

# Council Tax and Business Rates

Appeals to the Valuation Tribunal



## **Technical terms**

Words or phrases in *italics* in this booklet are explained under the heading 'Technical terms' on page 17.

We can produce booklets in large print, in Braille and on CD. You can also download audio versions of the booklets from our website.

We can translate this booklet into Arabic, Bengali, Chinese, Gujarati, Polish, Punjabi, Urdu and Vietnamese.








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 the Valuation Tribunal. Our staff will reply to any reasonable request you have for advice on our procedures.

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## About this booklet

This booklet gives general guidance about appealing to the **Valuation Tribunal**. Other booklets, listed at the back, deal with the different stages once an appeal has been started. They are sent out at the appropriate time, but you may request them at any time or download them from our website.

Please see How to contact the Valuation Tribunal on page 15.

## What is the Valuation Tribunal?

The Valuation Tribunal for England has been established by Act of Parliament to hear appeals and decide disputes in respect of council tax and non-domestic (business) rates.

The Valuation Tribunal is an independent judicial body, like a court, which has no connection with the **Valuation Office Agency (VOA)** (that sets council tax **bands** and **rateable values** on properties) or with the **council** (that decides on liability for council tax and sends out council tax and rates bills).

The Tribunal, which usually sits in panels of three, is made up of a President, four Vice-Presidents and a number of chairmen (who together are known as “senior members”) and ordinary members. The chairmen and members are local people who, like magistrates, are lay volunteers. They are not required to have any relevant professional qualifications (though some may have), but receive training. Panels are assisted by a salaried employee of the Valuation Tribunal Service who offers advice on the relevant law, practice and procedure and usually puts the panel’s decision and reasoning into written form.

The Tribunal is administered by the Valuation Tribunal Service, a body also established by Act of Parliament, which provides the necessary resources, staff, buildings and so on.

### How does the Tribunal function?

The Tribunal is governed by law. Most of the law and procedure relevant to an appeal is to be found in statutory regulations (listed on page 16). These are supplemented by Practice Statements made by the President, which can be found on our website or requested from our offices.

The Tribunal aims to be as informal as possible, but as a judicial body its hearings are structured and there is therefore some formality in the proceedings.

There are no fees to be paid, and the service is entirely free. You may present your own case or be represented by someone else.

Hearings before the Tribunal are in public, but you can apply on specific grounds for the hearing to be in private.

The Tribunal's decisions are also public documents, and are published on our website, but it is possible in exceptional circumstances to apply for certain information to be removed from a decision before it is published.

### Appeal types and how to appeal

These are the different types of appeals we deal with; each type is colour coded. Some appeals are against decisions of the **VOA** and others are against decisions of the local **council**. We also explain when you have the right to appeal and how to appeal. Please read the coloured section that applies to your area of concern.

## COUNCIL TAX VALUATION (BANDING) APPEALS

This type of appeal arises when you disagree with the **band** placed on the property by the **VOA**. Or it may be about another aspect of the **valuation list** entry, for example, whether the property has been split, or two or more dwellings have been merged into one.

### What do I do first?

If you are not happy with your band, you must first contact the VOA and, if necessary, make a **proposal** setting out the reasons why you think your band is wrong. The VOA can tell you about any time limits or other restrictions that there might be on your right to make a proposal.

If you are not entitled to make a proposal, the VOA will investigate your comments and may review the band. They will send you a letter explaining the results of their review. You cannot appeal against that letter.

If you think you are entitled to make a proposal, you can ask the VOA to send you a form to fill in or write to them.

You can find details of your local VOA office in the local phone book or on their website at [www.voa.gov.uk](http://www.voa.gov.uk).

Once the VOA receives your proposal, they must give you a decision within four months.

You can appeal directly to the Tribunal only if you have received a letter from the VOA with the heading 'VOA Listing Officer's Decision'.

### **Time limits for appealing**

You must appeal to us in writing within three months of receiving the VOA's decision and enclose a copy of the decision. You can ask us to send you an appeal form to fill in, or you can download a form or complete it on-line at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk).

## APPEALS AGAINST INVALIDITY NOTICES

The **VOA** may issue an invalidity notice if they believe your **proposal** to them was not made according to the regulations. Usually the reason for this will be that they think the proposal was made outside the time limits. You may appeal when you receive a notice and disagree with it.

The VOA should have told you why they feel your proposal is not valid. If you appeal against the invalidity notice, the Tribunal cannot consider at the same time whether the **band** or **rateable value** that the VOA has placed on your property is correct. It can only look at the rules under which you can make a proposal. If the Tribunal decides that your proposal is valid, the VOA will have to look at your band or rateable value again.

### Time limits for appealing

For council tax notices of invalidity you can appeal directly to the Tribunal only if you have received a letter from the VOA listing officer with the heading 'Invalidity Notice' and you must enclose a copy of this.

If you want to appeal, you must do this in writing, within four weeks of receiving the notice. You can ask us to send you an appeal form to fill in or you can download a form or complete it on-line at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk).

For non-domestic rating notices of invalidity, the VOA must send us any invalidity notice appeals that have not been **settled**. The VOA must do this within four weeks of receiving them.

## **COUNCIL TAX LIABILITY APPEALS**

These include appeals against your liability to pay the council tax and how much you pay. You may believe you are not the person who should be paying the tax to the **council**, or that the amount is wrong because, for example, you should receive a discount, or the dwelling is exempt.

### **What do I do first?**

You must first write to your council explaining what the problem is. The council should send you a reply within two months. If you do not agree with their decision, or do not hear from them, you can appeal to us.

You can find the address and phone number for your local council on your council tax bill or in the phone book.

### **Time limits for appealing**

If you want to appeal, you must do this, in writing, within two months of receiving the decision.

If the council does not write back to you within two months, you can still appeal to us, as long as no more than four months have passed since you first wrote to the council.

To appeal, you can ask us to send you an appeal form to fill in or you can download a form or complete it on-line at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk).

## APPEALS AGAINST COMPLETION NOTICES

Completion notices are issued by the **council** and give a date when they believe a new or altered building is or will be ready for use. This date will be used to bring the property into the **valuation list** or **rating list** and from when bills will be issued (or, in the case of empty properties, exemption periods start). You may appeal when you receive a notice and disagree with the date on it.

If you have received a completion notice and you disagree with the completion date in it, you can appeal to us direct.

### Time limits for appealing

You must appeal in writing, within four weeks of receiving the completion notice, enclosing a copy of the notice. You can ask us to send you an appeal form to fill in or you can download a form or complete it on-line at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk). You should make a separate appeal for each completion notice you receive.

## NON-DOMESTIC (BUSINESS) RATES APPEALS

This type of appeal is against the entry in the *rating list* for a business premises. You may disagree with the valuation or assessment that the **VOA** has placed on your premises to give its *rateable value*. Or you may disagree with some other aspect of the entry, for example, that the property is not a business, or that it is not described correctly.

### What do I do first?

If you are not happy with your rateable value, you must first contact the VOA. You must make what is known as a *proposal*. The VOA can send you a form, or you can download one or fill out a form on their website. The VOA will tell you about any time limits or other restrictions that there might be on your right to make a proposal.

You can find details of your local VOA office in the local phone book or on their website at [www.voa.gov.uk](http://www.voa.gov.uk).

### Time limits for appealing

By law, the VOA must send us any proposals that have not been *settled*, within three months of your sending the proposal to them.

## APPEALS AGAINST TRANSITIONAL CERTIFICATES

These certificates are needed because of transitional relief, a scheme that tries to reduce the effect of any large changes in **rateable value** between **rating lists**. It works by comparing the rateable value of a property in the current and the previous list. The **VOA** issues a certificate if there have been changes to the property since the rating list began, or if the rules say that certain changes should be ignored. An appeal may be made when you disagree with what the certificate says.

By law, the VOA must send us any transitional certificate appeals that have not been **settled**. The VOA must do this within four weeks of receiving them even if no discussions have taken place.

## **APPEALS AGAINST PENALTY NOTICES**

Penalties (fines) may be issued by the **council** or by the **VOA** for a failure to provide them with information that they are entitled to receive and have requested from you. This type of appeal arises when you disagree with their issuing a penalty notice to you.

### **Penalty notices issued by the VOA**

To appeal against a penalty (fine), you must write to us within 28 days of receiving the penalty notice from the VOA, enclosing a copy of the notice. You can ask us to send you an appeal form to fill in or you can download a form or complete it on-line at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk).

### **Penalty notices issued by the council**

You must appeal to us in writing, within two months of the date you receive the council's penalty notice, enclosing a copy of the notice. You can ask us to send you an appeal form to fill in or you can download a form or complete it on-line at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk).

## What the Tribunal cannot do

In deciding whether to appeal or not, you need to know what the Tribunal can and can't do for you. The Tribunal can only do what the law gives it the power to do and it must be fair and impartial to both sides.

Before making your appeal, you should know that the Tribunal **cannot**:

- change the law; the Tribunal has to apply the law as it stands, even if that leads to an outcome that you think is unfair;
- take into account whether you can pay your council tax or non-domestic rates demand;
- hear appeals about housing benefit, council tax benefit or why you have not paid your council tax bill. The **council** can tell you how to appeal about these matters;
- hear appeals about the amount of council tax the council sets or the level of discount the council has decided to set for certain types of second and 'long-term empty' homes;
- hear appeals about liability to pay non-domestic rates;
- award costs;
- advise you whether you have a case;
- advise whether you are likely to win or lose your appeal;
- advise you if you should appeal or not
- help you prepare your case.

However, we will give you general advice about making an appeal or preparing for a hearing. You may choose to get professional advice, and some people have a representative to help them if their appeal comes to a hearing.

## **Deciding whether to appeal**

### **If I appeal, would I still have to pay my council tax/ rates demand?**

Yes. Even if you appeal, you must continue to pay. If your appeal is successful, these payments will be credited by your **council** against any changed liability.

### **Does it cost anything to appeal?**

There are no fees to be paid, and the service is entirely free. The Tribunal cannot order anyone to pay costs or expenses, whatever the outcome of the appeal. You would have to pay the costs of anyone who represents you.

### **Do I need someone to represent me?**

You may present your own case or be represented by someone else (for example, a solicitor or surveyor).

### **If I appeal, would I have to go before the Tribunal at a hearing?**

Not all appeals come before the Tribunal at a hearing. Sometimes appeals are **settled** without the need to attend a hearing. But if you do not settle your case, you need to present evidence that supports or proves your case.

It is always preferable if you (or your representative) can attend the hearing, so that you can answer questions on your evidence, hear the other party's case and, if necessary, challenge what they say. However, you may apply to have your appeal heard without your being there. We will let you know the procedure for this if you appeal.

### **How long does a hearing last?**

This depends on the amount of evidence you and the other party have to present, but most cases last about an hour.

### **What if I change my mind about appealing?**

If you decide that you no longer wish to go ahead with your appeal, you can **withdraw** it at any time. You can do this by writing to us or using the form on our website, [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk) to explain why you no longer want to go ahead. In the case of non-domestic rating appeals you can withdraw your appeal by contacting the VOA.

### **Is there anyone else who can give me advice?**

You can get advice from your local Citizens' Advice Bureau or the website [www.citizensadvice.org.uk](http://www.citizensadvice.org.uk).

A solicitor may be able to give you some advice under the 'Community Legal Advice Scheme'. The phone number for this is 0845 345 4345; their website is [www.communitylegaladvice.org.uk](http://www.communitylegaladvice.org.uk).

For business rates appeals, you can get professional advice from members of the following organisations:

- Royal Institution of Chartered Surveyors [www.rics.org](http://www.rics.org);
- Institute of Revenues, Rating and Valuation [www.irrv.net](http://www.irrv.net); and
- Rating Surveyors' Association [www.ratingsurveyorsassociation.org](http://www.ratingsurveyorsassociation.org).

The Royal Institution of Chartered Surveyors (phone: 020 7222 7000) will provide you with the name of your nearest professionally recognised rating surveying firm, which will give you up to 30 minutes of free advice.

## **How to contact the Valuation Tribunal**

Our full office contact details can be found on the website,  
[www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk).

Our national phone number is 0300 123 2035.

## List of legislation

Local Government Finance Act 1992 gives the general law on council tax.

Local Government Finance Act 1988 gives the general law on rating. Schedule 9 (as amended by section 72 of the Local Government Act 2003) applies to penalty notice appeals.

Rating (Valuation) Act 1999 explains what a **rateable value** is.

Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 SI 2009 No 2269;

Council Tax (Alteration of Lists and Appeals) (England) Regulations 2009 SI 2009 No 2270;

Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 SI 2009 No 2268;

Valuation Tribunal (Consequential Modifications and Saving and Transitional Provisions) (England) Regulations 2009 SI 2009 No 2271;

Valuation Tribunal for England (Membership and Transitional Provisions) Regulations 2009 SI 2009 No 2267.

These set out the rules under which we, the **VOA** and the **council** have to deal with appeals.

Please remember that some parts of this legislation have changed and there may be further changes. You will need to check that the legislation you use is up to date. Larger public and law libraries hold copies of legislation. You can also see legislation on the following website: [www.legislation.gov.uk](http://www.legislation.gov.uk)

## Technical terms

### ***band***

on which council tax payments are based. A band is a range of values covering the assumed sale price of a property on 1 April 1991, even if the property was not sold or even built on this date

### ***council***

the local, “billing authority” that sends out council tax and rates bills

### ***proposal***

the letter or form that you send to the VOA asking for an alteration to the rating list or valuation list

### ***rateable value***

an estimate of one year’s rent for a property. (There are some rules that the VOA has to follow when making that estimate)

### ***rating list***

a list of all the non-domestic (business) properties in a council’s area, their descriptions and their rateable values

### ***settled [appeal]***

where you reach agreement with the council or VOA before the hearing takes place

### ***valuation list***

a list of all the domestic properties (homes) in a council’s area

### ***Valuation Office Agency (VOA)***

the government agency that places council tax bands on domestic properties and places rateable values on non-domestic properties

## **Technical terms** *continued*

### ***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)

### ***VOA***

the Valuation Office Agency

### ***withdraw [an appeal]***

you can decide at any time that you wish to stop your appeal

## **Booklets in the series**

This guide is one of a series of booklets that give information about our services.

They are available on request and also on our website,  
[www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk).

Your Appeal to the Valuation Tribunal – Council Tax Valuation

Your Appeal to the Valuation Tribunal – Liability for Council Tax  
and Completion Notices

Your Appeal to the Valuation Tribunal – Non-domestic (Business) Rates

Preparing for your Valuation Tribunal Hearing – Council Tax  
Valuation Appeals

Preparing for your Valuation Tribunal Hearing – Council Tax Liability  
and Completion Notice Appeals

Your Valuation Tribunal Hearing – Non-domestic (Business)  
Rates Appeal

The Valuation Tribunal's Decision on your Council Tax Appeal

The Valuation Tribunal's Decision on your Non-domestic (Business)  
Rates Appeal





# Valuation Tribunal

Telephone: 0300 123 2035

[www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk)