



Valuation Tribunal Users' Group

Minutes of the Meeting held via MS Teams on Wednesday 6 December 2023 at 11:00 am

Present: Tony Masella -	Valuation Tribunal Service (VTUG Chair)
Lee Anderson -	Valuation Tribunal Service (Director of Operations & Development)
David Slater -	Valuation Tribunal Service (Registrar & Chief Clerk)
Gary Garland -	Valuation Tribunal for England (President)
Mike Heiser -	Local Government Association
Louise Freeth -	Local Government Association
Andrew Hetherton -	Institute of Revenues, Rating & Valuation
Carla-Maria Heath -	Institute of Revenues, Rating & Valuation
Cain Ormondroyd -	Planning and Environment Bar Association
Blake Penfold -	Royal Institution of Chartered Surveyors
Simon Green -	Royal Institution of Chartered Surveyors
Charles Golding -	Royal Institution of Chartered Surveyors
Simon Griffin -	Rating Surveyors' Association
Richard Williamson -	Rating Surveyors' Association
Dennis Broughton -	Rating Surveyors' Association
Michael Pearce -	Valuation Office Agency
Helen Zammit-Willson -	Valuation Office Agency
Nicola Hunt -	Secretary

1 Welcome and apologies for absence

1.1 Tony Masella welcomed all attendees to the meeting. Apologies were noted from Harry Rich (Valuation Tribunal Service Board Chair), Chris Sykes (Valuation Office Agency) and Ben Butler (Federation of Small Businesses).

2 Minutes of the meeting held on 4 September 2023

2.1 The minutes of the meeting held on 4 September 2023 were accepted as an accurate record and confirmed. The only action outstanding was for *Lee Anderson to provide a breakdown of 2017 appeal settlements to VTUG*. This information had been circulated prior to the meeting; **Action closed**.

3 Appeal workload analysis

3.1 The table below was circulated ahead of the meeting. It showed appeal statistics (by type) as at 1 November 2023:

Appeal Type	Open Ready	Suppressed	Listed	Notified	Total
2010 Invalidity				1	1
2010 Rating List Appeal	30			146	176
2017 Rating List Appeal	518	1222	14	199	1953
CT Completion Notice	34	1		17	52
CT Invalidity	6		1	8	15
CT Liability	301	3	8	125	437
CT Penalty	4			2	6
CT Reduction	283	4	6	75	368
CT Valuation	1078	18	20	541	1657
Non-Domestic Central List	1				1
Non-Domestic Completion Notice	35			8	43
Non-Domestic Penalty - FOR				1	1
Non-Domestic Transitional Certification				11	11
	2290	1248	49	1134	4721

3.2 Lee Anderson highlighted that a high proportion of the outstanding appeals were CTV and that a significant number of NDR 2017 List appeals had been suppressed because of office fit-out costs. The number of outstanding 2010 List appeals had reduced considerably (176 in total).

3.3 Lee Anderson referred to the analysis of NDR 2017 List appeal settlements, as at 1 November 2023:

Agreed	1028
Allowed	194
Allowed in Part	279
Dismissed	526
Listed	14
Notified	199
Open Ready	518
Suppressed	1222
Validation Failed	54
Withdrawn	377
TOTAL	4411

Live	1953
Cleared	2458
Total	4411

Refund	1555
No Refund	903
Total	2458

3.4 Lee Anderson explained that circa 63% of cases reaching the Tribunal were resolved, resulting in the refund of fees. Tony Masella added that the number of cases settled by Consent Order remained high and that the VTS was carrying out some analysis to better understand any emerging patterns regarding such agreements. Helen Zammit-Willson reported that the VOA was also carrying out some internal work on the matter to try and understand behaviours, it was agreed it would be helpful for the VTS and VOA to share their findings on this.

4 IT update

4.1 Lee Anderson reported that an API will allow appeals to be grouped, submitted in bulk and automate transmission. This new process will require less manual effort to post appeals and will enable the VTS to produce invoices for appeal fees for groups of appeals rather than individually.

4.2 The second phase of testing was nearly completed with various agents and the E-Comms Group, and proof of concept had been confirmed. Feedback had been positive, current thinking was to migrate this functionality into live by mid-December. It was pointed out that agents will need to sign up to be granted access and obtain guidance material. Lee Anderson confirmed the original portal would remain live and it will still be possible to process individual appeals if parties wish to.

4.3 Andrew Hetherington invited Lee Anderson and Dennis Broughton to consider writing a paper on the next steps for publication in the March edition of *Valuer*.

4.4 Lee Anderson referred to a query raised at the RSA Committee meeting that some cases were not visible when using the search facility on the VTS website; he reported that where cases had been suppressed, they were no longer visible through the appeal search facility. This was in the process of being rectified and a general notification will be issued once this change is affected.

4.5 Lee Anderson advised that an issue with refunds had been identified where 2017 List appeals had been suppressed. The problem arose because Worldpay archive data after two years, once data had been archived it could not be retrieved, so when refunds were initiated by GovPay the payment failed. Now the issue had been identified it should not be a problem moving forward, but it had highlighted a new piece of work was required. Lee explained that the interface with GovPay was restricted to credit cards, therefore he was investigating direct interface with Worldpay in order to process BACS payments instead. He confirmed that to his knowledge only seven cases had been affected.

5 2017 Decision volumes

5.1 Helen Zammit-Willson referred to statistics published in November for the period up to 30 September 2023 (England only).

- 848k Checks were registered over the life of the list
- 840k Checks had been cleared
- 8k Checks remained outstanding at the end of September 2023, which are expected to be cleared as soon as possible.

5.2 Helen Zammit-Willson reported:

- 179k Challenges had been received up to 30 September 2023
- 142k had been cleared by the end of September
- 37k remained outstanding.

5.3 It was pointed out that the vast majority of the 37k Challenges had been received in the last six months (circa 85% of Challenges are less than six months old) and it was hoped that these outstanding cases will be cleared over the next 12-18 months. The Challenges were being grouped in order to deal with them efficiently. Details of the plan will be shared to ensure resources are in place. It was also pointed out that further Challenges could be received because parties have four months from when the Check is cleared to challenge the decision. It was further pointed out that the VO could amend the 2017 Rating List up to 31 March 2024, there was a potential for Checks and Challenges to be submitted following those amendments.

5.4 Tony Masella queried the expected conversion rate for the 37k Challenges being cleared; Helen Zammit-Willson opined that the current expectations were that the majority will be cleared by agreement, withdrawal or well-founded. The expectations were that only a small percentage would be cleared by decision notice, which gives rise to the ability to make an Appeal. She estimated that over the year, an average of 30% resulted in the issuing of decision notices, with an overall conversion rate of 3%-5% from Challenge to Appeal. At present a rough estimate would be around an additional 2k Appeals going to the VT.

6 2023 Rating List Challenges

6.1 In referring to the published statistics for the period up to 30 September 2023 for

England, Helen Zammit-Willson highlighted:

- 31k Checks had been received since 1 April 2023
- 19k had been cleared
- 12k are outstanding
- 2.5k Challenges had been received in the period
- circa 400 had been cleared
- 2.1k are outstanding.

6.2 Helen Zammit-Willson reported that volumes remained low, with only two Appeals resulting from 400 Challenges cleared. It was assumed most parties would deal with 2017 List appeals first before considering what 2023 List assessments required challenging.

6.3 Richard Williamson confirmed that where 2017 List Challenges were outstanding it was difficult to consider what action was required for the 2023 List. It was likely most agents would delay reviewing 2023 List assessments until 2017 List matters had been resolved.

7 Stayed, complex and lead appeals

7.1 David Slater confirmed there were currently three appeals awaiting hearing identified as 'complex cases':

- The Charles Wells Brewery and Pipeline - this had been scheduled to be heard on 1 November but was postponed
- Office fit-out appeals – two lead cases had been identified (one located in Liverpool and one in Manchester) which will be heard remotely on 22-23 January 2024.

7.2 In respect of the outstanding Challenges regarding the closure of large shops (MCC appeals), the President had agreed to the application to stay them whilst discussions were ongoing. This stay will be reviewed on a monthly basis to ensure progress is being made.

8 Any other business

8.1 Cain Ormondroyd requested clarification of VTE policy on the recording of hearings as it would be useful to obtain a transcript in the event of a dispute. Gary Garland referred to the CPS which states the recording of hearings was not permitted. He added that any appeals to the Upper Tribunal would be de novo, therefore recordings would not be particularly helpful. However, although he was not keen, he agreed in certain circumstances during larger, more complex hearings, it could be useful. He advised that he had to bear in mind proportionality and reasonableness and did not feel parties were disadvantaged because hearings were not recorded.

8.2 Andrew Hetherington advised the IRRV planned to further develop training on appearing at tribunals, setting out the basics on how the VT operates, evidence bundle

requirements etc. Tony Masella was keen for the VTS to work together with the IRRV to develop these modules.

8.3 Tony Masella explained that problems were still being experienced with evidence bundles for CT appeals. Some billing authorities still included irrelevant and duplicate information in bundles, which are sometimes over 400 pages long. It was frustrating that some billing authorities submit every document they hold, regardless of whether it is relevant to the case. This can prove overwhelming for the appellant and often results in discussion at the hearing being diverted from the matter at hand. The VTS and VTE were currently trying to identify what constitutes a good presentation, billing authorities will then be asked to adopt the new standard format. Tony added that the lack of engagement by some billing authorities was also an issue.

8.4 Carla-Maria Heath confirmed that the IRRV had carried out a lot of training already and suggested a list of requirements be provided so a 'good practice guide' can then be published and training sessions formed. Louise Freeth queried if the problems being experienced only related to Council Tax Reduction appeals because they are generally dealt with by Housing Benefit staff, and HMCTS rules state all documentation had to be included. It was possible this was the root of the problem; staff were used to including everything for HMCTS. She suggested that any differences between the requirements of the VT as opposed to HMCTS should be reinforced so staff understand what needed to be provided. Tony Masella agreed and explained that this issue had already been identified and staff were reluctant to produce two sets of evidence, one for the VT case and one for the Housing Benefit case.

8.5 Andrew Hetherington suggested an article could be prepared for *Valuer* using specific examples which could be used as an aide memoire. Tony Masella opined that he did not want to over complicate the process, it is an informal Tribunal and everything should be proportionate. However, justice can only be served if parties work with the VT. He had recently attended several VTE Member Forums, during which members told of their experiences of dealing with various appeals and the difficulties trying to find the relevant details in bundles. Unfortunately, it was now affecting the level of engagement from members when dealing with CTR. He added that there was a lot of abuse received from CTR appellants and members do not want to waste anyone's time, therefore the billing authorities need to help us.

8.6 Tony Masella thanked everyone for attending the meeting.

9 Date of next meeting

9.1 The meeting closed at 12:05 pm. The date of the next meeting will be circulated in due course.



Tony Masella
Chair