities (BAs) in 1994 on the kind of duties that might be carried out by a minister of religion and these should include some of the following:

- conducting religious worship;
- providing pastoral care, especially to the sick, distressed or needy;
- conducting weddings, funerals or baptisms (or their equivalent);
- providing leadership to local members of his denomination;
- overseeing the ministry of others who perform these functions; and, providing them with support and pastoral care.

From the evidence, it was clear that the appellant did not conduct weddings, funerals or baptisms or provide leadership to local members of his denomination. The members of the church to which he belonged consisted of approximately 25 people spread all over the world, which did not constitute 'local'. The panel did not consider the administration of an online forum and the writing of articles for Christians to be conducting religious worship. Nor did it consider advice given over the internet to be providing pastoral care and, as the appellant was the only minister of the Christianity Collection Church Fellowship with no subordinates, it could not be said that he oversaw the ministry of others or provided them with support.

Whilst the panel accepted that the DoE guidance was only guidance, it considered that it had been issued to assist BAs when determining the criteria required. The panel therefore considered that in order for Class E to apply the duties performed would be more akin to those detailed in the guidance and would take more than 1-2 hours a day to perform.

Having considered the evidence presented by the parties, the legislation and the DoE advice, the panel determined that Class E was not appropriate in the circumstances and dismissed the appeal.

Appeal no: 3535M215822/037C

The billing authority (BA) adopted a revised council tax reduction scheme effective from 1 April 2017 which had two major changes that affected the appellant:

- the calculation was to be based upon the lower of a person's council tax liability or the equivalent for a Band D dwelling in the BA's area
- the scheme reduced that amount by a further 25%.

These changes combined meant a 170% increase in the amount of the appellant's council tax liability and he challenged the BA's calculation of his CTR and also sought a discretionary reduction ("DR"). This was refused by the BA on the basis that his income, including his Personal Independence Payment (PIP), was in excess of his expenses.

In line with the Tribunal's practice at the time, the appellant's two grounds of appeal were registered as separate appeals: a DR appeal and a CTR appeal.

In January 2018, the Tribunal heard the DR appeal. That panel found the appellant's income (including his PIP) exceeded his declared expenses and there was no sufficient cause or evidence before it to justify the granting of a DR. The appeal was dismissed.

Separately, in March, the Tribunal issued a notice of its intention to strike out the CTR appeal on the basis that it was challenging the CTR scheme itself. The appellant objected to the proposed striking out.

On reviewing the DR case, a Vice-President considered that the decision in *R(on the application of Hardy) v Sandwell Metropolitan Borough Council* [2015], about entitlement to discretionary housing payments (DHP), was relevant to this appeal. He directed a review of the Tribunal's DR decision, which, if set aside, was to be listed for a hearing at the same time as considering the representations against the proposed striking out. Having reviewed the relevant provisions of the CTR scheme, the Vice-President was satisfied that the BA had correctly applied the provisions adopted into the scheme. S66 of the Local Government Finance Act 1992 prevents the Tribunal from examining those provisions as sought by the appellant. Consequently, the CTR appeal was outside of the Tribunal's jurisdiction and struck out.

However, following the direction to review the DR decision, the BA looked again at the principle established in *Hardy* – that a person's DLA (now PIP) should not be treated as available income in the consideration of a DHP application. They conceded that this also applies in considering an application for DR. The appellant's liability for 2017-18 was therefore reduced to nil. In view of this, the Tribunal's earlier DR appeal decision was revoked and set aside. As the BA had already cancelled the appellant's council tax liability, no order of the tribunal was required.

Appeal number: 2250M213194/084C

Important information for billing authorities

Consolidated Practice Statement (CPS) on disclosure

BAs are reminded that the procedure changed with the introduction of a revised CPS on 1 April 2018. Practice Statement 11 Disclosure in all council tax and completion notice appeals means that pre-hearing enquiry forms are no longer required. Briefly the VTE's requirements are:

- at least 6 weeks before the hearing you must provide the appellant with your full response to the appeal (you will not be allowed to add to this after this date unless there is good reason)
- at least 2 weeks before the hearing you must send to the Tribunal and the appellant a bundle of the documents which includes their case and yours.

if you do not want to attend the hearing, you must send to the Tribunal 2 hard copies of the bundle and your request to have it heard in absence, at least 1 week before the hearing date if you are attending the hearing please bring hard copies of the bundle for the panel.

You can see the CPS here and also sign up for an email alert if there is any change to the practice statements: https://www.valuationtribunal.gov.uk/preparing-for-the-hearing/practice-statements/

Contents of a bundle

It is not helpful to the Tribunal or appellants to receive large bundles that contain every piece of correspondence and background/historical information. Bundles should hold the evidence and argument that you intend to rely on at the hearing. We suggest that filtering the contents of the bundle before submitting it will save everyone's time at the hearing and aid clarity, and offer the following guidelines:

- *if you need to refer to your council tax reduction Scheme please include only the relevant section*
- *if you need to refer to a discretionary reduction, you should include information about your council's determination of this*
- *if you intend to rely on case law, you only need to include the citation with an explanation of its relevance for cases that appears in the list on our website: https://www.valuationtribunal.gov.uk/preparing-for-the-hearing/case-law-list/. If it does not feature in the list, you will need to send the full case in.*

Advice for BAs on withholding evidence

The VTE President has recently sent advice to billing authorities on this topic, following a number of queries from BA staff about data protection concerns.

If you have not seen this, you can find it at: https://www.valuationtribunal.gov.uk/about-us/vte-publications/vte-guidance/ .

Privacy notices

On our website is a privacy notice aimed at BAs, which explains what happens to your and appellants' personal data: https://www.valuationtribunal.gov.uk/about-us/publications-policies/

You can also see our general privacy notice for users of our services there: https://www.valuationtribunal.gov.uk/privacy/

Phone numbers

The VTS receives many phone calls daily from people who really need to speak to their council. **Please will you help us and ensure that your contact details are more prominent than ours on your letters and notices.**

Not receiving our mail shots?

Over the course of the year we have emailed BAs with most of the information on this page. If you did not see these emails, it may be that we do not have up to date contact details for your authority. Please let us know the best general

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The summaries and any views given in this newsletter are personal and should not be taken as legal opinion

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Important information for ratepayers and their representatives—settlements

If your appeal is listed for a hearing but you do not intend to appear before the tribunal panel because the case has been settled by agreement, it is imperative that you ensure that the tribunal is aware of the settlement. This is especially important if the agreement has not been processed by the VOA and the list has yet to be altered.
If the panel is unaware of the settlement, the appeal may be dismissed.