



## Valuation Tribunal Users' Group

### Minutes of the Meeting held via MS Teams on Wednesday 1 December 2021 at 11:00 am

<b>Present:</b> 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 Hetherton -	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.

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 7 September 2021**

2.1 The minutes of the meeting held on 7 September 2021 were accepted as an accurate record and confirmed.

2.2 There were no matters arising.

2.3 *(Michael Pearce to provide details of cases where additional or new evidence was allowed despite objections by VOA staff)* Michael Pearce will supply details of the cases referred to previously in due course.

### **3 Workload statistical analysis**

3.1 Lee Anderson reported the following:

- 1,811 NDR 2017 appeals registered
- 947 NDR 2017 appeals cleared
- 864 NDR 2017 appeals outstanding
- 397 NDR 2017 appeals suppressed (the majority of which relate to fit-out costs)
- 661 Council Tax Liability (CTL) appeals outstanding
- 300 CTL appeals listed to hearings
- 470 Council Tax Reduction (CTR) appeals outstanding
- 122 CTR appeals listed to hearings
- 1,792 Council Tax Valuation (CTV) appeals outstanding
- 594 CTV appeals listed to hearings
- 151 Council Tax Completion Notice appeals received

3.2 In referring to the VTS's workload predictions on CCA appeals of 20k during the life of the 2017 List, Tony Masella asked the VOA whether they now had any predictions given what is known to date? Helen Zammit-Willson agreed to look into this and report separately.

**Action: Helen Zammit-Willson to provide the VTS with projected figures of CCA appeals for the current List**

### **4 Remote hearings**

4.1 The meeting agreed that remote hearings are working well, and it remained a positive experience. No improvements were suggested by the professional bodies present.

4.2 Gary Garland advised that remote hearings would continue as the default position, with the exception of any cases that are too complicated or unsuitable for an online hearing. He requested comments on what type of cases VTUG felt would not be suitable for remote hearings to assist him in this task. Gary advised that the Consolidated Practice Statement is being reviewed to bring the current emergency measures into normal business, which would come into force on 1 April 2022.

4.3 Gary Garland anticipated that technology would improve as time goes on to make participation in remote hearings much easier. It was noted that most problems experienced so far related to broadband or sound issues, and none have been insurmountable. Andrew Hetherington advised that the IRRV was providing assistance to users participating in remote hearings and passed on his thanks to the VTE/VTS for providing help with this.

4.4 The Upper Tribunal will be transitioning to Virtual Hearing Service (VHS) from the cloud-based platform currently used from March 2022, and it was asked whether the VTE/VTs would also move to this bespoke platform? Lee Anderson confirmed that VHS had been explored as a platform prior to introducing Microsoft Teams. Some of the technicalities with VHS did not benefit the VTE/VTs, so there were no plans to move away from Teams at this moment in time.

## **5 Progress on MCC COVID challenges and receipt of 2017 MCC appeals (COVID cases) where no VOA evidence or decision notice has been issued**

5.1 Tony Masella noted that whilst the Bill made its journey through Parliament, the 18-month deadline for challenges was approaching and he was concerned that a number of appeals will be received in December and January where the VOA had not issued a decision given the circumstances. He was keen to understand potential volumes of these MCCs.

5.2 Helen Zammit-Willson explained that the Bill is at the report stage at the House of Lords today and that the third reading will take place on 8 December, where the House of Lords will have the power to make minor amendments. The expectation is that the Bill will go through and receive Royal Assent, and once this happens any outstanding COVID MCC cases will be cleared by the VOA issuing decision notices. It was noted a small number of cases will reach the 18-month deadline before that happens. Helen reported that in November three cases reached the deadline, with an extension agreed for one. In December circa 400 will reach the 18-month deadline, of which circa 90 have agreed extensions. During January circa 430 will reach 18-months, of which five have agreed an extension. Tony Masella queried whether these were purely COVID MCC related, or whether there were other factors contained therein, as he was concerned that VTS resources will be taken up trying to decide whether MCCs are purely COVID related or if there are other issues attached, thus making the appeals non-COVID applicable.

## **6 Update on clearance of ATM appeals**

6.1 A final ATM progress meeting is scheduled for 21 December when it will be decided how to proceed with the remaining appeals. Helen Zammit-Willson confirmed there are circa 10k appeals outstanding, of which more than half should be agreed or withdrawn, and paperwork is awaited. Wash-up meetings are progressing well, during which it will be discussed how the remaining 4k should be treated.

6.2 Tony Masella advised that the VTS had finalised the migration from the CDB and all appeals are now held on the new Dynamics system. He was keen to reduce the number of outstanding ATM appeals to ensure only cases which require a hearing are listed to avoid wasting resources. He was disappointed that progress on clearing appeals had slowed since September. The VTS will need to take control now and if all 10k appeals remain outstanding by 21 December parties will unfortunately start to receive hearing notices which may divert resources.

## **7 Evidence bundles**

7.1 Lee Anderson explained how a project group had been set up working with the VOA and private practice representatives to look at NDR submissions in order to implement a streamlined approach, thus avoiding the weight and duplication of evidence that was currently being received, in order to assist the panel ensuring all submitted information is appropriate to the case.

7.2 The guidance document had been circulated which explained what parties need to do to comply with the VTE requirements when submitting an appeal and supporting evidence. Two documents will be required, the VOA challenge decision notice and the evidence statement. Under the current process a lot of information contained in the VOA challenge decision notice is duplicated in a secondary statement, so it is hoped the new process will avoid that.

7.3 Lee Anderson explained that guidelines will not be too prescriptive, and agents will be able to bespoke documentation in line with requirements. When this process was implemented for Council Tax, after a period of time it was found to be useful to share anonymised templates of good examples of evidence documentation and it is hoped it will be possible to do the same for NDR cases at some point.

7.4 In order to implement the new process changes were required to the online portal to reduce the requirement of four documents to be uploaded to two, and to allow online registration for appeals where cases are submitted where no VOA decision has been issued. Currently when a VOA decision has not been issued appeals have to be registered manually by VTS staff to avoid payment of the appeal fee, but in future such appeals can be registered online with no fee required. It is hoped this will be rolled out on 1 January 2022.

7.5 Blake Penfold opined that the document was not specific in terms of how it sits in respect of regulatory requirements, he was not clear if the statement replaced other documentation referred to in the regulations or if it is in addition. Lee Anderson explained that evidence exchanged at the challenge stage should be contained in the VOA decision notice, therefore it is not necessary to repeat it in the evidence statement, but anything not contained in the decision should be reflected. The guidance states the requirement to upload four documents will cease and be replaced by two documents. Gary Garland added that the object of the exercise is to educate people to provide what is required rather than submit duplicate evidence which isn't helpful.

7.6 Blake Penfold remained concerned and requested more clarity on how this sits within the specific requirements of the regulations because he did not want to be in a position where he is informed he had not complied with the regulations. Lee Anderson agreed to review the wording of the guidance at section 1.4 to possibly include specific reference to the requirements of Regulation 13C. Tony Masella added that the aim is to simplify the process. This is only the first step and it may need tweaking moving forward, and he passed on his thanks to RSA and the VOA

for their assistance engaging in the project.

**Action: Lee Anderson to review the wording of the evidence requirements guidance at section 1.4**

**8 Whether an appeal can relate to more than one hereditament**

8.1 Following discussions held during previous meetings, Blake Penfold requested clarification on whether appeals can or cannot relate to more than one hereditament. Lee Anderson explained that some cases are due to be listed where appeals had been made on each floor of an office block, which will provide scope to look at the matter in more detail. Jon Bestow pointed out that the appeals were made on individual hereditaments on each floor, so the hearing may not provide the clarity sought.

**9 Inspection of documents under Regulation 17**

9.1 Blake Penfold asked if previous issues around access to inspect documents under Regulation 17 at VOA offices were resolved? It was confirmed that the office network is now open for access, while there may be exceptional circumstances when access isn't possible, generally records can be inspected by appointment. It was noted the option of VOA staff providing required information over the telephone is also offered if people cannot travel to inspect physical records.

**10 Council Tax banding advice on VOA website**

10.1 Jon Bestow suggested that advice on the VOA website should be reviewed because the current wording appeared misleading for appellants. He referred to advice relating to CT evidence which stated that when appellants request details of comparable properties they should be in the same street. He recently dealt with a case where an appellant had their evidence restricted to the same street, but the VOA provided evidence from the surrounding area and did not follow the same constraint as outlined on the website, which did not seem fair.

10.2 It was also raised that recently on Twitter people were encouraged to challenge their CT band, but the time restrictions were not mentioned. This could result in people submitting invalid appeals because they are unaware there is a time limit. Michael Pearce agreed to check the advice which is published and ensure incorrect guidance is corrected. Tony Masella stressed the importance of information published in the public domain being correct, and that all organisations should work together to ensure the correct terminology is used and guidance is consistent.

**11 Any other business**

11.1 Carla-Maria Heath outlined details of the consultations currently taking place in Scotland on tribunals and appeals.

11.2 Charles Golding advised that RICS continued to provide guidance to

unrepresented stakeholders about using the services of unregulated agents. The challenge is that only the term 'chartered surveyor' is protected and that anyone can call themselves a 'surveyor'. It was also noted that some non-chartered surveyors are using the fact that they are registered on the VOA system as an 'agent' that they are approved; Helen Zammit-Willson requested examples of this. Jon Bestow added that this is also becoming a growing problem with council tax appeals.

11.3 Dennis Broughton asked if VOA staff could be encouraged to use the Regulation 17 procedure as early as possible in proceedings, as this would be beneficial. Helen Zammit-Willson advised that staff should already be doing this, but if specific examples of the process not being followed are provided they will be addressed.

11.4 Michael Pearce pointed out that there is no bespoke procedure laid out in the Consolidated Practice Statement around civil penalty appeals, just a general Direction, although there is an interactive map on the website showing the route to making an appeal. Appeals are made within 28 days of receipt of a penalty notice, he therefore asked what arrangements are in place to notify the VOA that an appeal had been lodged now there are two separate systems in place? It was confirmed an email will be sent to the preferred inbox at the same time the appeal is acknowledged to the appellant, with a PDF attached showing details of the appeal.

11.5 Mike Heiser referred to the consultation document on business rates recently issued. He suggested there may be merit in discussing this at the next VTUG meeting regarding the possible implications for new areas of work for the VT in the penalty regime. Tony Masella agreed to place this item on the next agenda, although it was noted the new work is not envisaged to come into force until 2026.

11.6 Lee Anderson was pleased to report that the new VTS website will be launched during the next few weeks, he hoped the new site will be much easier for users to navigate. It is currently being released into public beta and Lee will notify VTUG when it goes live and requested any feedback.

## **12 Date of next meeting**

12.1 The meeting closed at 12:45 pm. Dates for 2022 meetings will be circulated in due course.



Tony Masella  
Chair