



Valuation Tribunal Users' Group

Minutes of the Meeting held via MS Teams on Tuesday 29 June 2021 at 11:00 am

Present: Tony Masella -	Valuation Tribunal Service (Chair)
Lee Anderson -	Valuation Tribunal Service (Director of Operations & Development)
Jon Bestow -	Valuation Tribunal Service (Registrar & Chief Clerk)
Harry Rich -	Valuation Tribunal Service (Board Chair)
Gary Garland -	Valuation Tribunal for England (President)
Blake Penfold -	Royal Institution of Chartered Surveyors
Simon Green -	Royal Institution of Chartered Surveyors
Charles Golding -	Royal Institution of Chartered Surveyors
Dennis Broughton -	Rating Surveyors' Association
Andrew Hetherington -	Institute of Revenues Rating & Valuation
Carla-Maria Heath -	Institute of Revenues Rating & Valuation
Louise Freeth -	Institute of Revenues Rating & Valuation
Michael Pearce -	Valuation Office Agency
Helen Zammit-Willson -	Valuation Office Agency
Mike Heiser -	Local Government Association
Daniel Bellis -	Federation of Small Businesses
Cain Ormondroyd -	Planning & Environment Bar Association
Nicola Hunt -	Secretary

1 Welcome and apologies for absence

1.1 The Chair welcomed all attendees to the meeting and introduced Harry Rich, the new Chair of the VTS Board, to his first meeting.

1.2 Apologies were noted from Tim Johnson (Rating Surveyors' Association), Chris Sykes (Valuation Office Agency) and Roger Jones (Local Government Association).

2 Minutes of the meeting held on 3 March 2021

2.1 The minutes of the meeting held on 3 March 2021 were accepted as an accurate record and confirmed.

2.2 There were no matters arising.

2.3 *(Blake Penfold to provide the VTS with a list of non-ATM 2010 appeals which are affected by the Supreme Court decision)* It was confirmed the list of non-ATM 2010 appeals had been received. **Action closed.**

2.4 *(Michael Pearce to provide details of cases where additional or new evidence was allowed despite objections by VOA staff)* Michael Pearce confirmed he had obtained the required information and will forward it to the VTS following this meeting.

3 Amendment to regulations on definition of hearings

3.1 Tony Masella reported that the regulations had been amended to include online and audio in the definition of hearings, this came into force on 9 June 2021.

4 Progress on remote hearings

4.1 Lee Anderson reported that feedback received from users on remote hearings remained positive. Remote hearings commenced in September 2020; initially only low numbers were listed while the process was developed but volumes had been gradually increased. In a small number of cases technical issues had been experienced, but it was noted that most issues were due to problems with broadband rather than the Teams platform used. Tony Masella pointed out that the aim was to hold at least 70% of hearings online.

4.2 The use of virtual breakout rooms to provide a retiring room environment for panels had been introduced recently and was working well. Last minute settlements were still being experienced, so from this summer the volume of cases listed to each hearing will increase to compensate and to ensure a fully productive day is achievable, thus maximising resources. Lee Anderson requested any feedback is sent to him to enable the organisation to make improvements to the process where necessary.

4.3 Gary Garland highlighted that his experience in having dealt with a range of cases from simple CT and NDR appeals to more complex cases was positive. Appellants appear to prefer this type of hearing compared to a formal hearing room. He added that moving forward the use of remote hearings will be featured more heavily as it is efficient, cost effective and is less intimidating than a physical hearing room, thus assisting access to justice.

4.4 Jon Bestow advised that there are circa 50 appeals (principally CT) where appellants will not engage in remote hearings. While some may have genuine broadband or IT issues, a minority appear to be using the COVID environment to delay the progressing of their appeal in the light of some billing authorities not expecting individuals to pay while they have an outstanding appeal. It was acknowledged that the amendment to the regulation may now address this particular issue.

4.5 It was noted from feedback from the National Rating Day that private practice and VOA staff have participated enthusiastically in remote hearings and their own experiences are positive. Jon Bestow opined that billing authorities appear less enthusiastic to engage in remote hearings.

5 Progress on MCC COVID challenges

5.1 Tony Masella pointed out that it was understood there were 50k challenges in the system relating to COVID MCCs affected by legislation currently at Bill stage. In noting that the appeal timescale will start to apply, he was keen to understand how many were purely COVID-related appeals.

5.2 Helen Zammit-Willson explained that it was not clear how many of these challenges are purely COVID-related and acknowledged that some will have other aspects to the challenge which could proceed into an appeal. An exercise is being undertaken to review all outstanding challenges to ensure they are complete and lawful, and to review the grounds to ensure those that were COVID-related are correctly identified.

5.3 Helen Zammit-Willson advised that the Bill is progressing through Parliament, the second reading having taken place on Monday 28 June. In clarifying the timetable, Helen explained that the Committee stage will happen next week, followed by the report stage and the third reading. It will then have to go through the same process at the House of Lords.

5.4 Helen Zammit-Willson explained that it would appear irrational to progress challenges until Parliament rules out COVID as an MCC. Therefore, the VOA will be putting all such challenges on hold until the outcome of the Bill. Tony Masella advised that irrespective of the VOA's stance, the timescale for appealing continues in the absence of legislation in place. Helen opined that a decision would need to be made on how challenges which reach the statutory deadline are dealt with, and whether an extension of time would be necessary. Andrew Hetherington opined that it may be unlikely the agent community would readily accept agreeing to extensions rather than letting the timescales slip, and then revert to the VT as an appeal without fees being payable in the absence of a decision notice.

5.5 Tony Masella expressed concern that simply putting the challenges on hold would put the VT in an invidious position, and if such appeals did materialise it would have to deal with them in accordance with what legislation was in place at the time the appeal was lodged. Helen Zammit-Willson advised that it was expected February would be the peak month where many of the cases will reach the 18 months' deadline. She anticipated that most grounds are COVID-related rather than other issues, but this will be confirmed over the next few months.

6 Update on clearance of ATM appeals

6.1 Tony Masella elucidated that both the VTS and VTE had been monitoring the progress of the outstanding ATM appeals since the Supreme Court judgment, to assist parties and facilitate discussion on how to categorise the outstanding

appeals prior to listing. This had gone well with around 50% of the 40k appeals being cleared. However, momentum had recently slowed down. During a very recent meeting it was reported that the following appeals were outstanding:

- type 2 – 990 (where the Supreme Court judgment may apply)
- type 3 – 12.3k (liability to fall on host)
- type 4 – 8.4k (duplicate or superfluous appeals)

6.2 A further meeting will take place on 27 July to consider the position and decide the listing programme moving forward. Tony Masella stressed the importance of clearing those appeals that remained superfluous as a quick win to reduce listing numbers.

7 Scope to appeal on challenge to multiple assessments under one proposal

7.1 Prior to the meeting a document had been circulated outlining the VT interpretation of the regulations in respect of whether one proposal can deal with a number of hereditaments. Tony Masella opined that whilst under certain requirements one proposal may deal with a number of hereditaments, and a notice of decision may deal with multiple challenges made, appeal fees remain payable per hereditament as the appeal is reflective of an entry in the list.

7.2 Blake Penfold had an alternative interpretation as he felt the appeal is against the decision notice or the failure to issue a decision notice. Jon Bestow agreed and stated that technically you have to go through the challenge process in order to make an appeal. However, his view was that the appeal is against the entry of the hereditament and that is what is being appealed. He acknowledged that in some cases there won't be a decision notice, but this does not prevent an appeal being made against the hereditament.

7.3 Tony Masella explained that the document outlined the VT interpretation as a starting point for discussion, and he would be interested to hear the views of the respective professional bodies once they have considered the matter.

Action: Professional bodies to submit their views in writing on the VT interpretation of the scope to appeal on challenge to multiple assessments under one proposal

7.4 Gary Garland advised that the regulations need to be interpreted in the way Parliament intended and that the VTS have to administer the fees. If their view is 'one appeal, one fee' that is what will happen until it is challenged.

8 Evidence bundles

8.1 Tony Masella elucidated that he had concerns regarding the plethora of information, purported to be evidence, currently being submitted and had commissioned a working group involving the VTS, VOA and agents to streamline evidence bundles for 2017 appeals, with the primary objective of ensuring

consistency and standardisation of evidence to assist all parties and the panel. It was noted the VOA had been standardising the format of challenge decision notices and Lee Anderson was pleased that the new format he had recently seen was a big improvement and removed the issue of documents being embedded within documents.

8.2 Lee Anderson advised that he hoped to be able to share the draft guidance with VTUG in the next couple of weeks. The question was raised whether the new format will include the proposed statement of argument previously discussed? Lee explained that there will be two documents, the VOA challenge decision notice which should contain details of all discussion/requirements and an additional document which outlines the basis on which the appeal had been made including the grounds/reasons for appeal and should reference the decision notice.

8.3 Lee Anderson confirmed that the guidance is similar to what was implemented for CTV. It was not yet decided whether this would remain as guidance or form part of a Practice Statement as a new requirement.

9 Any other business

9.1 Jon Bestow asked Daniel Bellis if he could promote the benefit of remote hearings within FSB as small business owners appeared reluctant to participate. He added that if an agent is instructed the business owner could still watch the hearing online. Daniel confirmed that small businesses will be encouraged to engage, however the number of unrepresented businesses who proceed past check is relatively small.

9.2 Tony Masella added that if the VTS staff can assist the FSB Members whether at their meetings or writing articles to better inform them about NDR appeals, he is happy to consider this and to make VTS resources available.

9.3 Lee Anderson advised that the VTS website will be undergoing a complete refresh and he planned to utilise VTUG for feedback. The refresh is planned to take approximately three months and views of ratepayers and CT payers will be obtained through a dedicated survey.

9.4 Tony Masella pointed out that the Appeals & Listing search engine had been implemented in April 2020. This can provide live data on appeals as well as decision data. It was also a valuable tool for billing authorities to ascertain how much rateable value was under appeal. Any feedback on this would be most welcome.

10 Date of next meeting

10.1 The meeting closed at 12:20 pm. The next meeting will take place on Tuesday 7 September 2021.

A handwritten signature in black ink, appearing to read "Tony Masella". The signature is fluid and cursive, with a large initial "T" and "M".

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Tony Masella
Chair