

Please read this information. You may find it helpful. However, if you have any questions or need any help, please contact us. Our address and phone number are shown on our notice.

What are valuation tribunals?

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

Valuation tribunals are independent of both the valuation officer (VO) who has placed the rateable values on the properties and the billing authority (the council) which sends out the rates bills.

Members of the VTs are local 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 agrees. A clerk, who is a paid employee, advises on procedures and law.

Valuation tribunals provide a free service so we cannot award costs. However, you do have to meet your own costs in going to the tribunal hearing.

By filling in an appeal form, you have asked us to settle your dispute with the council.

Completion notice appeals

Councils usually serve **completion notices** on new properties. A **completion notice** gives the day the council thinks your property was finished by, or could reasonably be finished by.

You will have made an appeal because you do not think that your property was finished or could have been finished by the date the council has given.

Do I still need to pay my rates?

Even though you have made an appeal, you must still make the payments shown on your non-domestic rates bill.

What happens next?

We will send you a notice of hearing. The tribunal aims to hear appeals within three months of receiving them. We will give you at least four weeks' notice of the hearing. You can try to settle your appeal with the council right up until the date of the hearing. We always encourage people to speak to the council.

To make sure that everyone knows all the details, we may decide to send the council a copy of any information you send to us. We will also send you a copy of any information the council gives us that may affect your case. If you cannot come to the tribunal hearing, you can ask us to hear the case without you being there or contact us to ask for another hearing date.

However, we will only give you a new hearing date if you have tried to settle your case with the billing authority (council) and 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.

You can try to settle your appeal with the council right up until the date of the hearing. We always encourage people to speak to the council.

How do I prepare my case before the tribunal hearing?

If you want to come to the tribunal hearing, you need to prepare your case before the hearing date. Please try to provide as much evidence as possible to support your case.

You can bring any type of evidence to the tribunal. We will expect you and the council to have discussed beforehand any evidence that each of you will present at the tribunal hearing.

You will be allowed to:

- give spoken and written evidence;
- present anything that you believe will help your case, such as photographs or plans; and
- bring someone along with you to appear as a witness.

At least two weeks before the hearing, the council must tell you about any evidence they have received from another department or council that they may give us at the hearing. You will be allowed to look at this evidence and make copies, as long as you give the council 24 hours' notice.

You may find it useful to prepare a written statement. The council's evidence can appear fairly formal but we do not expect you to present your evidence in the same way as the council.

It is useful if you can bring five copies of any documents that you want to present as evidence (a copy for each of the three members, the clerk and the council). We can share anything else, particularly photographs and large plans.

A completion notice gives the day the council thinks your property was finished by, or could reasonably be finished by. The tribunal will be interested in the exact state the property was in when the council served the completion notice.

You can support your appeal by:

- showing photographs;
- giving a list of the work that still needed to be done when you received the completion notice; and

- telling us how many days you think that it would have taken to finish the work when you received the completion notice.

Do I need to come to the hearing?

It is helpful if you can come to the hearing to answer any questions the tribunal may have. However, if you ask before the hearing, the tribunal can also deal with your appeal in the following ways.

- **Written representations**

If an appeal is decided only on written statements, this is known as written representations and neither you nor the council will be there. We ask you and the council to write to us and explain what the problem is. There is no formal hearing. However, the tribunal can only deal with your appeal this way if **both you and the council agree to it**. If you ask the tribunal to deal with an appeal by written representations and the council objects to this, we will let you know.

We will let you know the procedure. The tribunal may ask you or the council for more evidence or the tribunal may decide that it can **only** deal with the case by holding a hearing.

- **Written submission**

If you cannot come to the hearing and you want the tribunal to hear the case without you, but you and the council have not agreed to written representations, you **must** give us written details of any points you want the tribunal to consider. This is known as a written submission. The council will still come to the tribunal hearing.

The tribunal may dismiss your appeal if:

- **you do not come to the hearing or send anyone to represent you; and**
- **you have not asked the tribunal to hear the case without you there.**

Who will be at the hearing?

The members of the valuation tribunal

Usually, three members will hear your appeal, although two members can hear an appeal if everyone at the hearing agrees. One of the members will chair the meeting. Members of the tribunal are local people who are volunteers. Although they do not have to be professionally qualified, they receive training and are experienced in hearing appeals.

The clerk

The clerk will act as an adviser on procedures and law. The clerk is a paid employee and does not take any part in making the decision. However, the clerk is responsible for writing up the tribunal's decision.

A representative from the council

You may have already met the council's representative when you discussed your appeal.

You

You can come to the tribunal hearing or you can choose a representative, for example, a friend or a professional adviser, to speak for you. You can also bring someone along as a witness.

Members of the public

The tribunal hearing is open to members of the public. However, usually the only other people who come to a hearing are those who are also waiting for their cases to be heard.

The tribunal can hear your appeal in private if you request it, but you must have a good reason for this.

What happens at the tribunal hearing?

The hearing is fairly informal and we will try to put everyone at ease. However, we will follow a procedure to make sure that both you and the council can present your cases. The tribunal will decide who to ask to give their case first, but if you would prefer to give your case first or second, please let us know.

During the hearing:

- the tribunal will ask you and the council to give your cases;
- you will be able to ask the council questions;
- the council will be able to ask you questions; and
- the tribunal can ask you and the council questions.

Before the tribunal makes its decision, you may be asked if you would like to summarise your case (in other words, go over the main points of your case again).

How long does a hearing normally last?

Hearings usually last between 45 minutes and one hour. However, it depends on how much evidence both sides have to present.

When will I receive your decision?

Most tribunals send their decisions by post. By law, we have to give you a written copy of the reasons for the decision. We aim to send out the tribunal's decision within one month of the hearing, as set out in our customer charter.

Can you award costs?

No. Our service is free. You only have to meet your own expenses (and the expenses of anyone representing you) in preparing your case and coming to the hearing.

A solicitor may be able to give you some advice under the 'Community Legal Advice Scheme', whose phone number is 0845 345 4345; their website is www.clsdirect.org.uk.

The tribunal can review its decision in certain cases. You can also appeal to a higher court if you are not happy with the decision. We will send you more details with the notice of decision.

What if I have extra needs?

If you have any extra needs related, for example, to your sight, hearing or mobility, 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, 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.

Can I complain about your service?

If you have a complaint about the way we have handled your case, you can do the following.

- You should first write to the Regional Manager, at the address that is shown on our notices, so that they can look into the matter. The Regional Manager will send you a copy of our complaints policy.
- At any time, you can ask a Member of Parliament (MP) to take up your complaint, either with the Regional Manager or with the President of the Tribunal. Or you can ask an MP to pass the matter to the Parliamentary and Health Service Ombudsman.

You can only use this process to make a complaint about the way our office is run.

If any of the details in our notices are wrong, please contact us at the address shown on our notice.

More information

We produce this leaflet in large print, in Braille and on audio tape.

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.

We also offer guides on council tax valuation appeals, council tax liability appeals and non-domestic rating list appeals. If you would like to receive any of these guides, please contact the tribunal office at the address that is shown on our notice.

We aim to treat everyone fairly. No-one making an appeal should receive less favourable treatment because of their race, colour, nationality, age, religion, ethnic background, sex, sexuality, marital status or disability.

Our records

By law, anyone can visit our offices to look at copies of our agendas and the decisions we have made during the last six years. Our agendas are lists of appeals that have been given a hearing date.

Copies of our agendas and decisions for non-domestic rating list appeals, transitional certification appeals, completion notice appeals, council tax valuation appeals and council tax invalidity appeals are also shown on our website. If you do not want us to put information about your appeal on our website, please contact us. Our address and phone number are shown on our notice.

You will find more information about the Valuation Tribunal Service and copies of our guides on our website at www.valuation-tribunals.gov.uk.

How you can contact us

The address and the phone number for the office that is dealing with your appeal are shown on our notice of hearing. For general enquiries you can also contact:

**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 guide does not cover every point about valuation tribunals. We do not have to follow everything in this guide, and it does not affect how we use the relevant laws or regulations. Before we hear your appeal, the Clerk of the Tribunal will reply to any reasonable request you have for advice on our procedures.

Please send me a copy of this leaflet:

- in large print
- in Braille
- on audio tape

Please send me a copy of this leaflet in Arabic (Arabic).

Please send me a copy of this leaflet in Bengali (Bengali).

Please send me a copy of this leaflet in Chinese (Chinese).

Please send me a copy of this leaflet in Gujarati (Gujarati).

Please send me a copy of this leaflet in Punjabi (Punjabi).

Please send me a copy of this leaflet in Polish (Polish).

Please send me a copy of this leaflet in Urdu (Urdu).

Please send me a copy of this leaflet in Vietnamese (Vietnamese).

Your name and address

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