



Valuation Tribunal Users' Group

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

Present: Tony Masella -	Valuation Tribunal Service (Chair)
Lee Anderson -	Valuation Tribunal Service (Director of Operations & Development)
David Slater -	Valuation Tribunal Service (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
Myles O'Brien -	Rating Surveyors' Association
Andrew Hetherington -	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
Ben Butler -	Federation of Small Businesses
Cain Ormondroyd -	Planning and Environment Bar Association
Nicola Hunt -	Secretary

1 Welcome and apologies for absence

1.1 The Chair welcomed all attendees, in particular Ben Butler to his first meeting.

1.2 Apologies were noted from Chris Sykes (Valuation Office Agency) and Harry Rich (VTS Board Chair). It was noted that Roger Jones (Local Government Association) had stepped down from the group.

2 Minutes of the meeting held on 5 September 2022

2.1 The minutes of the meeting held on 5 September 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 was not aware of any further instances where additional or new evidence had been allowed. If any issues arise in future he will raise them with the Group. **Action closed.**

2.4 *(Tim Johnson to draft VTUG guidance and forward it to Tony Masella and Michael Pearce for approval)* This matter was fully discussed under item 3; guidance will be provided for discussion at the next meeting.

3 Experience of the 2017 Rating List evidence submission

3.1 Evidence submissions had been discussed at length during previous meetings. Unfortunately challenge decision notices were still being issued that were not in the consolidated format resulting in professional representatives having to implement workarounds. It was pointed out that while the VOA could not provide a single flat file for every case, it can be provided upon request.

3.2 Tony Masella opined that the tripartite group comprising VTS, VOA and RSA, had agreed a process but he was concerned if this agreement was in effect. He had steered away from making this a prescriptive requirement at appeal stage but would certainly look to do so if compliance by agreement could not be achieved. Tony stressed the importance of all parties working together to find a solution.

3.3 Gary Garland explained that this is a straight forward process which should enable all parties to look at the same set of papers during hearings. Lee Anderson opined that parties need to reflect on previous discussions and the benefits this will provide, the challenge decision notice is a VOA document which needs to articulate the exchanges. Consistency in evidence bundles will bring benefits to all.

3.4 Given current low numbers of appeals, it had been hoped that an amicable solution could be found in setting out documentation in a simple format making it more effective. Given the current position and anticipating an increase in appeal volumes with the end of the List, it is important the VOA system is flexible enough to cope with a potential spike in receipts. It was suggested that a possible solution could be for evidence to be uploaded onto SharePoint and accessed by the respective parties. This would ensure there was only one single evidence bundle that all parties had assurance with. This was an aim, but it was noted BST is still in development and it is too early to know at this stage how flexible the new system will be. Andrew Hetherington stressed the importance of engaging stakeholders regarding best solutions prior to implementing change.

3.5 Tim Johnson reaffirmed his commitment to draft some guidance for review as he felt there was still confusion in the network regarding evidence bundle requirements.

4 Appeal workload analysis

4.1 Lee Anderson circulated the following appeal statistics (by type) which showed the position as at 1 December 2022:

Appeal Type	Awaiting Validation	Open Ready	Suppressed	Listed	Notified	Total
2010 Invalidation		672			43	715
2010 Rating List Appeal		3199	38	799	355	4391
2017 Rating List Appeal	8	748	832	5	112	1705
CT Completion Notice	9	135	2		1	147
CT Invalidation	3	14		1	17	35
CT Liability	28	260	152	9	141	590
CT Penalty	1	3			2	6
CT Reduction	22	256	8		127	413
CT Valuation	67	878	14	7	434	1400
NDR Central List Appeals				4	1	5
Non-Domestic Completion Notice	2	33	2			37
Non-Domestic Penalty-FOR	1	3			3	7
Non-Domestic Transitional Certification		4	3		37	44
	141	6205	1051	825	1273	9495

5 Update on stayed, complex and lead appeals

5.1 David Slater provided an update of the outstanding complex cases. He referred in particular to:

- The Lloyds Pharmacy appeals have been removed from the stayed list and can now be listed; a deletion is not being sought and the appeals will be dealt with on the basis of assessment and are not going to be treated as complex cases.
- UBB Mechanical Biological Treatment Facility appeals will be heard on 27 February 2023.
- 30 Gresham Street appeals which relate to office fit-outs are due to be heard in March 2023.
- BT Telecommunications Plc Central List appeal will be heard on 1 March 2023.

5.2 Some 2010 List museum appeals are stayed but following the Tyne & Wear decision it should be possible to start listing them, but this would be at least three months away. Helen Zammit-Willson advised information will be sought in respect of receipt and expenditure, and a valuation carried out, with a view to agreeing that the assessment should be either a positive value or a nominal one. The VOA approach did have some exceptions where they maintained that the contractor's test is appropriate, which many need to be tested in litigation. The number of outstanding cases was not known but Helen agreed to check and report back to VTUG. *PMN: the number of museum appeals outstanding for the 2010 Rating List in England is 164 and 18 in respect of the 2017 Rating List.*

5.3 There are a couple of new appeals relating to Barristers Chambers where legal argument is being presented in respect of the individual split of the rooms within the Chambers. It was planned to list these appeals in April.

5.4 David Slater requested that applications for cases to be heard as complex are submitted as soon as possible so VTS staff are aware which will avoid unnecessary

postponements.

6 Any other business

6.1 Tony Masella reminded the Group that participation at these meetings was invitational and made up of a selective group ensuring representation of the different professional organisations involved in rating and council tax appeals, and was professional body based. There had been changes in the various bodies and he would be reviewing attendances in light of this. The VTUG Terms of Reference will also be reviewed.

Action: Tony Masella to review representation of professional bodies on VTUG

6.2 Tony Masella pointed out there is a free search facility on the VTS website which allows valuable information to be retrieved on appeals awaiting listing, listed appeals and decisions in England, which may assist billing authorities to identify how much RV is under appeal in each area. Mike Heiser asked if some formal wording could be provided (circa 100 words) with links so he can publish an announcement.

Action: Lee Anderson to provide wording and links to the appeal search facility on the VTS website for publication

6.3 Ben Butler introduced himself as the new representative for the Federation of Small Businesses. He felt an informal meeting with VTS staff to discuss future meetings and workload going forward would be useful. VTS staff confirmed they will be happy to attend a meeting with Ben.

7 Date of next meeting

7.1 The meeting closed at 12:00 pm. Dates of meetings to take place during 2023 will be circulated in due course.



Tony Masella
Chair