



[www.valuation-tribunals.gov.uk](http://www.valuation-tribunals.gov.uk)

# A guide to our notice of hearing 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 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.

Valuation 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.

## What is a notice of hearing?

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

If you cannot come to the tribunal hearing, you can send a representative or you can ask us to arrange for the tribunal to hear the case without you being there. Or, if you have tried to settle your case with the listing officer 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).



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 give the tribunal 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 VOA listing officer (LO). The tribunal will expect you and the LO to have agreed facts, for example, the size of the property, and to have 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 LO's evidence can appear fairly formal but we do not expect you to present your evidence in the same way as the LO.

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 LO). We can share anything else, particularly photographs and large plans.



**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 listing officer (LO) has to look at the sale prices that were set in 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 this time. Even if your property was not built or sold 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 appear to have been accepted because no appeals have been made. These settled or accepted bandings may be good evidence of the correct banding of similar properties in the same area that may have only recently been built. They may 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](http://www.voa.gov.uk).



You can bring any type of 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 they often 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](http://www.valuation-tribunals.gov.uk).**

You can 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](http://www.communities.gov.uk)
- [www.voa.gov.uk](http://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 the tribunal 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 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](http://www.statutelaw.gov.uk)
- [www.opsi.gov.uk](http://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.



Please remember that, at this time, the tribunal cannot consider whether the band that the LO has put your property in 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 regulations which control the process for making appeals. The most common reasons why the LO may feel 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 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 and 6 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 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](http://www.statutelaw.gov.uk)
- [www.opsi.gov.uk](http://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 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 listing officer (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 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 listing officer (LO) have not agreed to written representations, you **must** write and give us details of any points you want the tribunal to consider. The LO 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.**



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 listing officer who has put the properties into bands and the council that sends out the council tax 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 listing officer**

You will probably have already met the member of the listing officer's 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 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 case 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, the tribunal will follow a procedure to make sure that both you and the listing officer (LO) 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 LO to give your cases;
- you will be able to ask the LO questions;
- the LO will be able to ask you questions; and
- the tribunal can ask you and the LO 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.

## When will I receive the tribunal's 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 one month 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 'Community Legal Advice Scheme', whose phone number is 0845 345 4345; their website is [www.clsdirect.org.uk](http://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 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 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 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](http://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](mailto: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