



## Valuation Tribunal Users' Group

### Minutes of the Meeting held via MS Teams on Monday 6 June 2022 at 11:00 am

<b>Present:</b> Tony Masella -	Valuation Tribunal Service (Chair)
Lee Anderson -	Valuation Tribunal Service (Director of Operations & Development)
David Slater -	Valuation Tribunal Service (Acting Registrar)
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
Tim Johnson -	Rating Surveyors' Association
Dennis Broughton -	Rating Surveyors' Association
Andrew Hetheron -	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, in particular David Slater to his first meeting as Acting Registrar.

1.2 Apologies were noted from Harry Rich (Valuation Tribunal Service Board Chair), Chris Sykes (Valuation Office Agency) and Roger Jones (Local Government Association).

## 2 Minutes of the meeting held on 8 March 2022

2.1 The minutes of the meeting held on 8 March 2022 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.

2.4 *(VTS to provide the number of penalty appeals dealt with)* Details of penalty appeals outstanding and what had been dealt with had been provided as requested. **Action closed.**

2.5 *(Review hearing guidance for remote hearings)* The protocols for remote hearings had been revised and published on the VTS website. **Action closed.**

2.6 *(Tim Johnson to circulate examples of VOA decision notices containing hyperlinks to the VOA/VTS for investigation)* Examples of VOA decision notices containing hyperlinks had been circulated as requested. **Action closed.**

### **3 MCC COVID Judgment**

3.1 The VTE had considered and delivered judgment, which had been published. This hearing was conducted by the VTE President and two Vice-Presidents. It was noted the appeals stayed whilst this particular appeal was being considered will remain so to allow the appellants to consider an appeal to the Upper Tribunal. David Slater advised that there were appeals which at face value were not made on COVID-related grounds but the appellant intended to raise COVID as a factor, these appeals are also covered by the stay.

3.2 It was noted that an extension to the time limit for submitting appeals had been agreed by the VTE President at six months to enable the VTE to deal with earlier cases and, depending on what results emerged, allow representatives to decide their approach to their individual cases. Parties had until October in order to submit similar COVID-related appeals.

### **4 2017 Rating List evidence submission – update**

4.1 Lee Anderson reiterated that the guidelines issued on 14 February 2022 clearly set out how the VTE wants to receive evidence bundles for 2017 NDR appeals. He had noted the concerns expressed at VTUG that the VOA decision notice is (a) not always in a single flat file format and (b) has separate documents referenced within it or contains embedded links, which creates problems for the agents. He had been in discussions with the VOA and E-Comms Group to better understand this concern and it had been agreed that evidence bundles received post 14 February will be closely monitored until the end of June to see the extent of the issues raised.

4.2 Lee Anderson was also mindful of concerns raised around data capacity in terms of the size of the documents being transferred. He opined that files up to 25 MB is generous and should be uploaded without any undue issues. The point was made that the onus was on the ratepayers' representative to ensure that evidence submitted was relevant and pertinent to the matter in dispute. Gary Garland pointed out that he had experience of seeing documentation purported to be

evidence that added no relevance.

4.3 Lee Anderson confirmed 518 appeals had been received in the new evidence format, of which a batch of 198 appeals were received from one particular agent on a business centre. On average, 10-15 appeals are being received per day.

4.4 Tim Johnson expressed concern that to date he had not received a single flat file document from the VOA to be submitted to the VT. He had found workarounds but remained in doubt regarding the VOA's position on whether or not it is possible for them to provide flat files with no embedded links. Helen Zammit-Willson advised that the VOA is not in a position to issue a single document for every case but are able to combine information into a single document upon request. This combined document will include a copy of the proposal, the VOA decision, any interim response, rebuttals and appendices outside of formal exchange.

4.5 It was suggested that it would be helpful if it was clearly stated on the decision notice how quickly a single file can be turned around when requested. Lee Anderson advised that some good examples of evidence bundles have been received and he hoped it would be feasible for professional bodies to share good practice. He had been discussing the issue with the VOA BST Team to try and introduce consistency in accepted document format to assist everyone. He opined that with advancing technology it may be possible to publish VOA decision notices in the cloud, just a link could then be provided. He hoped all the work being carried out now will ensure the position will be better when dealing with 2023 Rating List appeals.

4.6 The aim was for Lee Anderson to finalise collating information by the end of June to produce a report on findings during July. This timeline should provide scope to gauge views from those members who were on the receiving end of evidence bundles at hearings.

## **5 Appeal workload analysis**

5.1 Lee Anderson reported the following in respect of CCA appeals:

- 2,539 received
- 1,182 cleared
- 1,357 live
- 799 suppressed (mainly due to office fit-out costs)
- 713 required a fee refund; 469 no refund required and payment was made into the consolidated fund

5.2 The following was reported in respect of Council Tax appeals:

- 635 CTL outstanding
- 196 CTL listed; the remainder will be scheduled for hearings in the next few

months

- 426 CTR outstanding
- 176 CTR listed
- 1,633 CTV outstanding
- 655 CTV listed

## **6 Listing of ATM appeals**

6.1 ATM Progress meetings were progressing well and the listing programme had started. The aim was that by the end of August a full listing programme of all various appeal types would be agreed.

6.2 Tony Masella passed on his thanks to those involved for the enormous amount of work which continued to take place in addressing the ATM appeals. It was noted there were 50k appeals outstanding initially which had now been reduced to just over 6k.

## **7 Update on stayed and complex appeals**

7.1 David Slater updated the meeting on the current stayed appeals list. The Upper Tribunal website is reviewed daily by him to see if any stayed appeals can be progressed. It was noted that the UT decision on museums was awaited, once it is issued the stay on those appeals can be reviewed.

7.2 David Slater advised that the decision on Boyatt Wood Industrial Estate will be released this week. Although there was a stay on appeals involving office fit-out costs, the parties had informed the VTE that the London office market was different to the rest of the country. Test cases, relating to 30 Gresham Street, had been identified as potential complex appeals where fit-out costs were an issue. He said these can be progressed by the VTE, once the parties inform him when they are in a position to proceed.

## **8 Feedback on effectiveness of VTUG**

8.1 Tony Masella invited feedback from those present on how effective they found the meetings and if there are any suggestions for improvements or other areas which should be considered for future agendas.

8.2 The following points were noted:

- All the professional bodies found these meetings effective and productive, providing a much needed forum to communicate and raise any issues for discussion regarding local taxation appeals, processes and procedures.
- The consultative format adopted is extremely useful, especially when consultation on the requirements of parties takes place before publication which ensures difficulties in processes can be flagged up in advance.
- VTUG ensures everyone is focussed on important issues thus avoiding confrontation in hearings and keeps everyone in touch with what is

happening in the appeals world.

- It is a very useful forum to discuss administrative and process issues which enables individuals to update their own stakeholders.
- VTUG meetings are a useful channel of information which may not be picked up elsewhere.

8.3 It was the consensus of those present that the forum is useful and provides opportunity for open, flexible and transparent discussion.

## **9 Any other business**

9.1 Michael Pearce raised the increasing levels of late postponements and increased listings of Council Tax cases. Sometimes VOA staff are not informed of postponements until the day of the hearing, therefore he wondered if anything could be done to improve the communication. Lee Anderson pointed out that the requirement to have a minimum of two VTE Members at a hearing sometimes provided a challenge given their outside commitments. However, remote hearings do provide the benefit of moving cases to other hearings to avoid postponing them. He would raise the late notice issue with VTS staff, however, on some occasions this could not be avoided.

9.2 Charles Golding advised that a joint statement of the RICS, IRRV and RSA had been published providing advice to ratepayers in understanding how to challenge assessments. The guidance can be found at:

<https://www.rics.org/uk/news-insight/latest-news/news-opinion/business-rates-advice---joint-statement-of-the-rics-irrv-and-rsa/>

## **10 Date of next meeting**

10.1 The meeting closed at 12:05 pm. The next meeting will take place on Monday 5 September 2022.



Tony Masella  
Chair