



Council Tax Valuation Appeal

Your appeal and preparing for your Valuation Tribunal Hearing



Easy Read version of
'Council tax valuation. Your appeal
and preparing for your Valuation Tribunal hearing'.

How to use this booklet



We are the **Valuation Tribunal Service**.



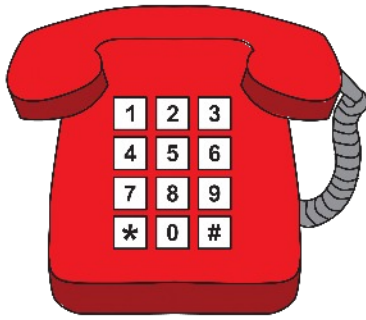
If you would like this document in a different format or language please let us know.



Please let us know if you have any other questions.



But we cannot give detailed advice about your **appeal**.



Call us on:
0303 445 8100



We try to treat everyone fairly.



Sometimes we use hard words.
These words will be in **bold**.

We explain these words in What the words mean on page 31.



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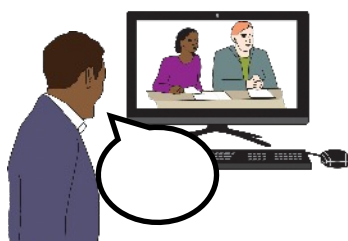
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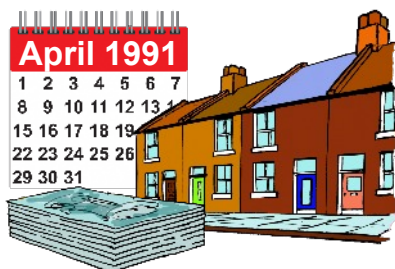
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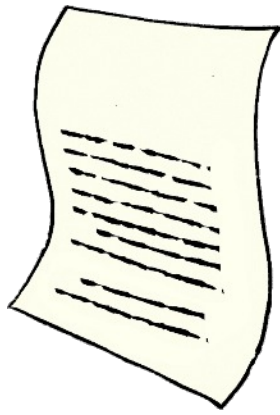
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Why have I received a notice of acknowledgement?

You have made an **appeal** to the **Valuation Tribunal**.



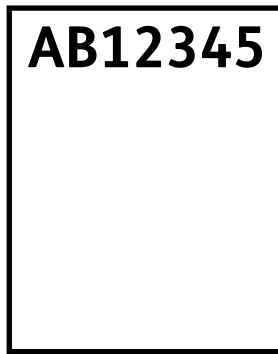
This is because you don't agree with how your property has been **valued** for council tax.



The **notice of acknowledgement** means we have **registered** your **appeal**.



The decision on the value was made by the **Valuation Office (VO)**.



The notice has a number on it called an **appeal** number.



If you need to contact us please give us this number.



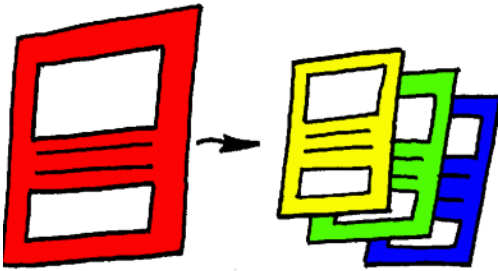
You must also tell us if any of the information on the notice is wrong.



We have to let the **Valuation Office** know you have made an **appeal**.

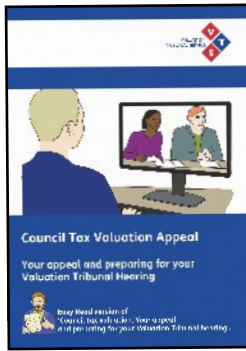


This is the law.



We send them a copy of your **appeal** form.

About this booklet



This booklet looks at **appeals** about **valuation bands** for council tax.



There is information about us and what we do.



And we tell you what happens next.



What is the Valuation Tribunal?

This deals with disputes about council tax.



It is a bit like a court.

It is independent.



Appeals are normally heard by 2 or 3 people.

This is called a **panel**.



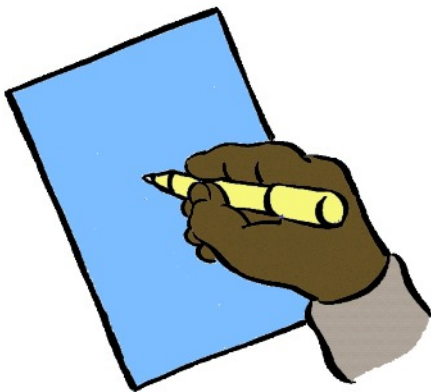
These people are volunteers.



But they are trained to deal with these issues.



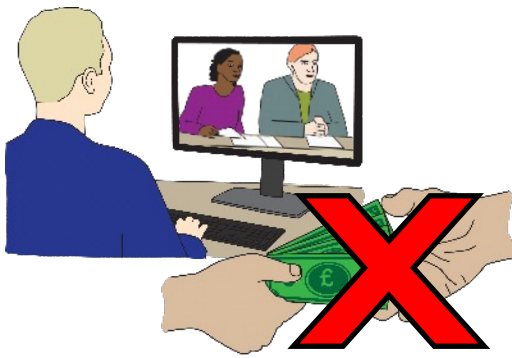
The **appeals** meeting is called a **hearing**.



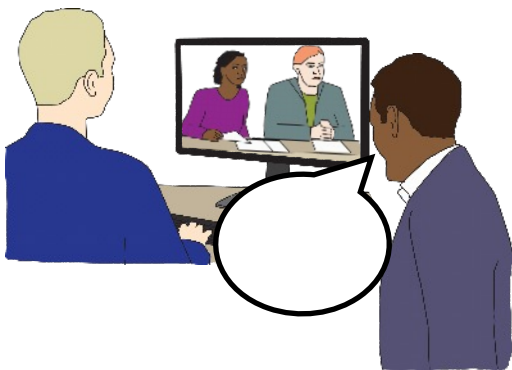
They put their decision in writing.



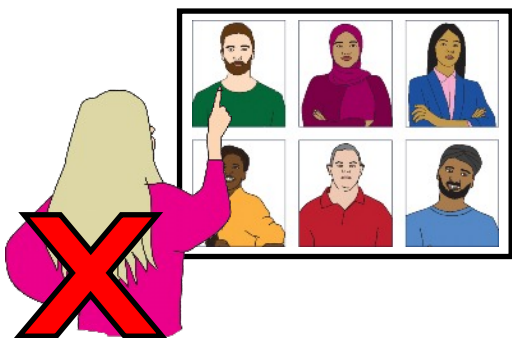
The **tribunal panel** must follow rules and laws.



You do not have to pay to make your **appeal**.



If you want to, you can ask someone to speak for you at the **hearing**.



We cannot find someone for you.



The **hearing** takes place in public.
Other people may see your **hearing**.



They can only be private if there are some very special reasons.



The decisions made by the **tribunal** are made public on the website.



Paying for your council tax

You must still pay your council tax while the **appeal** is taking place. This is the law.

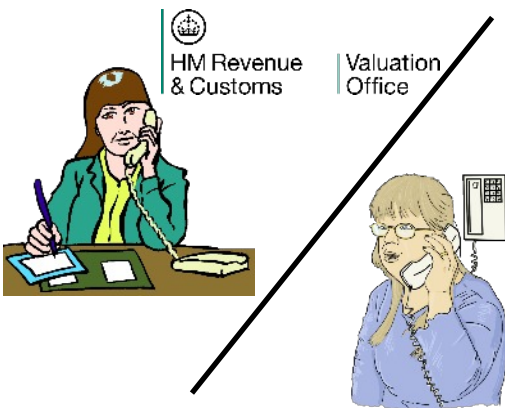


What happens before the hearing?

You should prepare your case before the **hearing**.



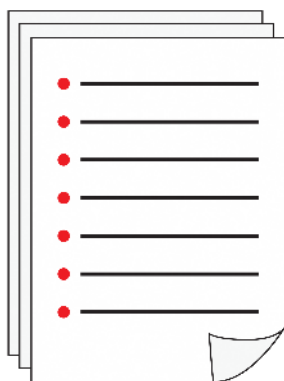
You must show the **panel** that your **appeal** should be allowed.



If you want to, you can contact the **Valuation Office** before the **hearing**.



If you come to an agreement with them you must let us know you do not need a **hearing** anymore.



If you do not come to an agreement still keep any information you have both agreed on. This is helpful for the **hearing**.



If you need advice the **Citizens Advice Bureau** can help.



Their website is
www.citizensadvice.org.uk



You may want to ask for advice from someone who values homes.

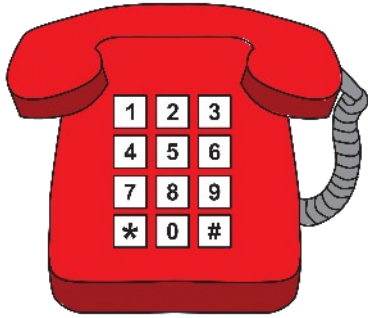


Or from a legal advisor. But they may charge a fee.



Civil Legal Advice (CLA)

To find out more contact **Civil Legal Advice**.



Their phone number is
0345 345 4345



Their email address is
emailhelp@civillegaladvice.org.uk



There is more information on the government website at
www.gov.uk/legal-aid



If you want to find out what a **hearing** is like you can contact us and arrange to watch one.



Your hearing

We will send you a notice saying the date of your **hearing**. A time will be given closer to the date.

The **hearing** will usually be held online.



We will tell you at least 8 weeks before.

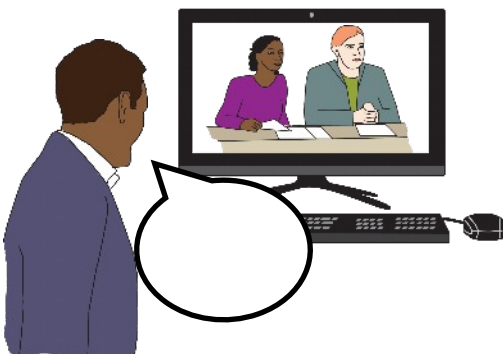


The notice will also tell you what you need to do. It is very important that you read this.



If you let us know you will be appearing at the **hearing** we may be able to give you an idea of what time your **appeal** will be heard.

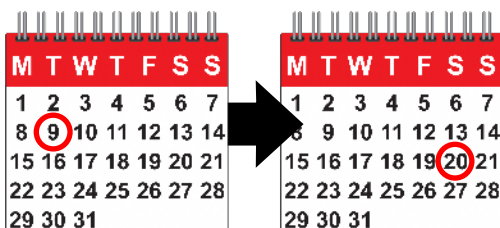
If you cannot appear at the hearing



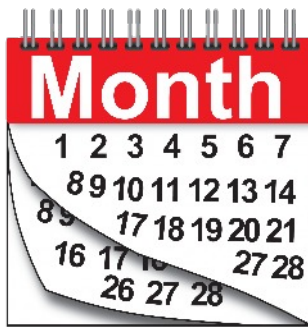
You can ask someone to speak for you but please let us know who you have asked to appear instead of you.



Or ask the **panel** to hear your case without you or someone else there.



If you cannot make the **hearing** but want to appear we may be able to change the date. But you will need a good reason.



And you may have to wait a long time for a new date.

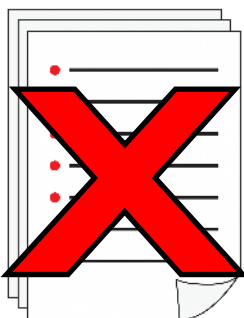


What happens and when

The **Valuation Office** will send you information at least 6 weeks before your **hearing**.



This information is called their case or their **evidence**. For example, information on what houses like yours have sold for.



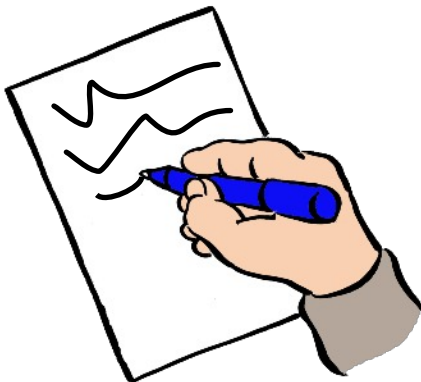
You do not need to put your information together in the same way as them.



But you must show why you do not agree with what they think.



And you must say what you think the right decision should be and give your reasons.



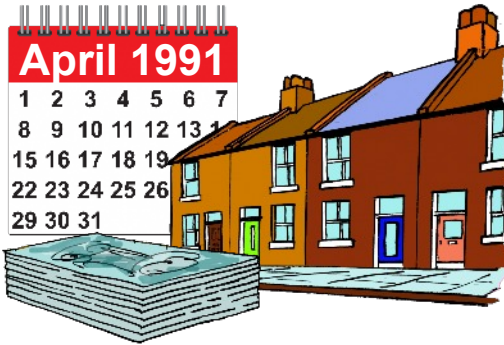
Write all this down and put any **evidence** you have with it.



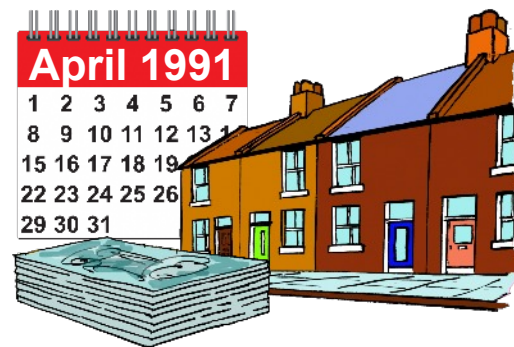
For example, your **evidence** might be sales evidence and examples of other cases or properties like yours.

How is a council tax valuation or band decided?

The **Valuation Office** decided the band by looking at what your home would have been worth in April 1991.



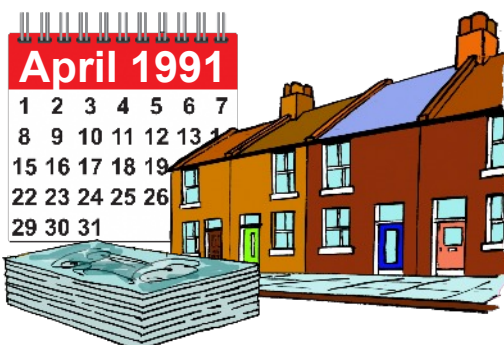
Even if your home was not built then, they will look at similar homes.



£40,000

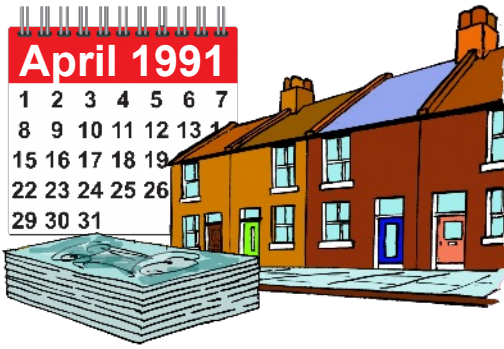
Here is a list of the **bands**:

Band A – homes up to and including £40,000 in 1991



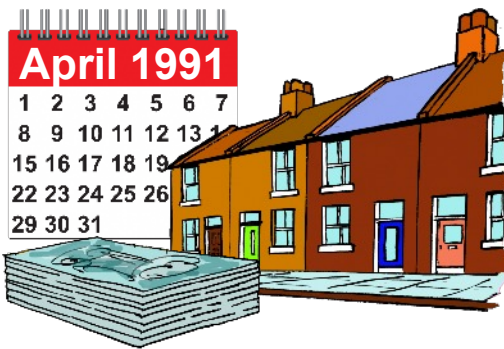
£40,000 - £52,000

Band B – homes over £40,000 and up to and including £52,000 in 1991



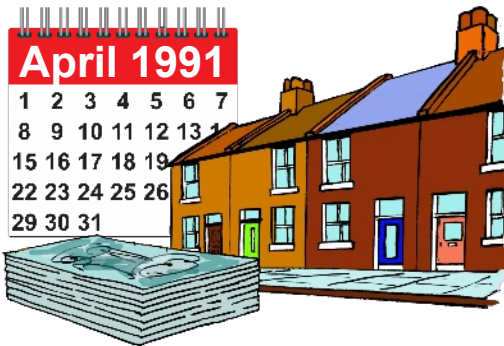
£52,000 - £68,000

Band C – homes over £52,000 and up to and including £68,000 in 1991



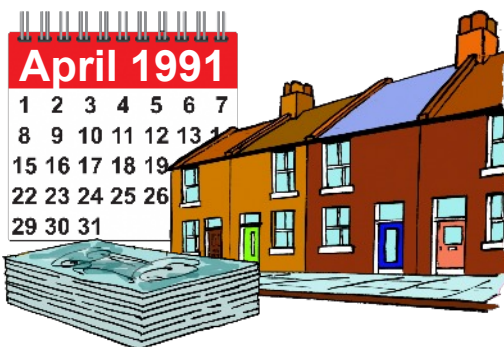
£68,000 - £88,000

Band D – homes over £68,000 and up to and including £88,000 in 1991



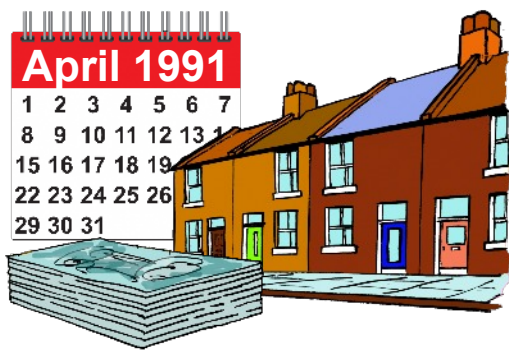
£88,000 - £120,000

Band E – homes over £88,000 and up to and including £120,000 in 1991



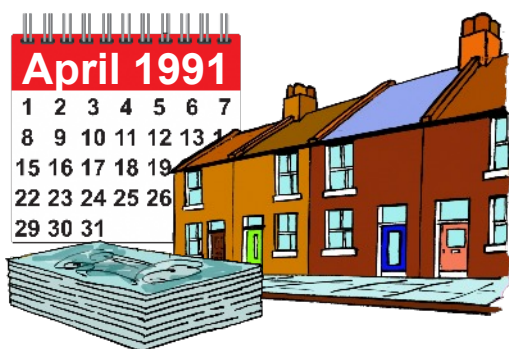
£120,000 - £160,000

Band F – homes over £120,000 and up to and including £160,000 in 1991



£160,000 - £320,000

Band G – homes over £160,000 and up to and including £320,000 in 1991

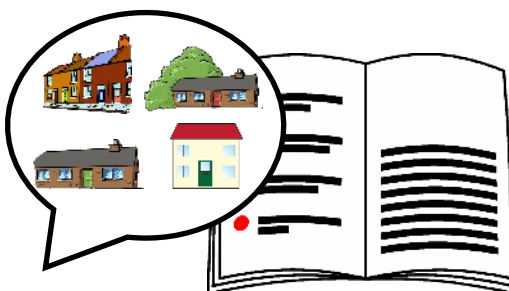


£320,000

Band H – homes over £320,000 in 1991



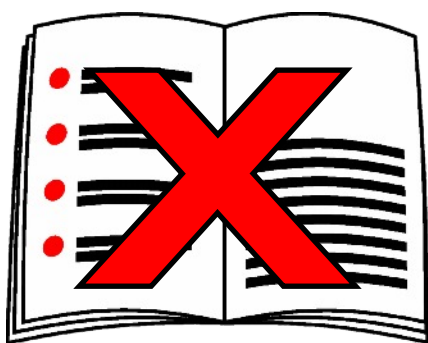
If the **Valuation Office** uses the prices of homes that were sold to decide your property's **band**, you can look at the prices.



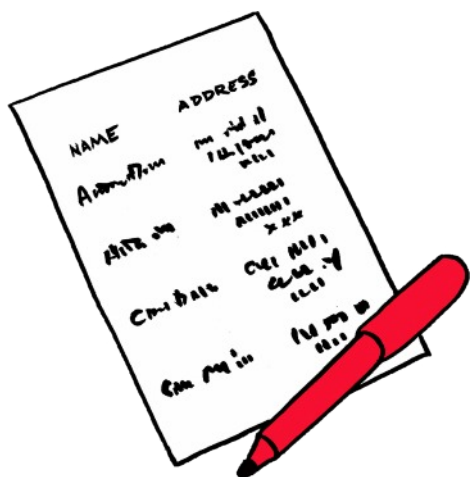
If they use 4 or less sales, you can ask them to check if they have information on up to 4 similar homes that were sold. If they do you can use this information.



If they have given you sales information for over 4 similar homes, you can ask for up to the same number.



If there are no records of home sales for the houses you ask about, the **Valuation Office** might not be able to help you.



Your council has a list of what all homes have been **banded** at. You can look at this list if it helps you.



You can also see the list at the **Valuation Office** website:
www.gov.uk/find-hmrc-contacts/valuation-office-enquiries



If you are looking at what other properties are **banded** at it is important to check they are similar to yours.



For example, the size, when they were built and where they are.



There is more information about how homes are **valued** on our website.

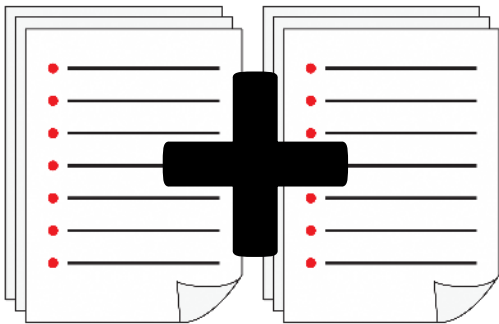
Go to www.valuationtribunal.gov.uk and search for Council Tax Guidance Manual.



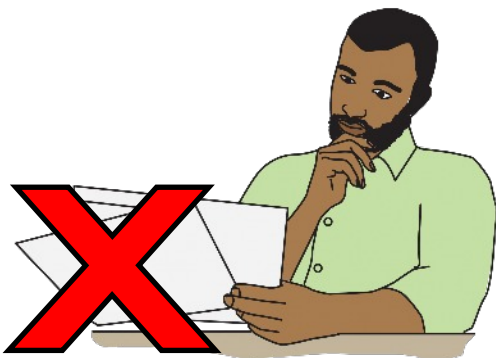
This is the Council Tax Guidance Manual and the information is in section 2.



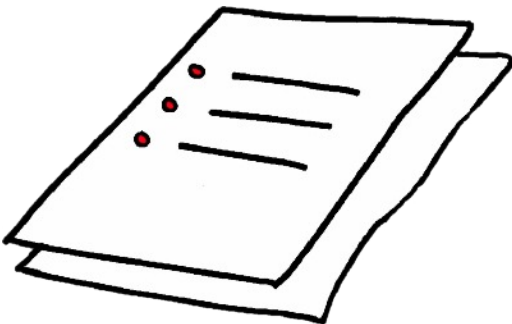
You must send the **Valuation Office** all the **evidence** for your case 4 weeks before the **hearing**.



Plus any arguments you have about the **evidence** they sent you.



The **tribunal panel** will not look at information you have not sent to the **Valuation Office**.



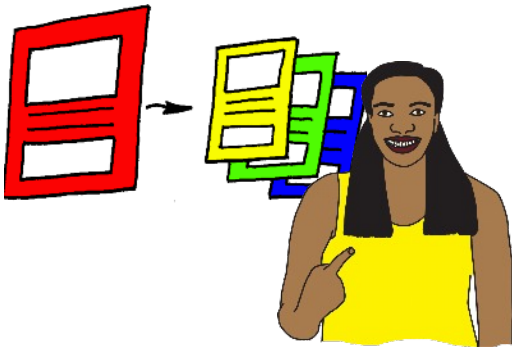
The only time we could do this is if the information is brand new and was not available before you sent your case to the **Valuation Office**.



If you need more time to put your **evidence** together you must write to us and the **Valuation Office**.



The **Valuation Office** will send us a copy of their case and your case at least 2 weeks before the **hearing**.



They will also send you a copy.



If you are appearing at the **hearing** you must have a copy of your **evidence** with you.



What happens at the hearing?

We will try to put you at your ease.



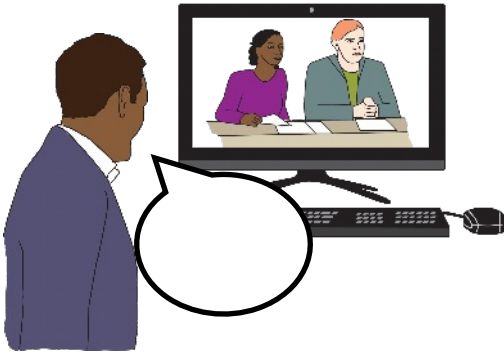
But there are rules we follow to make sure the **hearing** is fair.



The **panel** will have a copy of your case from the **Valuation Office**.



You will need to say what you want to change. And what your **evidence** is that shows it should change.



You may ask **witnesses** to speak.



You and the **Valuation Office** will talk about your cases.



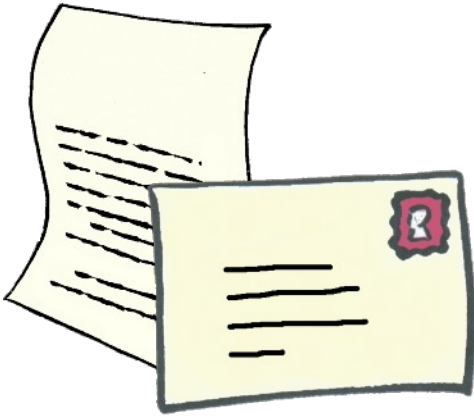
You and the **Valuation Office** can ask each other questions.



The **panel** can ask you both questions.



A **hearing** may last about an hour.
But it varies.



The **panel** normally make a decision
later on and will write to you.



What if I have extra needs?

If you have extra needs please let us
know what they are.

For example, problems with sight,
hearing or mobility.



Please let us know as soon as you
can so we can make sure we get the
support you need.



For example, we will pay for any reasonable adjustments to help you take part in the **hearing**. We cannot give you computers or other equipment to use for online **hearings**.



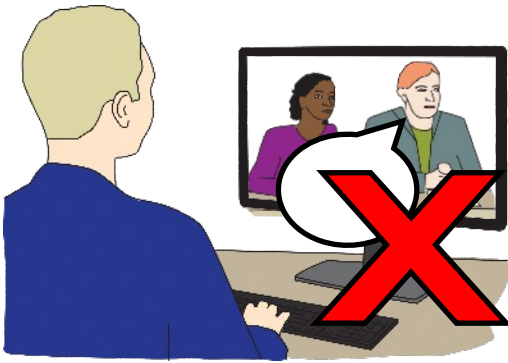
If you do not speak much English we can get someone to help. We will pay for this.



Our website has **BrowseAloud**. This means it can be read to you.

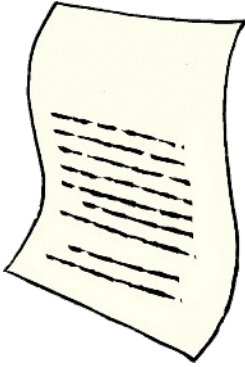


Pages of the website can also be downloaded in other languages.



What happens after the hearing?

You will not find out the decision at the **hearing**.



You will find out the decision in writing.



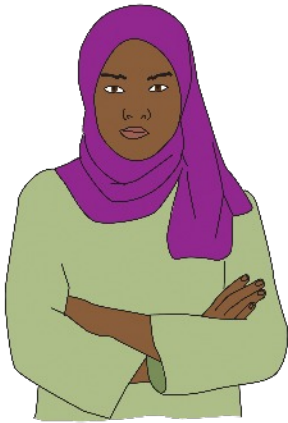
We will keep a copy of the decision for 6 years.



If there are any mistakes please tell us.



You will not be able to get money back for expenses from us or the **Valuation Office**.



Making a complaint

If you are not happy with how we have treated you please tell us.



Please fill in the form on our website.
valuationtribunal.gov.uk/complaints-form



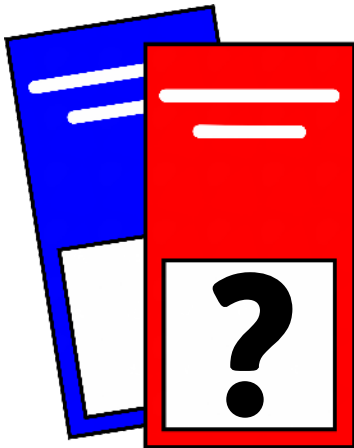
You can also complain to the **Judicial Conduct Investigations Office** about the **panel** if you want to.



For example, if you were not happy with a tribunal member.



You cannot complain about the decision of your **hearing**. You can only **appeal** to the High Court, if you think the **tribunal's** decision is wrong in law.



We will send you information about making an **appeal** with the decision.



Or you can go to our website.

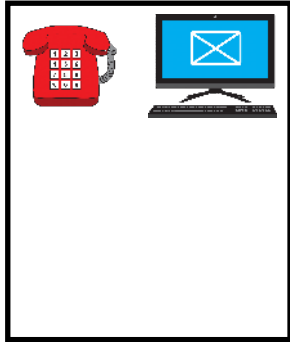


The booklet is called 'The Valuation Tribunal's decision on your appeal'.



How to contact us

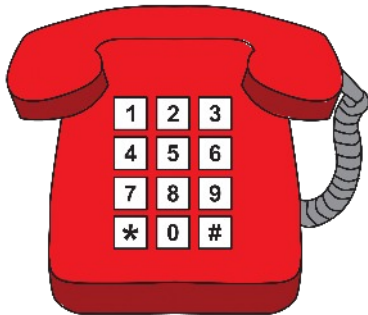
Please contact our office by email at appeals@valuationtribunal.gov.uk or by phone.



The details will also be on the notice we send you.



And they are on our website: www.valuationtribunal.gov.uk



Our phone number is **0303 445 8100**



Please give us your **appeal** number if you contact us.

What the words mean

Appeal

This is when you want to argue that a decision made about your council tax is wrong.

Band/Banded

This is the range of values that your home falls within.

Evidence

This is the information you have put together to help your case.

Hearing

This is the name of the meeting that takes place at a Valuation Tribunal to listen to your disagreement about council tax.

Notice of acknowledgement

This is the name of the letter you get which says we have received your appeal.

Panel

These are the people who listen to your case at the hearing.

Registered

We have received all the information we need from you to start the appeal process.

Valued

This is how much money your home would have been worth on 1 April 1991. Council tax is decided based on this.

Valuation Office

They decide the council tax band based on how much a home is worth.

Valuation Tribunal

The Valuation Tribunal Service sets up the hearing for you. The Valuation Tribunal for England listens to your case at the hearing and decides the outcome of your appeal.

Witnesses

These are people who can give evidence about your case.



Credits

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