



Valuation Tribunal Users' Group

Minutes of the Meeting held via MS Teams on Wednesday 17 December 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
John Ballentine -	Local Government Association
Gary Watson -	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
Simon Green -	Royal Institution of Chartered Surveyors
Charles Golding -	Royal Institution of Chartered Surveyors
Michael Pearce -	Valuation Office Agency
Chris Sykes -	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, in particular Gary Watson who was attending his first meeting. Apologies were received from Louise Freeth (Local Government Association), Myles O'Brien (Rating Surveyors' Association), Richard Williamson (Rating Surveyors' Association) and Ben Butler (Federation of Small Businesses).

1.2 Tony Masella informed the group that this would be his last meeting. Lee Anderson had been appointed Interim Chief Executive and would chair future meetings. Gary Garland would be retiring in February, going forward the VTE would be represented by Vice-President Frazer Stuart, whilst the office of President was vacant and until a permanent President is appointed. Michael Pearce introduced Mandy Franklin to the meeting who would be replacing him on the group. Tony welcomed her and wished Michael luck in his future endeavours.

2 Minutes of the meeting held on 23 September 2025

2.1 The minutes of the meeting held on 23 September 2025 were accepted as an accurate record and confirmed. There was only one action outstanding, see below.

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

3 Review of VTUG Terms of Reference

3.1 The TOR had been circulated and the group was invited to make comment. Tony Masella stated that attendance on this group was restricted, if someone cannot attend a meeting invitations should not be forwarded to delegates without seeking approval from Lee Anderson in the first instance. It was agreed that the current membership of the group would be maintained, with the purpose of discussing matters relating to the efficient handling of rating and council tax appeals.

3.2 Cain Ormondroyd informed the group that this was also his last meeting and he had asked PEBA to find a replacement for him. Tony Masella thanked him for his service to VTUG over the last ten years. Charles Golding added that he was moving to a different role within RICS (interim Head of Professional Standards) from 5 January, he would share details of an updated RICS contact in due course.

4 Appeal workload analysis as at 30 November 2025

4.1 The *Appeal Workload* as at 30 November 2025 had been previously circulated. The following was noted:

Appeal Type	Outstanding	Hearing Pending	Listed	Awaiting Information	Suppressed	Total
2017 Rating List	333		158		5	288
2023 Rating List	329		248		1	3
Council Tax Completion Notice	39		5	95	3	142
Council Tax Invalidation Notice	2				1	3
Council Tax Liability	171	148	237		57	12
Council Tax Penalty Notice	10		1	5	10	26
Council Tax Reduction	71		60	84	24	3
Council Tax Valuation	779		2	411	27	6
Non-Domestic Completion Notice	19		5	34	1	1
Non-Domestic Penalty Notice	1			6	2	9
Non-Domestic Transitional Certification	5			8		13
	1759	221	1286		131	313
						3710

4.2 Lee Anderson highlighted that there were 3,710 appeals outstanding, of which more than 50% were listed to hearings. Volumes of appeals against the 2017 Rating List had reduced as suppressed cases were now being cleared. Focus had now moved to 2023 List appeals. Three 2023 List appeals remained suppressed, which were effectively holding positions with no significant issues and were expected to be progressed in due course. The anaerobic digestion plant appeals had been held back because of stays.

4.3 Council Tax Valuation appeals remained the highest outstanding figure and the VOA had advised a spike in receipts would be seen over the next few months.

5 2017 Rating List Decision Notice Volumes & 2023 Rating List Challenges

5.1 Chris Sykes reported a reasonable position. He confirmed that 21,180 challenges

had been received and 21,072 had been cleared. There were 25,251 outstanding across both lists, of which 940 related to the 2017 List, and circa 20,000 were less than a year old. It was noted that in April there were 6,700 2017 List cases outstanding, therefore because the numbers were reducing so rapidly it was anticipated that by the end of March the vast majority would be gone.

5.2 Work volumes had not changed much despite the imminent end of the list coming up. There were circa 7,000 to 8,000 checks received per month, and a spike had been seen in October when it increased to nearly 12,000, but by November this had reduced to 8,700. Chris Sykes pointed out that an increase was seen at the end of the 2017 List, so a potential increase in 2023 List cases may be seen after Christmas.

5.3 Challenge receipts had remained pretty stable across the year at circa 2,500 per month. Chris Sykes explained that of the 21,000 challenges cleared this year 31% were agreed, 26% disagreed, 9% well founded, 14% withdrawn and 18% treated as incomplete. The percentages remained pretty constant over the last year without much variation.

6 The “reserve listing” of appeals where legal representatives are instructed

6.1 Blake Penfold suggested it would be sensible to put an arrangement in place that where legal representatives had been instructed, those cases should not be placed on reserve lists because of the risk of incurring aborted legal costs. Tony Masella stated that it had been previously discussed that CCA was to ensure all discussions took place at the front end of the process so that by the listing stage any issues were known. Listings should not have an impact on the resources required to have an appeal presented, but he was unclear how common this issue was. David Slater clarified that the onus was on parties to advise the VTS of legal representation. He accepted Counsel had limited availability, but it was impossible to know in advance which cases would run given the volume of settlements. Therefore, early communication with the VTS was vital so the hearing programme could be adapted where necessary.

6.2 David Slater explained that cases were listed with the expectation they would be heard if they remained outstanding, they were not placed on a formal ‘reserve list’. The situation referred to by Blake Penfold had arisen because a number of appeals on the lay panel’s list remained outstanding to be heard and the Clerk had prioritised the cases to be heard. As there was often late settlement activity, other cases which may or may not involve legal representation, remained listed but may not be heard, if the cases prioritised by the Clerk run. If the parties with Counsel sought hearing dates to coincide with Counsel’s availability, his advice was to liaise with the VTS Planning Manager who would set up listings accordingly. Lee Anderson and David offered to discuss any issues offline if Blake felt this would be helpful to ensure the right dates were set for cases. Gary Garland advised that all appeals would be listed, therefore parties should be proactive if they may have problems with Counsel availability. Tony Masella said that as a general rule parties should ensure the Tribunal was aware when Counsel was instructed and how long a case may take, and not to wait until a notice of hearing was received. If requests were made to remove appeals from agendas it affected other cases and wasted Tribunal resources. David added that there was flexibility in the

running order of cases if it was in the interest of justice, but no party should expect to receive special treatment above cases that were also listed to the same date. Lee concluded that while certainty would be preferred, we live in an imperfect world and the programme was put together using available intelligence.

7 Stayed, complex and lead appeals

7.1 David Slater reported that:

- Network Rail advertising rights – UT decision to overturn the VTE decision had been appealed to the Court of Appeal
- Anaerobic digestion plants – appellants have appealed the VTE decision to the UT
- Faith rooms – an appeal had been submitted to the UT; a stay was not anticipated for cases involving religious exemption, as they were usually fact specific, but it was open to parties to make an application
- FIL Investment Management Ltd v VO – listed for hearing on 17 December
- Natural History Museum – originally listed for 18 December, but likely to be heard in February 2026
- White Hall Farm – will be fact specific, no lead appeals or test cases

8 Any other business

8.1 Stephanie O'Neill questioned how the VT would treat an appeal where there were different dates for the decision of the challenge, because lay ratepayers could easily get confused. David Slater was not aware of this occurring, but the VT would find the facts before deciding how to deal with the appeal. He was happy to investigate if there was a particular case she was referring to, however Stephanie agreed to raise the matter with the VOA. Michael Pearce thought it sounded like a glitch on the system which could be resolved easily.

8.2 Gary Watson pointed out that on the VTS website some of the guidance documents were out of date. Lee Anderson advised that the content of the website was currently being reviewed which should be concluded by 31 March 2026.

8.3 Following the concern over the years of billing authority representation, Gary Watson advised that courses were run four or five times a year. If Clerks had any issues they thought should be included in these training sessions to please submit them to him and they would be incorporated. David Slater thanked Gary and confirmed he was happy to discuss any issues offline following the recent forum events.

8.4 Charles Golding advised that a joint statement of RICS, IRRV and RSA had been updated which provided advice to consumers about how to get the right advice from reputable agents. He asked the group to promote this statement to raise awareness because there was a lot of misinformation being circulated. (<https://www.rics.org/news-insights/business-rates-advice-joint-statement-of-the-rics-irrv-and-rsa>).

8.5 As mentioned earlier in the meeting, Michael Pearce was leaving the group. He

had enjoyed his time and expressed his thanks to everyone for the interesting discussions and he hoped to cross paths with members in the future. Tony Masella thanked him for being a valuable member of VTUG, for his professional judgement and sound approach. The group wished him luck for the future.

8.6 Tony Masella explained that he was leaving the VTS to start a new chapter in his life outside of the rating world. He had always spoken his mind and was pleased at the progress which had been made over the years. Lee Anderson added that VTUG has a bright future moving forward despite the sad losses. He wished Cain Ormondroyd, Michael Pearce and Charles Golding luck in their future endeavours. He also wished to place on record his sincere thanks to Gary Garland and Tony for their guidance and wisdom over many years.

8.7 Gary Garland thanked everyone for the good wishes. He had enjoyed the group discussions over the last 10 years, particularly the sensible approach taken by the group which resulted in successfully resolving the ATM cases. He was proud of being at the forefront of getting rid of unnecessary bureaucracy and adopting new technologies.

8.8 Tony Masella thanked everyone for attending the meeting.

9 Date of next meeting

9.1 The meeting closed at 12:30 pm. The date of the next meeting will be circulated in due course.