

VALUATION
TRIBUNAL SERVICE



www.valuation-tribunals.gov.uk

A guide to our notice of acknowledgement for council tax valuation 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 acknowledgement.

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.

The tribunals are independent of

- the Valuation Office Agency (VOA) listing officer who has placed the bandings on the properties, and
- the council, which sends out the 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 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. However, you do 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 did you receive my appeal?

For council tax valuation appeals

By filling in an appeal form, you have asked the tribunal to settle your dispute with the VOA listing officer (LO) about their decision.

For council tax invalidity appeals

By filling in an appeal form, you have asked the tribunal to settle your dispute with the VOA listing officer (LO) about their decision that your proposal is invalid.

A proposal is the letter or form that you sent to the LO asking them to alter the valuation list.

Do I still need to pay my council tax bill?

Even though you have made an appeal, you must still make the payments shown on your council tax bill.

What happens next?

The tribunal aims to hear appeals within six months of receiving them. We will give you at least four weeks' notice of the hearing.

You should try to settle your appeal with the LO right up until the date of the hearing.

We always encourage people to speak to the LO. If your appeal cannot be settled, the tribunal will expect you and the LO to have agreed facts, for



example, the size of the property, and discussed any evidence that each of you will present at the tribunal hearing. To make sure that everyone is aware of all of the issues, we usually send the LO a copy of any information you send to us. We will also send you copies of any information we receive from the LO that may affect your case.

This guide gives information about banding and invalidity appeals. Please read the information that applies to your appeal.

Information on banding appeals

The banding is based on the sale price of your property on **1 April 1991**. This date is set by law and we cannot change it. The LO has to look at sale prices from 1991, even if your property was not sold or built on this date.

The range of values in the bands are as follows.

Band A

sale prices up to and including £40,000.

Band B

sale prices over £40,000 and up to £52,000.

Band C

sale prices over £52,000 and up to £68,000.

Band D

sale prices over £68,000 and up to £88,000.

Band E

sale prices over £88,000 and up to £120,000.

Band F

sale prices over £120,000 and up to £160,000.

Band G

sale prices over £160,000 and up to £320,000.

Band H

sale prices over £320,000.



Generally, the best reason to put a property into a particular band would be the price a property was sold for on or near 1 April 1991. As many years have passed since the valuation date, recent selling prices may not be very useful.

It can be difficult to work out what a property might have been worth in 1991, particularly if it was not built at that time. Even if your property was not sold or built close to 1991, you may be able to find information about other properties that were sold around this date. If these properties are very similar to your own, the prices they sold for may be good evidence of how much yours would have been worth if it had been sold at the same time.

The listing officer (LO) will have checked that the details they have about your property are correct and told you about any information they considered when they reviewed your property's band. Now they may give you details of the selling prices they have received from the solicitors who acted in the sales. (The LO must give you this information at least two weeks before the hearing.) You also have the right to look at the sales information the LO has on four other properties. (If the LO decides to use selling prices of more than four properties, you can ask for information on the same number of properties as they have used.)

If you cannot find any good sales information, you may be able to find information about the bandings of similar properties. Since council tax started in 1993, many disagreements about bandings have been settled following appeals, or have been seen to be accepted because no appeals have been made. These settled or accepted bandings may be good evidence of the correct banding of similar properties that may have only recently been built. They may even provide better evidence than recent selling prices.



Your local council holds a copy of the valuation list, which shows the bandings of all properties in your council's area. You can look at the list and compare the bandings of your property and any other properties that you think are similar. You can also see information about the bandings for all properties in England on the Valuation Office Agency's website:
www.voa.gov.uk.

You can bring any evidence to the tribunal. Copies of old newspapers are often available at libraries, and can provide some details of properties that were being sold in 1991. However, the property pages of newspapers only show the asking prices and often they give very limited information, particularly about the size or age of properties. But you may be able to use this information to ask the LO for evidence of property sales.

Some banks and building societies produce lists that show changes in property prices. These lists can show how property prices have changed. However, as the lists are based on information gathered from many different types of properties over very wide areas, they may not be an accurate guide to how much a particular property has changed in value.

In recent years, several website services have been set up which show sales of properties since April 2000, based on information from the Land Registry. These may help you to make comparisons, but again are of limited value.

If you are going to use evidence of the sales or bandings of other properties, it is important that you find as much information as possible about the location, age and size of each of the properties involved. The LO may be able to help you find out more details about any similar properties if you ask them.



You can find more information about how properties are valued by looking at section 2 of the Council Tax Guidance Manual on our website:

www.valuation-tribunals.gov.uk.

You can also see valuation tribunal decisions about other council tax appeals on our website. But please remember that a decision made by one tribunal does not have to be followed by another tribunal.

You may also find useful information on the following websites.

- www.communities.gov.uk
- www.voa.gov.uk

The main legislation that applies to these appeals is as follows.

- The Local Government Finance Act 1992, which gives the general law
- The Council Tax (Situation and Valuation of Dwellings) Regulations 1992 Statutory Instrument 550 (as amended), which gives details about the assumptions that have to be made when placing a property in a valuation band
- The Council Tax (Alteration of Lists and Appeals) Regulations 1993 Statutory Instrument 290 (as amended), which gives the rules under which we and the listing officer have to deal with any council tax valuation 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 websites.

- www.statutelaw.gov.uk
- www.opsi.gov.uk



Information on appeals against invalidity notices

The listing officer (LO) should already have told you why they feel your proposal is not valid. At this time, the tribunal cannot consider whether the band that the LO 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 banding at a later date.

The rules for making proposals are set out in the regulations which control the process for making appeals. The most common reasons why the LO may feel that your proposal is not valid are as follows.

- **You made the proposal too late.** For example, you made it after the legal time limit.
- **You did not fill in the proposal properly.** For example, you did not give reasons why you believed that the banding was wrong 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, 6 and 8 of the Council Tax (Alteration of Lists and Appeals) Regulations 1993



Statutory Instrument 290 (as amended). 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.

- www.statutelaw.gov.uk
- www.opsi.gov.uk

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 listing officer (LO) has put forward. We will send you more details with our notice of hearing.

If your case cannot be settled, it is helpful if you come to the hearing to answer any questions the tribunal has. However, **if you ask us to**, we can also arrange for the tribunal to 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 you and the LO will not be there. We will ask you and the LO to write to us and explain what the problem is. There is no formal hearing. However, the tribunal can only deal with your appeal in this way if **both you and the LO agree to it**. If you ask for your appeal to be dealt with by written representations and the LO objects to this, we will let you know.



We will let you know the procedure. The tribunal may ask you or the LO 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 LO have not agreed to written representations, you **must** give us written details of any points that you want the tribunal to consider. The LO will still come to the tribunal hearing.

Can I complain about your service?

If you have a complaint about the way we handle 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 acknowledgement, 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.

If any of the details in our notice of acknowledgement 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 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. Our other guides include:

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

We also offer guides on council tax liability 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 of acknowledgement.

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 acknowledgement.



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 acknowledgement. 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 and the tribunal do not have to follow everything in this guide, and it is not meant to replace the relevant legislation. 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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**Valuation Tribunal Service
Freepost RRBG-EZGE-ZYAG
2nd Floor
Black Lion House
45 Whitechapel Road
London
E1 1DU**