



## Valuation Tribunal Users' Group

### Minutes of the Meeting held via MS Teams on Thursday 14 March 2024 at 11:00 am

<b>Present:</b> 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
Andrew Hetherton -	Institute of Revenues, Rating & Valuation
Carla-Maria Heath -	Institute of Revenues, Rating & Valuation
Cain Ormondroyd -	Planning and Environment Bar Association
Simon Green -	Royal Institution of Chartered Surveyors
Simon Griffin -	Rating Surveyors' Association
Dennis Broughton -	Rating Surveyors' Association
Mandy Franklin -	Valuation Office Agency
Helen Zammit-Willson -	Valuation Office Agency
Chris Sykes -	Valuation Office Agency
Nicola Hunt -	Valuation Tribunal Service (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), Louise Freeth (Local Government Association), Blake Penfold (Royal Institution of Chartered Surveyors), Charles Golding (Royal Institution of Chartered Surveyors), Richard Williamson (Rating Surveyors' Association), Michael Pearce (Valuation Office Agency), Paula Dixon (Valuation Office Agency) and Ben Butler (Federation of Small Businesses).

#### **2 Minutes of the meeting held on 6 December 2023**

2.1 The minutes of the meeting held on 6 December 2023 were accepted as an accurate record and confirmed. There were no outstanding actions to discuss.

#### **3 Appeal workload analysis**

3.1 The table below was circulated ahead of the meeting. It showed appeal statistics (by type) as at 1 March 2024:

Appeal Type	Open Ready	Suppressed	Listed	Notified	Total
<b>2017 Rating List Appeal</b>	252	1295	27	303	1877
<b>2023 Rating List Appeal</b>	4	5		1	10
<b>CT Completion Notice</b>	80			72	152
<b>CT Invalidity</b>	6	4		6	16
<b>CT Liability</b>	333	7	4	165	509
<b>CT Penalty</b>	2			2	4
<b>CT Reduction</b>	255	7	6	159	427
<b>CT Valuation</b>	1047	9	30	710	1796
<b>Non-Domestic Central List</b>	1				1
<b>Non-Domestic Completion Notice</b>	13			45	58
<b>Non-Domestic Transitional Certification</b>		2		4	6
	<b>1993</b>	<b>1329</b>	<b>67</b>	<b>1467</b>	<b>4856</b>

3.2 Lee Anderson highlighted that there were 4,856 appeals outstanding, of which 1,467 had been listed for hearing and notices issued. He referred to the significant number of 2017 List appeals which had been suppressed (1,295), which cannot be progressed yet.

3.3 Lee Anderson referred to the breakdown of NDR 2017 List appeal settlements, as at 1 March 2024. He pointed out that to date 4,824 had been received, 2,947 had been cleared, which left 1,877 outstanding. The majority of the suppressed appeals related to office fit-out costs. It was noted 60% of clearances resulted in refunds.

Agreed	1264
Allowed	204
Allowed in Part	319
Dismissed	588
Listed	27
Notified	303
Open Ready	252
Suppressed	1295
Validation Failed	64

Withdrawn	508
<b>TOTAL</b>	<b>4824</b>

Live	1877
Cleared	2947
<b>Total</b>	<b>4824</b>

Refund	1851
No Refund	1096
<b>Total</b>	<b>2947</b>

3.4 It was confirmed that only one 2010 List appeal remained outstanding on the VTS system, which would be cleared in due course. Tony Masella pointed out that greater focus was now on CTV appeals.

#### **4 IT update**

4.1 Lee Anderson reported that API went live in February. This facilitated appeals being submitted in batches and consolidated the payment of fees. The process was working well so far but was still being micromanaged to ensure there were no problems. Some agents were still developing their systems, but it was anticipated it would become the default mechanism to lodge appeals.

4.2 Lee Anderson advised that research was being carried out to see how the VTS could benefit from using AI in future. Capital funding will be requested during the next financial year to progress this in order to improve the experience for end users.

4.3 As a result of the amendments to the Consolidated Practice Statement (CPS) the CT area on the VTS website will be changed because the flow from Section 16 appeals and notices/information will alter as a consequence. The revised CPS will be effective from 1 April 2024, and was fully discussed under item 7.

#### **5 2017 Decision volumes**

5.1 Chris Sykes referred to the latest VOA statistics for the period 1 April 2017 to 31 December 2023 in respect of the 2017 List. It was noted:

- 185,160 Challenges received (43,840 in the last year)
- 132,460 Challenges resolved (22,000 in the last year)
- 31,120 Challenges outstanding

5.2 Chris Sykes confirmed circa 3,500 Challenges were cleared each month, although this was expected to reduce from 1 April due to work commencing on the 2026 re-val phase. Chris did not think this would impact on the conversion rate.

5.3 David Slater highlighted that he was seeing some cases submitted to the VTE despite the proposals being incomplete. He felt that this should have been picked up when the Challenges were reviewed. He expressed concern that this does cause issues for the tribunal hearing. He was also concerned about the increasing number of well-founded appeals. Chris Sykes confirmed that in reviewing Challenges his staff aim to provide a proportionate response to the evidence submitted. If there were any cases of particular concern, he was happy to investigate.

## **6 2023 Rating List Challenges**

6.1 Chris Sykes referred to the latest VOA statistics for the 2023 List for the period 1 April to 31 December 2023. It was noted:

- 4,480 Challenges received
- 430 Challenges resolved
- 3,650 Challenges outstanding

6.2 Chris Sykes reported that receipts over the last three months averaged at 500-600 per month, and last month the clearance rate had increased to 400.

## **7 Changes to the Consolidated Practice Statement (CPS)**

7.1 The main change related to the disclosure and information exchange process where the billing authority is the respondent. Tony Masella explained that while there had been success in gaining consistency with 2017 List evidence bundles, difficulties were still being experienced with CTL and CTR. It was hoped these changes would ensure appeals can be dispensed of in a more efficient way.

7.2 Practice Statement 11 now only related to CT appeals. A number of billing authorities were still not engaging with the process, sometimes it only became clear after an appeal was registered that the matter was outside of the tribunal's jurisdiction, or that the appeal had no reasonable prospect of success because the discretion had been applied correctly. Under the new process the tribunal can better case manage these appeals because more information will be available at the start of the process, and only appeals which require adjudication by a tribunal will be listed for hearing.

7.3 The previous Practice Statement 10 has been subsumed and is now covered by the new Practice Statement 10. The previous Practice Statement 5 has been removed, and Practice Statement 17 has been re-titled and re-numbered as the new Practice Statement 5. Practice Statement 16 has been amended to clarify that any applications must be relevant to the grounds of the proposal.

7.4 Problems arise when there is a new ratepayer for an appeal property that the tribunal is not aware of, which subsequently delays proceedings. Following the discussion during the meeting, wording will be added to the CPS to clarify that if a party becomes aware of a new ratepayer who was not currently involved in the proceedings, the tribunal must be notified immediately. All references to 2010 List appeals would also be removed from Practice Statement 2.

7.5 The revised CPS will be effective from 1 April; therefore, a communication exercise would take place to ensure all billing authorities are aware of the changes. It was suggested the LGA and IRRV could issue a notification so there is a clear understanding of the expectations on billing authorities.

## **8 Stayed, complex and lead appeals**

8.1 David Slater confirmed there were currently no stayed appeals. A temporary stay was in place until 31 March in respect of appeals relating to the MCC closure of large stores. Discussions were taking place with parties and outstanding appeals will start to be listed from April.

8.2 A brewery and pipeline appeal due to be heard last week had to be postponed because the brewery had been sold and the tribunal had not been notified of the new ratepayer, who needed to be added as a party. Therefore, the case could not proceed because notices had not been issued on the new party.

8.3 The Stanuszek case had been remitted back to the VT by the High Court for reconsideration and was due to be re-heard on 20 May. The office fit-out cost appeals will be heard in April. It was expected only two days would be required but a third day had been reserved in case it was needed. A new case in respect of Leeds Bradford Airport had been received and would be listed later in the year.

## **9 Any other business**

9.1 Andrew Hetheron requested an article for *Valuer* to explain the changes in the CPS, and also a focussed piece on the issues around billing authorities preparing CT evidence bundles. Tony Masella agreed and suggested an article be published in *Insight*.

9.2 Tony Masella commented that sadly this was Helen Zammit-Willson's last meeting and expressed not only his personal thanks, but also that of VTUG, for her participation and focus at meetings. He wished her all the very best for a happy retirement.

9.3 Tony Masella thanked everyone for attending the meeting.

## **10 Date of next meeting**

10.1 The meeting closed at 12:00pm. The next meeting will take place on Wednesday 5 June 2024.



Tony Masella  
Chair