VALUATION TRIBUNAL SERVICE

Appeals where the council (billing authority) is the organisation you are challenging

Preparing for the tribunal hearing

Valuation Tribunal appeal process

You have sent us an appeal application on our website.

We have registered your appeal and sent you a notice of receipt to confirm this.

Please read this booklet.

You prepare your case

You must give us and the council a copy of all the evidence you want to be considered with your appeal **within four weeks** of receiving your notice of receipt.
The council has the same four-week deadline to send you and us a full copy of its evidence.

The checklist at the back of this booklet may help you. You can contact us if you have any questions.

You may want to refer to the relevant legislation and case law.

After the four-week deadline to provide further evidence has passed, a member of our Clerking Team will review the documents we have received from both you and the council and decide if the appeal is within our jurisdiction (is something that we can look into and so can take to a hearing).

If the appeal is outside our jurisdiction, or we believe that it has no reasonable chance of success, we will let you know. We may decide to strike out your appeal (that is, dispose of it without a hearing). You will have the opportunity to try to persuade us that we should not strike out your appeal. However, if you fail to persuade us that your case should go to a hearing, we will strike it out.

If the appeal needs to be considered by the tribunal, we will arrange a hearing and send you a formal notice of hearing to confirm this. We will give you at least six weeks' notice of the hearing date. If you will be unavailable for any period once your appeal is registered, please let us know so we can avoid arranging your hearing during those dates.

Please contact us if you:

- don't understand something about the process;
- need to postpone the hearing;
- want to have your case considered in your absence (without you there);
- have any extra needs; or
- want to stop (withdraw) your appeal.

At least **four weeks** before the hearing, the council must give both you and us any rebuttal statement they want to make in response to your evidence.

At least **two weeks** before the hearing, you must give us and the council any rebuttal statement you want to make in response to the council's evidence.

We will put your evidence together with the council's evidence and any rebuttal statements to produce a final evidence bundle. We will send you and the council a copy of this before the hearing. The independent tribunal will review the bundle, and you will be able to refer to the document at the hearing.

The hearing

We aim to send you our decision, and a guidance booklet, within a month of the hearing.

You may not agree with our decision. The booklet we send with our decision will explain what you can do if you don't agree with it.

If your appeal is successful, we will tell the council to make any change we have ordered.

The council makes the change, looks again at your bill and tells you about any alteration.

Crystal Mark 24069
Clarity approved by Plain English Campaign

If you would like a copy of this booklet in another format or language, please let us know.

We aim to treat everyone fairly. We will not treat anyone making an appeal less favourably for any reason.

This guide does not cover every point about us and our service. Our staff will reply to any reasonable request you have for advice on our procedures, but we cannot offer detailed advice on your appeal.

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Definitions

adjourn
To stop the hearing for a time because a discussion or some other information is needed before a decision can be made.

clerk
The clerk acts as an adviser on points of procedure and law.

completion date
The day on which a property was finished or could reasonably have been considered to be finished.

council
The local authority (billing authority) that sends out council tax bills.

council tax reduction
Also called council tax support, this is a reduction in the amount of council tax you pay. The amount of the reduction depends on your income and financial circumstances. Each council has a scheme which sets out the rules it must keep to when awarding reductions.

direction
Our written instructions, which you and the council must follow.

discretionary relief
A reduction in your council tax given by the council if it considers this appropriate because of your circumstances (for example, if you can't pay your full council tax bill because you are having severe financial difficulties).

dismiss
The panel turns down your appeal and you no longer have a case with us.

exemption
A reason (set by law) which means you do not have to pay council tax on your property.

panel
The members of the Valuation Tribunal who hear your appeal.

tribunal
The organisation which all members of the Valuation Tribunal belong to.

rebuttal statement
A statement you provide to contradict or challenge what the council has said or prove that it is not true (or a statement the council provides to prove that what you have said is not true).

strike out
The tribunal decides not to consider your appeal because you failed to keep to a direction, or because we have no power to hear your appeal.

Valuation Office (VO)
The VO is a government organisation who the valuation officer (VO) and the listing officer (LO) work for. The VO values non-domestic properties for rates and keeps a record called the rating

list. The LO values domestic properties for council tax and keeps a record called the valuation list.

we

The Valuation Tribunal – the name that covers both the judicial body that hears appeals against council tax and business rates (the Valuation Tribunal for England) and the administrative body that supports it (the Valuation Tribunal Service).

Why have I received a notice of receipt?

1. You have appealed against a decision, completion notice or penalty you received from the council. Our notice tells you that we have registered your appeal and gives our contact details. It shows the information we have about your appeal, including the appeal number you should quote if you contact us about your appeal. It also tells you what you need to do next. If any of the information on the notice is wrong, please let us know.

2. By law, we have to let the council know that you have made an appeal. We will send it a copy of your appeal form and any other supporting documents you have provided.

About this booklet

3. This booklet covers appeals against decisions the council makes about council tax liability, council tax reduction, completion notices and penalty notices. It gives you information about us, the service we provide and what happens next. The information will be useful to you throughout the whole appeals process, so please keep it as you may need to read it again.

4. The Consolidated Practice Statement includes rules about how appeals are dealt with. These rules are set by the tribunal president.

What is the Valuation Tribunal?

5. We, the Valuation Tribunal, have two separate arms – the Valuation Tribunal for England and the Valuation Tribunal Service.

6. The Valuation Tribunal for England (the tribunal) was established by an Act of Parliament to decide disputes about council tax and non-domestic (business) rates. It is an independent judicial body (like a court) and is not connected to the council (that decides on liability, exemptions and discounts for council tax and sends out council tax bills) or the VO (that sets council tax bands).

7. The Valuation Tribunal for England (VTE) hears appeals on council tax and business rates. The members of the tribunal hearing are appointed by the Lord Chancellor. The tribunal is assisted by a clerk. The clerk is not involved in making decisions. Their role is to offer advice on the relevant law, practice and procedure, and to put the tribunal's decision and reasoning in writing.

8. The clerk is employed by the Valuation Tribunal Service, which supports the tribunal. The Valuation Tribunal Service was also established by an Act of Parliament, and provides the staff, training, office services and so on that the tribunal needs.

How does the Valuation Tribunal work?

9. We must follow the laws and procedures that are relevant to our appeal process. These are set out in formal regulations (see page 17), supported by a practice statement made by our president (the Consolidated Practice Statement). You can download the Consolidated Practice Statement from our website at www.valuationtribunal.gov.uk or ask us for a copy at

any time.

10. We aim to be as informal as possible, but our hearings are structured. This is for everyone's benefit.

11. It is free to make this type of appeal. We cannot order anyone to pay the costs or expenses of the other side, whatever the outcome of your appeal.

12. You can present your own case or ask someone else to represent you. (We cannot represent you or provide anyone to represent you).

13. Hearings are open to the public, unless there are exceptional grounds (reasons) for them to be held in private. The grounds for holding a meeting in private are set out in the Consolidated Practice Statement (in the 'Private and closed hearings' section).

14. Our decisions are published on our website. You can apply to have certain information removed from a decision document before it is published. There are more details about this in the Consolidated Practice Statement (in the 'Publication of decisions' section).

Information about appeals

15. You can appeal against a decision made by the council for the following reasons:

    - You think that you should not be liable (responsible) for paying the council tax bill.
    - You think that the council should give you a discount on the council tax you pay.
    - The council will not reduce the council tax on your home even though a disabled person lives there.
    - You think that you should not have to pay council tax for your property because an exemption applies.
    - The council has served a completion notice on your property, but you do not agree with the completion date on the notice.
    - You think that your council tax bill is wrong.
    - You think that the council should give you a reduction on the council tax you pay in line with its council tax reduction scheme.
    - The council has issued you with a penalty notice for not providing all the information it asked you for.

16. We do not hear appeals about housing benefit, or why you have not paid your council tax bill. The council will let you know how to deal with these matters.

17. If you are appealing about council tax reduction, please remember that we cannot hear appeals about whether the council's council tax reduction scheme is fair or legal, only about the way the council has applied its scheme in your case. If you feel the scheme is unlawful, you should apply for a judicial review in the high court.

18. You can find more information about the appeals we hear by looking at the Council Tax Guidance Manual on our website at www.valuationtribunal.gov.uk.

19. You can also find useful information on your council's website and the government website at www.gov.uk.

20. You may want to contact the council to try to settle your appeal. You can do this right up until the date of the hearing. If you reach a settlement before the hearing date, you must let us know immediately. Even if you cannot settle your appeal with the council, it is helpful to the tribunal (and to you) if you and the council have agreed the facts relating to your appeal.

21. You can get advice from Citizens Advice at www.adviceguide.org.uk/england. You can also get advice from a legal adviser, but it is unlikely you will get legal aid to help with the costs involved. To find out what help may be available, call Civil Legal Advice on 0345 345 4345 or email emailhelp@civillegaladvice.org.uk. Or you can visit www.gov.uk/legal-aid for more information on legal aid.

Do I still need to pay my council tax?

22. By law, you must still make the payments shown on your bill.

What happens before the hearing?

23. When we register your appeal, we will send you a notice of receipt to confirm this.

24. You will need to prepare your case before we can arrange a hearing for your appeal. You must show us why you believe your appeal is likely to be successful.

25. You must give us and the council a copy of all the evidence you want to be considered with your appeal. You must do this within four weeks of receiving your notice of receipt. The council has the same four-week deadline to send you and us a full copy of its evidence.

26. You should make sure that your case explains the issues that you and the council disagree about and the decision you want from us. Set out your arguments to support your case (including any relevant legislation or case law) and enclose any evidence that you have to support this.

27. Here are some examples of common appeals and the evidence that would be useful to us.

    - **The property the appeal relates to (the appeal property) is not your main or only home** – The amount of time you spend away from the property does not always prove that your main home is somewhere else. There are decisions of the high court that give guidance on other facts that panels consider. These include the reasons why you live in another property, where your family lives, whether you own or rent each property and whether you regularly return, or plan to return, to the appeal property. To support your case, you may decide to give the panel these and any other relevant details of where your main home is.

    - **You live in a 'house in multiple occupation'** – This type of appeal looks at whether a property has been adapted so that more than one household can live in it, or whether the people who live there only rent or have the right to live in part of the property. The panel will consider whether you should have to pay the council tax. The high court has made decisions on houses in multiple occupation. Things to consider include whether putting locks on doors inside a property may be considered as adapting the property so that it becomes a house in multiple occupation. Another thing to consider is whether the terms of the tenancy agreement show that the tenants pay rent for the whole property or only the parts they are allowed to live in. To support your case, you may decide to give the panel these and any other relevant details.

- **Disputing liability to pay the council tax** – If you have been made liable for paying the council tax but you believe that someone else should pay it. To support your case, you should give the panel details of the person who should be liable and explain why they should have to pay the council tax instead of you. For example, you may have sold the property or your tenancy may have ended.

- **Claiming a single-person discount** – If you believe you are entitled to a single-person discount, you will need to explain why any other people who live in the property or who have an interest in the property should not be included for council tax purposes.

- **An exemption applies** – A list of exemptions from council tax is available from your local council. If you believe that an exemption applies in your case, you will need to show why and how long it should apply for.

- **Whether the tenant or landlord is liable** – This type of appeal is about who is liable for the council tax while a property is empty after the tenant has moved out. The high court has made decisions on this issue. The panel will look to see who has a freehold or leasehold interest in the property. Other things to consider include the terms of the lease, the length of notice tenants must give when they want to move out of the property, and when you handed the keys back and how much notice you gave (if you were the tenant).

- **The appeal property is unoccupied or a second home** – Councils can charge the owners of empty properties up to 300% more in council tax. In some cases, if a property has been empty for two years or more, councils can charge a 100% ‘premium charge’. This increases the amount of council tax you must pay to 200%. If a property has been empty for between five and 10 years, a council can charge a 200% premium charge, which increases the amount of council tax you must pay to 300%. If a property has been empty for more than 10 years, a council can charge a 300% premium charge, which increases the amount of council tax you must pay to 400%. The panel will want to know when you last lived in the property, whether it is furnished, when it became empty and what the council’s rules say about these circumstances.

- **Disagree with a completion notice** – Councils usually serve completion notices on new properties. A completion notice gives the day the council thinks your property was finished or could reasonably be finished by. The panel will be interested in the exact state the property was in when the council served the completion notice. You can support your appeal by:

  - showing photographs;
  - giving a list of the work that still needed to be done when you received the completion notice; and
  - telling the panel how many days you think that it would have taken to finish the property when you received the completion notice.

- **Disputing a council tax reduction (support)** – You must explain to us why, under the relevant council tax reduction scheme rules, you believe you are entitled to more council tax reduction than the council thinks you should get. If you disagree with the council's calculation, please provide your own calculation of how much reduction you think you should get so that the panel knows what decision you want them to make if they allow your appeal. Remember, the panel can only find that the amount of the reduction is incorrect, not that the council's scheme rules are unfair (see paragraph 17).

- **Claim for council tax discretionary relief** – Your council can decide to award discretionary relief to reduce your council tax by as much as it thinks is appropriate. If you want to appeal against the council's decision not to award you any or enough relief, you will need to show that the decision was unreasonable. The panel will want to understand your finances and you may need to provide your bank statements and a list of all your outgoings and income (from any salary or benefit), other properties you own and any investments you have made.

28. If you need more time to send your case to us and to the council, you must write to us to ask if this is possible. You must also let the council know you have asked for more time. We will let you know whether we are prepared to allow you more time to prepare your evidence.

29. After the four-week deadline to provide further evidence has passed, a member of our Clerking Team will review the documents we have received from both you and the council and decide if the appeal is within our jurisdiction (is something we can look into and so can take to a hearing).

30. If the appeal is outside our jurisdiction, or we believe that it has no reasonable chance of success, we will let you know. We may decide to strike out your appeal (that is, dispose of it without a hearing). You will have the opportunity to try to persuade us that we should not strike out your appeal. However, if you fail to persuade us that your case should go to a hearing, we will strike it out.

31. If the appeal needs to be heard by the tribunal, we will arrange a hearing and send you a formal notice of hearing to confirm we have done this.

What happens when a hearing is arranged, and how do I prepare for it?

32. We will send you a notice of hearing.

    Our hearings are now held online using Microsoft Teams and the Consolidated Practice Statement has been updated to reflect this.

    Your hearing will only be held in person if the tribunal president says that it cannot be held online.

33. The notice of hearing will tell you when we will hear your appeal. This will usually be within six months of receiving your appeal, and we will give you at least six weeks' notice of the hearing.

34. The notice of hearing will also include a direction. It is very important that you read this as it tells you what you need to do. You and the council should have shared evidence before you

made the appeal and again within four weeks of receiving the notice of receipt. The council will be able to provide a rebuttal statement in response to your evidence at least four weeks before the hearing date.

35. You will be able to provide a rebuttal statement in response to the council's evidence at least two weeks before the hearing. The tribunal will not have access to the council's records. It will only be able to consider the evidence it is given. If you want to make a rebuttal statement, you must share it with the council and us at least two weeks before the hearing.

36. Within a week of the hearing date, we will give you and the council a copy of the final evidence bundle. This is the document that will contain both your and the council's evidence and rebuttal statements. The bundle is the document that the tribunal will review, and you and the council can refer to it at the hearing. If you tell us you will be appearing at the hearing, we will be able to plan the day better and may be able to give you an idea of what time your appeal will be heard.

37. If you cannot appear at the hearing, you can:

- send a representative (see paragraph 54);
- ask the panel to hear the case in your absence (see paragraph 44); or
- ask us for another hearing date, if you have a good reason for not being able to appear on the original date. Please note that it may be some time before we can give you a new date. There is more about this in the Consolidated Practice Statement (in the 'Postponements and adjournments' section).

38. You can find more information about council tax liability and completion notices by looking at the Council Tax Guidance Manual on our website at www.valuationtribunal.gov.uk.

39. You can see decisions about other appeals on the 'Appeals and decisions' section of our website. But please remember that a decision made by one tribunal panel may not necessarily be accepted by another panel (unless it is a decision of the president or a vice-president on a point of law).

40. You can also find useful information on your council's website and the government website at www.gov.uk. If your appeal relates to council tax reduction, there will be details of your council's scheme on its website.

41. You can read more about the main laws that apply to these appeals in the relevant legislation section at the back of this booklet.

Do I need to appear at the hearing?

42. It is very helpful if you appear at the hearing so you can present your case, answer the tribunal's questions and ask the council any questions you have. Our statistics show that your appeal is more likely to be successful if you do appear at the hearing or have someone to represent you at the hearing.

43. However, it is possible for your appeal to be dealt with in your absence, as explained below.

A hearing in your absence

44. If you want the tribunal to hear the case without you, you must contact us at least 24 hours before the hearing to ask if this is possible. The council may still come to the hearing. If the tribunal decides that it cannot deal with your appeal properly in this way, it may adjourn the hearing to another date so you can appear.

A decision without a hearing

45. Appeals can sometimes be decided on written statements only. This is known as a decision without a hearing, and neither you nor the council will appear. If you ask us to deal with an appeal in this way and the council objects, we will let you know as both sides have to agree to this in order for it to be allowed. The tribunal may ask you or the council for more information. The tribunal may decide that it can't deal with the case without a hearing or may strike out or dismiss your appeal if you fail to keep to a direction it makes.

46. You can find more details in the Consolidated Practice Statement (in the 'Decisions without a hearing' section).

Am I likely to win my appeal?

47. We are independent and have to be impartial so, although we can give you advice on the procedure to follow, we can't tell you whether you have a good case for making an appeal or whether your appeal is likely to be successful. Each case is considered on its merits.

48. The success rate for appeals heard by the tribunal varies. However, for all types of appeal, when the person making the appeal appears or is represented at the hearing, about one in three or four appeals is successful (fully or partly).

49. You may find it helpful to visit the 'Appeals and decisions' section of our website, where you can search for previous decisions on appeals like yours. We currently do not publish decisions on council tax reduction appeals.

50. Shortly before the hearing, unless we know that your appeal has been settled, we will contact you to tell you how to join the hearing.

Who will be at the hearing?

The tribunal

51. Usually, two or three members will hear your appeal, although occasionally the president, a vice-president or a chairman can sit alone. One of the members will chair the hearing.

The clerk

52. The clerk is a paid employee who acts as an adviser on points of procedure and law. The decision is made only by the members of the tribunal, and the clerk is responsible for writing up the decision.

The representative of the council

53. You may have already been in contact with the council's member of staff who is at the hearing during the discussion of your appeal.

You

54. You can speak at the hearing or you can ask a representative (for example, a friend, a solicitor or a surveyor) to speak for you. You can ask someone else to represent you, whether or not you will be there yourself. You must let us know in writing before the hearing who will be representing you.

Members of the public

55. The hearing is open to members of the public. Usually, the only other people at a hearing are either waiting for their cases to be heard or watching what happens at a hearing before the day of their own hearing.

56. The tribunal may agree to hear your appeal in private if you ask us before the hearing, but you must have an exceptional reason for this. There are more details in the Consolidated Practice Statement (in the 'Private or closed hearings' section).

What happens at a hearing?

57. You may want to watch another hearing to see what happens. If you do, please see the list of live hearings in the 'Appeals and decisions' section of our website, then email us to ask to watch the hearing you have chosen.

58. Hearings are as informal as possible and we will try to put everyone at ease, but these are legal proceedings so it is impossible to avoid all formality.

59. The tribunal and the clerk will have a copy of the final bundle (which includes your evidence and rebuttal statement) and you should go through this, explaining what you want to change and what evidence you have to show why it should be changed.

60. You can call witnesses.

61. The tribunal will normally follow the procedure set out in the Consolidated Practice Statement (in the 'Model procedure' section).

62. You will normally put your case first. If you would prefer to give your case second, please let us know.

63. During the hearing:

- the tribunal will ask you and the council to present your cases;
- you will be able to ask the council questions;
- the council will be able to ask you questions; and

- the tribunal and the clerk can ask you and the council questions.

64. Before the tribunal retires to make its decision, it will ask you if you would like to summarise your case (in other words, go over the main points of your case again).

65. The tribunal may decide to inspect the property or the area it is in, though this is rare.

66. We will send you our decision in writing. It is unlikely to be announced at the hearing.

How long does a hearing last?

67. Hearings usually last about an hour. However, it depends on the case and how much evidence each side presents.

What if I have extra needs?

68. If you have any extra needs (for example, relating to your sight, hearing or mobility), please tell us in good time. We will do our best to help. There are more details on this in the Consolidated Practice Statement (in the ‘Private and closed hearings’ section).

69. If you have problems understanding English, we can provide an interpreter. Please tell us which language you speak. Please note that the interpreter will not be an expert on council tax and will not be able to make your case for you. They will only translate what is said. We can also provide someone to help you communicate (for example, a signer). We will pay the costs of providing this help.

70. Our website has more guidance, which you can access using BrowseAloud, a feature which allows you to listen to the text, or download it as an MP3 file, in English or another language.

After the hearing

71. We will send you a notice of decision.

72. The notice gives you, and everyone else involved in the appeal, our decision and a summary of our reasons for the decision. It will not be a full record of what everyone said and all the evidence presented, but will explain why we made the decision we did. The notice also confirms the information we will keep as a record of your appeal. By law, these records have to be available for six years for the public to see. If any of the facts in the notice are wrong, please let us know so that we can correct them.

73. We will also send you a link to a guidance booklet which explains what happens next, or you can read the booklet at any time on our website. You can also ask us to send you a paper copy of the guidance booklet.

Can you award costs?

74. No. We can't order one side to pay the expenses of the other, whatever the outcome of your appeal. You have to meet your own expenses (and the expenses of anyone representing you) of preparing your case and appearing at the hearing.

How do I make a complaint?

75. If you have a question or concern about the way we have handled your appeal, we will try to sort out your concerns immediately. However, if you are still not satisfied you can make a formal complaint by filling in our online complaints form. You can only use the form to complain about the way we have handled your appeal or how you have been dealt with by our staff.

76. You can download a copy of our Customer Charter and Complaints Policy from our website, or you can ask us for a copy.

77. If you want to complain about the behaviour of a member or members of the tribunal (for example, if you think they made inappropriate comments or were impolite), you will need to contact the Judicial Conduct Investigations Office (www.complaints.judicialconduct.gov.uk).

78. You cannot complain about our decision. The only way to object to a decision is to appeal. There is more information in the booklet 'The Valuation Tribunal's decision on your appeal', which is available on our website along with all our other guidance booklets.

How do I contact you?

79. Our contact details will be on the notice we send you and they are also available on our website at www.valuationtribunal.gov.uk.

80. Our national phone number is 0303 445 8100 and our email address is appeals@valuationtribunal.gov.uk.

81. When you contact us, please tell us your appeal number.

Relevant legislation

General

- Local Government Finance Act 1992

Specific

- Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, Statutory Instrument 2009 No 2269 as amended

These set out the rules we and the council must keep to when dealing with any council tax appeals.

The following legislation deals with different issues.

- Schedule 4A to the Local Government Finance Act 1988 (relates to completion notices)
- Council Tax (Exempt Dwellings) Order 1992, Statutory Instrument 1992 No 558 (as amended)
- Council Tax (Liability of Owners) Regulations 1992, Statutory Instrument 1992 No 551 (as amended)
- Council Tax (Chargeable Dwellings) Order 1992, Statutory Instrument 1992 No 549 (as amended)
- Council Tax (Discount Disregards) Order 1992, Statutory Instrument No 1992 548 (as amended)
- Council Tax (Additional Provisions for Discounts Disregards) Regulations 1992, Statutory Instrument 1992 No 552 (as amended)
- Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003 Statutory Instrument 2003 No 3011 (as amended)
- Council Tax (Reductions for Disabilities) Regulations 1992, Statutory Instrument 1992 No 554 (as amended)
- Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013 Statutory Instrument 2013 No 501
- Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, Statutory Instrument 2012 No 2885
- Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012, Statutory Instrument 2012 No 2886

Please remember that the law sometimes changes, so you will need to check that any legislation you refer to when making your appeal is up to date. Larger public and law libraries have copies of current legislation, or you can visit www.legislation.gov.uk.

Hearing checklist for appeals where the council (billing authority) is the organisation you are challenging

This checklist is to help you prepare for your hearing. You don't need to return it to us.

1. Have you read the booklet 'Your appeal and preparing for your Valuation Tribunal hearing'? ☐

2. Have you agreed the facts with the council (for example, about my property and any important dates)? ☐

3. Have you sent the council and us your further evidence within four weeks of receiving the notice of receipt? ☐

4. Do you understand that you can do the following to help you prepare your evidence? ☐

    - Look at our website (to see other council tax decisions) and the Council Tax Guidance Manual.

    - Check the relevant legislation and case law and, if your appeal relates to council tax reduction (support), look at the council's scheme.

5. Do you know what your options are if you don't want to attend the hearing? (See paragraph 42 of this booklet.) ☐

6. Have you decided that you would like someone to represent you at the hearing, and let us know who that person is? ☐

7. Have you sent the council and us your rebuttal statement at least two weeks before the hearing? ☐

8. Have you spoken to us about any extra needs you have? (See paragraph 68 to 70 of the booklet.) ☐

9. Do you know the date, time and how to join the hearing? ☐

10. Have you let us know that you (or your representative) will be attending the hearing? ☐

If you have any questions about what will happen at the hearing or what you need to do to prepare for it, please contact us on **0303 445 8100** or visit our website at **www.valuationtribunal.gov.uk.**

Please remember to give us your appeal number when contacting us.

Valuation Tribunal

Phone: 0303 445 8100
Website: www.valuationtribunal.gov.uk