

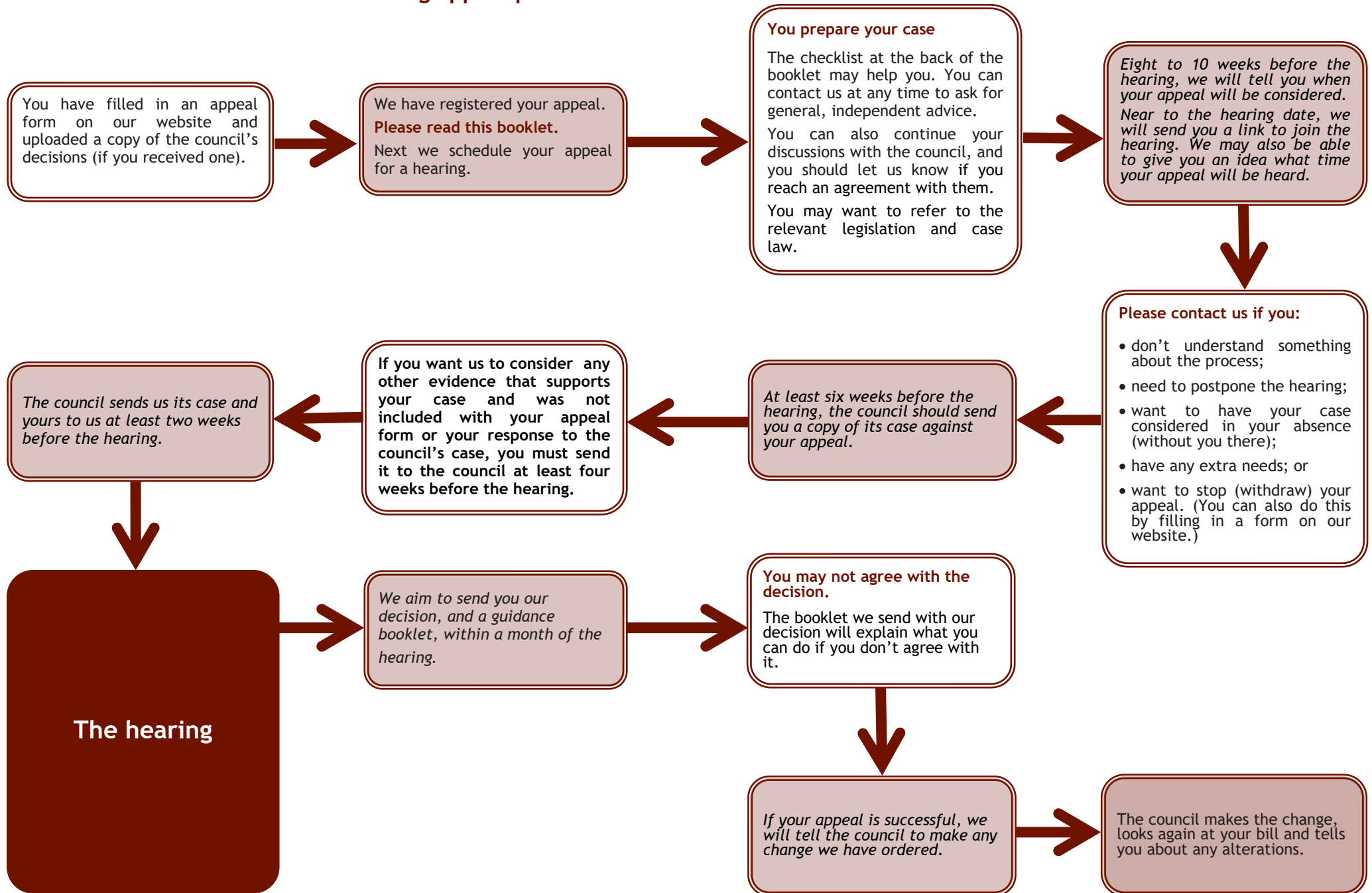


**Appeals about council tax liability,
council tax reduction or
completion notices**

Preparing for the tribunal hearing



Valuation Tribunal council tax banding appeal process





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 us and our service. 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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Contents

| | Page |
|--|------|
| Flow chart for the appeal process | ifc |
| Definitions | 2 |
| Why have I received a notice of acknowledgement? | 4 |
| About this booklet | 4 |
| What is the Valuation Tribunal? | 4 |
| How does the Valuation Tribunal work? | 5 |
| Information about appeals | 6 |
| Do I still need to pay my council tax? | 7 |
| What happens before the hearing? | 7 |
| How do I prepare my case before the hearing? | 8 |
| Do I need to appear at the Hearing? | 12 |
| Am I likely to win my appeal? | 13 |
| Who will be at the hearing? | 13 |
| What happens at a hearing? | 14 |
| How long does a hearing last? | 15 |
| What if I have extra needs? | 15 |
| After the hearing | 16 |
| Can you award costs? | 16 |
| How do I make a complaint? | 16 |
| How do I contact you? | 17 |
| Relevant legislation | 18 |
| Hearing checklist | 20 |

Definitions

adjourn

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

completion date

The day on which a property was finished or could reasonably have been considered to be finished.

council

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

council tax reduction

Also called council tax support, this replaced council tax benefit in 2013. Each council has a scheme which sets out the rules it must keep to when awarding reductions.

direction

Our written instructions, which you and the VOA must follow.

discretionary relief

A short-term, one-off benefit designed to ease the financial difficulties of people who are suffering severe hardship and have no way of paying their full council tax bill.

dismiss

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

exemption

A reason (set by law) which means you do not have to pay council tax on your property.

panel

The members of the Valuation Tribunal who hear your appeal.

strike out

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

Valuation Office Agency (VOA)

The VOA is a government agency who the valuation officer (VO) and the listing officer (LO) work for. The VO values non-domestic properties for rates and keeps a record called the rating list. The LO values domestic properties for council tax and keeps a record called the valuation list.

we

The 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 acknowledgment?

1. You have appealed against a decision or a completion notice you received from the council. 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 you should quote if you contact us about your appeal. If any of the information on the notice is wrong, please let us know.
2. By law, we have to let the council know that you have made an appeal. We will send it a copy of your appeal form and any other supporting documents you have provided.

About this booklet

3. This booklet covers appeals against decisions the council makes about council tax liability and appeals against completion notices. It gives you information about us, the service we provide and what happens next. The information will be useful to you throughout the whole appeals process, so please keep it as you may need to read it again.
4. Another document, the Consolidated Practice Statement, includes rules about how appeals are dealt with. We tell you more about the Consolidated Practice Statement in paragraph 9.

What is the Valuation Tribunal?

5. We, the Valuation Tribunal, have two separate arms - the Valuation Tribunal for England and the Valuation Tribunal Service.
6. The Valuation Tribunal for England (the tribunal) was established by an Act of Parliament to decide disputes about council tax and non-domestic (business) rates. It is an independent judicial body (like a court) and is not connected to the council (that decides on liability, exemptions and discounts for council tax and sends out council tax bills) or the VOA (that sets council tax bands).

7. The tribunal is made up of a president, vice-presidents, chairmen and ordinary members. The president and vice-presidents are senior members who are entitled to sit alone. The tribunal usually sits in panels of two (a chairman and a member), assisted by a clerk. The clerk is not involved in making decisions. Their role is to offer advice on the relevant law, practice and procedure, and to put the panel's decision and reasoning into writing.
8. The clerk is employed by 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 that the tribunal needs.

How does the Valuation Tribunal work?

9. We must follow laws and procedures that are relevant to our appeal process. These are set out in formal regulations (see page 18), supported by a practice statement made by our president (the Consolidated Practice Statement). You can download the Consolidated Practice Statement from our website at www.valuationtribunal.gov.uk or ask us for a copy at any time.
10. We aim to be as informal as possible, but our hearings are structured. This is for everyone's benefit.
11. It is free to make this type of appeal. We cannot order anyone to pay the costs or expenses of the other side, whatever the outcome of your appeal.
12. You can present your own case or ask someone else to represent you. (We cannot represent you or provide anyone to represent you.)
13. Hearings are open to the public, unless there are exceptional grounds (reasons) for them to be held in private. The grounds for holding a meeting in private are set out in the Consolidated Practice Statement (in the 'Private or closed hearings' section).
14. Our decisions are published on our website. You can apply to have certain information removed from a decision document before it is published. There are more details about this in the Consolidated Practice Statement (in the 'Publication of decisions' section).

Information about appeals

15. You can appeal against a decision for the following reasons.
 - You think that you should not be liable (responsible) for paying the council tax bill.
 - You think that the council should give you a discount on the council tax you pay.
 - The council will not reduce the council tax on your home even though a disabled person lives there.
 - You think that you should not have to pay council tax for your property because an exemption applies.
 - The council has served a completion notice on your property, but you do not agree with the completion date on the notice.
 - You think that your council tax bill is wrong.
 - You think that the council should give you a reduction on the council tax you pay in line with its council tax reduction scheme.
 - The council has issued you with a penalty notice for not providing all the information it asked you for.
16. We do not hear appeals about housing benefit, or why you have not paid your council tax bill. The council will let you know how to deal with these matters.
17. If you are appealing about council tax reduction, please remember that we cannot hear appeals about the council's council tax reduction scheme, only about the way the council has applied its scheme in your case. If you feel the scheme is unlawful, you should apply for a judicial review in the high court.
18. You can find more information about the appeals we hear by looking at the Council Tax Guidance Manual on our website at www.valuationtribunal.gov.uk.
19. You can also find useful information on your council's website and the government website at www.gov.uk.

Do I still need to pay my council tax?

20. By law, you must still make the payments shown on your bill.

What happens before the hearing?

21. You will need to prepare your case before the hearing. You must show the panel why you think it should allow your appeal.
22. You may want to contact the council. You can try to settle your appeal with the council right up until the date of the hearing. If you reach a settlement before the hearing date, you must let us know immediately. Even if you cannot settle your appeal with the council, it is helpful to the panel and to you if you and the council have agreed the facts relating to your appeal.
23. You can get advice from Citizens Advice at www.adviceguide.org.uk/england. You can also get advice from a legal adviser, but it is unlikely you will get legal aid to help with the costs involved. To find out what help may be available, call Civil Legal Advice on 0345 345 4345 or email emailhelp@civillegaladvice.org.uk. Or visit www.gov.uk/legal-aid for more information on legal aid.
24. We will send you a notice of hearing.

Our hearings are now held online using Microsoft Teams, and the Consolidated Practice Statement has been updated to reflect this.

Your hearing will only be held in person if our president says that it cannot be held online.

25. The notice of hearing will tell you when we will hear your appeal. This will usually be within six months of receiving your appeal, and we will give you between eight to 10 weeks' notice of the hearing.
26. The notice will also include a direction. It is very important that you read this as it tells you what you need to do. It is likely that you and the council or the VOA will have shared evidence and arguments before you made the appeal. However, if you have more evidence or arguments after this, you must share these with the council or the VOA before the hearing date. The panel will not have access to the council's or the VOA's records. It will only be able to consider the

evidence it is given. If there is anything you want the panel to consider, you must share it with the council or the VOA before the hearing so that it can be included in the evidence pack. The panel may not allow you to provide any evidence for the first time at the hearing, unless there is good reason for the evidence being late and as long as allowing it will not be unfair to anyone involved.

27. If you tell us you will be attending 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.
28. If you cannot appear at the hearing, you can:
 - send a representative (see paragraph 48);
 - ask the panel to hear the case in your absence (see paragraph 41); or
 - ask us for another hearing date, if you have a good reason for not being able to attend on the original date. Please note that it may be some time before we can give you a new date. There is more about this in the Consolidated Practice Statement (in the 'Postponements and adjournments' section).

How do I prepare my case before the hearing?

29. At least six weeks before the hearing, the council should send you its full case. This will include any evidence from any other department or council that it intends to give at the hearing. The council's evidence can appear to be fairly formal, but we don't expect you to present your evidence in the same way.
30. Whether you hear from the council or not, at least four weeks before the hearing you must send the council (not us) any more evidence you want to be considered or any challenges you want to make to the council's case. If you don't want to add anything, your case will be decided on the information in and included with your appeal form.
31. You should make sure that your case explains the issues that you and the council disagree about and the decision you want from us. Set out your arguments to support your case (including any relevant legislation or case law) and enclose any evidence that you have to support this.

32. Here are some examples of common appeals and the evidence that would be useful to us.
 - **The property the appeal relates to (the appeal property) is not your main or only home** - The amount of time you spend away from the property does not always prove that your main home is somewhere else. There are decisions of the high court that give guidance on other facts that panels consider. These include the reasons why you live in another property, where your family lives, whether you own or rent each property and whether you regularly return, or plan to return, to the appeal property. To support your case, you may decide to give the panel these and any other relevant details of where your main home is.
 - **You live in a 'house in multiple occupation'** - This type of appeal looks at whether a property has been adapted so that more than one household can live in it, or whether the people who live there only rent or have the right to live in part of the property. The panel will consider whether you should have to pay the council tax. The high court has made decisions on houses in multiple occupation. Things to consider include whether putting locks on doors inside a property may be considered as adapting the property so that it becomes a house in multiple occupation. Another thing to consider is whether the terms of the tenancy agreement show that the tenants pay rent for the whole property or only the parts they are allowed to live in. To support your case, you may decide to give the panel these and any other relevant details.
 - **Disputing liability to pay the council tax** - If you have been made liable for paying the council tax but you believe that someone else should pay it, you must provide details of the other person and why you believe they are liable for the council tax.
 - **Claiming a single-person discount** - If you believe you are entitled to a single-person discount, you will need to explain why any other people who live in the property or who have an interest in the property should not be included for council tax purposes.

- **An exemption applies** - A list of exemptions from council tax is available from your local council. If you believe that an exemption applies in your case, you will need to show why and how long it has applied for.
- **Whether the tenant or landlord is liable** - This type of appeal is about who is liable for the council tax while a property is empty after the tenant has moved out. The high court has made decisions on this issue. The panel will look to see who has a freehold or leasehold interest in the property. Other things to consider include the terms of the lease, the length of notice tenants must give when they want to move out of the property, and when you handed the keys back and how much notice you gave (if you were the tenant).
- **The appeal property is unoccupied or a second home** - Councils can charge the owners of empty properties up to 300% more in council tax. In some cases, if a property has been empty for two years or more, councils can charge a 100% 'premium charge'. This increases the amount of council tax you must pay to 200%. If a property has been empty for between five and 10 years, a council can charge a 200% premium charge, which increases the amount of council tax you must pay to 300%. If a property has been empty for more than 10 years, a council can charge a 300% premium charge, which increases the amount of council tax you must pay to 400%. The panel will want to know when you last lived in the property, whether it is furnished, when it became empty and what the council's rules say about these circumstances.
- **Disagree with a completion notice** - Councils usually serve completion notices on new properties. A completion notice gives the day the council thinks your property was finished or could reasonably be finished by. The panel will be interested in the exact state the property was in when the council served the completion notice. You can support your appeal by:
 - showing photographs;
 - giving a list of the work that still needed to be done when you received the completion notice; and

- telling the panel how many days you think that it would have taken to finish the property when you received the completion notice.
 - **Disputing a council tax reduction (support)** - You must explain to us why, under the relevant council tax reduction scheme rules, you believe you are entitled to more council tax reduction than the council thinks you should get. If you disagree with the council's calculation, please provide your own calculation of how much reduction you think you should get so that the panel knows what decision you want them to make if they allow your appeal. Remember, the panel can only find that the amount of the reduction is incorrect, not that the council's scheme rules are unfair (see paragraph 17).
 - **Claim for council tax discretionary relief** - Your council can decide to award discretionary relief to reduce your council tax by as much as it thinks is appropriate. If you want to appeal against the council's decision not to award you any or enough relief, you will need to show that the decision was unreasonable. The panel will want to understand your finances and you may need to provide your bank statements and a list of all your outgoings and income (from any salary or benefit), other properties you own and any investments you have made.
33. If you need more time to send your case to the council, you must write to us to ask if this is possible and also let the council know. We will not allow you to present extra information at the hearing if this was not included in the information you sent to the council, unless the extra information was not available at that time.
 34. At least two weeks before the hearing, the council will send its case and yours to us. It will also send you a copy by post or email, depending on which contact method you have said you prefer.
 35. You can find more information about council tax liability and completion notices by looking at the Council Tax Guidance Manual on our website at www.valuationtribunal.gov.uk.
 36. You can see decisions about other appeals on the 'Appeals and decisions' section of our website. But please remember that a decision made by one panel may not necessarily be made by another panel (unless it is a decision of the president or a vice-president on a point of law).

37. You can also find useful information on your council's website and the government website at www.gov.uk. If your appeal relates to council tax reduction, there will be details of your council's scheme on its website.
38. You can read more about the main laws that apply to these appeals on page 18 of this booklet.

Do I need to attend the hearing?

39. It is very helpful if you attend the hearing so you can present your case, answer the panel's questions and ask the council any questions you have. Our statistics show that your appeal is more likely to be successful if you do attend the hearing or have someone to represent you at the hearing.
40. However, it is possible for your appeal to be dealt with in your absence, as explained below.

A hearing in your absence

41. If you want the panel to hear the case without you, you must contact us at least 24 hours before the hearing to ask if this is possible. The council will still come to the hearing. If the panel decides that it cannot deal with your appeal properly in this way, it may adjourn the hearing to another date so you can attend.

A decision without a hearing

42. Appeals can sometimes be decided on written statements only. This is known as a decision without a hearing, and neither you nor the council will attend. If you ask us to deal with an appeal in this way and the council objects, we will let you know as both sides have to agree to this in order for it to be allowed. The panel may ask you or the council for more evidence. The panel may decide that it can't deal with the case without a hearing or may strike out or dismiss your appeal if you fail to keep to a direction it makes.
43. You can find more details in the Consolidated Practice Statement (in the 'Decisions without a hearing' section).

Am I likely to win my appeal?

44. We are independent and have to be impartial so, although we can give you advice on the procedure to follow, we can't tell you 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. However, for all types of appeal, when the person making the appeal attends or is represented at the hearing, about one in three or four appeals is successful (fully or partly).

You may find it helpful to visit the 'Appeals and decisions' section of our website, where you can search for previous decisions on appeals like yours.

Shortly before the hearing, unless we know that your appeal has been settled, we will contact you to tell you how to join the hearing.

Who will be at the hearing?

The panel

45. Usually, two members will hear your appeal, although occasionally the president, a vice-president or a chairman can sit alone. One of the members will chair the hearing.

The clerk

46. 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, and the clerk is responsible for writing up the decision.

The representative of the council

47. You will have already been in contact with the council's member of staff who is at the hearing during the discussion of your appeal.

You

48. You can speak at the hearing or you can ask a representative (for example, a friend, a solicitor or a surveyor) to speak for you. You can ask someone else to represent you, whether or not you will be there yourself. You must let us know in writing, before the hearing, who will be representing you.

Members of the public

49. 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 watching what happens at a hearing before the day of their own hearing.
50. 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 Consolidated Practice Statement (in the 'Private or closed hearings' section).

What happens at a hearing?

You may want to watch another hearing to see what happens. If you do, please see the list of live hearings in the 'Appeals and decisions' section of our website, then email us to ask to watch the hearing you have chosen.

51. Hearings are 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.
52. The panel and the clerk will have a copy of your case (sent by the council) and you should go through this, explaining what you want to change and what evidence you have to show why it should be changed.
53. You can call witnesses.
54. The panel will normally follow the procedure set out in the Consolidated Practice Statement (in the 'Model procedure' section).

55. You will normally put your case first. If you would prefer to give your case second, please let us know.
56. During the hearing:
- the panel will ask you and the council to present your cases;
 - you will be able to ask the council questions;
 - the council will be able to ask you questions; and
 - the panel and the clerk can ask you and the council questions.
57. 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).
58. The panel may decide to inspect the property or the area it is in, though this is rare.
59. We will send you our decision in writing. It will not be announced at the hearing.

How long does a hearing last?

60. 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?

61. If you have any extra needs (for example, relating to your sight, hearing or mobility), please tell us in good time. We will do our best to help. There are more details about this in the Consolidated Practice Statement (in the 'Private or closed hearings' section).
62. 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.

63. Our website has more guidance, which you can access using ReachDeck, a feature which allows you to listen to the text, or download it as an MP3 file, in English or another language.

After the hearing

64. We will send you a notice of decision.
65. The notice gives you, and everyone else involved in the appeal, our decision and a summary of our reasons for the decision. It will not be a full record of what everyone said and all the evidence presented, but will explain why we made the decision we did. The notice also confirms the information we will keep as a record of your appeal. By law, these records have to be available for six years for the public to see. If any of the facts in the notice are wrong, please let us know so that we can correct them.
66. We will also send you a link to a guidance booklet which explains what happens next, or you can read the booklet at any time on our website. You can also ask us to send you a paper copy of the guidance booklet.

Can you award costs?

67. No. We can't order one side to pay the expenses of the other, whatever the outcome of your appeal. You have to meet your own expenses (and the expenses of anyone representing you) of preparing your case and appearing at the hearing.

How do I make a complaint?

68. If you have a question or concern about the way we have handled your appeal, we will try to sort out your concerns immediately. However, if you are still not satisfied you can make a formal complaint by filling in our online complaints form. You can only use the form to complain about the way we have handled your appeal or how you have been dealt with by our staff.

69. You can download a copy of our Customer Charter and Complaints Policy from our website, or you can ask us for a copy.
70. You can also complain to our president about the behaviour of a member or members of the panel (for example, if you think they made inappropriate comments or were impolite).
71. You cannot complain about our 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', which is available on our website along with all our other guidance booklets.

How do I contact you?

72. Our contact details will be on the notice we send you and they are also available on our website at www.valuationtribunal.gov.uk.
73. Our national phone number is 0303 445 8100 and our email address is appeals@valuationtribunal.gov.uk.
74. When you contact us, please tell us your appeal number.

Relevant legislation

General

- Local Government Finance Act 1992

Specific

- Schedule 4A to Local Government Finance Act 1988 (relates to completion notices)
- Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, Statutory Instrument 2009 No 2269 as amended

These set out the rules we and the council must keep to when have to dealing with any council tax appeals.

The following regulations deal with different issues.

- Council Tax (Exempt Dwellings) Order 1992, Statutory Instrument 1992 No 558 (as amended)
- Council Tax (Liability of Owners) Regulations 1992, Statutory Instrument 1992 No 551 (as amended)
- Council Tax (Discount Disregards) Order 1992, Statutory Instrument No 1992 548 (as amended)
- Council Tax (Additional Provisions for Discounts Disregards) Regulations 1992, Statutory Instrument 1992 No 552 (as amended)
- Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003 Statutory Instrument 2003 No 3011 (as amended)
- Council Tax (Reductions for Disabilities) Regulations 1992, Statutory Instrument 1992 No 554 (as amended)
- Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013 Statutory Instrument 2013 No 501

- Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, Statutory Instrument 2012 No 2885
- Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012, Statutory Instrument 2012 No 2886

Please remember that the law sometimes changes, so you will need to check that any legislation you refer to when making your appeal is up to date. Larger public and law libraries have copies of current legislation, or you can visit www.legislation.gov.uk.

Hearing checklist for council tax banding appeals

This checklist is to help you prepare for your hearing. You don't need to return it to us.

1. Have you read the booklet 'Your appeal and preparing for your Valuation Tribunal hearing'?
2. Have you agreed the facts with the council (for example, about my property and any important dates)?
3. Do you have evidence to support your case?
4. Do you understand that you can do the following to help you prepare your evidence?
 - Look at our website (to see other council tax decisions) and the Council Tax Guidance Manual.
 - Check the relevant legislation and case law and, if your appeal relates to council tax reduction (support), look at the council's scheme.
5. Do you know what your options are if you don't want to attend the hearing? (See paragraph 41 to 43 of this booklet.)
6. Have you decided that you would like someone to represent you at the hearing, and let us know who that person is?
7. Have you sent the council any extra evidence and your response to the council's case at least four weeks before the hearing (or told the council you had nothing to add)?
8. Have you spoken to us about any extra needs you have? (See paragraphs 61 to 63 of this booklet.)
9. Do you know the date and time and how to join the hearing?
10. Have you let us know that you (or your representative) will be attending the hearing?

If you have any questions about what will happen at the hearing or what you need to do to prepare for it, please contact us on **0303 445 8100** or visit our website at **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

Phone: 0303 445 8100

Website: www.valuationtribunal.gov.uk