



## Valuation Tribunal Users' Group

### Minutes of the Meeting held via MS Teams on Tuesday 17 December 2024 at 11:00 am

<b>Present:</b>	Tony Masella -	Valuation Tribunal Service (VTUG Chair)
	David Slater -	Valuation Tribunal Service (Registrar & Chief Clerk)
	Mike Heiser -	Local Government Association
	Louise Freeth -	Local Government Association
	Andrew Hetherington -	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
	Chris Sykes -	Valuation Office Agency
	Paula Dixon -	Valuation Office Agency
	Mandy Franklin -	Valuation Office Agency
	Nicola Hunt -	Valuation Tribunal Service (VTUG Secretary)

## 1 Welcome and apologies for absence

1.1 Tony Masella welcomed all attendees to the meeting. Apologies were received from Lee Anderson (Director of Operations & Development, Valuation Tribunal Service), Gary Garland (Valuation Tribunal for England, President), Dennis Broughton (Rating Surveyors' Association), Michael Pearce (Valuation Office Agency) and Ben Butler (Federation of Small Businesses).

## 2 Minutes of the meeting held on 4 September 2024

2.1 The minutes of the meeting held on 4 September 2024 were accepted as an accurate record and confirmed; the actions were discussed below.

2.2 *Tony Masella to progress payment by bank transfer for appeal fees with Digital Services.* Discussions were ongoing. **Action outstanding.**

2.3 *Tony Masella/Dennis Broughton to write an article about the API portal for the Valuer Magazine.* An article had been written as requested. **Action closed.**

2.4 *Blake Penfold to provide a copy of the letter previously sent to the Minister regarding appeal regulations.* Blake Penfold provided a copy of the letter following the meeting on 4 September. **Action closed.**

### **3 Appeal workload analysis to 30 November 2024**

3.1 The *Analysis of Operational Workflow* for the period 1 November 2023 to 30 November 2024 had been previously circulated. The following was noted:

- 8,839 Appeals received
- 7,741 Appeals cleared
- 5,739 Appeals outstanding at the start of December 2024

3.2 Tony Masella continued to monitor the number of VO decision notices issued to correlate with the appeals received, to try and ascertain the potential workload for the new financial year. The statutory window comes to an end on 31 December 2024, and appeals could be received for another four months after that. Tony reported the position across all appeal types since 1 April 2024:

- 4,818 Appeals brought forward
- 6,304 Appeals received
- 5,382 Appeals cleared
- 5,738 Appeals carried forward at 30 November 2024

### **4 2017 Rating List Decision Notice volumes**

4.1 Chris Sykes reported that to the end of November 6,912 decision notices had been issued. The number had fallen during the year, in April and May 1,300 had been issued each month, which had reduced to 772 in September, 609 in October and 454 in November respectively. VOA staff continued to clear the same amount of challenges, circa 3,000 per month, but now more were being agreed than at the start of the year hence the reduction in decision notices issued.

4.2 There were a variety of reasons for the increase in challenges being agreed. Some were MCC cases where the allowance had been agreed, but it was also a reflection on the change in policy whereby VOA caseworkers now fully discussed cases with agents to try and settle. Chris Sykes confirmed the figures stated included both 2017 and 2023 Rating Lists. Focus was predominantly on 2017 List appeals and would remain so until next summer, however work still continued on 2023 List cases. If there were 2017 and 2023 List cases on the same property, they would be discussed together.

4.3 Tony Masella was keen to understand the potential workload for the VT because this would dictate funding requirements. Richard Williamson confirmed that focus was on clearing the outstanding 2017 List cases first, new appeals would not be made unnecessarily, and only if it was truly believed an assessment was incorrect. He advised that extensions to the 18 months' challenge period would be agreed, if necessary, but it

was a better use of resources to concentrate on resolving cases. Therefore, discussions continued with the VO. Chris Sykes agreed that if there was a prospect of settlement discussions would not be ended by the service of a decision notice to force appeals, as long as both parties agreed to an extension. Simon Griffin added that there were a lot of appeals coming up to the 18-month deadline. Tony understood the position, but explained how it made it difficult to estimate future workload to allow him to plan for 2025-26.

4.4 Tony Masella informed those present that a more robust stance on postponement requests would be taken in future. It was the view of the tribunal that when a case was properly listed for hearing it would be heard if settlement was not possible. Parties should not just request postponements asking for more time. David Slater accepted there were certain cases which could not be progressed; the onus was on the parties to be proactive and ask for those appeals to be added to the stayed list, otherwise judicial time would be wasted.

4.5 David Slater stated it was important that where proposals were light on detail and VO decision notices were proportionate in response, that the latter included valuations because it made it difficult for panels when important information was missing. Chris Sykes agreed and pointed out that the quality of challenge submissions had improved. He then requested examples of poor decision notices to be provided for review, feedback could then be passed to the caseworkers. Richard Williamson explained there had been a learning curve through the 2017 List appeals process. Engagement had taken place between professional agents and VOA staff; this had been helpful to get a practical feel for VOA expectations which was now paying dividends.

## **5 2023 Rating List Challenges**

5.1 This matter had been fully discussed earlier in the meeting. Chris Sykes added that 16,200 challenges had been cleared this year, of which 12,600 related to the 2017 List. There were 28,000 outstanding, of which less than half related to the 2017 List. He estimated it would take another six months to move through the outstanding 2017 List challenges.

5.2 In respect of Council Tax appeals, Tony Masella informed there was quite a high volume of Section 16 appeals (liability appeals) outstanding, as well as valuation (circa 1,300 valuation appeals and 700 Section 16). Tony expressed concern that problems were still being experienced with evidence bundles for the Section 16 appeals. VTS staff were trying to assist and educate parties to stop the continued inclusion of irrelevant and excessive information. He added that a number of billing authorities still submitted Housing Benefit evidence bundles. The IRRV are providing 'appearing at tribunals' training sessions, but the problem was getting the individuals who were not complying to attend, rather than preaching to the converted.

## **6 VO Challenge Decision Notices incorporating new evidence**

6.1 This issue had been discussed previously, and the advice given before still stands. Tony Masella and David Slater reiterated that the VTE does not police the

challenge stage of the process. The solution is for applications to be made to the VT under Regulation 17A if appellant parties wish to rely on new evidence to rebut evidence introduced for the first time in a decision notice.

6.2 Mandy Franklin highlighted that this matter had also been discussed at length during PBLG meetings, at which a request had been made for professional agents to provide examples of cases where new evidence had been incorporated in VO decision notices. It was also noted that further advice was awaited on whether the VO would reopen challenges to allow evidence to be considered. Tony Masella clarified that this was not a matter for the tribunal and that VTUG was not the correct forum for such discussion. The regulatory process for admission of new evidence was clear.

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

7.1 David Slater reported that only the large shop closure appeals were stayed, and only those identified as test cases were being listed. He was not aware of any which required hearing; all had been resolved. Chris Sykes confirmed good progress was being made on these and this was the reason for the increase in Consent Orders. It was also noted there was a possibility that negotiations may highlight the need for some to be heard. David reminded those present to inform him if any other type of appeals needed to be added to the stayed list.

7.2 David Slater asked to be informed once it was known if the Network Rail appeal was going to the Court of Appeal; it was understood that Network Rail had been given permission to go to the Court of Appeal, but it was not yet known if an appeal had been submitted.

7.3 The hearing date for the Charles Wells Brewery appeals had been moved to 17 March 2025. The anaerobic digestion plant appeals were now listed for hearing on 3 and 4 April 2025 at the request of the parties.

7.4 David Slater reiterated that lead appeals did not work for NDR as it was more practical to identify test cases. However, there were no identified lead appeals outstanding to be heard at the moment.

## **8 Any other business**

8.1 Further to the discussion earlier in the meeting, Andrew Hetherton asked those present to publicise the IRRV 'appearing at tribunals' training sessions being held in January.

8.2 Tony Masella thanked everyone for attending the meeting.

## **9 Date of next meeting**

9.1 The meeting closed at 11:50 am. Meeting dates for 2025 will be circulated in due course.