



www.valuation-tribunals.gov.uk

A guide to our notice of hearing for non-domestic rating list appeals



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 of 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.

What is a notice of hearing?

Our notice of hearing tells you when and where we will consider your appeal.

If you cannot come to the tribunal hearing, you can send a representative or you can ask us to hear the case without you being there. Or, if you have tried to settle your case with the valuation officer (VO) and have a good reason for not being able to make the original date, you can ask us for another hearing date. We may be able to give you another date, but there may be some delay. Please contact us if you would like a copy of our policy on delaying hearings (our postponement policy).

Please note that if you do not come to the hearing and you do not contact us your appeal will probably be dismissed because you were not there to put your case.

How do I prepare my case for 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 relevant evidence as possible to support your case.

You will be allowed to:

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



We always encourage people to speak to the valuation officer (VO). The tribunal will expect you and the VO to have agreed facts, for example, the size of the property, and discussed before the hearing any evidence that each of you will present at the tribunal hearing.

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

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

This guide gives information about rating list, invalidity and penalty notice appeals. Please read the information that applies to your appeal.

Information on rating list appeals

When you prepare your case, please remember that the **rateable value** for a property on the **2005 rating list** is based on its yearly rental value on **1 April 2003**. This date is known as the **antecedent valuation date**.

For the **1995 or 2000 rating lists**, the antecedent valuation dates were:

- **1 April 1993 (for 1995 cases);**or
- **1 April 1998 (for 2000 cases).**

When the valuation officer (VO) was setting the rateable value, they will have looked at the rent (if any) paid on your property at the antecedent valuation date and compared it with the rent for similar properties.

Although the VO values most properties by looking at rent, they do use other methods to value some types of property, for example, those that are not usually rented.

The VO will give you details of your rating assessment, including the measurements and the values that have been used. The tribunal will expect you and the VO to agree basic facts including the size and layout of your property.



At least three weeks before the hearing, the VO must tell you about the rent on any properties that they may use as part of their case. You can arrange with the VO to look at this evidence before the tribunal hearing.

You can also ask the VO to let you look at the evidence of rent they have for four other properties. (If the VO has told you about the rent of more than four properties, you can ask for information on the same number of properties).

You can see details about similar properties and get information about how properties are valued on the Valuation Office Agency's website:
www.voa.gov.uk.

Another website that you may find useful and which aims to give information to small businesses is:
www.mybusinessrates.gov.uk.

The main legislation that applies to these appeals is in the Local Government Finance Act 1988, which gives the general law, the Rating (Valuation) Act 1999, which explains what a rateable value is and the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2005 Statutory Instrument 659, which gives the rules under which we and the valuation officer have to deal with appeals against the 2005 rating list. 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 websites:
www.statutelaw.gov.uk
www.opsi.gov.uk

Information on appeals against invalidity notices

The valuation officer (VO) should already have told you why they feel your proposal is not valid.

Please remember that, at this time, the tribunal cannot consider whether the rateable value that the VO 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, it will consider your rateable value at a later date.



The rules for making proposals are set out in regulations which control the process for making appeals. The most common reasons why the valuation officer (VO) may feel your proposal is not valid are as follows:

- **You did not fill in the proposal properly.** For example, you did not give reasons why you believed that the rateable value was wrong, you did not include details about the rent or you did not give full information about a decision of a valuation tribunal or higher court that you feel was relevant to your case.
- **You did not have the right to make a proposal.** For example, you were not the occupier, owner or tenant of the appeal property when you made the proposal.
- **A valuation tribunal or higher court has already considered an appeal on the same facts.**

The main legislation that applies to these appeals is in regulations 4, 5 and 6 of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2005 Statutory Instrument 659. Please remember that some parts of these regulations 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 websites:

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www.opsi.gov.uk

Information on appeals against penalty notices

The tribunal will expect you to explain the reasons why you have not given the information to the valuation officer (VO).

Tribunals only have the power to reduce or remove any penalty if:

- you have a reasonable excuse for not sending the VO the information; or
- you do not have, or cannot get, the information the VO has asked for.



The main legislation that applies to these appeals is schedule 9 of the Local Government Finance Act 1988, as amended by section 72 of the Local Government Act 2003. 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 websites:

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www.opsi.gov.uk

Do I need to come to the hearing?

It is helpful if you can come to the hearing to answer any questions the tribunal has. However, **if you ask us to**, we can also deal with your appeal in the following ways.

● **Written representations**

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

We will let you know the procedure. The tribunal may ask you or the VO for more evidence. 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 valuation officer (VO) have not agreed to written representations, you **must** write and give us details of any points you want the tribunal to consider. The VO will still come to the tribunal hearing.

If you ask us to deal with your rating case by sending us a written submission, you will not be able to appeal to the Lands Tribunal against the tribunal's decision.



In the case of penalty notice appeals, there is no right of appeal beyond the valuation tribunal.

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.**

About two weeks before the hearing, we send hearing reminder notices to people whose appeals we believe have not been settled. The reminder notice has a slip which we ask you to return to let us know if you will be coming to the hearing. Then we can see if we can offer individual appointment times, rather than have everybody turn up at the same time. We also use this notice to let you know that we can send you a free copy of our DVD or video showing what happens in the tribunal hearing, and to check if you have any extra needs that we need to meet to allow you to come and take part at the hearing.

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 do receive training and are experienced in hearing appeals. The members of the tribunal are independent of the valuation officer who has put the rateable values on the properties and the billing authority (council) that sends out the rate bills.

The clerk

The clerk is a paid employee who will act as an adviser on points of procedure and law. The decision is made by the members of the tribunal only, but the clerk is responsible for writing up the tribunal's decision.



A representative from the valuation office

You will probably have already met the member of the valuation office staff during the discussion of your appeal.

You

You can come to the tribunal hearing or you can choose a representative, for example, a friend or a surveyor, 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 ask them to before the hearing, 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 valuation officer (VO) 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. The tribunal members will know nothing about your case before the hearing and the decision will be based on the evidence presented.

During the hearing:

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

Before the tribunal makes its decision, it may ask you 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.

Is there anyone else who can give me any advice?

Most people are able to represent themselves, but if you need it, you can get professional advice from members of:

- the Royal Institution of Chartered Surveyors (www.rics.org.uk);
- the Institute of Revenues, Rating and Valuation (www.irrv.net); and
- the Rating Surveyors' Association (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, who will give you up to 30 minutes of free advice.

When will I receive the 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 give the decision within 21 working days of the hearing, as set out in our customer charter.

Can you award costs?

No. Our service is free. However, you will 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 Legal Services Commission's 'Legal Help Scheme'.



The tribunal can review its decision in certain cases. In the case of rating appeals and appeals against invalidity notices, you also can appeal to a higher court if you are not happy with the decision. We will send you more details with our 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 this help.

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 notice of hearing, 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 with the Regional Manager. 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 our service.



More information

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

This guide is one of a series of leaflets that give information about our services. Our other guides include:

- a guide to our notice of acknowledgement; and
- a guide to our notice of decision.

We also offer guides on council tax valuation and council tax liability 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 of hearing.

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 origin, 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 tribunals 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, council tax valuation and invalidity appeals are 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 of hearing.

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



How to 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. The Clerk of the Tribunal will reply to any reasonable request you have for advice on procedure.





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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2nd Floor
Black Lion House
45 Whitechapel Road
London
E1 1DU**