



**Valuation Tribunal Users' Group
Minutes of the Meeting held via MS Teams
on Monday 8 June 2026 at 10:00 am**

Present:	Lee Anderson -	Valuation Tribunal Service (VTUG Chair)
	David Slater -	Valuation Tribunal Service
	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
	Julian Hunt -	Planning & Environment Bar Association
	Blake Penfold -	Royal Institution of Chartered Surveyors
	Simon Green -	Royal Institution of Chartered Surveyors
	Myles O'Brien -	Rating Surveyors' Association
	Richard Williamson -	Rating Surveyors' Association
	Chris Sykes -	Valuation Office
	Mandy Franklin -	Valuation Office
	Brad Davies -	Valuation Office
	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. Apologies were received from Frazer Stuart (Valuation Tribunal for England).

2 Minutes of the meeting held on 18 March 2026

2.1 The minutes of the meeting held on 18 March were accepted as an accurate record and confirmed. There was only one action outstanding, see below.

2.2 *A communication to be submitted to Lee Anderson from the professional bodies setting out the issues experienced when paying appeal fees.* Blake Penfold confirmed he would send a communication to Lee before the next meeting. **Action outstanding.**

3 Appeal workload analysis as of 31 May 2026

3.1 The *Appeal Workload* as of 31 May had been previously circulated, as set out below:

Appeal Type	Open Ready	Hearing Pending	Listed	Notified	Pending Information	Pending Strike Out	Suppressed	Total
2017 Rating List	225			144			259	628
2023 Rating List	407		26	239	6		9	687
Council Tax Completion Notice	16	16		13	9	1	9	64
Council Tax Invalidity Notice	4			4	5	6	10	29
Council Tax Liability	173	191	6	388	97	25	7	887
Council Tax Penalty Notice	2	1		3	1			7
Council Tax Reduction	79	64	1	100	42	22	7	315
Council Tax Valuation	1386	13	32	1016	136	2	26	2611
Non-Domestic Completion Notice	23	2		5	18		1	49
Non-Domestic Penalty Notice					1			1
Non-Domestic Transitional Certification	1			7			2	10
	2316	287	65	1919	315	56	330	5288

3.2 Lee Anderson provided an overview of the current workload which was unusually characterised by the high proportion of Council Tax Valuation (CTV) cases, which accounted for around 50% of all outstanding work. This position had arisen due to delays in cases progressing from the VO system, resulting in a build-up of work at the end of the financial year. Although volumes had stabilised, VTS staff were still working through this backlog, which would impact the profile of future hearings.

3.3 Volumes of 2023 List appeals exceeded the 2017 List. While there were a few end of list issues outstanding in respect of the 2017 List, it was important to note the cut-off date for submitting checks against the 2023 List had now passed. Looking ahead, a steady flow of work was expected over the coming months, with an increase in 2023 List cases received.

3.4 The 2026 List was now in force, although no appeals had been received to date. It was anticipated that potentially there may be around 100 appeals fast-tracked on hardship grounds, but overall volumes were not expected to be significant. Chris Sykes advised that this draft list enquiry period had been one of the quietest, with very few queries received, and dedicated VO resources were subsequently redeployed.

3.5 Lee explained that the hearing programme was planned to deal with around 75 hearings per month, equating to approximately 900 per year. During the first two quarters there would be a heavier focus on CT, typically a 60/40 split. An increase in Council Tax Liability (CTL) and Council Tax Reduction (CTR) appeals was expected following the annual billing period.

4 2017 Rating List Decision Notice Volumes, 2023 Rating List Challenges and 2026 Rating List Volumes

4.1 Chris Sykes provided an update on current volumes of work. The 2017 List was near completion, with only 155 challenges, 637 appeals, and 15 Upper Tribunal cases outstanding.

4.2 In respect of the 2023 List, there were 31,952 challenges outstanding and volumes continued to rise. Monthly receipts had been steady at 3,000–3,500 over the past year, but this increased to around 6,000 in April and 8,000 in May. This probably mirrored the increase in checks at the end of Q4 last year when 22,000 checks were

received in February, and 95,000 in March, and explained why an increase in challenges had been seen in April. A check to challenge conversion rate of 30% was expected, which meant 30,000 to 40,000 challenges could be submitted by Christmas. Of the challenges resolved so far, around 25–30% were settled by a disagreed decision notice, and the rest agreed, withdrawn, or deemed incomplete or unlawful. Lee Anderson confirmed there were currently 680 appeals outstanding.

4.3 The 2026 List was still at an early stage, with 782 challenges outstanding and modest monthly receipts (385 in April and 475 in May). These cases were mainly from unrepresented ratepayers, with a few hardship cases and no appeals so far. However, because the same surges had occurred with the 2023 List to what was seen with the 2017 List, it was expected that significant volumes would be seen towards 2028-29. Work on the 2029 revaluation was not yet underway, so most VO staff would be available to focus on clearing challenges. Lee added that from the perspective of the VTS, 50% of 2017 List appeals were received after the close of the list, and a similar situation was being seen for the 2023 List, therefore 50% of 2026 List related work could be received after the list closure again. It was undesirable to work in arrears, but it was difficult to avoid given the current demand patterns.

5 Stayed, complex and lead appeals

5.1 David Slater highlighted once again that the lead appeals provision did not work for rating appeals and therefore it was usual for the “test cases” to be identified in order to resolve large groups of similar disputes. He referred to the Amazon appeal heard last week, the decision of which may help determine the outcome of other Amazon large distribution warehouse appeals.

5.2 Other matters included the Network Rail appeal where the Upper Tribunal (UT) decision overturned the VTE decision, which had since been decided by the Court of Appeal. The sewerage treatment works appeals remained unresolved; the appellants wanted an end allowance for over capacity. The outstanding appeals for Anaerobic Digestion Plants were stayed because the appellants had appealed the VTE decision to the UT. The UT hearing had been held and its decision was awaited. The Natural History Museum appeal to the UT had been withdrawn by the VO, allowing outstanding museum cases to proceed. The VTE’s decision would be issued soon in respect of The Kings Arms. Serviced offices would be heard in July, and Whitehall Farm in September. Ben Butler requested that details about the shared office space cases be provided and asked what the expected timescale would be for further appeals. David confirmed the decision would be issued as soon as possible within a calendar month, although delays could occur due to inspections or illness, but he hoped it would be issued by 5 August. After a decision was issued, there was a 28-day window to appeal to the UT should one of the parties choose to do so.

5.3 The broader procedural and regulatory challenges were discussed, especially relating to complex multi-occupancy cases where divisions or splits of assessments were sought. There was recognition that existing regulations and the Check, Challenge, Appeal (CCA) framework could be inadequate in such scenarios, particularly around interested parties and evidential constraints. For complex or nationally significant cases,

parties are encouraged to flag issues early if they consider that they should be heard by a Vice President rather than a lay panel.

6 Test case for the shared spaces issue (including timelines)

6.1 This matter was fully discussed under the previous item.

7 Update on changes to the VTS website

7.1 Lee Anderson advised that a thorough review of the website content had taken place over the past year, resulting in significant updates to the overall narrative and features such as the animated videos. This had been a substantial piece of work, reflecting a broader effort to improve the clarity and usability of the site.

7.2 Lee referred to the point picked up by the Valuation Office about the removal of the case law list, which linked into a wider, ongoing consideration of whether a more fundamental overhaul of the website was needed. Work had begun reviewing the current appeals portal and digital interface. At present, the system operated as a relatively static process, with parties required to submit appeals via an online form. However, it lacked more advanced functionality, such as an interactive space where evidence could be uploaded and shared between parties, with real-time visibility of case materials, and the ability to track the progress or status of an appeal. This limitation was identified as a key concern, particularly in terms of transparency and user experience. Some initial discovery work had already been carried out to explore potential improvements to the portal, including what an enhanced, more interactive system might look like. There was a clear expectation that any future developments should align with Government Digital Service standards ensuring that users and relevant bodies were satisfied with any improvements.

7.3 **Removal of the case law list.** Mandy Franklin requested clarification of what case law parties needed to provide following the removal of the list. It was confirmed that where case law was published on platforms such as the National Archives or BAILII, there was no requirement for the tribunal to provide copies. Parties were expected to source cases themselves, but clerks could be contacted if guidance was required. It was agreed that maintaining or supplying comprehensive lists of case law was unnecessary, particularly for commonly available cases. It also required significant effort to keep it updated and carried a risk of becoming outdated or misleading. Other tribunals do not provide such lists, which suggested there were sound reasons to avoid this approach. Although such a list might appear helpful to lay users, experience indicated that users often do not access even clearly signposted resources, limiting the value of adding more content.

7.4 In response to a question from Gary Watson, in relation to the VTS CT manual, any cases cited should be generally accessible, but it was acknowledged there was a danger that not all decisions were formally reported and some older tribunal decisions may no longer be available. To address any concerns raised, the cases referenced in the manual would be checked.

In response to another query, Lee Anderson pointed out that the guidance leaflets had recently been reviewed and checked by the Plain English Campaign and would be published imminently.

Action: Lee Anderson to check cases referenced in the Council Tax Manual were readily available

8 Any other business

8.1 John Ballentine asked if there had been any progress on the newly released HVCTS consultation and the potential implications for the VO and VTS. Discussions had begun between the VTS, VO and MHCLG. Lee Anderson confirmed that the VTS was in the process of working out what resources would be required to respond to the anticipated volumes and ensuring the IT systems could cope, which was all built into the VTS 2027-28 Business Plan. It had been suggested there could be around 190,000 properties affected, mainly in London and the Southeast, potentially leading to about 30,000 appeals, which was seven times the current Council Tax volumes. The first cases were likely to arrive in 2028. The impact was expected to reach the VO first before flowing through to the VTS. The proposal is to base the new appeal system broadly on existing Council Tax principles, although some differences may emerge depending on the consultation outcome.

8.2 Gary Watson pointed out that during training courses reference was made to volumes, but with Completion Notices (CN) it was only the completion date that could be challenged, which could lead to broader disputes about the list. He was aware the VO were running an upskilling session on CNs and was interested to know how many appeals on CNs were received and asked if the VO could provide details of challenges against CNs as there was a lack of clear data on related appeals. Mandy Franklin confirmed that unfortunately VO systems do not flag CN-related cases separately, making it difficult to quantify the issue. This highlighted a potential need for better training or guidance for billing authorities as mistakes could create further complications.

8.3 The VTE using its strike-out powers to manage caseloads was also discussed. This process was used particularly in cases with no prospect of success to avoid wasting valuable hearing time. These decisions were carefully controlled and required the approval of Senior Members, with a standard two-week period for parties to respond. It was clarified that a strike-out was classed as a dismissal, with the loss of any appeal fee.

8.4 Lee Anderson provided an update on the API system for handling appeals, in particular the amendments to cover future lists and streamlining the process. While it continued to be used by some firms, uptake had been limited beyond the early adopters, so he was keen to encourage use. The system was expected to become more valuable as volumes increased with 2023 Rating List appeals, particularly for bulk submissions. He pointed out that payment links could be created which allowed agents the flexibility of making either bulk or individual payments. However, there were still challenges because of the reliance on GovPay which restricted transactions to credit cards and often resulted in complicated refunds being processed. Worldpay have been identified as an

alternative because they can process payments by bank transfer, but as an ALB the VTS is mandated to use GovPay. Lee agreed it would be useful to review take-up and discuss any issues at the next meeting.

Action: Lee Anderson to check the level of usage of the API for the last 6-12 months

8.5 Lee Anderson thanked everyone for attending the meeting.

9 Date of next meeting

9.1 The meeting closed at 11:25 am. The next meeting will take place on Thursday 24 September 2026.