



## Valuation Tribunal Users' Group

### Minutes of the Meeting held via MS Teams on Tuesday 11 March 2025 at 11:00 am

<b>Present:</b>	Tony Masella -	Valuation Tribunal Service (VTUG Chair)
	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
	Blake Penfold -	Royal Institution of Chartered Surveyors
	Simon Green -	Royal Institution of Chartered Surveyors
	Richard Williamson -	Rating Surveyors' Association
	Dennis Broughton -	Rating Surveyors' Association
	Mandy Franklin -	Valuation Office Agency
	Alison Gidman -	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), Cain Ormondroyd (Planning and Environment Bar Association), Charles Golding (Royal Institution of Chartered Surveyors), Simon Griffin (Rating Surveyors' Association), Michael Pearce (Valuation Office Agency), Chris Sykes (Valuation Office Agency) and Ben Butler (Federation of Small Businesses).

## 2 Minutes of the meeting held on 17 December 2024

2.1 The minutes of the meeting held on 17 December 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.**

## 3 Appeal workload analysis to 1 March 2025

3.1 The *Appeal Workload* for the period 1 April 2024 to 1 March 2025 had been

previously circulated. The following was noted across all appeal types:

- 4,853 Appeals brought forward
- 7,680 Appeals received
- 7,731 Appeals cleared
- 4,802 Appeals carried forward at 1 March 2025
- 7,680 Total appeals received

3.2 Tony Masella confirmed that current listing focus was on Council Tax because with this type of appeal parties were ready to proceed at the point of receipt, whereas NDR appeals required more time. He pointed out that 1,438 2017 List appeals had been cleared, but circa 1,600 remained suppressed due to litigation or further discussions. Tony explained that the VTS was keen to address the needs of its' users and the rationale for a greater Council tax focus.

3.3 Tony Masella referred to the charts presented showing the number of challenges issued by the VOA each month versus the volume of appeals received by the VTS in the same period for both the 2017 and 2023 Rating Lists. He referred to the spike of 2017 List appeals received in June 2024, stating that this reflected MCC appeals. The volume of 2023 Rating List appeals had peaked towards the end of last year, but had reduced to 27 in January, and to date 75 2023 List appeals had been cleared. Where possible appeals on the same property against both lists were heard together.

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

4.1 Alison Gidman reported that as at the end of January, the number of cases resolved as disagreed (decision notices issued) in England was 300 out of 1,000. Generally, 70% were agreed or withdrawn and decision notices were issued in circa 30%. Statistics were provided to the VTS on a monthly basis to assist in planning the hearing programme.

4.2 Tony Masella confirmed that 1,010 2017 List appeals had been received in February. He was capturing the data in graphs to try and better understand the ratio of disagreements to appeals, but it was difficult to estimate accurately. In reality, 8-10% of cases were turning into appeals, which was no different to volumes prior to CCA. Alison Gidman clarified that CCA worked well for the VOA as a lot of factual matters were resolved at the Check stage, whereas before the reason for a reduction request was not known until the Statement of Case was received. She felt the new process provided a better service to the majority of customers. Tony added that the theory of Check and Challenge was good, but it still did not provide the clear evidence the tribunal required at a hearing and some improvements were needed in the Appeal part of the CCA framework. Behaviours had not really changed from the previous regime.

#### **5 2023 Rating List Challenges**

5.1 Tony Masella reported that the monthly breakdown showed the VTS was only receiving low double figures. Alison Gidman was not surprised because there were still a lot of 2017 List appeals to clear, also VOA receipts on the 2023 List were still relatively

low. She explained that the VOA would like to encourage earlier submissions because late back-ended cases progressing to Challenge and receiving Challenges at the end of a list would create a big impact if these behaviours were carried through to future lists.

5.2 Tony Masella asked if during discussions on 2017 List cases, was there any consideration on the impact of 2023 List cases. Alison Gidman explained that if issues were raised on 2017 and 2023 appeals simultaneously, there was clearly an issue which would be considered. However, many parties had not yet engaged on the 2023 List, and the VOA does not have capacity to do a tone review of rental evidence simultaneously. There was a limited number of 2017 and 2023 cases dealt with concurrently, but this was not the norm. Where there was clearly consequential impact on a subject property, dual lists would be altered. Richard Williamson added that discussions were ongoing regarding the 2017 List MCC appeals but it had not been possible to take forward the 2023 List appeals yet. He anticipated that there would be a spike at the end of the year which would carry through to the next financial year.

## **6 Potential changes to Regulations for 2026 Revaluation**

6.1 It was hoped there would be a parliamentary slot for the Alteration of Lists and Appeals Regulations (SI 2009/2268) and the Valuation Tribunal for England Procedure Regulations (SI 2009/2269) in the autumn in respect of the forthcoming 2026 revaluation. Potential changes to the regulations were fully discussed.

6.2 Blake Penfold referred to the professional bodies proposal to improve the system which had been previously circulated. He confirmed that it had the general support of the RICS, IRRV and RSA. The paper had not yet been submitted to MHCLG but had been discussed with the VOA. A few corrections had been suggested, Blake agreed to circulate an amended version following the meeting (see corrections below). (*PMN: an updated document was received on 17 March*).

- *Reg 17A* – the last proposed change of the VTE Procedure Regulations had been altered to reflect the point that it was for the parties to determine what evidence they wish to present.
- *Reg 4* – the proposed amendment should include reference to 4(3)(c) and not 4(1)(d).
- *SI 2009* – the second change should relate to SI 2009/2269 and not SI 2009/2268

6.3 Blake Penfold invited the VTS and VTE to make any further comments and advised it was intended to submit a proposal to MHCLG shortly. Richard Williamson added that the initiative was meant to be on a consensual and collaborative basis, and it was hoped all stakeholders would see the merit.

6.4 David Slater questioned the amendment to allow the VTE to issue bespoke evidential Directions because it could delay appeals and parties may seek more adjournments, but he could see the benefit because all evidence should be on the table without restrictions. Gary Garland added that it was the parties responsibility to put their case together, it was not for the tribunal to look for gaps in evidence. If a case failed

because the evidence submitted was not sufficient, it was not the job of the tribunal to put it right. It was pointed out that cases should be complete by the end of the Challenge stage, parties should not wait until the hearing to inform the tribunal they have found new evidence. It was not for the VT to police what parties do; it should be giving a decision based on what evidence was presented and if late evidence comes to fruition there was a process.

6.5 Tony Masella thanked Blake Penfold for his paper today. Blake confirmed that the professional bodies would take on board the comments raised, in particular the last item, and then the paper would be submitted to MHCLG.

6.6 **Potential flaws in current Regulations.** Tony Masella referred to the VTS/VTE paper outlining the potential flaws in the regulations based on experience of CCA thus far. David Slater referred to the time period for making proposals. Six months was difficult from a decision or alteration as a ratepayer needed a Check. The process should be an incentive for appellants to make appeals earlier. This made it difficult for the VTS to plan its' workload. It was proposed that the Challenge period should be shortened with the facility to formally extend it by agreement between the parties, because however long the Challenge window was, not every case was looked at properly. Therefore, they might as well be transmitted to the tribunal earlier.

6.7 The tribunal has the power to strike out appeals where there was no reasonable prospect of success. Therefore, it should also have the same power if the tribunal was of the opinion that the Respondent's decision had no reasonable prospect of being upheld. Simon Green referred to the blanket change to allow for retrospective increases and opined that he was not convinced that was the reason why people left it so late to make a proposal. He expressed concern around the backdating point as this could have an impact on previous ratepayers as they would not be protected. David Slater accepted the unintended consequences of effective dates impacting on others, but ultimately it was in the public interest for appeals to be made sooner so the VT and VOA could manage work effectively.

6.8 Tony Masella opined it was wrong that the scope of matter to be considered on appeal to the Upper Tribunal (UT) was not limited to those considered by the VTE. David Slater opined that if the UT was restricted to a point of law, the VTE would be the final arbiter on fact finding valuation matters.

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

7.1 David Slater reported that the Charles Wells Brewery appeals would be heard on 17 March. The anaerobic digestion plant appeals are due to be heard on 3 and 4 April. A hearing date had not yet been set for the British Wool appeals. The parties had identified 10 test cases for the London office over supply appeals. Only one was required, and any further cases will be heard after the President had heard and decided the test case.

7.2 Until a test case is identified and a decision given, the 2,000 MCC shop closure appeals will remain stayed. There were currently 1,600 appeals suppressed.

## **8 Any other business**

8.1 Following a recent training course Andrew Hetherton had received feedback that appellants were not complying with Directions and bringing information to hearings. David Slater asked for actual evidence of when this had happened in order to investigate. He was confident that Clerks and panels were adept at dealing with this and during active case management Clerks would deal with any such issues. It was difficult to stop appellants submitting evidence on the day, and it was hoped it only happened occasionally. If a Respondent conceded to a submission the case may need to be adjourned, or the Denton test carried out. David asked Andrew to provide an actual example, he would then check to see if it highlighted a training need, and if so, it would be dealt with.

8.2 Tony Masella was disappointed that the agents appeals portal was not being taken advantage of, especially following its development with the RSA Electronic Forum. Training events had been offered to walk people through the process, but so far only one rating firm had taken up the opportunity. Tony was aware of the issues around fee payments and a solution was being investigated. He asked those present to publicise the offer of training to their colleagues. Andrew Hetherton suggested publishing an article in April or May, with a follow-up article in June, explaining the concept. He added that the IRRV are running sessions on 1 April and 6 May, and it may be possible to allocate a slot for the VTS to introduce the approach.

8.3 Tony Masella thanked everyone for attending the meeting.

## **9 Date of next meeting**

9.1 The meeting closed at 12:10 pm. The next meeting was planned for Wednesday 25 June 2025 which clashed with the IRRV Spring Conference. Therefore, a new date would be circulated in due course.