



Valuation Tribunal Users' Group

Minutes of the Meeting held via MS Teams on Monday 30 June 2025 at 11:00 am

Present:	Tony Masella -	Valuation Tribunal Service (VTUG Chair)
	Lee Anderson -	Valuation Tribunal Service
	David Slater -	Valuation Tribunal Service
	Gary Garland -	Valuation Tribunal for England
	Mike Heiser -	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
	Charles Golding -	Royal Institution of Chartered Surveyors
	Richard Williamson -	Rating Surveyors' Association
	Michael Pearce -	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 Louise Freeth (Local Government Association), Cain Ormondroyd (Planning and Environment Bar Association), Myles O'Brien (Rating Surveyors' Association), Dennis Broughton (Rating Surveyors' Association), Chris Sykes (Valuation Office Agency) and Ben Butler (Federation of Small Businesses).

2 Minutes of the meeting held on 11 March 2025

2.1 The minutes of the meeting held on 11 March 2025 were accepted as an accurate record and confirmed. There was only one outstanding action, the progress of which is set out 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 as at 1 June 2025

3.1 The *Appeal Workload* as at 1 June 2025 had been previously circulated. The following was noted:

Appeal Type	Outstanding	Listed	Suppressed	Total
Council Tax Liability	251	196	10	457
Council Tax Reduction	135	119	8	262
Council Tax Completion Notice	142	31		173
Non-Domestic Completion Notice	7	7	2	16
2017 Rating List	351	526	1292	2169
2023 Rating List	157	177	31	365
Council Tax Invalidity Notice	2	1		3
Council Tax Penalty Notice	4	4		8
Council Tax Valuation	258	515	8	781
Non-Domestic Penalty Notice	7	8		15
Non-Domestic Transitional Certification	11	8		19
	1325	1592	1351	4268

3.2 Lee Anderson was pleased to report the number of Council Tax Valuation (CTV) appeals outstanding had substantially reduced in comparison to last year, and a significant number had been listed to hearings. Low volumes of appeals had been received in respect of the 2023 Rating List; a small number had been suppressed but those which could be progressed were being listed to hearings. A significant number of 2017 Rating List appeals had been suppressed, the vast majority of which related to material changes of circumstances (MCC), and in particular the London office over supply. The remaining cases would be listed as soon as possible. Blake Penfold questioned the reason why the 2023 List appeals had been suppressed; Lee did not have the information to hand and agreed to provide it following the meeting. Tony Masella asked those present to inform the VT if any suppressions could be lifted so the cases can be listed.

Action: Lee Anderson to provide details of the reasons why 31 2023 Rating List appeals had been suppressed

3.3 Mike Heiser questioned if the 2,169 2017 Rating List appeals shown in the table was the final total, and what percentage this reduction represented in comparison to the 2010 Rating List. Lee Anderson explained the figure reflected all outstanding appeals, including those pending. Cleared cases were not included in this count. He also added that this was not the entirety of 2017 work because more appeals were expected in the pipeline. Michael Pearce confirmed it would not be possible to do a comparison until the 2017 workload had concluded. Mike advised that he was particularly interested in the RV loss, so it would be useful if a comparison on values for both lists could be provided. Tony Masella highlighted that the *Appeals and Decisions* search on the VTS website would be able to interrogate how much RV was at stake at appeal for each billing authority (BA).

3.4 Tony Masella highlighted that listing focus remained on giving priority to Council Tax (CT) appeals over NDR, because CT appellants were more anxious to progress their appeals in a quicker timeframe than professional agents. Hearing resources are valuable and have to be utilised effectively. Listing appeals that were not yet ready to be progressed resulted in postponements which was not an efficient way to work.

3.5 Mike Heiser questioned who represented Council Taxpayers on the user group. It was explained that it was difficult to find such a professional body because CT appeals were made by individual appellants who may only experience the appeal journey once in a lifetime. The meeting was also reminded that the IRRV had an interest in CT. It was noted that a user survey was carried out to obtain the views of non-represented appellants, which were mainly CT. Tony Masella added that VT processes provided lots of information and support to non-represented appellants and that staff resources were invested at the front-end of the process to ensure they knew what to do, including a trial run of the online hearing process to familiarise themselves with the Teams environment. Simon Green explained that professional rating firms, like his, also provided advice and assistance to their clients on CT matters where required.

4 2017 Rating List Decision Notice volumes & 2023 Rating List Challenges

4.1 Michael Pearce reported that there were 4,482 outstanding Challenges against the 2017 Rating List and 20,622 for the 2023 Rating List, a total of 25,104. The following was noted:

- 7,266 Challenges registered
- 7,257 Challenges settled
- 6,111 Challenges cleared (excluding incomplete)
- 1,159 Challenges cleared as incomplete

4.2 Michael Pearce clarified that if information was missing from proposals and they did not meet the requirements of the regulations, they would be rejected and returned as 'incomplete' with a request for the missing information to be provided. Concern was expressed on whether those identified as 'incomplete' were rejected on judgement or factual grounds. Michael explained that some judgement was included in this assessment, for example, if a VT decision was quoted, commentary must be included showing the causal link of the quoted decision to the matter at hand. Simon Green advised that 17% of proposals were deemed to be incomplete, and that this was a significant number.

5 Professional Bodies Proposals on CCA Reforms

5.1 The professional bodies (RICS, IRRV and RSA) have submitted proposals for changes to the CCA process. This had been previously discussed at the March VTUG meeting, and the submitted paper highlighted those changes. Blake Penfold highlighted the main points:

- *Check stage proposed changes*

The first change proposed was that a ratepayer must be made aware when a Check was made by another party in respect of their property, for instance their landlord, and the facts confirmed in that Check.

The second change was for a copy of any decision made by the VOA in respect of a Check made by another party to be supplied to the ratepayer. This would be in the interests of transparency, because the landlord may

be unaware of some changes to the property by the tenant, which may be value significant.

Challenge stage proposed changes

If an assessment was agreed following an earlier proposal, it cannot be the subject of a further proposal made against the VO's alteration to give effect to the agreement. It was suggested that Regulation 4(3)(c) be removed or amended so the restriction of the right to make a further proposal applied only to the party who made the original proposal that resulted in the agreement

More flexibility should be allowed when a proposal was treated as incomplete to correct an anomaly in the time limits for re-submitting incomplete proposals. Regulation 6(6) should be changed to allow a more considered approach when a proposal contained a trivial inaccuracy, over the rent, for example.

Where a proposal was rejected as incomplete, there is a right to submit a further proposal provided it is done within the original time limit, but the time limit referred to in the regulations only recognised the four-month time limit, but not the sixteen-month time limit, applying to proposals concerned with external MCCs. Regulations should be corrected in line with the equivalent regulations in Wales.

The introduction of a right of appeal was required against a refusal by the VO of a Challenge as incomplete. Currently the VO decided whether a Challenge was complete or not, and there was no recourse for a party that considered the proposal to be complete, other than judicial review. It was proposed that Regulation 8(2) be amended to include a right of appeal to the VTE where the maker of a proposal considered their proposal was complete.

• *Appeal stage proposed changes*

To allow the VTE to designate cases as 'complex' and to make bespoke Directions for those cases. It was noted that the VTE already has the ability to deem an appeal complex and that this was the current process.

To allow the VTE to admit evidence from parties who have been added as interested parties. David Slater confirmed that if an application to submit evidence was received from a new party, they could make an application under regulation 17A, and if so, it would be considered.

To allow the VTE to admit evidence put forward by parties where it appeared that evidence would assist in determining the appeals. Tony Masella highlighted that in his experience there was still a lack of understanding as to what constitutes additional evidence. Gary Garland explained it was essential that all evidence available was included in the Challenge. Being open was the only way to achieve a fair consideration of

matters.

5.2 A lengthy debate took place on the pros and cons of the proposed changes.

6 VOA Objections to evidence

6.1 Blake Penfold expressed concern about VO representatives objecting to evidence during hearings that had been previously disclosed and exchanged during the Challenge stage. He referred to two particular examples below:

- *39-41 Notting Hill Gate, W11 3JQ* – the VO representative objected to ratepayer's representative making reference to evidence in the VO's Challenge decision notice on the grounds that it was VO evidence and not for the ratepayer to rely upon. The panel was correctly advised by the Clerk that it was evidence that had been correctly disclosed and therefore the tribunal panel should admit it; and
- *Essendine Primary School, W9 2LR* – prior to the case being adjourned, the VO representative objected to evidence introduced by the ratepayer in respect of a comparable property. The comparable property had been cited in the Challenge document, however subsequently its assessment was the subject of a VT decision which was made post the appeal being made on the subject property. The VO representative objected to the VTE panel decision in relation to the comparable property, being put before the panel.

6.2 Blake Penfold opined that VOA staff may not fully understand the duties of expert witnesses. Gary Garland accepted that there had been errors of judgement by the VO representatives, but the VTE had heard thousands of cases and these were just two examples where things were not done properly. Blake said he could have cited further examples but he had no issues with how the VTE panels had dealt with them. Generally speaking, VO representatives were entitled to object to the submission of evidence if it had not been previously disclosed, in the same way appellants' representatives can. It was the responsibility of the tribunal panel to ensure hearings were fair.

6.3 Michael Pearce accepted the VO representatives were wrong in the two examples referred to and assured those present they were isolated incidents. He confirmed a lot of training was carried out on the role of the expert witness with VOA staff and asked Blake Penfold to raise any matters of concern directly with him as they arose so they could be addressed.

7 Stayed, complex and lead appeals

7.1 David Slater reported that the stayed list had been updated in view of the appeals to the Upper Tribunal following the VTE decision on Anaerobic Digestion Plants. A CT invalidity appeal had been appealed to the High Court (HC) where there was a previous VT decision on the same dwelling. It was also noted:

- The appeal on Stibbington Hall had been appealed to the HC.
- The British Wool Marketing Board appeal was due to be heard on 1 July.

- The London office over supply “test case” appeal will be heard on 2 July.

8 Any other business

8.1 Mike Heiser questioned how many London office over supply appeals were suppressed; David Slater did not have figures to hand but estimated a few thousand and that the total RV for those appeals would be sizeable. He added that the appeals were asking for a 10% reduction from 10 May 2019.

8.2 Michael Pearce referred to a case which had been brought to his attention where the email had not been marked ‘without prejudice’ and had been considered by the tribunal. David Slater was not aware of the case and asked Michael to forward him the details.

8.3 Gary Garland advised that the rules of evidence for the VTE were less stringent and that all evidence was permissible, it was the weight to be attached to that evidence which was the focus.

8.4 Tony Masella thanked everyone for attending the meeting and for the healthy discussions that had took place.

9 Date of next meeting

9.1 The meeting closed at 12:50 pm. The next meeting will take place on Tuesday 23 September 2025.