



# Council Tax Valuation Appeal

## Your appeal and preparing for your Valuation Tribunal Hearing



Easy Read version of  
'Council tax valuation. Your appeal  
and preparing for your Valuation Tribunal hearing'.

# How to use this booklet

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We are the **Valuation Tribunal Service**.



If you would like this document in a different format or language please let us know.



Please let us know if you have any other questions.



But we cannot give detailed advice about your **appeal**.



Call us on:  
**0303 445 8100**



We try to treat everyone fairly.



Sometimes we use hard words. These words will be in **bold**.

We explain these words in What the words mean on page 28.



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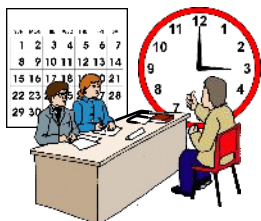
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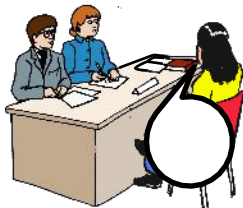
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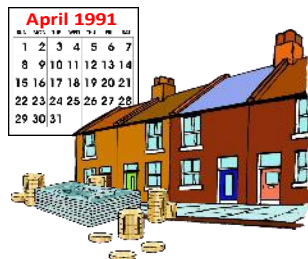
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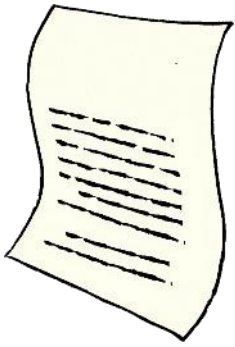
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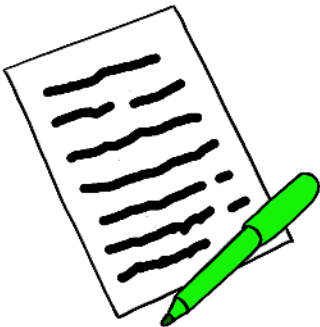
## Why have I received a notice of acknowledgement?



You have made an **appeal** to the **Valuation Tribunal**.



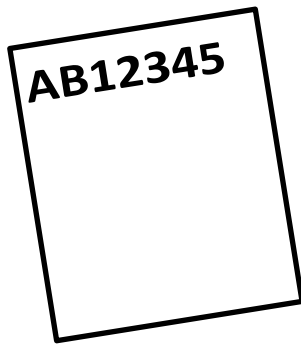
This is because you don't agree with how your property has been **valued** for council tax.



The **notice of acknowledgement** means we have **registered your appeal**.



The decision on the value was made by the **Valuation Office Agency (VOA)**.



The notice has a number on it called an appeal number.



If you need to contact us please give us this number.



You must also tell us if any of the information on the notice is wrong.

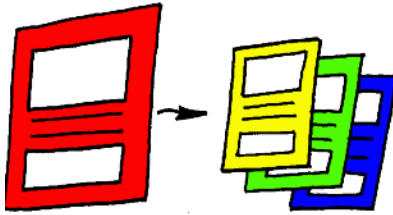
 Valuation Office  
Agency



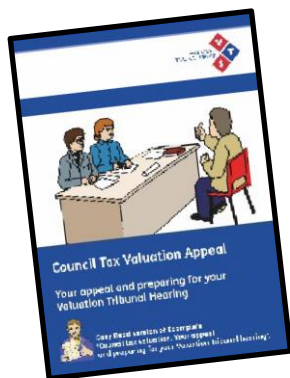
We have to let the **Valuation Office Agency** know you have made an **appeal**.



This is the law.



We send them a copy of your **appeal** form.



## About this booklet

This booklet looks at **appeals** about **valuation bands** for council tax.



There is information about us and what we do.



And we tell you what happens next.



## What is the Valuation Tribunal?

This deals with disputes about council tax.



It is a bit like a court.

It is independent.



**Appeals** are normally heard by 2 people.

This is called a **panel**.



These people are volunteers.



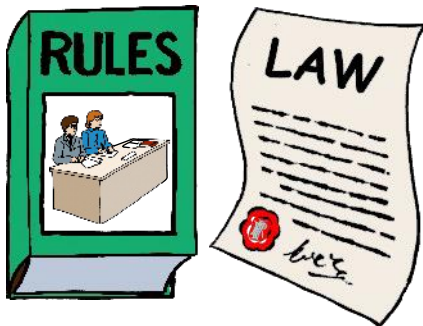
But they are trained to deal with these issues.



The **appeals** meeting is called a **hearing**.



They put their decision in writing.



The **tribunal panel** must follow rules and laws.



You do not have to pay to make your **appeal**.



If you want you can ask someone to speak for you at the **hearing**.



We cannot find someone for you.



The **hearing** takes place in public. Other people may observe your hearing.



They can only be private if there are some very special reasons.

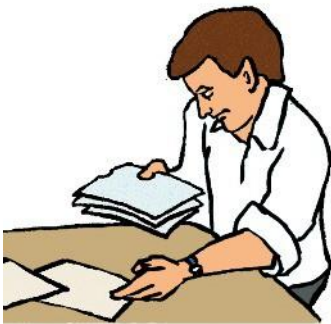


The decisions made by the **tribunal** are made public on the website.



## Paying for your council tax

You must still pay your council tax while the **appeal** is taking place. This is the law.



## What happens before the hearing?

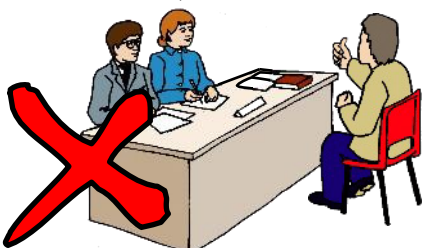
You should prepare your case before the **hearing**.



You must show the **panel** that your **appeal** should be allowed.



If you want to, you can contact the **Valuation Office Agency** before the hearing.



If you come to an agreement with them you must let us know you don't need a **hearing** anymore.



If you don't come to an agreement still keep any information you have both agreed on. This is helpful for the **hearing**.



If you need advice the **Citizens Advice Bureau** can help.



Their website is [www.citizensadvice.org.uk](http://www.citizensadvice.org.uk)



You may want to ask for advice from someone who values homes.



Or from a legal advisor. But they may charge a fee.

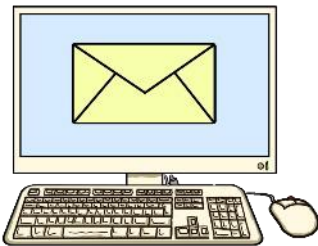


Civil Legal Advice (CLA)

To find out more contact **Civil Legal Advice**.



Their phone number is  
**0345 345 4345**



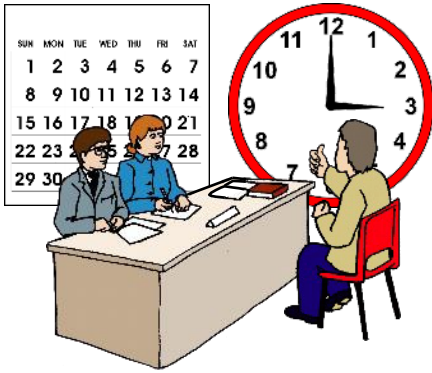
Their email address is  
**[emailhelp@civillegaladvice.org.uk](mailto:emailhelp@civillegaladvice.org.uk)**



There is more information on the government website at  
**[www.gov.uk/legal-aid](http://www.gov.uk/legal-aid)**



If you want to find out what a **hearing** is like you can contact us and arrange to observe one.



## Your hearing

We will send you a notice saying the date of your **hearing**. A time will be given closer to the date.



The hearing will be held online.

Weeks						
1	2	3	4	5	6	7
<b>8</b>	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

We will tell you at least 8 weeks before.



The notice will also tell you what you need to do. It is very important that you read this.



If you let us know you will be appearing at the **hearing** we may be able to give you an idea of what time your **appeal** will be heard.

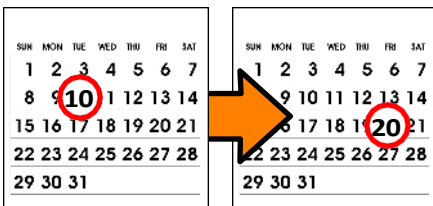


## If you cannot appear at the hearing

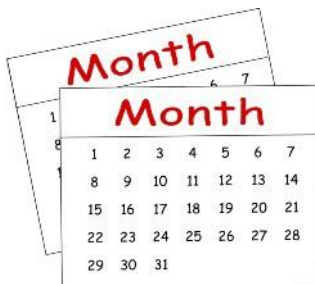
You can ask someone to speak for you.



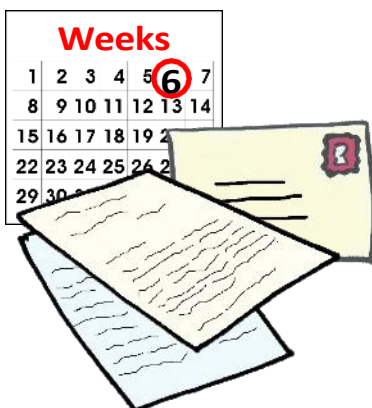
Or ask the **panel** to hear your case without you or someone else there.



If you can't make the **hearing** but want to appear we may be able to change the date. But you will need a good reason.



And you may have to wait a long time for a new date.

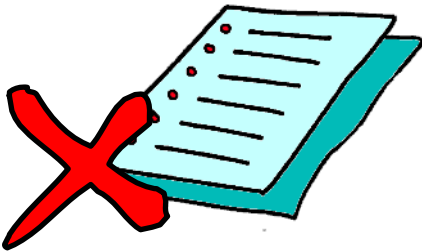


## What happens and when

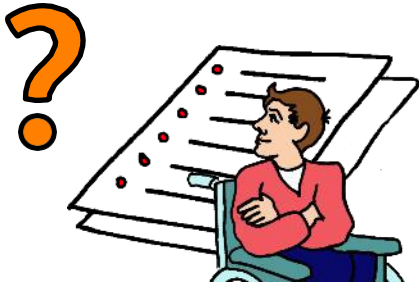
The **Valuation Office Agency** will send you information at least 6 weeks before your **hearing**.



This information is called their case or their **evidence**. For example, information on what houses like yours have sold for.



You do not need to put your information together in the same way as them.



But you must show why you don't agree with what they think.



And you must say what you think the right decision should be and give your reasons.

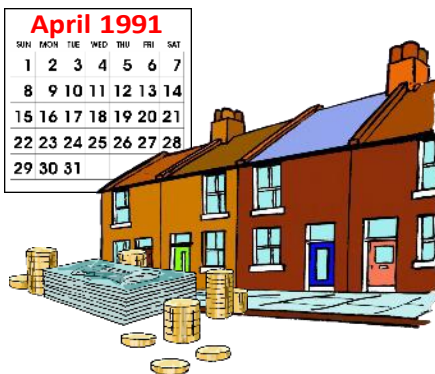


Write all this down and put any **evidence** you have with it.



For example, your **evidence** might be some law, examples of other cases or properties like yours.

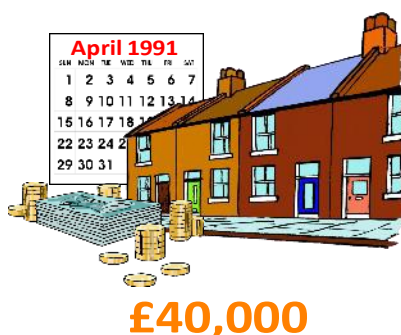
## How is a council tax valuation or band decided?



The **Valuation Office Agency** decided the band by looking at what your home would have been worth in April 1991.

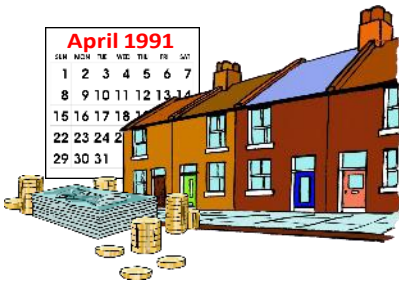


Even if your home was not built then, they will look at similar homes.



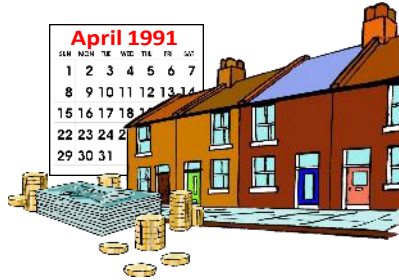
Here is a list of the **bands**:

Band A - homes up to and including £40,000 in 1991



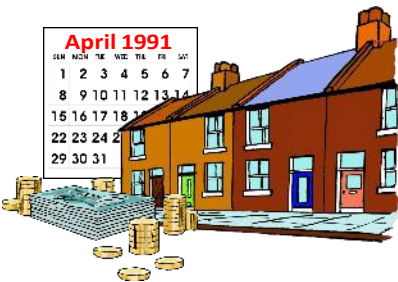
**£40,000 - £52,000**

Band B - homes over £40,000 and up to and including £52,000 in 1991



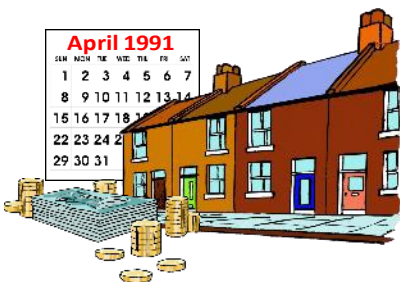
**£52,000 - £68,000**

Band C - homes over £52,000 and up to and including £68,000 in 1991



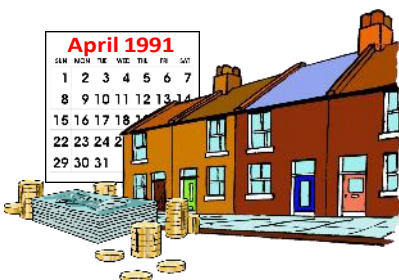
**£68,000 - £88,000**

Band D - homes over £68,000 and up to and including £88,000 in 1991



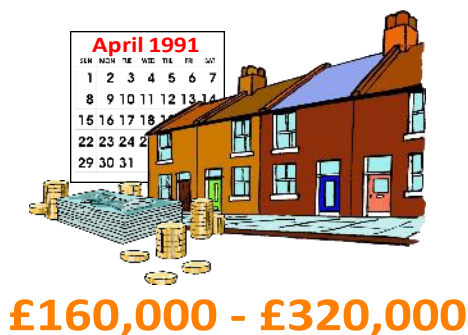
**£88,000 - £120,000**

Band E - homes over £88,000 and up to and including £120,000 in 1991

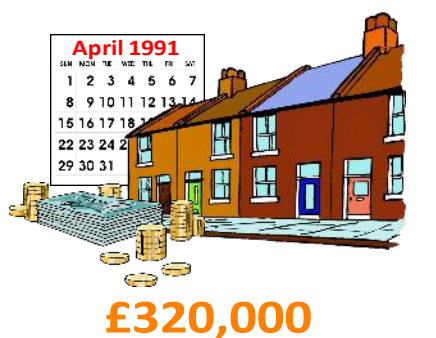


**£120,000 - £160,000**

Band F - homes over £120,000 and up to and including £160,000 in 1991



Band G - homes over £160,000 and up to and including £320,000 in 1991



Band H - homes over £320,000 in 1991



You can ask the **Valuation Office Agency** to look at the prices, if they notify you of sales they wish you use in your case, of up to 4 similar homes.



If they have already given you sales information on more than 4 similar homes, you can ask for the same number.





You can also see the list at the **Valuation Office Agency** website:  
[www.voa.gov.uk](http://www.voa.gov.uk)



If you are looking at what other properties are **banded** at it is important to check they are similar to yours.

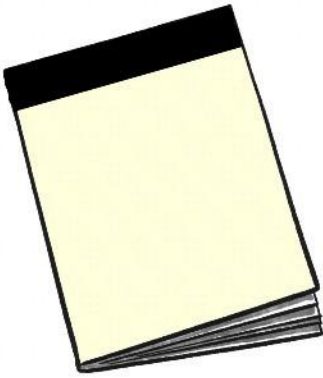


For example, the size, when they were built and where they are.

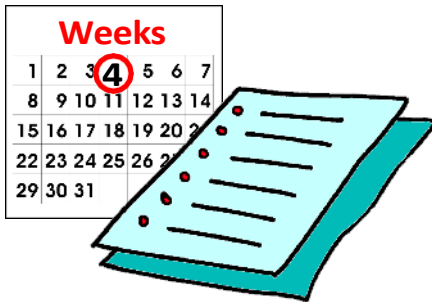


There is more information about how homes are valued on our website.

Go to [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk) and search for Council Tax Guidance Manual



This is the Council Tax Guidance Manual and the information is in section 2.



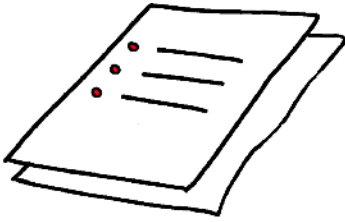
You must send the **Valuation Office Agency** all the **evidence** for your case 4 weeks before the **hearing**.



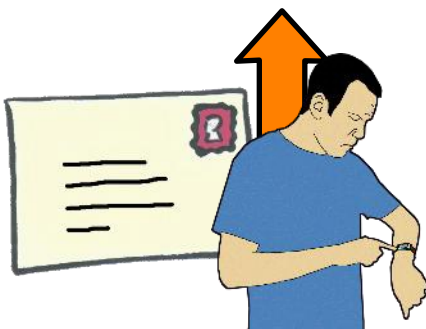
Plus any arguments you have about the **evidence** they sent you.



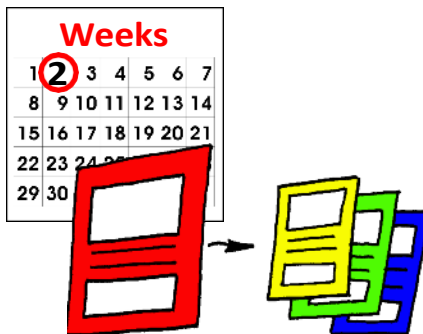
The **tribunal panel** will not look at information you have not sent to the **Valuation Office Agency**.



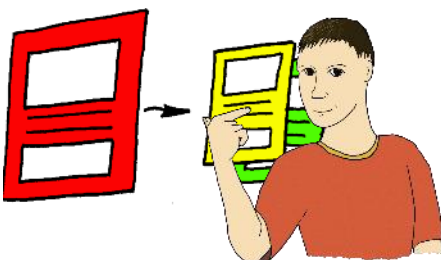
The only time we could do this is if the information is brand new and was not available before you sent your case to the Valuation Office Agency.



If you need more time to put your **evidence** together you must write to us and the **Valuation Office Agency**.



The **Valuation Office Agency** will send us a copy of their case and your case at least 2 weeks before the **hearing**.



They will also send you a copy.



If you are appearing at the **hearing** you must have a copy of your **evidence** with you.



## What happens at the hearing?

We will try to put you at your ease.



But there are rules we follow to make sure the **hearing** is fair.



The **panel** will have a copy of your case from the **Valuation Office Agency**.



You will need to say what you want to change. And what your **evidence** is that shows it should change.



You may ask **witnesses** to speak.



You and the **Valuation Office Agency** will talk about your cases.



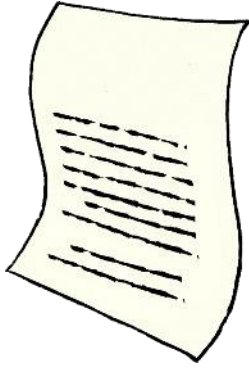
You and the **Valuation Office Agency** can ask each other questions.



The **panel** can ask you both questions.



A hearing may last about an hour. But it varies.



The **panel** normally make a decision later on and will write to you.

### What if I have extra needs?



If you have extra needs please let us know what they are.

For example, problems with sight, hearing or mobility.



Please let us know as soon as you can so we can make sure we get the support you need.



For example, we will pay for any reasonable adjustments to enable you to participate at the **hearing**.



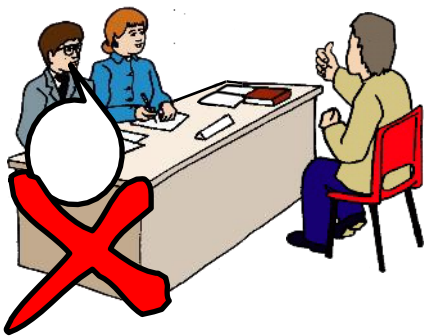
If you don't speak much English we can get someone to help. We will pay for this.



Our website has **BrowseAloud**. This means it can be read to you.

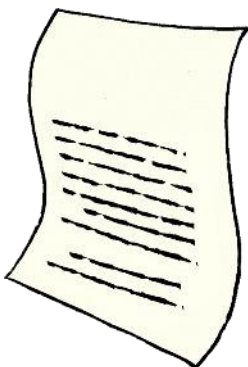


Pages of the website can also be downloaded in other languages.



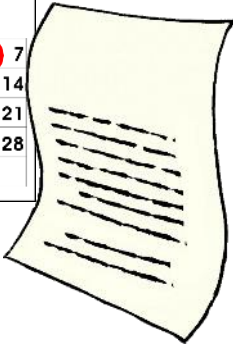
### What happens after the hearing?

You won't find out the decision at the hearing.



You will find out the decision in writing.

Years												
1	2	3	4	5	6	7						
8	9	10	11	12	13	14						
15	16	17	18	19	20	21						
22	23	24	25	26	27	28						
29	30	31										



We will keep a copy of the decision for 6 years.



If there are any mistakes please tell us.



You will not be able to get money back for expenses from us or the Valuation Office Agency.



## Making a complaint

If you are not happy with how we have treated you please tell us.



Please fill in the form on our website.  
<https://valuationtribunal.gov.uk/complaints-form/>



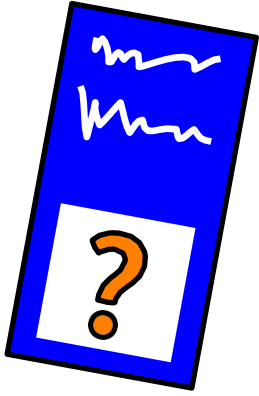
You can also complain to the **tribunal President** about the **panel**, if you want to.



For example, if you were not happy with a tribunal member.



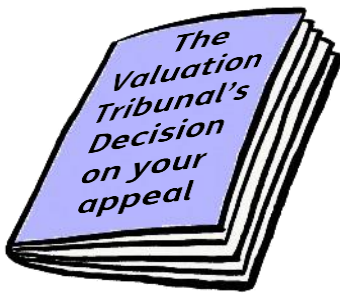
You cannot complain about the decision of your **hearing**. You can only **appeal** to the High Court, if you think the tribunal's decision is wrong in law.



We will send you information about making an **appeal** with the decision.



Or you can go to our website.

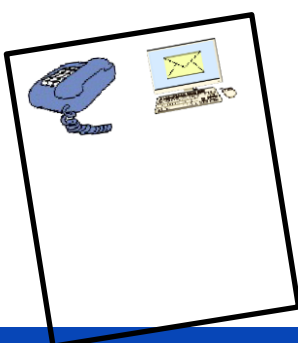


The booklet is called 'The Valuation Tribunal's decision on your appeal'.



## How to contact us

Please contact our office by email at [appeals@valuationtribunal.gov.uk](mailto:appeals@valuationtribunal.gov.uk) or by phone.



The details will also be on the notice we send you.



And they are on our website:  
[www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk)



Our phone number is  
**0303 445 8100**



Please give us your appeal number if you  
contact us.

## What the words mean

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### **Appeal**

This is when you want to argue that a decision made about your council tax is wrong.

### **Band/Banded**

This is the group a home is placed in which says how much council tax has to be paid.

### **Evidence**

This is the information you have put together to help your case.

### **Hearing**

This is the name of the meeting that takes place at a Valuation Tribunal to listen to your disagreement about council tax.

### **Notice of acknowledgement**

This is the name of the letter you get which says we know you disagree about your council tax.

### **Panel**

These are the people who listen to your case at the hearing.

### **Registered**

We have received all the information we need from you to start the appeal process.

### **Tribunal President**

This is the person in charge of the Valuation Tribunal for England.

**Valued**

This is how much money your home would have been worth on 1 April 1991. Council tax is decided based on this.

**Valuation Office Agency**

They decide the council tax band based on how much a home is worth.

**Valuation Tribunal**

The Valuation Tribunal Service sets up the hearing for you. The Valuation Tribunal for England listens to your case at the hearing and decides the outcome of your appeal.

**Witnesses**

These are people who can give evidence about your case.



## Credits

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