Issue 79 February 2026

Valuation Tribunal Service

# Valuation in Practice

## News in brief

**Want to write to us?**

Valuation Tribunal Service, Ground Floor, Fry Building, 2 Marsham Street, London SW1P 4DF.

Email us at appeals@valuationtribunal.gov.uk.

**Announcement**

On 28 February 2026, Tony Masella is retiring as Chief Executive and Chief Operating Officer and Accounting Officer of the Valuation Tribunal Service. Tony says -

*"Serving as CEO of the VTS has been one of the greatest honours of my professional career. For over 37 years, I have had the privilege of working alongside dedicated people sharing a common passion. As I step down from my role, I do so confident in the strength and capability of the VTS and VTE's continued ability to serve our users with professionalism and impartiality. I look forward to seeing the VTS and VTE continue to thrive under new leadership."*

**Council tax guidance: High value council tax surcharge**

The government has announced the introduction of a new high value council tax surcharge. From April 2028, owners of properties identified as being valued at over £2 million will be liable for a recurring annual charge which will be additional to their existing council tax liability. This measure is estimated to raise £430 million from 2028/9. Local authorities will collect this revenue on behalf of central government and will be fully compensated for the additional costs of administering this new tax. Revenue will be used to support funding for local services, with further consideration through the next Spending Review. Further information can be read here.

**Council tax policy paper: Referendums relating to council tax increases (Principles) (England) report 2026 to 2027: draft**

On 17 December 2025, Ministry of Housing, Communities & Local Government (MHCLG) published a draft report setting out council tax excessiveness principles ('referendum principles') for 2026 to 2027. It will be laid before the House of Commons for approval at the time of the final settlement early in 2026. Read more here.

**Council tax guidance: Give authority to act for council tax challenges, non-domestic rates enquiries in England and Wales and Non-Domestic Rates Appeals in Wales**

On 20 October 2025, the Valuation Office Agency (VOA) published a form to enable a person to give someone else authority to act as their agent or representative. This will also give the VOA authority to share information about the property with the person's agent or representative. This includes any previous contact that may have taken place with the VOA about the property. The form can be found here.

**Council tax information letters**

The latest council tax information letter sets out the provisions of the Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2026 which billing authorities must include when designing their Local Council Tax Support schemes for 2026 to 2027.

See here for the latest council tax information letters from the MHCLG.

**The Non-Domestic Rating (Small Business Rate Relief and Demand Notices) (England) (Amendment) Regulations 2026 (S.I.2026/17)**

This new secondary legislation was laid before Parliament on 12 January 2026 and will come into force from 1 April 2026.

**Supporting Small Business Relief scheme 2026**

MHCLG have released guidance for local authorities to assist with administering the 2026 Supporting Small Business Relief scheme. This guidance can be viewed in full here.

**Open call for evidence: Business rates and investment: Call for evidence**

Transforming the business rates system is a multi-year process. Following the Transforming Business Rates Interim Report, the government committed to explore how moving to a marginal

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## Inside this issue:

tax rate, where successive bands are taxed at increasing rates, may be beneficial for investment. This Call for Evidence seeks stakeholder input on these elements of the system, as well as the overall role business rates plays in investment. In addition, a number of ratepayers with large capital expenditure have raised concerns the impact the receipts and expenditure (R&E) methodology has on investment decisions. The Call for Evidence seeks stakeholder input on these and options to address them. This Call for Evidence closes at 11:55pm on 18 February 2026.

### Guidance: How shops and high street businesses are valued for non-domestic rates

On 26 November 2025, the VOA published guidance on how shops and high street businesses are valued for rating purposes. You can read the guidance here.

### Guidance: How offices are valued for non-domestic rates

On 26 November 2025, the VOA published guidance on how offices are valued. Read more here.

### What is happening to business rates on pubs?

On 15 January 2026, the House of Commons library published that some pubs in England may have to pay significantly higher non-domestic rates from April 2026. More information can be found here.

### Guidance: Business Rates Multipliers: Qualifying Retail, Hospitality or Leisure

On 16 October 2025, the government published guidance intended to support billing authorities in interpreting the Non-Domestic Rating (Definition of Qualifying Retail, Hospitality or Leisure Hereditament) Regulations 2025 (SI 2025/1093) for the purposes of administering the business rates retail, hospitality and leisure (RHL) multipliers. As business rates are a devolved tax, this guidance applies to England only. The guidance as updated on 1 December 2025.

### News story: Business rates revaluation 2026

The VOA has updated the rateable values of all commercial, and other non-domestic, properties in England and Wales. These future values will take effect from 1 April 2026. Click here to read the article.

### Local Government Reorganisation in Surrey

On 28 October 2025, a written ministerial statement was made to Parliament. This set out the Secretary of State's decision to implement the proposal for 2 unitary councils in Surrey. Secondary legislation, which will be subject to Parliamentary approval, will now be taken forward to abolish existing councils, establish new councils and make transitional arrangements. Read more about this here.

### Business rates information letters

See here for the latest business rates information letters issued by MHCLG.

### Local Authority Newsletter

The VOA issue a monthly newsletter which provides the latest news, updates, guidance and customer information for local authorities.

The December 2025 issue covered that:

- the VOA are refusing to deal with a group of business rates agents following investigations into serious breaches of their agent standards
- Reference number and effective date amendments on single reports

If you would like to receive this newsletter, please contact LAEngagement@voa.gov.uk.

### Our Tribunal Hearing Programme – January to March 2026

The profile and volume of hearing days for Quarter 4 are:

| Tribunal Type | January | February | March | TOTAL |
|---|---|---|---|---|
| Council Tax | 42 | 40 | 54 | 136 |
| 2017/2023 Rating List | 20 | 20 | 14 | 54 |
| Drainage Rate Appeal | 1 | 0 | 0 | 1 |
| TOTAL | 63 | 60 | 68 | 191 |

# What is on the VTE Stayed Appeals List?

Appeals on advertising rights owned by Network Rail and situated on railway premises or operational land are currently stayed. The position will be reviewed if there is no appeal to the Supreme Court against the Court of Appeal's judgment which was released on 15 January 2026.

The VTE test case decisions regarding Anaerobic Digestion plants appeals on Bay Farm (CHG100858911) and Oak Grove (CHG100890093) have been appealed to the Upper Tribunal.

# *Decision of the Court of Appeal*

*Network Rail Infrastructure Limited and Karl List (VO) [2026] EWCA Civ 7*

The appellant, Network Rail, appealed the Upper Tribunal's (UT) decision that digital advertising rights that were situated in railway stations and managed by J C Decaux were separate rateable hereditaments. Its argument was that Network Rail was in paramount control of the advertising rights and should be reflected in the Central Rating List assessment.

Historically, the advertising rights within the railway stations formed part of Network Rail's cumulative assessment in the Central Rating List. However, on being made aware of its agreement with J C Decaux, the individual advertising rights that were contracted out for managing by JC Decaux on behalf of Network Rail were entered into the local rating list(s) by the Valuation Officer (VO).


The appellant argued that under section 42 (1) (d) of the Local Government Finance Act 1988, hereditaments which must be shown in the Central List could not be shown in the local rating list. Accordingly, a railway hereditament as defined by Regulation 6(1) and (3) of the Central Rating List (England) Regulations 2005 cannot be entered into the local rating list. The Court of Appeal, however, rejected this argument on the basis that it did not override section 64(2) of the 1988 Act. The effect of which was that advertising rights which were let out fell to be shown in the local rating list.

The Court of Appeal was satisfied that the advertising rights were let out and therefore the party, entitled to that right J C Decaux, was deemed to be the rateable occupier under section 65(8) of the 1988 Act. As a corollary, neither section 42(1) (d) of the 1988 Act nor the Regulation 6(1) and (3) if the Central List Regulations were engaged.

During proceedings, the appellant accepted that section 64(2) of the 1988 Act disapplied judicial principles on rateable occupation and therefore it was clear that any test based on paramountcy of occupation was inappropriate. In any event, the UT had held that Network Rail's occupation was not paramount and the Court of Appeal decided that the UT's finding on that score was not open to criticism.

The Court of Appeal also rejected the appellant's claim that if the VO's interpretation of the law was correct it would cause administrative and practical difficulties. It was of the opinion that the UT's interpretation of s64(2) and 65(8) which dictated that the advertising rights should be shown in the local rating list would not lead to any uncertainty. Instead, it believed that more uncertainty would arise if the appellant's case had prevailed.

Network Rail's appeal was therefore dismissed.

# *Decision of the Upper Tribunal*

*Bruntwood Aviva Ltd and Lucy Formela-Osborne (VO) [2025] UKUT 382 (LC)*

The appellant appealed a VTE decision that the effective date for the entry into the 2017 Rating List for a number of car spaces was 1 April 2017. The subject car spaces were housed in the basement of an office building known as Centre City,

**Consolidated Practice Statement (CPS)**

**Please note**: the CPS was recently amended and changes were effective from 1 July 2025. The CPS can be found on the VTS website under VTE guidance.



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## Decision of the Upper Tribunal cont'd...

which was in Hill Street Birmingham.

The appellant argued that the effective date should be 24 January 2022, to coincide with the date when the Valuation Officer (VO) altered the list. Alternatively, the effective date should be 31 October 2022, to coincide with the date when the "check" decision notice was issued. The latter followed a check by the appellant ratepayer which suggested that the car spaces which were let should have an effective date of 1 April 2017 but those which were unlet should have an effective date of 31 October 2022. A proposal was subsequently served on the VO, following the check.

The statutory interpretation of Regulation 14 of the NDR Appeals Regulations 2009 would ultimately determine this appeal.

The appellant relied on Regulation 14 (1B) and argued that as the VO's list alteration was to reflect a material change of circumstances, the effective date was restricted to the day on which the circumstances giving rise to the alteration first occurred. Those circumstances first occurred on 24 January 2022, when the car park was entered into the list as a separate hereditament. Alternatively, it should be 31 October 2022, when the list entry was altered.

The VO argued that the appellant had misread the regulations as the relevant circumstances were that the car spaces existed and were under the appellant's control before 1 April 2017. The effective date should therefore be the first possible date, in this case 1 April 2017. The VO's case was supported by the Court of Appeal's judgment in *BMC Properties and Management Ltd v Jackson (VO)* [2015] EWCA Civ 1306. The Court of Appeal had held that the VO was empowered to retrospectively alter the list to include a hereditament that had been originally omitted from it.

Ultimately the Upper Tribunal (UT) member upheld the VO's argument and the VTE decision. He determined that the day when the circumstances first occurred should be read with regards to the VO's "first" alteration and this was to reflect that the car spaces existed on 1 April 2017. Those car spaces should therefore be shown in the list with effect from 1 April 2017. Although the VO had altered the list twice to arrive at the accurate entries, which meant the facts were different to *BMC Properties*, it had no bearing on the outcome and the appeal was dismissed.

## Decision of the High Court

*Hitchings (Listing Officer) v Orton [2025] EWHC 3177 (admin)*

The respondent council taxpayer challenged the Band B entry for her flat in Middlesbrough, by way of a proposal dated 20 May 2024. That Band B entry had been determined by the Teesside Valuation Tribunal panel, following a hearing in November 2004. The Listing Officer (LO) therefore argued that the proposal was invalid, following the Teesside Valuation Tribunal's decision on the same issue. However, a VTE panel rejected the LO's argument that the proposal was invalid and determined it was validly made. In doing so, it followed a Vice President's decision in *LW v Moore (LO)*.

The issue revolved from the fact that the former 56 Valuation Tribunals were abolished by section 219(2) of the Local Government and Public Involvement in Health Act 2007 (the 2007 Act). The jurisdiction of these tribunals, including that of the former Teesside Valuation Tribunal was transferred to the VTE by paragraph A2 of Schedule 11 to the Local Government Finance Act 1988, which was an amendment made by the 2007 Act.

Essentially, the issue in dispute revolved around Regulation 4(5)(b) of the Council Tax (Alteration of Lists and Appeals) Regulations 2009 which provides:

> (5) No proposal may be made under paragraph (4) where—
>
> (a) six months has expired since the day on which the person first became the taxpayer;
>
> (b) a proposal to alter the same list in relation to the same dwelling and arising from the same facts has been considered and determined by the VTE otherwise than as mentioned in Regulation 32 of the VTE Procedure Regulations (hearing in a party's absence) or by the High Court;

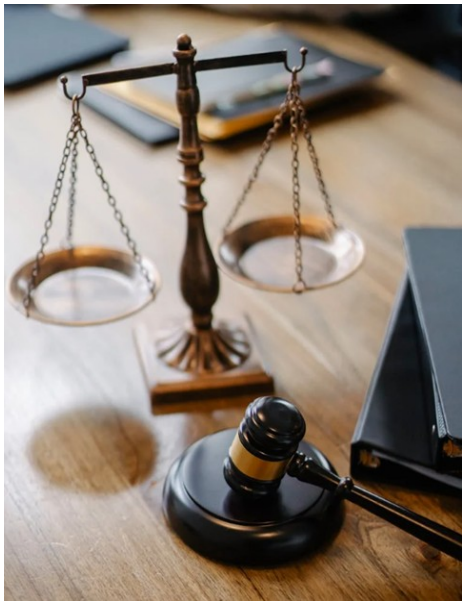
The Vice President's view, as expressed in *LW v Moore (LO),* was that the transfer of the jurisdiction from the former Valuation Tribunals to the VTE, only related to pending or outstanding appeals. In addition, the legislative predecessor of Regulation 4(5)(b) of the 1993 Regulations had been revoked by Regulation 14 of the 2009 CT Appeals Regulations. The Vice President was unable to disregard the specific reference to VTE in Regulation 4(5) (b), especially given that in other parts of the same regulations there was a distinction drawn between the VTE and the valuation tribunal. He therefore concluded that if it was



To be continued on Page 5

## Decision of the High Court cont'd...

the draftsman's intention to include all decisions made by the predecessor valuation tribunals in Regulation 4(5)(b) then he would have done.



In Kimblin J's High Court judgment, he stated that the overarching purpose of the changes brought about by the 2007 Act and the Alteration Regulations was to put in place a single statutory body to supervise property valuation issues rather than 56 individual such bodies. It was important to keep that overarching function of the legislation in mind when coming to the detailed arguments on the terms of specific provisions in the Alteration Regulations. It was an overarching function which saw no change to the scheme of determining appeals from decisions of LO's.

Kimblin J also accepted that the way that the 2009 Regulations were drafted was inconsistent in its references to the VTE in combination with the valuation tribunal. Therefore, the omission of a reference to 'Valuation Tribunal' in Regulation 4(5)(b) was not determinative of the draftsman's intention.

Ultimately, Kimblin J came to a different conclusion to the Vice President, having the benefit of competing legal arguments from Counsel. He decided that the reference to VTE was simply a draftsman's error. He stated in paragraph 52;

"If it were necessary to do so, I would interpret Regulation 4(5)(b) as reading: a proposal to alter the same list in relation to the same dwelling and arising from the same facts has been considered and determined by the Valuation Tribunal or the VTE otherwise than as mentioned in regulation 32 of the VTE Procedure Regulations (hearing in a party's absence) or by the High Court;"

The LO's appeal was therefore successful, the VTE panel's decision quashed and the proposal was held to be invalid.

## Review of a Decision

*EB v LB of Camden (BA) [2025] VTE - VT00029422 (CTL) (Review)*

Following on the heels of the High Court's judgment in *R (on the application of LL & AU) v Trafford Metropolitan Borough Council* [2025] EWHC 2380 (Admin) another issue with billing authorities (BA's) and following the correct procedures to adopt devolved council tax measures has come to the fore.


In this case, the VTE panel was presented with an appeal relating to a long-term empty dwelling premium, where the BA, the London Borough of Camden, had failed to include any evidence that the authority had made a determination to adopt the premium. In the absence of such evidence, the VTE panel allowed the appeal, ordering the BA to recalculate the appellant's council tax without the premium and instead to apply a 50% discount under section 11(2)(b) of the Local Government Finance Act 1992.

The BA applied to the President of the Tribunal for a review of that decision, providing documents showing that the decision to adopt the long-term empty dwelling premium was taken by cabinet in December 2018. Declining the review application, the President made the following key observations:

1. It is not open to a party to introduce additional evidence after the hearing when that evidence was available and should have formed part of pre-hearing disclosure;

2. Section 67(1) and (2)(a) of the Local Government Finance Act 1992 provides that the making of a determination under section 11B of the Act (to introduce a long-term empty dwelling premium) is a function that can only be exercised by the authority itself; it cannot be delegated to a committee such as an executive committee or "cabinet".

This is another example of a BA failing to comply with the statutory framework regarding council tax, and how certain decisions must be taken.

Click here to sign up to be notified of when the Consolidated Practice Statement is updated.

# Decisions of the VTE - Council Tax Liability

*Class J exemption*

This appeal concerned council tax liability, a refused 25% sole occupancy discount, and a claimed exemption under Class J of the Council Tax (Exempt Dwellings) Order 1992.

The case arose after tenants vacated the property on 3 December 2024, at which point liability reverted to the owner, the appellant's mother. In March 2025, the appellant, contacted the Billing Authority (BA) and asked to be treated as liable for council tax on the basis that she considered herself the owner or tenant. She also applied for a 25% sole occupancy discount and a Class J exemption, asserting that she was living elsewhere, specifically at her mother's property in Deal, solely to provide personal care.


Before the substantive issues were considered, the Tribunal admitted late evidence submitted by the appellant: a Land Registry update showing the title to the property being transferred into her name. The Tribunal accepted the evidence because the appellant had only recently received it and the BA did not object.

On the question of the sole occupancy discount, the Tribunal examined section 11 of the Local Government Finance Act 1992. To qualify for a 25% discount, the dwelling must be the applicant's sole or main residence with only one adult resident. The Tribunal found that the appellant was *not* a resident of the property. She had moved into her mother's home to care for her, lived there full‑time, and had furniture in storage. Therefore, her main residence was in Deal. The subject property was unoccupied and unfurnished during the disputed period, meaning she did not meet the criteria for the discount. The BA's decision to refuse it was therefore correct.

Turning to the Class J exemption, the Tribunal applied the statutory requirements: (1) the property must be unoccupied; (2) it must have been the applicant's previous sole or main residence; (3) the applicant must now reside elsewhere solely to provide care; and (4) the applicant must be a "relevant absentee". Although the first and third conditions were satisfied, the appellant failed the second and fourth. The property had been occupied by tenants until December 2024, breaking the required continuous absence since the appellant last lived there and therefore she could not meet the definition of a 'relevant absentee'. The panel therefore found that Class J did not apply.

Finally, while the BA was correct to refuse the discount and exemption, the Tribunal found that the appellant could not be held liable for council tax from 3 December 2024. Under section 6 of the 1992 Act, liability for an unoccupied property falls on the *owner*. Since the appellant did not own the property until September 2025, she had no material interest during the disputed period. Liability therefore remained with her mother.

The Tribunal therefore cancelled the appellant's liability from 3 December 2024 but upheld the BA's refusal of both the discount and exemption.

Click here to read the decision.

# Decisions of the VTE - Council Tax Liability

*Second home premium decision where the property has been for sale in excess of 12 months prior to 1 April 2025*

The Tribunal dismissed the appeal against a 100% council tax premium imposed on a furnished property with no resident, concluding that the Billing Authority (BA) acted correctly under the law. The appeal was made under section 16 of the Local Government Finance Act 1992, which allows challenges to council tax liability. The appellant argued that the property should be exempt from the premium under Class G of the Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003, as it was actively marketed for sale. She believed the 12-month qualifying period for the exception should begin either from the date the council formally adopted the policy or from when she was notified of the premium.

However, the Tribunal found that the relevant legislation clearly states the exception period begins from the date the property is first marketed, not from any subsequent notification or council decision. Evidence showed the property had been listed for sale since 12 February 2024, meaning the 12-month limit expired before the premium came into effect on 1 April 2025. As such, the property did not qualify for the exception.

The Tribunal also confirmed that the council had made its determination to apply the premium at least 12 months prior to the change in legislation coming into force. Supporting documentation had been provided including council resolutions and public notices. Although the council did not publish the notice within 21 days of its initial decision, the law specifies that this

**To be continued on Page 7**

## Decisions of the VTE - Council Tax Liability cont'd...

does not invalidate the determination. The appellant's liability for council tax was not disputed, and the Tribunal accepted that she was correctly held liable as the non-resident owner of a furnished property.

Ultimately, the Tribunal concluded that the premium was lawfully applied and that the property did not meet the criteria for exemption at the time the charge came into effect. The appeal was therefore unsuccessful.

The full decision can be found here.

## Decisions of the VTE - Council Tax Liability

*Second Home Premium where the appellant splits time between the UK and US*

This case concerns an appeal regarding the application of a 100% council tax premium to the subject property, treated by the Billing Authority (BA) as a "second home."

The appeal was brought by the appellant, who has owned the property since October 2018 and is liable for council tax. He disputed the council's decision to apply the premium from 1 April 2025, arguing that the property is his sole residence in the United Kingdom.

The property in question is fully furnished and regularly used by the appellant and his wife when they are in the UK. They purchased the home to spend time near family living in Lymington and the Isle of Wight. The appellant explained that although they split time between the UK and the United States (where they also own a second home purchased after the UK property) they consider the Lymington dwelling their primary UK base. He emphasised that the property is maintained all year round, is never let, and is occupied for extended periods each year, particularly from April through September.


However, the BA determined that the appellant's main residence is not the Lymington property but in the United States. The council's reasoning centred on several undisputed facts: the appellant has lived in the US for more than 45 years; his children and grandchildren reside there; he is considered non-resident for UK tax purposes; and he had previously declared to the Electoral Registration Team that the Lymington property was his second home, although he later registered for postal voting.

The Tribunal considered the statutory framework governing council tax liability. Under section 6 of the Local Government Finance Act 1992, liability depends partly on whether a person is "resident" and whether a property is their "sole or main residence." Notably, legislation does not define "sole or main residence," but case law, particularly *R (Williams) v Horsham District Council,* establishes the "reasonable onlooker" test.

Applying this test, the Tribunal concluded that a reasonable onlooker would not regard the Lymington property as the appellant's main residence. Key factors included the appellant's long established life in the US and the location of his immediate family. The Tribunal acknowledged that the appellant had legitimate personal reasons for maintaining a home in the UK, but these did not outweigh evidence indicating that his centre of life remains in America.

Once the Tribunal determined that the appellant was *not* a resident for council tax purposes, the property met the statutory definition of a dwelling "occupied periodically" under section 11C of the 1992 Act, meaning the council was entitled to impose a second home premium. The Tribunal also confirmed that none of the exemptions listed under section 11D applied.

The appeal was therefore dismissed, and the BA's decision upheld.

Read the decision here.

## Decisions of the VTE - Council Tax Liability

*Class F Exemption*

The appellant (DS), as executor for the Estate of the late MB, appealed against the Billing Authority's (BA) determination that the Estate of the late MB was liable for the council tax for the period in dispute.



To be continued on Page 8

## Decisions of the VTE - Council Tax Liability cont'd...

CB (MB's late husband) had passed away in 1988, and the BA believed that MB subsequently became the owner of the subject property. MB went into care effective from 16 May 2008 and subsequently died on 31 March 2014. The BA awarded the Class F exemption which lasts until probate or letters of administration are granted and then a further six months, which for this appeal, was 9 January 2016. Since then, council tax, including the empty property premiums had been payable on the subject property.

There was no dispute that CB had been the owner of the subject property. However, the appellant contended the late CB did not assent the subject property to MB and therefore the subject property remained in CB's estate. However, this was not known until after the passing of MB.

The appellants' solicitor advised her that CB had died intestate. In that situation, the solicitor had to apply to probate registry for a second grant of probate, known as grant *de bonis*, for the subject property to be assented to the appellant. A grant of administration *de bonis non* is used where, following a grant, the personal representative dies without completing the administration of the estate. Ultimately, the letters of administration on CB's estate were issued on 9 April 2024. The subject property was then transferred into MB's estate and subsequently, in the name of the appellant, effective from 21 June 2024.


The BA contended that the late MB had a material interest in the subject property and therefore the estate should be liable for the council tax, whilst it remained unoccupied. As the appellant was the next of kin and the executor of MB's estate, they made her liable, in her capacity as executor, for the council tax for the subject property in accordance with Regulation 58 of the Administration and Enforcement Regulations.

Although the BA had contended that the late MB had a material interest in the subject property, from the passing of CB, the panel was not persuaded that MB did. Section 6(5) of the LGFA 1992 Act states "*Material interest means a freehold interest or a leasehold interest which was granted for a term of six months or more*".

The subject property remained within the estate of CB until the grant *de bonis* on 9 April 2024 and therefore MB did not have a material interest in the subject property.

The panel concluded that MB was only liable for the council tax for the subject property under section 6(2)(e) of the LGFA 1992 Act on the basis that she was resident. When MB vacated the subject property, neither she, nor DS, in her capacity of the executor of the estate of MB, should be liable for council tax for the empty property, under section 6(2)(f) of the LGFA 1992 Act, as MB did not have a material interest in the subject property.

Read the decision here.

## Decisions of the VTE - Council Tax Liability

*Billing authorities failing to evidence a second home premium*

Three recent decisions have been made where the tribunal has allowed appeals because the billing authorities (BAs) failed to evidence that any determination regarding a council tax second home premium under section 11C of the Local Government Finance Act 1992 had been made.

***London Borough of Barnet***

The first case concerned a property in London for the 2025–26 financial year, where the authority charged 100% extra council tax for a substantially furnished dwelling with no resident. While the law permits such premiums, the authority must formally set the percentage through a local determination. The evidence bundle contained no council minutes, public notice, or policy documentation showing that the London Borough of Barnet had decided to impose a 100% premium from 1 April 2025. As this evidential burden was not met, consideration of exceptions was unnecessary. The appeal was therefore allowed.

The full decision can be found here.




To be continued on Page 9

## Decisions of the VTE - Council Tax Liability cont'd...

***Stoke-on-Trent City Council***

The second case concerned a property in Stoke-on-Trent for the period 16 April 2025 to 31 March 2026, where the authority charged double the normal council tax for a substantially furnished dwelling with no resident. None of the prescribed exceptions were applicable. However, the appellant requested a discretionary reduction due to family circumstances (when he moved to Cumbria, he had retained the dwelling in Stoke because he needed to regularly return to care for his elderly mother).

The panel found that the BA had failed to consider the circumstances as it should have done under section 13A(1)(c) of the 1992 Act. However, it was unnecessary for the panel to explore this point further because the authority had not provided evidence of a local determination to impose the premium. The submission lacked council minutes, a public notice, or policy documentation confirming the decision to apply a 100% premium from 1 April 2025. As the evidential burden was not met, the appeal was allowed.

The full decision can be found here.

***West Suffolk Council***

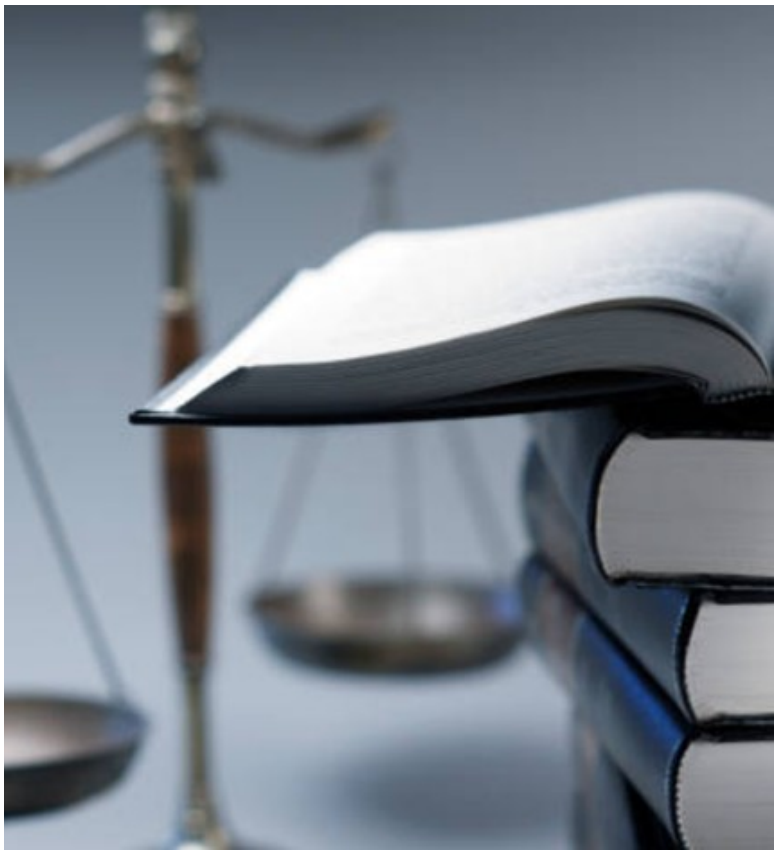
The third case differs from the first two. Here, West Suffolk Council had provided council minutes and reports as part of its submission. However, the authority provided no evidence of an explicit determination to show it had set the premium at 100%. This was absent from both the council minutes and the report that was considered by the council. Once more, as this evidential burden was not met, the Tribunal held that any consideration of exceptions was unnecessary. The appeal was therefore allowed.

The full decision can be read here.

## Decisions of the VTE - Council Tax Valuation

*Appeal not deemed withdrawn*

The tribunal heard an appeal concerning the council tax valuation band for 16 Rosedale Crescent, Guisborough TS14 8HZ. The appellants challenged the property's Band D entry, initially seeking a reduction to Band B. Their proposal, submitted on 26 September 2024, was rejected by the Listing Officer (LO) on 15 April 2025, leading to an appeal lodged on 19 June 2025.



Before the hearing, the appellants revised their position and sought Band C not B. On 27 October 2025, the LO agreed Band C was correct and issued a notice under Regulation 13(3) of the Council Tax (Alteration of Lists and Appeals) (England) Regulations 2009 on 3 November 2025, claiming the appeal was deemed withdrawn under Regulation 13(7). The appellants disputed this and sought the ratification of Band C by a way of the tribunal decision, meaning the appeal remained active.

The tribunal considered the relevant law, including Regulation 13(3) and (7) of the Council Tax Regulations and Regulation 19(6) of the Tribunal Procedure Regulations. It concluded that the conditions for deemed withdrawal were not met because the agreement lacked unconditional consent. The panel referenced case law, notably *Ward v Cole* (2015) and *Adam v Johnson* (2014), which supported ratification by the Tribunal to prevent later alterations by the LO.

The Tribunal found the appeal had not been deemed withdrawn and that both parties agreed Band C was correct. It ordered the LO to amend the valuation list to Band C, effective 1 April 1993, under Regulation 38 (2) of the Tribunal Procedure Regulations. Compliance is required within two weeks.

The full decision can be read here.

# Decisions of the VTE - Council Tax Valuation

*Deletion from the list – incapable of reasonable repair*

The appeal property was an eco-house and the appellant sought a deletion of its council tax valuation list entry on the basis it was incapable of being reasonably repaired.

The panel allowed the appeal because it found that, as at the relevant date (12 January 2023), the appeal property had ceased to be a hereditament. Applying the legal test in *Wilson v Coll* [2011] EWHC 2824 (Admin), endorsed in *Bunyan v Patel* [2022] EWHC 1143, the core question was whether the property could be rendered suitable for occupation as a dwelling by undertaking a reasonable amount of repair.

The appellant argued that the house, constructed with defective eco-blocks, had suffered severe structural failure and could not be repaired. The panel considered extensive expert evidence, including multiple reports from a Chartered Structural Engineer, an environmental investigation, and petrographic testing. This evidence consistently showed:

- Widespread defective blockwork from foundations to eaves
- Block material so weak it crumbled under finger pressure, with measured strengths as low as 0.2 MPa compared with the required 7 MPa.
- Structural instability making the building unsafe and uninhabitable.
- Expert opinions that repair was impossible, strengthening the blocks *in situ* was not feasible, defects were pervasive across both inner and outer walls, and demolition and rebuild was the only viable option.

The panel found this evidence compelling and determinative. It concluded that the defects did not amount to matters of "repair" at all, but rather fundamental structural failure. The only remedy was to demolish the property which the panel determined rendered the property incapable of beneficial occupation.

By contrast, the Listing Officer (LO) offered no technical or expert evidence, had not inspected the property, instead relying primarily on external photographs and the absence of a repair or demolition scheme. The panel considered that this approach misapplied *Wilson v Coll*, because it had failed to substantiate that the appeal property could be reasonably repaired. The panel determined that the respondent's approach appeared to mainly consist of considering the deletion of a property when a programme of works had started. However, the Upper Tribunal confirmed in *Jackson (VO) v Canary Wharf* [2019] UKUT 136 (LC) that a scheme of works was not required to justify a deletion.

Given the overwhelming and unchallenged engineering evidence, the panel found that the property was structurally unsafe, incapable of beneficial occupation, and incapable of being made occupiable by reasonable repair at the relevant date. Consequently, it met the definition of being "truly derelict" in the *Wilson v Coll* sense and no longer constituted a hereditament or dwelling.

Accordingly, the panel ordered that the property be deleted from the council tax valuation list with effect from 12 January 2023.

Please click here to read the full decision.

# Decisions of the VTE - Council Tax Valuation

*Proposal seeking deletion*

The tribunal dismissed the appeal seeking deletion of Upper South Farm from the council tax valuation list with effect from 31 January 2024, concluding that the property should remain listed. The tribunal found that, despite acknowledged structural defects, the property remained a hereditament and therefore a dwelling for council tax purposes at the relevant date.

Applying established case law, particularly *Wilson v Coll*, *Newbigin v Monk* and *Bunyan v Patel*, the Tribunal held that the correct test was whether the property was capable of being rendered suitable for occupation as a dwelling by undertaking a reasonable amount of repair works, with no economic test applicable. The evidence showed the tenants were in occupation when the structural report had been conducted in November 2021. The appellant was seeking a deletion the day after the tenants had moved out.

The property was wind and watertight, no scheme of works had commenced and it was not "truly derelict". Nothing had changed at the property from the 24 hours after the tenants had moved out, similar to the President's case of *Patel v Bunyan*.

As the appellant failed to demonstrate that the property ceased to be capable of occupation on the relevant date, the appeal was dismissed and the entry in the valuation list maintained.

The full decision can be found here.

VALUATION TRIBUNAL SERVICE

We welcome any feedback.

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