



www.valuation-tribunals.gov.uk

Advice on
appealing against
your council tax
or business rates



What are valuation tribunals?

Valuation tribunals deal with appeals about business rates and council tax. We receive funds from Parliament to run our service.

We are independent of:

- the Valuation Office Agency (VOA) that sets rateable values that are used to calculate the amount of business rates due on non-domestic properties and sets council tax bands on domestic properties; and
- councils that send out the rates and council tax bills.

Tribunal members are volunteers who receive training and are experienced in hearing appeals. Usually, three members will hear your appeal, although two members can hear an appeal if everyone at the hearing agrees. A clerk, who is a paid employee, advises on points of procedure and law.

Valuation tribunals provide a free service and cannot award costs. You will have to meet your own costs in going to the tribunal hearing.

In this leaflet, when we refer to **the tribunal** we mean the tribunal members who will hear and decide your appeal.

When we refer to ourselves (**we** and **us**), we mean the tribunal office staff and the clerk who are employed by the Valuation Tribunal Service.



How do I appeal?

Business rates

If you are not happy with your rateable value, you must first contact the VOA valuation officer. You must make what is known as a written 'proposal'. The valuation officer can send you a form to fill in and return, or you can fill in a proposal form on the VOA website and e-mail it to them. The valuation officer can tell you about any time limits or other restrictions that there might be on your right to make a proposal. By law, the valuation officer must send us any proposals that have not been settled. They must do this within three months of you sending the proposal 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.

Council tax valuation

If you are not happy with your council tax band, you must first contact the VOA listing officer and, if necessary, make a proposal setting out the reasons why you think your band is wrong. The listing officer 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 listing officer may investigate your comments and review the band. They will send you a letter explaining the results of their review. **You do not have a right to appeal against that letter.**

If you think you are entitled to make a proposal, you can ask the listing officer to send you a proposal form to fill in and let you know of any time limits. Or, you can fill in a proposal form on the VOA website and e-mail it to them. Once the listing officer receives your proposal, they must give you a decision within four months. This letter is called a



VOA listing officer's decision. It will explain their decision and tell you how you can appeal to the valuation tribunal if you are not happy with the decision.

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

If you want to appeal, you must do this, in writing, within three months of receiving the decision. You can write to us direct or, if you prefer, we can send you an appeal form to fill in. Or, you can get an appeal form on our website at www.valuation-tribunals.gov.uk.

When you send us your appeal, you must enclose a copy of the VOA listing officer's decision.

If you have missed the time limits due to reasons beyond your control, you should write to us and explain the reasons when you send in your appeal form.

We tell you how you can contact us at the end of this leaflet.

You can find details of your local VOA office in the local phone book or on their website at www.voa.gov.uk.

Council tax invalidity notice

If the listing officer decides that you have not made your proposal in line with the regulations, or that you do not have a right to make a proposal, they may send you an invalidity notice. This letter will tell you how you can appeal to the valuation tribunal, if you do not agree with the notice.



You can only appeal directly to the tribunal if you have received a letter from the VOA listing officer with the heading 'Invalidity Notice'.

If you want to appeal, you must do this, in writing, within four weeks of receiving the decision. You can write to us or, if you prefer, we can send you an appeal form to fill in. Or, you can get an appeal form from our website at www.valuation-tribunals.gov.uk.

When you send us your appeal, you must enclose a copy of the invalidity notice.

We tell you how you can contact us at the end of this leaflet.

You can find details of your local VOA office in the local phone book or on their website at www.voa.gov.uk.

Council tax liability

These are some examples of appeals valuation tribunals may hear.

- If you think that you should not be responsible for paying the council tax bill and the council does not agree.
- If the council will not give you a reduction even though a disabled person lives in your property and there is extra space for their wheelchair or if there is a room such as an extra bathroom or kitchen, which allows the disabled person to live there.
- If you think that the council should give you a discount on the council tax you pay and the council does not agree.
- If you think that you should not have to pay council tax for your property and the council does not agree.
- If the council has fined you for not sending them some information.



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, you can appeal to us.

If you want to appeal, you must do this, in writing, within two months of receiving the decision. You can write to us or, if you prefer, we can send you an appeal form to fill in.

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. Write to us or, if you prefer, ask us to send you an appeal form to fill in.

If you have missed these time limits due to reasons beyond your control, you should write to us and explain the reasons.

We tell you how you can contact us at the end of this leaflet.

Valuation tribunals do not hear any appeals about Housing Benefit, Council Tax Benefit or why you have not paid your council tax bill. The council will let you know how to appeal about these matters.

Tribunals also do not hear any 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. The level of these discounts can only be challenged by judicial review at the High Court.

You can find the phone number for your local council in the phone book.

Completion notices

If a building is being worked on and the council think that the work could be completed within three months, they will send a completion notice to the owner of the building. The council may also serve



a notice for a new property which they think is complete or could be completed within three months.

If you have received a completion notice and you think that the work on the property is not finished, and cannot reasonably be finished by the date on the completion notice, you can appeal to us direct.

If you want to appeal, you must do this, in writing, within four weeks of receiving the completion notice. You can write to us or, if you prefer, we can send you an appeal form to fill in. When you send us your appeal, you must enclose a copy of the completion notice. You should make a separate appeal for each completion notice you receive.

We tell you how you can contact us at the end of this leaflet.

Tribunals also hear appeals against:

- **transitional certificates and invalidity notices that the valuation officer has issued;**
- **fines the valuation officer has issued because you have not sent them some information; and**
- **drainage rates that a drainage board has set.**

Please contact us for details about these types of appeals.

What happens after you receive my appeal?

We will let you know when we have received your appeal and send you guides that explain the appeal process and how we can help. We will send you a notice of hearing as soon as possible, telling you when and where a tribunal will hear your appeal. We will give you at least four weeks' notice of the hearing date.



If you or your representative cannot come to the tribunal hearing at the date and time we give, you can ask us:

- for another hearing date;
- if the tribunal can hear the appeal at a different time of the day; or
- to deal with the case without you being there.

We may only give you a new hearing date if you have tried to settle your case with the VOA or the council and you have a good reason for not being able to make the original date. It may be some time before we can give you a new hearing date.

What happens at the tribunal hearing?

The hearing is fairly informal and we will try to put everyone at ease. During the hearing, the tribunal will ask you to give your case and you will be allowed to ask questions on any evidence that the VOA or council representative has put forward.

It is always helpful if you can come to the hearing so that you can answer any questions that the tribunal has. However, **if you ask us to**, we can also deal with your case without you being there.

Frequently asked questions

Does it cost anything to appeal?

No. Valuation tribunals provide a free service and we cannot award costs against you if you lose. However, you do have to meet your own costs in going to the tribunal hearing. We hold our hearings at tribunal offices, public buildings and hotels.



If I change my mind, can I cancel my appeal?

Yes. You can withdraw your appeal at any time before the hearing date by writing to us. However, if there are other people involved in the appeal, we may need to contact them to see if they agree to the appeal being withdrawn.

How long does a hearing normally last?

This depends on how much evidence both sides have to present, but hearings generally last between 45 minutes and one hour.

Can I see how the tribunal system works?

Yes, you can come to any of our hearings. You can get details of our hearings from our offices, on our website and at your council's offices. We cancel hearings if all of the appeals have been settled, so you should contact us the day before the hearing to check that the hearing is still going to take place. We also have a DVD or video, 'A Fair Hearing', that shows what happens in a tribunal hearing.

What sort of people are members of valuation tribunals?

Our members cover a wide cross-section of society. They include:

- people from ethnic-minority groups;
- people with disabilities;
- people from various trades and professions; and
- people who have retired.

Our members are not paid but they are allowed to make claims to cover travel, meals and, if necessary, lost earnings. To become a member, you must be under 72, not have a prison record and not have been made bankrupt.



Can I contact you to ask for advice?

Yes. We will reply to any reasonable requests for help or advice. You are welcome to visit our offices or to contact us by letter, phone, fax or e-mail. Our website at www.valuation-tribunals.gov.uk may also help you.

What if I have extra needs?

If you have any extra needs related, for example, to your sight, hearing or ability to travel, please tell us and we will do our very best to help. We will meet the cost of providing a suitable place or any equipment that is necessary to hear your appeal.

If you have problems understanding English, we can provide an interpreter. Please tell us which language you speak. We can also provide someone to help you communicate – for example, in sign language (a signer). We will pay the costs of providing an interpreter or signer. Please let us know in good time if you have any extra needs.

More information

You can find more information and copies of all of our guides on our website at www.valuation-tribunals.gov.uk

We aim to treat everyone fairly. No-one we deal with will receive less favourable treatment because of their race, colour, nationality, age, religion, ethnic origin, sex, sexuality, marital status or disability.

We can produce this leaflet in large print, in Braille and on CD.



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

If you would like a copy of this leaflet in another format or language, please fill in the form at the end of this leaflet.

How to contact us

You can find contact details for your local valuation tribunal office on our website at www.valuation-tribunals.gov.uk. Click on the 'Offices' navigation button in the toolbar.

Or, you can contact us using the following details.

**The Chief Executive's Office
Valuation Tribunal Service
2nd Floor
Black Lion House
45 Whitechapel Road
London E1 1DU.**

Phone: 020 7426 3900

Fax: 020 7247 6598

E-mail: ceo.office@vto.gsx.gov.uk



This leaflet does not cover every point about valuation tribunals and it does not affect how we use the relevant laws or regulations.





Please send me a copy of this leaflet:

- in large print
- in Braille
- on audio CD

Please send me a copy of this leaflet in Arabic.
أرجوك أرسل لي نسخة من هذا الكتيب باللغة العربية

Please send me a copy of this leaflet in Bengali.
অনুগ্রহ করে বাংলায় এই পত্রিকার একটি কপি আমাকে পাঠান।

Please send me a copy of this leaflet in Chinese.
请给我一份中文版的宣传页。

Please send me a copy of this leaflet in Gujarati.
આ ચોપાનિયાની માહિતી પુસ્તિકાની નકલ :

Please send me a copy of this leaflet in Polish.
Proszę o przesłanie mi kopii tej ulotki w języku polskim.

Please send me a copy of this leaflet in Punjabi.
ਕਿਰਪਾ ਕਰਕੇ ਇਸ ਲੀਫਲੈਟ ਦੀ ਇੱਕ ਕਾਪੀ ਮੈਨੂੰ ਪੰਜਾਬੀ ਵਿਚ ਭੇਜੋ।

Please send me a copy of this leaflet in Urdu.
براہ کرم مجھے اردو میں اس کتابچے کی نقل بھیجیں۔

Please send me a copy of this leaflet in Vietnamese.
Vui lòng gửi cho tôi một bản sao của tờ rơi này bằng tiếng Việt

Your name and address

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Valuation Tribunal Service
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