



**Valuation Tribunal Users' Group
Minutes of the Meeting held via MS Teams
on Wednesday 18 March at 10:00 am**

Present:	Lee Anderson -	Valuation Tribunal Service (VTUG Chair)
	David Slater -	Valuation Tribunal Service
	Frazer Stuart -	Valuation Tribunal for England
	John Ballentine -	Local Government Association
	Louise Freeth -	Local Government Association
	Gary Watson -	Institute of Revenues, Rating & Valuation
	Stephanie O'Neill -	Institute of Revenues, Rating & Valuation
	Blake Penfold -	Royal Institution of Chartered Surveyors
	Simon Green -	Royal Institution of Chartered Surveyors
	Richard Williamson -	Rating Surveyors' Association
	Chris Sykes -	Valuation Office Agency
	Mandy Franklin -	Valuation Office Agency
	Brad Davies -	Valuation Office Agency
	Ben Butler -	Federation of Small Businesses
	Nicola Hunt -	Valuation Tribunal Service (VTUG Secretary)

1 Welcome and apologies for absence

1.1 Lee Anderson welcomed all attendees to the meeting, in particular Frazer Stuart who was attending his first meeting. Apologies were received from Myles O'Brien (Rating Surveyors' Association).

2 Minutes of the meeting held on 17 December 2025

2.1 The minutes of the meeting held on 17 December 2025 were accepted as an accurate record and confirmed. Blake Penfold wished to record his thanks for the helpful discussion about the items raised and dealt with in paragraphs 6.1 and 6.2 of the minutes. There was only one action outstanding, see below.

2.2 *Tony Masella to progress payment by bank transfer for appeal fees with Digital Services.* Lee Anderson advised that this matter could not be progressed unless the VTS moved away from GovPay. Currently GovPay was used for the payment of appeal fee transactions at the front end, and it was not possible to process bank transfers. The API was implemented to ease the issues experienced by enabling batch payments and the facility to issue invoices direct to clients. However, GovPay was the default position and discussions continued to try and gain exemption and to work directly with WorldPay. This would allow payment by bank transfer to avoid the issues around multiple fees and

payment by credit card.

2.3 Blake Penfold confirmed that the professional bodies would support the move to WorldPay and asked if there was anything that could be done to assist in progressing the proposed change. Lee Anderson suggested a short note setting out the problems currently experienced by users would be helpful. **Action closed.**

Action: A communication to be submitted to Lee Anderson from the professional bodies setting out the issues experienced when paying appeal fees

3 Appeal workload analysis as at 28 February 2026

3.1 The *Appeal Workload* as at 28 February had been previously circulated, as set out below:

Count of Appeal Number

BY APPEAL TYPE, STATUS

Appeal Type	Hearing Pending	Notified	Open Ready	Pending Information	Pending Strike-Out	Suppressed	Total
2017 Rating List		103	306	4	1	278	692
2023 Rating List		308	322	3		12	645
Council Tax Completion Notice	2	32	26	11	1		72
Council Tax Invalidation Notice			3	7		2	12
Council Tax Liability	120	286	120	100	22	13	661
Council Tax Penalty Notice	8	12	3				23
Council Tax Reduction	66	90	66	37	11	4	274
Council Tax Valuation	5	731	1314	60	4	32	2146
Non-Domestic Completion Notice	1	5	27	3		1	37
Non-Domestic Penalty Notice		1					1
Non-Domestic Transitional Certification		4					4
Total	202	1572	2187	225	39	342	4567

3.2 Lee Anderson highlighted that there were 4,567 appeals outstanding and 2,187 appeals ready but not yet listed. Currently the concentration of work was CTV; a sizeable spike had been seen over the last three or four months. This increase was predominantly challenges delayed by VO IT system issues, and the number of hearings would be increased to deal with the additional workload. Lee reported that the number of 2017 Rating List appeals had substantially reduced. Focus was now on 2023 Rating List appeals, although significant numbers had not yet been received. Discussions had taken place with the Valuation Officer (VO) to try and progress cases which had been suppressed. It was noted that very few 2023 Rating List appeals had been held up due to higher court activity or bespoke directions. A steady flow of CTL and CTR appeals continued to be received, and it was anticipated that this would increase during the annual billing period.

4 2017 Rating List Decision Notice Volumes

4.1 Chris Sykes referred to the VO statistics which showed the position as at 31 December 2025. He confirmed there were no checks outstanding in respect of the 2017 Rating List and only 800 challenges, which had since reduced to 347. Since 1 April 2017 848,400 checks had been received and 195,670 challenges, which resulted in a

conversion rate of 23%. It was noted that 40,000 of these challenges were due to Covid, therefore a more accurate figure on the 2017 Rating List was circa 150,000.

5 2023 Rating List Challenges

5.1 Chris Sykes reported that 211,220 checks had been received against the 2023 Rating List and 49,830 challenges, which was a conversion rate of 23% (the same as for the 2017 List). There were currently 15,030 checks outstanding and 23,620 challenges. It was noted that of the challenges cleared, around 10% were well-founded, 30% agreed, 25-30% disagreed (and likely to turn into appeals), circa 10% withdrawn and 15-20% incomplete. It was expected that 25% of the outstanding checks would be disagreed and proceed to the appeal stage.

5.2 Chris Sykes confirmed that on average circa 6,000 checks were received per month, but in January 15,000 were received, 23,000 in February and 30,000 in March. Challenges remained consistent during 2025-26 until the uptake in January, which continued through to March.

5.3 David Slater queried if incomplete proposals were identified within four weeks of receipt, because sometimes proposals were accepted as complete and then the VO changed their mind. Chris Sykes explained there was a dedicated team to filter all incoming challenge work and to check for incomplete or unlawful submissions, with the aim to proceed at the front end of the process within four weeks. David stressed that decisions must be made within 28 days, as there was no provision in the regulations that appeared to allow the VO to initially acknowledge a proposal as complete and then months later effectively pull the rug from under the proposer's feet. Mandy Franklin outlined the VO's position as they were of the opinion that they could deem a proposal to be incomplete at any time during the challenge period. A lively debate then ensued as the practitioners in the private practice opined that if David was right, it would solve a lot of problems with CCA.

5.4 Lee Anderson pointed out that in respect of the 2017 Rating List, 50% of the appeal work was received after the end of the list (circa 8,000). If this was replicated for the 2023 Rating List, there could be in the region of 3,500 to 4,000 appeals. He therefore wondered if there would be more activity with the 2026 Rating List. Chris Sykes confirmed a spike in checks against the 2023 Rating List was being seen which would result in an increase in challenges in the summer, resulting in appeals.

5.5 The draft 2026 Rating List was published before Christmas and had received a lot of publicity, particularly from the hospitality sector. However, there had not been an increase in contact with the VO questioning the draft list entries. Richard Williamson felt it was premature to say there would not be much activity on the 2023 Rating List, volumes would probably grow over the next few weeks, but it was unlikely to be to the same extent as the 2017 Rating List when a huge spike was seen leading to an upswing in challenge work which delayed discussions relating to the 2023 Rating List. He added that the conversion rate was not as high as expected because of a more pragmatic system to reduce the numbers. Work on the 2017 and 2023 Rating Lists was much more focussed than that on the 2010 Rating List, with a lower number of protective

proposals.

5.6 Lee Anderson asked if there were any matters to be flagged prior to the start of the new list, or any matters which should be raised at the next meeting. Richard Williamson thought there would be a delay before significant activity on the 2026 Rating List. He pointed out that some billing authorities had not yet updated their systems with details of exemptions, so some ratepayers were unsure of what they would be paying. Blake Penfold added that there were some areas where there appeared to be significant dispute over the 2026 Rating List draft figures, but they were subject to ongoing enquiries. Mandy Franklin concluded that while the 2023 Rating List would end in a couple of weeks, there was still another year of maintaining the list so there was potential for more checks and challenges to be submitted.

6 Stayed, complex and lead appeals

6.1 David Slater reported that:

- *Natural History Museum* – the appeal was heard on 10-11 February; the decision had been released.
- *Amazon* – large distribution warehouses constructed for multi-level robotics operation. A test case to be heard in June, other cases to be stayed pending the outcome.
- *Kings Arms Trust* – religious exemption sought, to be heard on 20 April.
- *Serviced offices* – a judicial review case was ongoing; VTE appeal to be heard in June.
- *White Hall Farm* – this was a similar case to Fridays but was in respect of carrots and parsnips instead of eggs, planned listing in September.
- *Sewerage Treatment facilities* – stayed appeal, parties seeking a reduction if underutilised on the basis of superfluous equipment.
- *Advertising rights* – currently stayed but if no appeal is submitted to the Supreme Court the stay will be lifted.
- *Anaerobic Digestion Plants* – the appellants have appealed the decision to the UT.

6.2 David Slater asked to be updated if any cases needed to be stayed or treated as complex so he could discuss them with the Vice-President. Ben Butler advised he would be keen to receive information on the shared office space appeals and maybe observe a hearing. Blake Penfold informed that the anaerobic digestion plant appeals would be heard by the UT on 21-22 April.

7 Update on changes to the VTS website

7.1 Lee Anderson explained that the content of the VTS website was currently being reviewed and updated. Many of these changes were minor, but there were some fundamental issues around guidance which had been pointed out. Lee asked if users found the appeal search functionality useful, and to what extent it was easy and beneficial for the purpose set out, before a schedule of work was finalised. Generally, it was thought to be reasonably straightforward, but it was more difficult if you did not

know the address of the property. Ben Butler thought it would be useful to be able to differentiate what stage cases were at, to search for cases that had been registered and were listed, or waiting to be listed, to a hearing.

7.2 Lee Anderson explained that an exercise had been run reviewing the appeal portals, for CT and NDR. The portal allowed appeals to be lodged electronically and for evidence to be submitted. However, once the information was received, all activity was by email exchange. He was keen to create an environment where if you were linked to an appeal, you could view all the information held relating to that appeal, with scope to provide updates and communications through that environment to avoid off system exchanges. This would be a similar system to that used by the Supreme Court.

7.3 Blake Penfold had experienced issues recovering decisions from 2017 and 2018 and had to email the VTS to request copies, but he had still not received them and wondered how to follow this up. Lee Anderson confirmed that the VTS data retention policy required VTE decisions to be held for up to six years. This period could be longer in cases where litigation extended beyond the appeal to the VTE. Lee asked Blake to email him the details, and he would investigate the matter for him.

8 Any other business

8.1 Gary Watson questioned how the transition would be managed when the email addresses for VO staff would change from 1 April, and if emails sent to old addresses would still be received. He also asked if there was any guidance available. Chris Sykes was not aware of any guidance but confirmed that if an existing email address was used the message would be redirected and reach its destination. He agreed to check with the project team running the integration and update VTUG.

8.2 Lee Anderson pointed out that there had been changes to VTUG representation since the last meeting and asked if anyone was aware of any further changes. Richard Williamson confirmed that Debbie Warwick would replace Myles O'Brien as President of the RSA and agreed to check and formally confirm. Any changes to membership of VTUG should be communicated to Nicola Hunt.

8.3 Lee Anderson thanked everyone for attending the meeting.

9 Date of next meeting

9.1 The meeting closed at 11:00 am. The next meeting will take place on Monday 8 June 2026.