

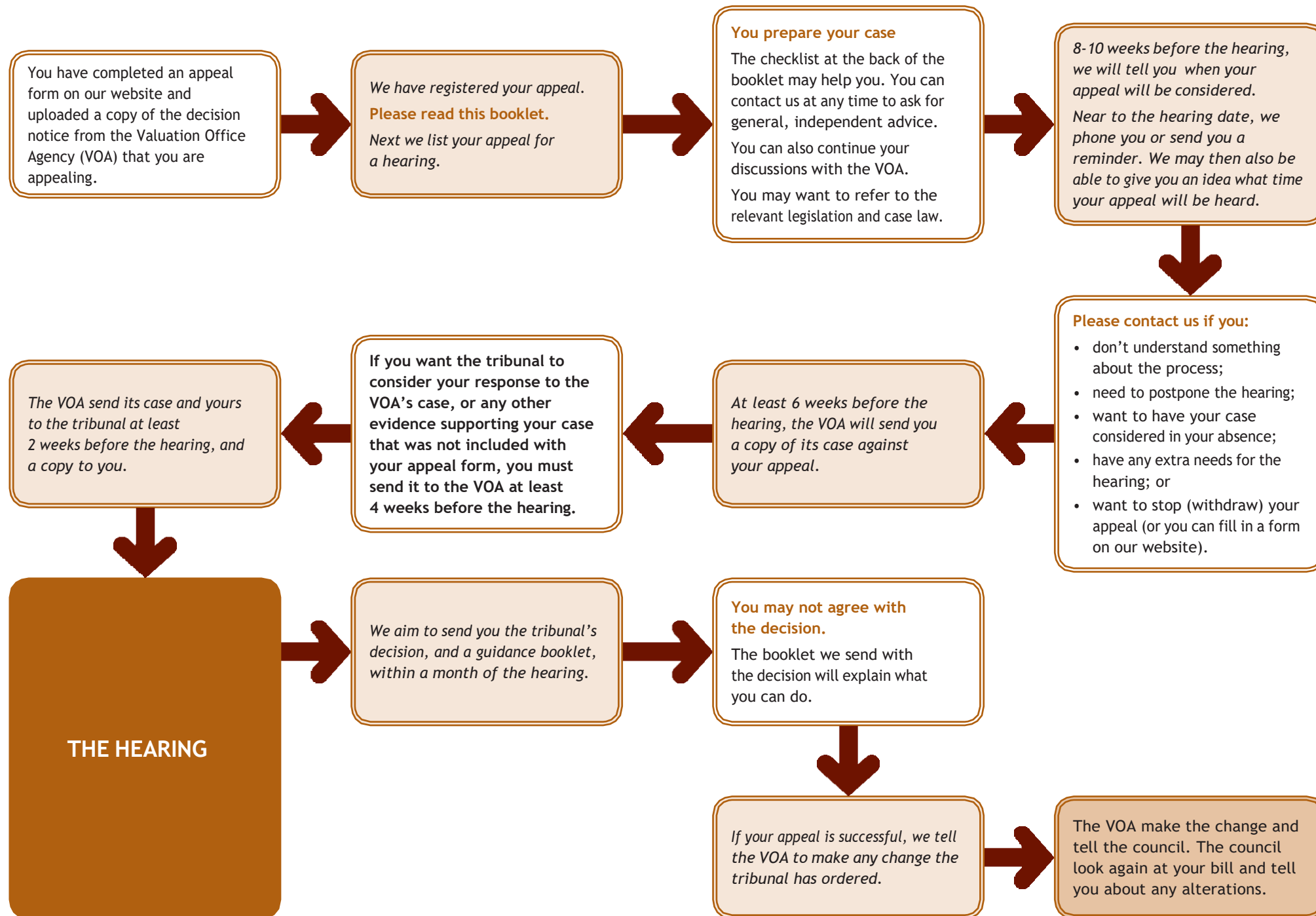


## Council tax valuation

Your appeal. Preparing for the Tribunal hearing.



## Valuation Tribunal council tax banding appeal process



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If you would like a copy of this booklet in another format or language, please let us know.

**We aim to treat everyone fairly. We will not treat anyone making an appeal less favourably for any reason.**

This guide does not cover every point about the Valuation Tribunal. Our staff will reply to any reasonable request you have for advice on our procedures, but we cannot offer detailed advice on your appeal.

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### Technical terms

#### adjourn

Stop the hearing for a time because a discussion or some other information is needed before a decision can be made.

#### council

The local authority (billing authority) that sends out council tax bills.

#### direction

The tribunal's written instructions that you and the VOA must follow.

#### dismiss

The panel turns down your appeal and you no longer have a case with us.

#### invalidity notice

A notice from the VOA stating that they have not accepted your proposal as valid, and their reasons for this.

#### panel

The members of the Valuation Tribunal who hear your appeal.

#### proposal

The letter or form that you sent to the VOA asking them to alter the valuation list.

#### strike out

The panel decides to stop considering your appeal because you failed to keep to a direction, or because the tribunal has no power to hear your appeal.

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#### valuation list

A list of all the domestic properties subject to council tax in a council's area.

#### Valuation Office Agency (VOA)

The government body that places homes in council tax bands.

The 'listing officer' in the VOA has to keep the valuation list correct.

#### Valuation Tribunal

The name that covers both the judicial body that hears appeals against council tax and business rates (the Valuation Tribunal for England) and the administrative body that supports it (the Valuation Tribunal Service).

## Why have I received a notice of acknowledgement?

1. You have made an appeal to the **Valuation Tribunal** against a decision you received from the **Valuation Office Agency (VOA)**. Our notice tells you that we have registered your appeal and gives our contact details. It shows the information we have about your appeal including the appeal number, which you should quote if you contact us. If any of the information on the notice is wrong, please let us know.
2. By law, we have to let the **Valuation Office Agency (VOA)** know that you have made an appeal, and we send them a copy of your appeal form and any other supporting documents received from you.

## About this booklet

3. This booklet looks at appeals against decisions the VOA make about council tax banding (valuation) and against **invalidity notices** they issue.
4. The booklet gives you information about us, the notices you receive from us, the service we provide and what happens next. The information will be useful to you throughout the whole appeals process, so please keep this booklet as you may need to refer to it. At the front of the booklet is a flowchart showing the appeals process.
5. Words or phrases in **bold** and **blue** in this booklet are explained under the heading 'Technical terms' on page 2.
6. Throughout this booklet we refer to the President's Practice Statement. You can download this from our website at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk) or ask us for a copy at any time.

## What is the Valuation Tribunal?

7. The Valuation Tribunal for England was established by an Act of Parliament to decide disputes about council tax and non-domestic rates.
8. It is an independent judicial body (like a court) and is **not** connected to the **Valuation Office Agency** (that set council tax bands and rateable values on properties) or to the **council** (that decide on liability, exemptions and discounts for council tax and send out council tax and rates bills).
9. The tribunal is made up of a President, Vice-Presidents, chairmen and ordinary members. The President and Vice-Presidents are judicial office holders, who are qualified professionals appointed by the Lord Chancellor. The tribunal usually sits in **panels** of two (a chairman and a member), assisted by a clerk. The clerk is not part of the decision making process, their role is to offer advice on the relevant law, practice and procedure and put the panel's decision and reasoning into writing.
10. The clerk is an employee of the Valuation Tribunal Service, which supports the tribunal. The Valuation Tribunal Service was also established by an Act of Parliament and provides the staff, training, office services and so on.

## How does the tribunal work?

11. The tribunal must follow law and procedure relevant to its appeal process. These are set out in formal regulations (see page 22), supported by a Practice Statement made by the tribunal's president.
12. The tribunal aims to be as informal as possible, but as a judicial body its hearings are structured. This is for everyone's benefit.
13. There are no fees to pay for these types of appeals and the service is entirely free. The tribunal cannot order anyone to pay the costs or expenses of the other side, whatever the outcome of the appeal.
14. You can present your own case or be represented by someone else. (We cannot represent you or provide anyone to represent you.)
15. Hearings are open to the public, unless there are exceptional grounds for the hearing to be in private. The grounds are set out in the Practice Statement (Private or closed hearings).
16. The tribunal's decisions are public documents, and are published on the website. It is possible to apply for certain information to be removed from a decision before it is published. There is more about this in the Practice Statement (Publication of decisions).

## Do I still need to pay my council tax?

17. Even though you have appealed you must, by law, still make the payments shown on your bill.

## What happens before the hearing?

18. You will need to prepare your case before the hearing. You must show the **panel** that it should allow your appeal.

## You may want to do the following

19. Contact the **VOA**. You can try to settle your appeal with them right up until the date of the hearing. **If you reach a settlement before the hearing date, you must let us know immediately.** If your appeal cannot be settled, it is helpful to the **panel** and to you if you and the VOA have agreed facts.
20. You can get advice from Citizens Advice at [www.citizensadvice.org.uk](http://www.citizensadvice.org.uk). You can get advice and help from an independent property valuer. You can get contact details from the internet or local business and phone directories. You can also get advice from a legal adviser, though it is unlikely you will get legal aid. To find out what help may be available, contact Civil Legal Advice. Their phone number is 0345 345 4345 and their email address is [emailhelp@civillegaladvice.org.uk](mailto:emailhelp@civillegaladvice.org.uk). There is more information about the scheme on [www.gov.uk/legal-aid](http://www.gov.uk/legal-aid).
21. You may want to observe another hearing to see what happens. If you do, please contact the office to find out on what dates this would be possible.

## You will receive a notice of hearing

Our hearings are held remotely, as we are now a tribunal that holds its hearings virtually using Microsoft Teams and the Consolidated Practice Statement has been updated to reflect this. The tribunal has decided that, unless justice cannot be dispensed using electronic means, all appeal hearings will be heard remotely.

**We will convene face to face hearings but only if the President of the Valuation Tribunal for England is satisfied that justice cannot be dispensed remotely.**

22. The Notice of Hearing will tell you when the tribunal will hear your appeal. Normally, this is within six months of receiving the appeal and we will give you 10 weeks' notice of the hearing.
23. The notice will also include a **direction**. It is very important that you read this as it tells you what you need to do.
24. If you tell us you will be appearing at the hearing, we will be able to plan the day better and may be able to give you an idea of what time your appeal will be heard.
25. **If you cannot appear at the tribunal hearing, you can:**
  - send a representative (see paragraph 61);
  - ask the **panel** to hear the case in your absence (see paragraph 53); or
  - contact us to ask for another hearing date, if you have a good reason for not being able to appear. Please note that it may be some time before we can give you a new date. There is more about this in the Practice Statement (Postponements and adjournments).

## How do I prepare my case before the hearing?

This guide gives information about **council** tax banding (paragraphs 26 to 43) and **invalidity notice** appeals (paragraphs 44 to 51). Please read the information that applies to your appeal. Other information in the booklet applies to both types of appeal.

### Council tax banding appeals

26. At least six weeks before the hearing, the **VOA** should send you their full case/evidence. This will include any evidence of the prices other properties sold for and the bands they are in. The VOA's evidence can appear fairly formal but we do not expect you to present your evidence in the same way as the VOA.
27. At least four weeks before the hearing, you should send your evidence to the VOA. You should make sure that your case explains the issues that you and the VOA disagree about and the decision you want from the tribunal. Set out your arguments that support your case (including any legislation or case law) and enclose any evidence that you have to support this.
28. The banding is based on the price the VOA assume your property would have sold for on **1 April 1991**, even if your property was not sold or even built on this date.

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The ranges of values in the bands are as follows.

Band A - up to and including £40,000

Band B - over £40,000 and up to and including £52,000

Band C - over £52,000 and up to and including £68,000

Band D - over £68,000 and up to and including £88,000

Band E - over £88,000 and up to and including £120,000

Band F - over £120,000 and up to and including £160,000

Band G - over £160,000 and up to and including £320,000

Band H - over £320,000

29. Generally, the best reason to put a property into a particular band would be the price a property was sold for on or near to 1 April 1991.

It can be difficult to work out what a property might have been worth in 1991, particularly if it was not built at that time. You may be able to find information about other properties in the area that were sold around this date. If these properties are very similar to your own, the prices they sold for may be good evidence of how much yours would have sold for then.

30. The VOA will have checked that the details they have about your property are correct and told you in their decision notice about any information they considered when they reviewed your property's band. At least six weeks before the hearing, they must send you a copy of their case, including their arguments, evidence, legislation and case law. The VOA may also send you details of the selling prices of properties they consider to be similar to yours. If so, you then have the right to ask the VOA for information about the selling prices of up to four other properties that you have identified. If the VOA provide selling prices of more than four properties, you can ask for information on the same number of properties you have identified.

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31. If you cannot find any good information about selling prices, you may be able to find information about the bandings of similar properties. Since council tax started in 1993, many disagreements about bandings have been settled following appeals, or have been seen to be accepted because no appeals have been made. These settled or accepted bandings may be good evidence of the correct banding.
32. Your local **council** holds a copy of the **valuation list**, which shows the bandings of all properties in your council's area. You can look at the list and compare the bandings of your property and any other properties that you think are similar. You can also see information about the bandings for all properties in England on the **Valuation Office Agency's** website at [www.voa.gov.uk](http://www.voa.gov.uk).
33. Copies of old newspapers are often available at libraries and can provide some details of properties which were for sale in 1991. These will only show the asking prices and often have few details about the properties, but you may be able to use this information to ask the VOA for evidence of property sales.
34. Some banks and building societies produce lists that show changes in property prices. But these lists are based on information about different types of properties over very wide areas, and so they may not be an accurate guide as to how much a particular property has changed in value.
35. In recent years, several website services have been set up which show sales of properties since April 2000, based on information from the Land Registry. These may help you to make comparisons, but please remember that it is 1991 values that matter.
36. If you are going to use evidence of the sales or bandings of other properties, it is important that you find as much information as possible about the location, age and size of each property involved. The VOA



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may be able to help you find out more details about any similar properties if you ask them.

37. You can find more information about how properties are valued by looking at section 2 of the Council Tax Guidance Manual on our website at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk).
38. You can also see tribunal decisions about other council tax appeals on the Appeals & decisions section of our website. But a decision made by one **panel** may not necessarily be followed by another panel (unless it is a decision the tribunal's president or vice-president has made on a point of law).
39. You may also find useful information on the following websites: [www.gov.uk](http://www.gov.uk)  
[www.voa.gov.uk](http://www.voa.gov.uk)
40. The main legislation that applies to these appeals is shown on page 22.
41. Whether you hear from the VOA or not, **at least four weeks before the hearing**, you must send the VOA (not us) any more evidence you want to be considered or any challenges you want to make to their case, if you received it. If you do not want to add anything, your case will be decided on the information you put in and included with your appeal form.
42. If you need more time, you must write to us to ask if this is possible and also let the VOA know. The tribunal will not allow you to present extra information at the hearing if this was not included in the information you sent to the VOA, unless it was not available at that time.
43. At least two weeks before the hearing, the VOA will send their case and yours to us. They will also send you a copy, by post or email depending on which you have told them you prefer.

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### Council tax invalidity notice appeals

44. An **invalidity notice** is a notice from the VOA stating that they have not accepted your **proposal** as valid, and their reasons for this. You can appeal against this notice and argue that your proposal is indeed valid. The most common reasons for a proposal not being valid are listed below.
  - You made the **proposal** too late. For example, you made it after the legal time limit.
  - You did not fill in the proposal properly. For example, you did not give reasons why you believed that the banding was wrong or you did not give full information about a decision the **Valuation Tribunal** or a higher court made that you thought was relevant to your case.
  - You did not have the right to make a proposal. For example, you were not the occupier, owner or tenant of the property when you made the proposal.
  - The Valuation Tribunal or a higher court has already considered an appeal based on the same facts and relating to the same property.
45. You will need to convince the **panel** that the reason given by the VOA is wrong.
46. When considering an appeal against an **invalidity notice**, the tribunal cannot also consider whether your property has been placed in the correct band. It is concerned only with whether your **proposal** is valid. If the tribunal decides that your proposal is valid, the matter will be referred back to the VOA who will need to consider the valuation issues raised in your proposal. If the VOA is not prepared to alter your band, you can appeal to us again and if necessary the tribunal will consider your band at a later date.
47. You can find more information about making a valid council tax **proposal** by looking at section 5 of the Council Tax Guidance Manual on our website at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk).

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48. The tribunal expects that you will have exchanged all your evidence with the VOA before making your appeal and certainly before the hearing.
49. You can see tribunal decisions about other appeals on our website. But a decision made by one **panel** may not necessarily be followed by another panel (unless it is a decision of the President or a Vice-President on a point of law).
50. You may also find useful information on the following websites:  
www.gov.uk  
www.voa.gov.uk
51. The main legislation that applies to these appeals is shown on page 22.

### Do I need to appear at the hearing?

52. It is very helpful if you appear at the hearing so that you can put your case forward, answer any questions the **panel** has and ask questions of the VOA. Our statistics show that your appeal is more likely to be successful if you do appear or are represented. However, it is possible for your appeal to be dealt with in your absence.

### A hearing in your absence

53. If you want the **panel** to hear your council tax banding case without you, you must ask us at least 24 hours before the hearing. For an **invalidity notice** appeal, you must send us and the VOA the points you want to make, in writing, 14 days before the hearing. The VOA will still appear at the hearing. If the panel considers that it is not able to deal properly with your appeal in this way, it may **adjourn** to another date for you to appear.

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### A decision without a hearing

54. If an appeal is decided on written statements only, this is known as a decision without a hearing and neither you nor the VOA will be there. If you ask us to deal with an appeal in this way and the VOA object to this, we will let you know as both sides have to agree to this. The **panel** may ask you or the VOA for more evidence. The panel may decide that it can deal with the case only by holding a hearing or may **strike out** or **dismiss** your appeal if you fail to keep to any **direction** it makes.
55. You can find more details in the Practice Statement (Decisions without a hearing).

### Am I likely to win my appeal?

56. We are independent and have to be impartial so, although we can advise you about general procedure, we cannot advise you about whether you have a good case for making an appeal or whether your appeal is likely to be successful. Each case is considered on its merits. The success rate for appeals heard by a **panel** varies, but for all appeal types, when the person making the appeal appears or is represented, about one in three or four appeals is allowed (in full or in part).  
You may find it helpful to visit the Appeals & decisions section of our website, where you can search for previous decisions on appeals like yours.
57. Shortly before the hearing, unless we know that your appeal has been settled, we will contact you to provide you with details about how to join the hearing.

## Who will be at the hearing?

### The panel

58. Usually two members will hear your appeal, although occasionally the President, a Vice-President or a Chairman may sit alone. One of the members will chair the hearing. Paragraphs 8 and 9 tell you more about the tribunal.

### The clerk

59. The clerk is a paid employee who acts as an adviser on points of procedure and law. The decision is made only by the members of the **panel**, but the clerk is responsible for writing up their decision.

### A representative of the VOA

60. You will have already been in contact with the member of the VOA staff who is at the hearing during the discussion of your dispute.

### You

- ~~61.~~ You can appear at the tribunal hearing or you can have a representative (for example, a friend, a solicitor or a surveyor) speak for you, whether or not you will be there yourself. However, if you are not appearing at the hearing, you must let us know in writing, before or at the hearing, who will be representing you.

### Members of the public

62. The hearing is open to members of the public. Usually the only other people at a hearing are either waiting for their cases to be heard, or observing what happens at a hearing before their own hearing day.

63. The **panel** may hear your appeal in private if you ask us before the hearing, but you must have an exceptional reason for this. There are more details in the Practice Statement (Private or closed hearings).

## What happens at a hearing?

**You may want to join another hearing to observe and see what happens. If you do, please visit our website (Appeals & decisions section) and select from the list of live hearings, then contact the office via email to request to observe your chosen hearing.**

64. The hearing is as informal as possible and we will try to put everyone at ease, but these are legal proceedings and so it is impossible to avoid all formality.
65. The **panel** and the clerk will have a copy of your case (sent by the VOA) and you should go through this, explaining what you want to change, and what evidence you have to prove it should change.
66. You may call witnesses.
67. The **panel** will normally follow the procedure set out in the Practice Statement (Model Procedure).
68. As the Appellant, you will normally put your case first. However, if it would assist you, if the VOA goes first, please let us know.

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69. During the hearing:
  - the **panel** will ask you and the VOA to present your cases;
  - you will be able to ask the VOA questions;
  - the VOA will be able to ask you questions; and
  - the panel and the clerk can ask you and the VOA questions.
70. Before the **panel** retires to make its decision, it will ask you if you would like to summarise your case (in other words, go over the main points of your case again).
71. The **panel** may decide to inspect the property or the area it is in, though this is rare.
72. The tribunal's decision is not announced at the hearing, but is sent to you in writing.

### How long does a hearing last?

73. Hearings usually last about an hour. However, it depends on the case and how much evidence each side presents.

### What if I have extra needs?

74. Please let us know in good time.
75. If you have any extra needs, (for example, relating to your sight, hearing or mobility), please tell us and we will do our best to help. There are more details in the Practice Statement (Private or closed hearings).

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76. If you have problems understanding English, we can provide an interpreter. Please tell us which language you speak. Please note that the interpreter will not be an expert on council tax and will not be able to make your case for you. They will only translate what is said. We can also provide someone to help you communicate, for example, a signer. We will pay the costs of providing this help.
77. Our website has more guidance, which you can access using BrowseAloud, a feature which allows you to have the text read out or to download as an MP3 file, in English or another language.

### After the hearing

#### You will receive a notice of decision

78. The notice gives you, and everyone else involved in the appeal, the tribunal's decision. The decision notice contains a summary of the reasons for the decision. It will not be a full record of what everyone said and all the evidence presented, but will explain why the tribunal made the decision it did. The notice also confirms the information that we will keep as a record of your appeal. By law, these records have to be available for the public to see, for six years. If any of the facts in this notice is wrong, please let us know so that we can correct it.
79. We will also provide you with a link to a guidance booklet explaining what happens next, or you can see this at any time on our website. A paper copy of the guidance booklet can be posted on request.

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### Can we award costs?

80. No. There is no power to order one side to pay the expenses of the other, whatever the outcome. You have to meet your own expenses (and the expenses of anyone representing you) in preparing your case and appearing at the hearing.

### Complaints

81. If you have a query/concern about the administrative process related to the handling of your appeal, we will try to sort out your concerns immediately. However, if you remain dissatisfied and wish to make a formal administrative complaint, you can do so by using our online complaints form. The form can only be used to complain about our administration and/or how you have been dealt with by our staff.
82. You can download a copy of our Customer Charter and Complaints Policy from our website, or you can ask us for a copy.
83. You can also complain to the tribunal President about the behaviour of a member or members of the [panel](#), for example if you think they made inappropriate comments or were impolite.
84. You cannot complain about the decision. The only way to object to a decision is to appeal. There is more information in the booklet 'The [Valuation Tribunal](#)'s decision on your appeal'. You can locate this and all guidance booklets on our website

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### How do I contact the tribunal?

85. Our contact details will be on the notice we send you and they are also available on the [Valuation Tribunal's](#) website at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk).
86. Our national phone number is 0303 445 8100 and our email is [appeals@valuationtribunal.gov.uk](mailto:appeals@valuationtribunal.gov.uk).
87. When you contact us, please tell us your appeal number.

## Relevant legislation

Local Government Finance Act 1992 gives the general law.

Council Tax (Situation and Valuation of Dwellings) Regulations 1992,  
Statutory Instrument 1992 No 550 (as amended)

(This gives details about the assumptions that have to be made when  
placing a property in a valuation band.)

Council Tax (Alteration of Lists and Appeals) (England)  
Regulations 2009, Statutory Instrument 2009 No 2270 as  
amended

and

Valuation Tribunal for England (Council Tax and Rating Appeals)  
(Procedure) Regulations 2009, Statutory Instrument 2009 No  
2269 as amended

(These set out the rules under which we and the [Valuation  
Office Agency](#) have to deal with any council tax valuation  
appeals.)

Please remember that some parts of this legislation have changed and  
there may be further changes. You will need to check that the  
legislation you use is up to date. Larger public and law libraries hold  
copies of legislation. You can also see legislation on the following  
website at [www.legislation.gov.uk](http://www.legislation.gov.uk).

**Hearing checklist for council tax banding appeals** This is for your use, to help you prepare for your hearing. You don't need to return it to us.

- 1 I have read the booklet, Your appeal and preparing for your Valuation Tribunal hearing.
- 2 I have agreed facts with the Valuation Office Agency (VOA) about my property (for example, the size and any important dates).
- 3 I have some evidence to support my case, with bands or selling prices of similar properties.
- 4 I understand that the following might help me prepare my evidence. 
  - Looking at the [valuation list](#).
  - Researching old local newspapers for estate agents' adverts or looking at estate agents' details of property sales.
  - Looking at property-price websites.
  - Asking the VOA for sales information on properties I think are similar to mine. (You can only do this once you have received details from the VOA about the sales of properties they think are similar to yours.)
  - Looking at the VTS website to see other council tax decisions and the Council Tax Guidance Manual.
- 5 I received the VOA's case at least six weeks before the hearing and I sent them my response and any extra evidence I prepared at least four weeks before the hearing.
- 6 I know what my options are if I cannot or do not want to attend a hearing. (See paragraph 52 in the booklet.)

- 7 I have decided that I would like someone to represent me and I have let the VTS know who that person is.
- 8 I have spoken to the VTS about my extra needs. (See paragraphs 74-77 in the booklet.)
- 9 I know the time and place of the hearing.
- 10 I have let the VTS know that I (or my representative) will be attending.

If you have any questions about what happens at the hearing or what you need to do to prepare, please contact us on **0303 445 8100** or visit our website at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk).

When you contact us, please tell us your appeal number which will be on all letters and documents we send you.

**Valuation Tribunal**

Telephone: 0303 445 8100 [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk)