

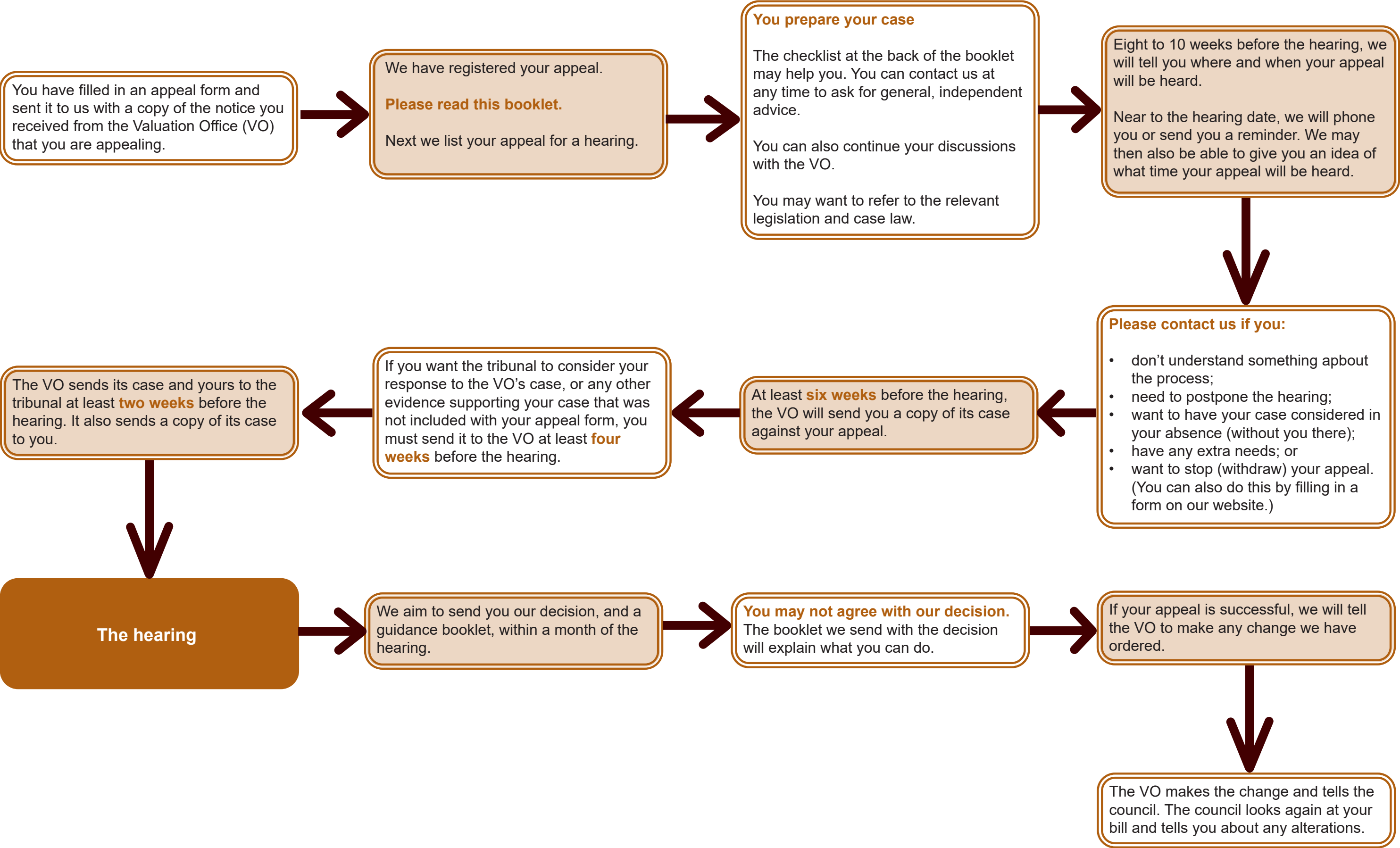


Council tax valuation

Your appeal. Preparing for the tribunal hearing



Valuation Tribunal council tax banding appeal process





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.

council

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

direction

Our written instructions, which you and the VO must follow.

dismiss

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

invalidity notice

A notice from the VO stating that it has not accepted your proposal as valid, and the reasons for this.

panel

The members of the Valuation Tribunal who hear your appeal.

proposal

The letter or form that you sent to the VO asking it to alter the valuation list.

strike out

The panel decides to stop considering your appeal because you failed to keep to a direction, or because we have no power to hear your appeal.

valuation list

A list of all the domestic properties (homes) in a council's area which council tax is charged on.

Valuation Office (VO)

The government organisation that places homes in council tax bands. The VO's listing officer is responsible for making sure the valuation list is correct and up to date.

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 acknowledgment?

1. You have made an appeal against a decision you received from the VO. 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 which you should quote if you contact us about your appeal. If any of the information on the notice is wrong, please let us know.
2. By law, we have to let the VO 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 looks at appeals against decisions the VO makes about council tax banding (valuation) and against invalidity notices the VO issues. It gives you information about us, the notices you receive from 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. Another document, the Consolidated Practice Statement, includes rules about how appeals are dealt with. We tell you more about the Consolidated Practice Statement in paragraph 9.

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 VO (that sets council tax bands and rateable values for properties) or to the council (that decides on liability, exemptions and discounts for council tax and sends out council tax and rates bills).
7. The tribunal is made up of a president, vice-presidents, chairmen and ordinary members. The president and vice-presidents are senior members who are entitled to sit alone. The tribunal usually sits in panels of two (a chairman and a member), 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 panel's decision and reasoning into 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 laws and procedures that are relevant to our appeal process. These are set out in formal regulations (see page 16), supported by a practice statement made by our president (the Consolidated Practice Statement). You can download the Consolidated

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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).

Do I still need to pay my council tax?

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

What happens before the hearing?

16. You will need to prepare your case before the hearing. You must show the panel why you think it should accept your appeal.
17. You may want to try to settle your appeal with the VO. 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 VO, it is helpful to the panel and to you if you and the VO have agreed the facts that apply to your appeal.
18. You can get advice from:
 - Citizens Advice (www.citizensadvice.org.uk);
 - an independent property valuer (you can get contact details from the internet or local business and phone directories); and
 - a legal adviser. 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 visit www.gov.uk/legal-aid for more information about the scheme.
19. 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.

20. 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 our president says that it cannot be held online.

21. The notice of hearing will tell you when we will hear your appeal. This will usually be within six months of receiving your appeal. We will give you between eight to 10 weeks' notice of the hearing.

22. The notice will also include a direction. It is very important that you read this as it tells you what you need to do. It is likely that you and the VO will have shared evidence and arguments before you made the appeal. However, if you have more evidence or arguments after this, you must share these with the VO at least four weeks before the hearing date. The panel will not have access to the VO's records. It will only be able to consider the evidence it is given. If there is anything you want the panel to consider, you must share it with the VO at least four weeks before the hearing so that it can be included in the evidence pack. The panel may not allow you to provide any evidence for the first time at the hearing, unless there is good reason for the evidence being late and as long as allowing it will not be unfair to anyone involved.

23. If you tell us you will be attending 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.

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

- send a representative (see paragraph 58);
- ask the panel to hear the case in your absence (see paragraph 48); or
- ask us for another hearing date, if you have a good reason for not being able to attend 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).

How do I prepare my case before the hearing?

This guide gives information about council tax banding appeals (paragraphs 25 to 38) and invalidity notice appeals (paragraphs 39 to 46). Please read the information that applies to your appeal. Other information in the booklet applies to both types of appeal.

Council tax banding appeals

25. At least six weeks before the hearing, the VO should send you its full case and any evidence it has to support this, including any evidence of the prices other properties sold for and the bands they are in. The VO's evidence can appear to be fairly formal, but we don't expect you to present your evidence in the same way.

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26. Whether you hear from the VO or not, at least four weeks before the hearing you must send the VO (not us) any more evidence you want to be considered or any challenges you want to make to the VO's case. You should make sure that your case explains the issues that you and the VO disagree on and the decision you want from us. Set out your arguments to support your case (including details of any legislation or case law that applies) and enclose any evidence that you have to support this. If you don't want to add anything, your case will be decided on the information in and included with your appeal form.
27. If you need more time, you must write to us to ask if this is possible and also let the VO know. We will not allow you to present extra information at the hearing if this was not included in the information you sent to the VO, unless the information was not available at that time.
28. At least two weeks before the hearing, the VO will send its case and yours to us. It will also send you a copy by post or email, depending on how you have told it to contact you.
29. Properties are placed in council tax bands based on the price the VO assumes they would have sold for on 1 April 1991. This applies even if your property was not sold or even built on this date.

The ranges of property values in each band are as follows.

Band A – up to and including £40,000

Band B – over £40,000 and up to and including £52,000

Band C – over £52,000 and up to and including £68,000

Band D – over £68,000 and up to and including £88,000

Band E – over £88,000 and up to and including £120,000

Band F – over £120,000 and up to and including £160,000

Band G – over £160,000 and up to and including £320,000

Band H – over £320,000

30. For council tax purposes, properties are valued in line with their value on 1 April 1991. However, council tax bands will reflect the location of the property and its physical state on 1 April 1993, or a later date, depending on the relevant circumstances. For example, a new house will be valued based on physical factors and when it was built, but the valuation will be adjusted in line with what the value of similar properties was on 1 April 1991.
31. The VO will have checked that the details it has about your property are correct and told you about any information it considered when reviewing your property's band. At least six weeks before the hearing, the VO must send you a copy of its case, including its arguments, evidence, and any legislation and case law that applies. It may also send you details of the prices that properties it considers to be similar to yours were sold for. If so, you then have the right to ask the VO for information about the selling prices of up to four other properties that you have identified as being similar to yours. If the VO provides selling prices of more than four properties, you can ask for information on the same number of properties of your choice.

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32. If you can't find any good information about selling prices, you may be able to find information about the bandings of similar properties. Since council tax started in 1993, many disagreements about bandings have been settled following appeals, and many banding decisions have been seen to be accepted because no appeals have been made. These settled or accepted bandings may be good evidence of the correct band for your property.
33. Your local council holds a copy of the valuation list, which shows the bandings of all properties in your council's area. You can look at the list and compare the banding of your property and the bandings of any other properties that you think are similar. You can also see information about the bandings for all properties in England on the VO's website at Valuation Office enquiries (<https://www.gov.uk/find-hmrc-contacts/valuation-office-enquiries>).
34. Copies of old newspapers are often available at libraries and can provide some details of properties which were for sale in 1991. These will only show the asking prices and often have few details about the properties, but you may be able to use the information to ask the VO for evidence of property sales.
35. Some banks and building societies produce lists that show changes in property prices. But these lists are based on information about different types of properties over very wide areas, so they may not be an accurate guide as to how much a particular property has changed in value.
36. In recent years, several website services have been set up which show sales of properties since April 2000, based on information from the Land Registry. However, please remember that any sales evidence needs to be adjusted to reflect values in 1991.
37. If you are going to use evidence of the sales or bandings of other properties, it is important that you find as much information as possible about the location, age and size of each property involved. The VO may be able to help you find out more details about any similar properties if you ask it to.
38. You can find more information about how properties are valued by looking at section 2 of the Council Tax Guidance Manual on our website at www.valuationtribunal.gov.uk.

Appeals against invalidity notices

39. An invalidity notice is a notice from the VO stating that it does not think that your proposal is valid, and the reasons for this. You can appeal against this notice and argue that your proposal is valid. The most common reasons for a proposal not being valid are listed below.
 - You made the proposal too late. For example, you made it after the legal time limit
 - You did not give full details in the proposal. For example, you did not give reasons why you believed that the banding was wrong or you did not give full information about a previous decision we or a higher court made that you thought was relevant to your case.
 - You did not have the right to make a proposal. For example, you were not the occupier, owner or tenant of the property when you made the proposal.
 - We or a higher court have already considered an appeal based on the same facts and relating to the same property.

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40. You will need to convince the panel that the VO's reason for issuing an invalidity notice is wrong.
41. When considering an appeal against an invalidity notice, we cannot also consider whether your property has been placed in the correct band. The panel is concerned only with whether your proposal is valid. If we decide that your proposal is valid, the matter will be referred back to the VO, who will need to consider the valuation issues raised in your proposal. If the VO is not prepared to alter your band, you can appeal to us again and, if necessary, we will consider your band at a later date.
42. You can find more information about making a proposal by looking at section 5 of the Council Tax Guidance Manual on our website at www.valuationtribunal.gov.uk.
43. We expect that you will have exchanged all your evidence with the VO before making your appeal, and certainly before the hearing.
44. You can see decisions about other appeals on our website. But a decision made by one panel may not necessarily be made by another panel (unless the president or a vice-president made the decision on a point of law).
45. You can also find useful information on the following government websites.
- www.gov.uk
 - Valuation Office enquiries (<https://www.gov.uk/find-hmrc-contacts/valuation-office-enquiries>)
46. The main legislation that applies to these appeals is shown on page 16.

Do I need to attend the hearing?

47. It is very helpful if you appear at the hearing so that you can present your case, answer the panel's questions and ask the VO 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. However, it is possible for your appeal to be dealt with in your absence, as explained below.

A hearing in your absence

48. If you want the panel to hear your council tax banding case without you, you must contact us at least 24 hours before the hearing to ask if this is possible. For an invalidity notice appeal, you must send us and the VO the points you want to make, in writing, 14 days before the hearing. The VO will still appear at the hearing. If the panel decides that it cannot deal with your appeal properly in this way, it may adjourn the hearing to another date so you can attend.

A decision without a hearing

49. Appeals can sometimes be decided on written statements only. This is known as a decision without a hearing, and neither you nor the VO will appear. If you ask us to deal with an

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appeal in this way and the VO objects, we will let you know as both sides have to agree to this in order for it to be allowed. The panel may ask you or the VO for more evidence. The panel 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.

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

Am I likely to win my appeal?

51. 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 about 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.

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

53. 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.

54. 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 panel

55. 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

56. 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 VO

57. You will have already been in contact with the VO's member of staff who is at the hearing during the discussion of your appeal.

You

58. 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

59. 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.

60. 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?

61. 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.

62. 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.

63. The panel and the clerk will have a copy of your case (sent by the VO) and you should go through this, explaining what you want to change and what evidence you have to show why it should change.

64. You can call witnesses.

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

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

67. During the hearing:

- the tribunal will ask you and the VO to present your cases;
- you will be able to ask the VO questions;
- the VO will be able to ask you questions; and
- the tribunal and the clerk can ask you and the VO questions.

68. 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).

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

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

How long does a hearing last?

71. 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?

72. 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).

73. 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.

74. Our website has more guidance, which you can access using ReachDeck, 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

75. We will send you a notice of decision.

76. 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.

77. 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?

78. 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?

79. 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

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complain about the way we have handled your appeal or how you have been dealt with by our staff.

- 80. You can download a copy of our Customer Charter and Complaints Policy from our website, or you can ask us for a copy.
- 81. 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).
- 82. 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?

- 83. Our contact details will be on the notice we send you and they are also available on our website at www.valuationtribunal.gov.uk.
- 84. Our national phone number is 0303 445 8100 and our email address is appeals@valuationtribunal.gov.uk.
- 85. When you contact us, please tell us your appeal number.

Relevant legislation

General

- Local Government Finance Act 1992

Specific

- Council Tax (Situation and Valuation of Dwellings) Regulations 1992, Statutory Instrument 1992 No 550 (as amended), which gives details about the assumptions that have to be made when placing a property in a valuation band
- The Council Tax (Chargeable Dwellings) Order 1992, Statutory Instrument No 549 (as amended), which gives details about when a single property can be treated as more than one self-contained unit.
- Council Tax (Alteration of Lists and Appeals) (England) Regulations 2009, Statutory Instrument 2009 No 2270 (as amended)
- Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, Statutory Instrument 2009 No 2269 (as amended)

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

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 council tax banding appeals

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 VO about your property (for example, the size of the property and any important dates)? ☐
3. Do you have any evidence to support your case, including evidence of council tax bands or selling prices of similar properties? ☐
4. Do you understand that you can do the following to help you prepare your evidence? ☐
 - Look at the valuation list.
 - Research old local newspapers for estate agents' adverts or look at details of estate agents' property sales.
 - Look at property-price websites.
 - Ask the VO for sales information on properties you think are similar to yours (from the list the VO provides of the sales of properties they think are similar to yours).
 - Look at our website (to see other council tax decisions) and the Council Tax Guidance Manual.
5. Have you received the VO's case at least six weeks before the hearing and sent them your response and any extra evidence you have prepared at least four weeks before the hearing? ☐
6. Do you know what your options are if you cannot or do not want to attend the hearing? (See paragraph 47 of this booklet.) ☐
7. Have you decided that you would like someone to represent you at the hearing, and let us know who that person is? ☐
8. Have you spoken to us about any extra needs you have? (See paragraphs 72 to 74 of this booklet.) ☐
9. Do you know the date and time of the hearing, and how to join it? ☐
10. Have you let us know that you (or your representative) will be at 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