



## Valuation Tribunal Users' Group

### Minutes of the Meeting held via MS Teams on Tuesday 23 September 2025 at 11:00 am

<b>Present:</b>	Tony Masella -	Valuation Tribunal Service (VTUG Chair)
	David Slater -	Valuation Tribunal Service
	Gary Garland -	Valuation Tribunal for England
	John Ballentine -	Local Government Association
	Louise Freeth -	Local Government Association
	Carla-Maria Heath -	Institute of Revenues, Rating & Valuation
	Stephanie O'Neill -	Institute of Revenues, Rating & Valuation
	Cain Ormondroyd -	Planning and Environment Bar Association
	Blake Penfold -	Royal Institution of Chartered Surveyors
	Myles O'Brien -	Rating Surveyors' Association
	Richard Williamson -	Rating Surveyors' Association
	Chris Sykes -	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 (Valuation Tribunal Service), Gary Watson (Institute of Revenues, Rating & Valuation), Simon Green (Royal Institution of Chartered Surveyors), Charles Golding (Royal Institution of Chartered Surveyors), Dennis Broughton (Rating Surveyors' Association), Michael Pearce (Valuation Office Agency) and Ben Butler (Federation of Small Businesses).

#### 2 Minutes of the meeting held on 30 June 2025

2.1 The minutes of the meeting held on 30 June 2025 were accepted as an accurate record and confirmed. The actions were discussed as below.

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

2.3 *Lee Anderson to provide details of the reasons why 31 2023 Rating List appeals had been suppressed.* Lee Anderson was absent from the meeting but had confirmed that 29 appeals were office fit-out cases which had been temporarily suppressed so they could be reviewed. They had now been released for listing as no stay applies. One case was awaiting the outcome of an Upper Tribunal (UT) decision for an appeal on a

different floor in the same block. The final case was temporarily suppressed to allow arrangements for a dedicated hearing to be made. **Action closed.**

### 3 Appeal workload analysis as at 31 August 2025

3.1 The *Appeal Workload* as at 31 August 2025 had been previously circulated. The following was noted:

Appeal Type	Registered O/S	Hearing Pending	Notified	Awaiting information	Suppressed	Total
2017 Rating List	272	0	470	5	687	1434
2023 Rating List	276	0	165	2	2	445
Council Tax Completion Notice	38	105	260	24	1	428
Council Tax Invalidity Notice	3	0	0	0	0	3
Council Tax Liability	182	104	224	54	15	579
Council Tax Penalty Notice	6	1	6	2	0	15
Council Tax Reduction	79	29	123	21	6	258
Council Tax Valuation	302	0	307	22	15	646
Non-Domestic Completion Notice	3	28	8	4	2	45
Non-Domestic Penalty Notice	3	0	7	3	0	13
Non-Domestic Transitional Certification	10	0	2	0	0	12
	1174	267	1572	137	728	3878

3.2 Tony Masella highlighted that there appeared to be a number of appeals where it had been agreed they would be withdrawn but were still live. He requested the professional bodies to advance these as soon as possible to avoid unnecessary hearing resource. He opined that if they had to be listed to elicit withdrawals, it may give the wrong impression to ratepayers. Richard Williamson suggested that dialogue between the VT and stakeholders in a working group setting could be useful in progressing this.

3.3 Tony Masella confirmed that the usual increase in Council Tax appeals received due to bills being issued by billing authorities (BA) had occurred this financial year.

### 4 2017 Rating List Decision Notice volumes

4.1 Chris Sykes confirmed that in respect of the 2017 Rating List 5,481 challenges had been cleared so far this year and there were 2,534 outstanding. It was noted that of the 5,481 challenges, 1,626 were cleared by decision notice which equated to about 30%.

### 5 2023 Rating List Challenges

5.1 Chris Sykes reported that there were currently 23,622 outstanding challenges against the 2023 Rating List and receipts averaged around 2,500 per month, which has been consistent for a while. It was noted that 1,083 had been cleared so far this year, of which 925 were cleared by decision notice, which equated to 23%.

5.2 The number of checks received fluctuated from month to month, but a spike had not yet been seen. It was anticipated that an increase would probably been seen in Q4, (as with the 2017 Rating List), but it was hoped it would not be as large as it would probably occur when the 2026 Rating List is published. The delay in submitting checks was questioned; it was confirmed that it was caused by agents carrying out due diligence. More time and effort was spent going into checks before submitting them with this List.

5.3 Richard Williamson stated that the impact of the 2017 Rating List would have repercussions for the 2023 List in terms of points of principle in appeals such as office fit-outs or large department store closures, because the position for the 2017 List appeals needed to be resolved before the 2023 List appeals could be dealt with.

5.4 Tony Masella explained the VTE expected that by the time appeals were made by ratepayers and/or their agents, parties had exchanged evidence and discussed the matters in dispute. The expectation was that at the point of lodging the appeal, parties were fully prepared to bring their case before the Tribunal. The purpose for giving 6-10 weeks' notice of a hearing was to allow the parties preparation time for the hearing itself.

5.5 Tony Masella referred to the levels of Consent Orders being received throughout the 2017 List. He opined that the CCA framework expectations were that Consent Orders would be few and far between, when in fact the level was reaching an average of 64%. This suggested that discussions at the challenge stage may not be as meaningful as had been envisaged.

## **6 Appeals accepted by the VT without a formal Local Authority decision**

6.1 Louise Freeth advised that a number of BAs had expressed concern that the VTS accepted appeals without a formal BA decision. When a person lodges an appeal, they have to state the date of the BA decision and upload a copy. However, some appellants appeared to be overriding the system and their appeals were being accepted without a BA decision.

6.2 David Slater advised that before bills were issued BAs must take reasonable steps to check if individuals were entitled to discounts. He confirmed if someone wrote to the BA because they were unhappy about the calculation of their liability, for instance the level of discount, premium or exemption, it was an aggrieved persons' notice and should be treated as such. Once an aggrieved person's notice was received, the BA had two months to respond. However, some BAs were guilty of trying to introduce an extra stage in the section 16 appeals process by issuing a response to the taxpayer and inviting them to appeal in the first instance to the BA before appealing to the VTE and ask it to review its decision. David gave an example of this, if the BA does not respond the person has four months in which to appeal. David asked that if BAs thought mistakes had been made, to please provide details so they can be investigated, as it may highlight training needs. He confirmed that VTS staff do verify appeals, and if an appellant did provide false information and was not entitled to appeal, there was a verification process in place. He added that once an appeal had been registered, if a BA felt the appellant was not entitled to make an appeal, they could make representations

and if these were well-founded the appeal would be struck out. He also advised that the BA should address the substantive issue when directed to do so by the tribunal, just in case the tribunal did not agree with it that the appeal was invalidly made.

6.3 Tony Masella noted the concerns the BAs raised but confirmed that the position was as David Slater had explained. David also advised LGA that BAs should issue a clear decision in response to an aggrieved person's notice as insurance against any failure to comply with directions given by the tribunal relating to the disclosure and exchange of evidence. The reason being that failure to comply with directions could result in the exclusion of the BA's evidence. This being the case, the BA could at least refer to its decision notice, so the more detailed that was the better.

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

7.1 David Slater reported that:

- Office over supply appeals had been removed from the stayed list
- A High Court decision was awaited on a Council Tax Invalidity appeal
- The VTE decision on Anaerobic Digestion Plants had been appealed
- One appeal had been remitted back to the tribunal by the High Court (Alison Bennett v Lucy Formerla-Osborne (LO)) and will be heard by different panel
- Another appeal that was due to be heard by the Upper Tribunal had been reviewed and the panel's decision set aside by the VTE for re-hearing by a different panel (FIL Investment Management v VO)
- There were currently no lead appeals or test cases waiting to be heard

## **8 Any other business**

8.1 The VTE President, Gary Garland, would be retiring from his role on 28 February 2026. It was noted that Gary had introduced a number of improvements to how the tribunal operated since his appointment in 2016 and had changed the landscape of the appeal process. All members of VTUG wished Gary well for his impending retirement.

8.2 John Ballentine was welcomed to his first meeting as a representative of the LGA. He raised the matter of changes in multipliers for non-domestic rating being introduced next year and questioned that there was no mechanism to appeal multipliers yet. David Slater confirmed this was not within the VTE jurisdiction and the group felt that this would be a liability matter contested at the Magistrates Court

8.3 Carla-Maria Heath advised that this was her last VTUG meeting as she was sadly standing down from the group. Gary Watson will replace her and be in attendance at the next meeting. Tony Masella thanked Carla-Maria for her involvement and for being a key member of the group. It was noted that Andrew Hetherington had also stepped down from the group, his replacement Stephanie O'Neill was welcomed to her first VTUG meeting.

8.4 In Charles Golding's absence Blake Penfold informed that a consultation on the RICS expert witness standard would close on 7 October 2025 if anyone wanted to contribute to the new edition.

8.5 Following the discussion on regulatory changes for the 2026 revaluation at the previous meeting, Blake Penfold advised that the proposals put forward by the professional bodies to MHCLG had been amended slightly. The final version would be circulated to the group.

8.6 Tony Masella thanked everyone for attending the meeting.

## **9 Date of next meeting**

9.1 The meeting closed at 12:00 pm. The next meeting will take place on Wednesday 17 December 2025.

*Post meeting note:* The VTUG was sad to learn of the passing of one of its members, Dennis Broughton, and our thoughts are with his friends and family. Dennis was a valued member of the group and an asset to the profession and will be sorely missed.