



## Valuation Tribunal Users' Group

### Minutes of the Meeting held via MS Teams on Monday 5 September 2022 at 11:00 am

<b>Present:</b> Tony Masella -	Valuation Tribunal Service (Chair)
Lee Anderson -	Valuation Tribunal Service (Director of Operations & Development)
Harry Rich -	Valuation Tribunal Service (Board Chair)
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
Myles O'Brien -	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
Chris Sykes -	Valuation Office Agency
Mike Heiser -	Local Government Association
Paul Wilson -	Federation of Small Businesses
Nicola Hunt -	Secretary

## 1 Welcome and apologies for absence

1.1 The Chair welcomed all attendees, in particular Myles O'Brien and Paul Wilson to their first meeting.

1.2 Apologies were noted from David Slater (Acting Registrar), Gary Garland (VTE President), Helen Zammit-Willson (Valuation Office Agency), Roger Jones (Local Government Association) and Cain Ormondroyd (Planning & Environment Bar Association).

## 2 Minutes of the meeting held on 6 June 2022

2.1 The minutes of the meeting held on 6 June 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. He added that he had not received any further reports of this happening since it was previously discussed but he will check to see if it is still an issue.

### **3 2017 Rating List evidence submission update**

3.1 Following the implementation of this guidance, Tony Masella was keen to understand what issues remain outstanding and how the matter is developing. He stressed the importance of evidence documentation clearly setting out the salient points the Tribunal panel need to focus on to avoid searching through lots of duplicated or irrelevant documentation. The aim of the parties is to assist the Tribunal.

3.2 Lee Anderson had carried out an internal review since the new arrangements were introduced on 14 February. These arrangements simplified the process by reducing the previous requirement to provide four documents to two, thus avoiding duplication of evidence. Lee reported that 854 appeals had been received since 14 February.

3.3 Lee Anderson highlighted that the main cause of concern is the format of the VOA challenge decision notice. The document is meant to be a single flat file but there had been instances recently where files are being appended to the decision notice as separate documents. This practice created problems for both the agents and the VTS because the portal was not set up to receive attachments. The TSO Team had been providing assistance where required and some agents have created workarounds.

3.4 File size had caused issues in a small number of cases, but for the majority the 25mb per file allowed is sufficient. Converting files into a PDF and limiting photographs to be circulated at the hearing has aided with this task. If agents require assistance they should contact the TSO Team.

3.5 To assist parties the VTS planned to publish some redacted examples of good evidence bundles. This had not been possible to date as panels are still dealing with cases submitted prior to 14 February when the old guidance was in place. Lee Anderson was pleased to report that there is now some consistency in how cases are presented by main agents and added that high RVs do not seem to be causing problems. He referred to a case with an RV of £1.5m where the challenge decision notice was 69 pages and the evidence statement was four pages. Another RV of £2.5m had a challenge decision notice of only 38 pages and an evidence statement of 27 pages. Lee invited those experiencing issues to email him directly as he is keen to move this forward in a positive way.

3.6 Tim Johnson expressed concern about the format of the challenge decision notice and the series of additional documents attached. He still did not feel it was consistent across the VOA network regarding its approach. Because of this, agents are having to create workarounds and allocate additional resources in order to submit appeals. The situation will get worse when more appeals are submitted when the 2017

List closes. Tim was keen to understand the current position and if additional resources will be required permanently moving forward.

3.7 Tony Masella confirmed lengthy discussions had taken place between the VTS, VOA and RSA's E-comms representative with the aim of moving to a consistent approach and he believed the process had been agreed. The previous minutes are clear in that Helen Zammit-Willson stated at the meeting that the VOA are not in a position to provide a single flat file with every challenge decision notice, bearing in mind not every decision will be appealed. However, a single document can be provided upon request. Following a query from Lee Anderson regarding whether there is a requirement in the BST project to ensure the challenge decision notice is generated in a certain format, Michael Pearce advised it was his understanding that the BST requirement will provide flexibility to produce single documents with the expectation that in future there will be greater flexibility to make changes where required. Chris Sykes confirmed while this had not yet been completed it is a specific requirement of the BST build.

3.8 Tony Masella pointed out that whilst the decision notice was in the ownership of the VOA, how the VTE chooses to receive documentation is a matter solely within the VTE's remit. It was important that VOA developments reflect this. The evidence requirement is a requirement of the VTE and needs to be built into the VOA's workflow.

3.9 Tony Masella summarised that while the VOA cannot provide a single flat file for every case, work must continue towards improving the process as quickly as possible before the number of receipts increase. Tim Johnson suggested it may be useful if RSA issue guidance to members as while larger companies have created workarounds some smaller companies may benefit from further assistance. Tim agreed to draft a document and send it to Tony Masella and Michael Pearce for approval. It was agreed it should be issued as a joint VTUG message including the views of all the professional bodies.

**Action: Tim Johnson to draft VTUG guidance and forward it to Tony Masella and Michael Pearce for approval**

#### **4 Appeal workload analysis**

4.1 Lee Anderson circulated the following appeal statistics (by type) as at 1 August 2022:

Appeal Type	Awaiting Validation	Open Ready	Suppressed	Listed	Notified	Total
2010 Invalidity		949	3		100	1052
2010 Rating List Appeal		7743	265		272	8280
2017 Rating List Appeal	40	616	814	1	78	1549
CT Completion Notice	17	39	2	1	53	112
CT Invalidity	6	17			22	45
CT Liability	62	241	160	11	200	674
CT Penalty	1	2				3
CT Reduction	36	209	6	5	147	403
CT Valuation	58	728	25	14	698	1523
NDR Central List Appeals		6			2	8
Non-Domestic Completion Notice	8	22	2			32
Non-Domestic Penalty-FOR	3	14			11	28
Non-Domestic Transitional Certification	1	6	1		15	23
	<b>232</b>	<b>10592</b>	<b>1278</b>	<b>32</b>	<b>1598</b>	<b>13732</b>

4.2 Lee Anderson clarified the terminology used:

- suppressed – stayed appeals
- listed – appeals that have been allocated hearing dates
- notified – appeals where notices of hearing have been issued

4.3 It was confirmed there are circa 4,800 2010 List appeals relating to ATMs which are part of an agreed listing programme. It is hoped these appeals will be resolved by July/August 2023. Tony Masella advised there is a search tool on the VTS website which interrogates the database to retrieve useful information. This facility may assist billing authorities when setting budgets as it will show how much RV has been appealed in an area.

## 5 Progress on ATM appeals

5.1 Circa 4,800 ATM 2010 List appeals remain outstanding and the aim is to now list these by June 2023 at the latest. It was noted of these circa 600-700 appeals are awaiting settlement forms. Tony Masella expressed his thanks to everyone who was involved for the tremendous progress made, bearing in mind there were initially circa 50k appeals outstanding.

## 6 Update on stayed, complex and lead appeals

6.1 In David Slater's absence Tony Masella provided an update on stayed, complex and lead appeals. A list of appeals currently stayed is published on the VTS website. In

terms of complex cases there are two Central 2010 Rating List appeals to be heard in respect of Theddlethorpe to Killingholme Natural Gas pipeline. The Debenhams appeals are currently stayed whilst the parties consider the implications of the VT for Wales decision. There is a stay on offices outside of Central London where fit-out is likely to be a factor while the outcome of an Upper Tribunal (UT) appeal is awaited. Two appeals have been made proposing a retrospective entry in the List (UBB (Essex) v Basildon Borough Council and Jo Moore (VO)).

## **7 Any other business**

7.1 Myles O'Brien asked whether it would be possible for the VTS to contact parties in advance of appeals being scheduled to hearings to check availability as smaller companies are not always able to cover if staff are unavailable for hearings. Lee Anderson pointed out that while the VTS tries to accommodate parties requirements a process where all parties are contacted prior to appeals being listed would be unmanageable. It was noted that all parties are given significant notice period and the majority of cases are settled before the hearing through negotiations. If necessary cases can be deferred under certain circumstances.

7.2 Michael Pearce flagged up that the list of case law/well-known cases where parties do not need to include copies in evidence bundles published on the VTS website needed updating.

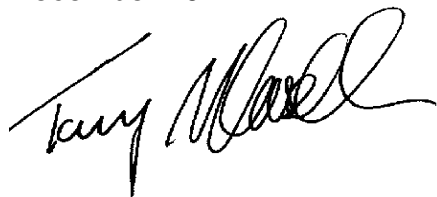
7.3 Michael Pearce advised that guidance to VOA staff for best practice and etiquette at remote hearings in the Rating Manual had been updated to ensure staff are clear about the expectation on them.

7.4 Tony Masella expressed some concern about the uncertainty of what volumes will be received at the end of the 2017 Rating List; those present confirmed it is too early to estimate. He requested that any intelligence on the matter would be appreciated when available.

7.5 Tony Masella advised that following the appeal to the UT of the decision in respect of COVID related MCCs, a request for a further extension had been received. This request is being considered by the VTE President.

## **8 Date of next meeting**

8.1 The meeting closed at 12:10 pm. The next meeting will take place on Monday 5 December 2022.



Tony Masella  
Chair