

VALUATION
TRIBUNAL SERVICE



www.valuation-tribunals.gov.uk

A guide to our notice of decision



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 decision.

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 decision?

This notice gives you the tribunal's decision and comes with a statement of the reasons for reaching this decision. It also confirms the information that we will keep as a record of your appeal. By law, these records have to be available for the public to see. If any of the facts in this notice are wrong please let us know so that we can correct them.

Please see below for information about the type of appeal you made.

Non-domestic rating list appeals

If the tribunal has decided that the rating list should be changed, it will order the valuation officer (VO) to change the rating list. The VO must carry out that order within two weeks. The VO then has a further four weeks in which to tell the billing authority (council), who send out the rates bills, about the change. The council will look again at how much rates you should pay.

The **rating list** is a list of all of the non-domestic properties in a council's area.

The **rateable value** is an estimate of one year's rent for a property. There are some rules that the VO has to follow when making that estimate.

Council tax banding appeals

If the tribunal has decided that the valuation list should be changed, it will order the listing officer (LO) to change the valuation list. The LO must carry out that order within six weeks. The LO then has a further six weeks in which to tell the billing authority (council) about the change. The council will look again at how much council tax you should pay.



The **valuation list** is a list of all of the domestic properties in a council's area.

Council tax liability appeals

We will tell the billing authority (council) about the tribunal's decision and they will make any changes that the tribunal orders. If the tribunal's decision changes your liability, the council will look again at how much council tax you should pay.

Appeals against completion notices

If the tribunal has set a completion day, it will appear in the decision notice. We will tell the valuation officer (VO) or listing officer (LO) about the tribunal's decision, as well as the billing authority (council). The VO or LO will make the necessary changes, and the council will check how much rates or council tax you should pay.

The **completion day** is the day by which the property was finished, or could have reasonably been finished.

Appeals against invalidity notices

The decision will show if the tribunal has accepted that your proposal was valid. If it has allowed your appeal, the valuation officer (VO) or listing officer (LO) will now have to consider the rateable value or banding that has been put on your property. If the VO or LO does not agree with the changes that you want, we will send you a notice of hearing to tell you when the tribunal will hear your rating or banding appeal.

A **proposal** is the letter or form that you sent to the VO or LO, asking them to change the rating or valuation list.

Transitional certification appeals

If the tribunal has decided that the rateable value on the transitional certificate should be changed, it will order the valuation officer (VO) to change it. The VO must carry out that order within two weeks. The VO then has a further four weeks in which to tell the billing authority (council) who sends out the rates bill about the change. The council will look again at how much you should pay.



Penalty notice appeals

If the tribunal has decided to reduce or remove any penalty (fine), it will order the valuation officer (VO) to reduce the penalty or to cancel it. The VO must carry out that order within two weeks.

Can you review the decision?

We can **only** consider an application for a review of the tribunal's decision for the following reasons.

- The original decision was wrong because of a clerical mistake.
- Someone involved in the appeal did not go to the tribunal hearing, and they had a good reason for not being there.
- The decision is affected by a High Court or Lands Tribunal decision about the property involved.
- For **completion notice appeals** only, there is an extra reason for a review. This is where new evidence is found which could not reasonably have been expected or discovered earlier.

If the tribunal agrees to the review going ahead, it will set aside the decision and order that the appeal is heard again at another tribunal meeting.

If you want to apply for a review for any of the above reasons, you should do so in writing to the Clerk of the Tribunal, setting out the reasons for a review. We can dismiss your application for a review if you do not make it within four weeks from the date that we gave the decision to everyone involved.

Can I appeal against the decision?

Please see below for information about the type of appeal you made.



Appeals against non-domestic rating list, non-domestic invalidity, transitional certification and non-domestic completion notice decisions

Anyone who appeared at, or was represented at, the hearing, and is unhappy with the tribunal's decision, can appeal by giving notice in writing to the Lands Tribunal within four weeks of the date of the decision. You can get copies of the appeal form from:

The Registrar
The Lands Tribunal
Procession House
55 Ludgate Hill
London EC4M 7JW.
Phone: 020 7029 9780
Website: www.landstribunal.gov.uk

You may want to get legal advice about your appeal. The Lands Tribunal charge you a fee to register and to hear an appeal and can award costs against the losing side. (The fee will be based on the rateable value of the property).

Appeals against penalty notice decisions

You cannot appeal to the Lands Tribunal. However, you can ask for a judicial review. Please see page 6.

Appeals against council tax banding, council tax invalidity, council tax liability and domestic completion notice decisions

You can appeal to the High Court against the tribunal's decision or order, but only on a point of law. This means that you must believe that the tribunal did not correctly interpret or apply the law. So, you cannot appeal just because you are unhappy with the original decision.



You should appeal to the High Court on a special form, which you can get from:

The Administrative Court
Royal Courts of Justice
Strand
London WC2A 2LL.
Phone: 020 7947 6205
Website: www.hmcourts-service.gov.uk

You must send the form and the correct fee to the court within four weeks of the date of our original decision or order. Any appeal you make after that might be refused for being too late.

You may want to get legal advice about your appeal. Also, you should remember that the High Court can award costs against the losing side.

Judicial review

If you think that the tribunal has acted outside its powers in making its decision, or that it did not act correctly at the hearing, you can apply to the High Court for a judicial review.

You can ask for a judicial review for all types of decisions the tribunal makes.

You can contact the High Court at:

The Administrative Court
Royal Courts of Justice
Strand
London WC2A 2LL.
Phone: 020 7947 6205
Website: www.hmcourts-service.gov.uk

Can I complain about the service I received?

If you have a complaint about the way we have handled your case (not the tribunal's decision), you can do the following.

- You should first write to the Regional Manager, at the address shown on our notice of decision, so that they can look into the matter for you. 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. If you are unhappy with the decision that the tribunal made at the hearing, you must appeal to a higher court as we have explained earlier in this guide.

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 gives information about our services.

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, and you have not already told us, please contact us to remove it.** Our address and phone number are shown on our notice.

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 dealt with your appeal are shown on our notice of decision. 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 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
Freepost RRBG-EZGE-ZYAG
2nd Floor
Black Lion House
45 Whitechapel Road
London
E1 1DU