

# Council tax liability and reduction and all completion notices

Your appeal and preparing for your  
Valuation Tribunal hearing



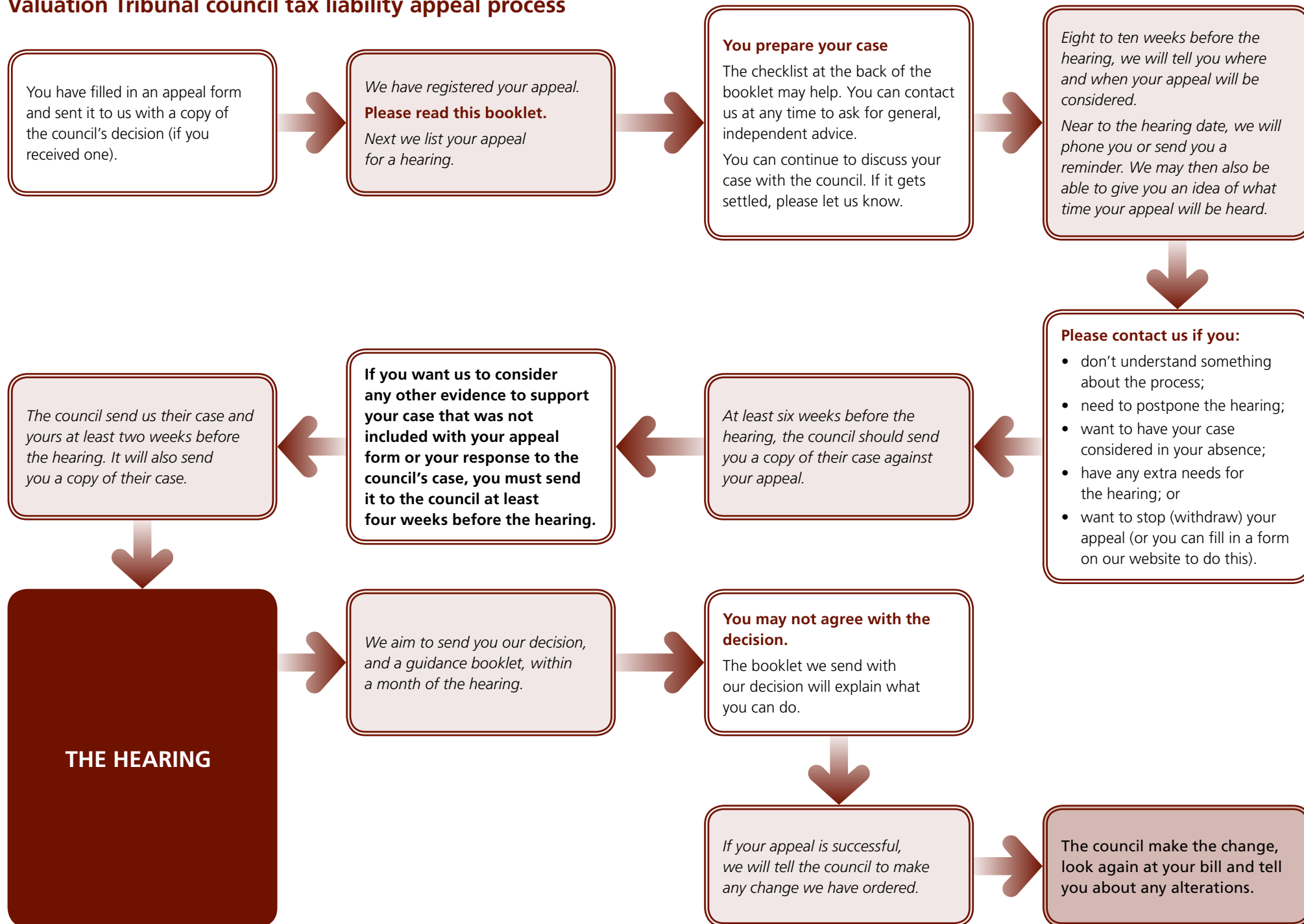


If you would like a copy of this booklet in another format or language, please let us know.

**We aim to treat everyone fairly. We will not treat anyone making an appeal less favourably for any reason.**

This guide does not cover every point about the Valuation Tribunal. Our staff will reply to any reasonable request you have for advice on our procedures, but we cannot offer detailed advice on your appeal.

## Valuation Tribunal council tax liability appeal process



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## **Technical terms**

### **adjourn**

Stop the hearing for a time because a discussion or some more information is needed before a decision can be made.

### **completion date**

The day by which a property was finished, or could reasonably have been finished.

### **council**

The local authority (billing authority) that sends out council tax bills.

### **council tax reduction**

Also called council tax support, this replaced council tax benefit in 2013. Each council has a 'scheme', which contains the rules which say how they will award reductions.

### **direction**

The tribunal's written instructions that you and the council must follow.

### **discretionary relief**

A short-term, one-off benefit designed to ease the financial situation for people who are suffering severe hardship and have no way of paying their full council tax bill.

### **dismiss**

The panel turns down your appeal and you no longer have a case with us.

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**exemption**

You do not have to pay council tax on your home for a reason set out by law.

**panel**

The members of the Valuation Tribunal who hear your appeal.

**strike out**

The panel decides to stop considering your appeal because you failed to keep to a direction.

**Valuation Office Agency (VOA)**

The government agency that places homes in council tax bands.

**Valuation Tribunal**

The name that covers both the judicial body that hears appeals against council tax and business rates (the Valuation Tribunal for England) and the administrative body that supports it (the Valuation Tribunal Service).

## **Why have I received a notice of acknowledgement?**

1. You have made an appeal to the **Valuation Tribunal** against a decision or a completion notice you received from the **council**. Our notice tells you that we have registered your appeal and gives our contact details. It shows the information we have about your appeal including the appeal number, which you should quote if you contact us about your appeal. If any of the information on the notice is wrong, please let us know.
2. By law, we have to let the council know that you have made an appeal, and we send them a copy of your appeal form.

## **About this booklet**

3. This booklet covers appeals against decisions the council make about council tax liability and appeals against **completion notices**.
4. This booklet gives you information about us, the service we provide and what happens next. The information will be useful to you throughout the whole appeals process, so please keep this booklet as you may need to refer to it. At the end of the booklet is a fold-out flowchart showing the appeals process.
5. Words or phrases in **light blue** and **bold** in this booklet are explained under the heading 'Technical terms' on page 2.
6. Throughout this booklet we refer to the president's Practice Statement. You can download this from our website at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk) or you can ask us for a copy at any time.

## **What is the Valuation Tribunal?**

7. The Valuation Tribunal for England was established by an Act of Parliament to decide disputes about council tax and non-domestic rates.
8. It is an independent judicial body (like a court) and is not connected to the **council** (that decides on liability, exemptions and discounts for council tax and sends out council tax bills) or the **Valuation Office Agency** (that sets council tax bands on properties).
9. The tribunal is made up of a president, vice-presidents, chairmen and ordinary members. The president and vice-presidents are judicial office holders, who are qualified professionals appointed by the Lord Chancellor. The chairmen and members are volunteers, appointed by the Judicial Appointments Commission. They do not have to have any relevant professional qualifications (though some do), but need to have the necessary skills and experience and receive training. The tribunal usually sits in **panels** of two (a chairman and a member), assisted by a clerk who offers advice on the relevant law, practice and procedure and usually puts the panel's decision and reasoning into writing.
10. The tribunal is supported by the Valuation Tribunal Service, which was also established by an Act of Parliament and provides the staff, training, office services and so on.

## **How does the tribunal work?**

11. The tribunal must follow the law and procedure relevant to our appeal process. These are set out in formal regulations (see page 20), supported by a Practice Statement made by the tribunal's president.
12. The tribunal aims to be as informal as possible, but as a judicial body its hearings are structured. This is for everyone's benefit.



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13. There are no fees to pay for these types of appeals and the service is entirely free. The tribunal cannot order anyone to pay the costs or expenses of the other side, whatever the outcome of the appeal.
14. You can present your own case or be represented by someone else. (We cannot provide anyone to represent you.)
15. Hearings are in public, unless there are exceptional grounds for the hearing to be in private. These grounds are set out in the Practice Statement (Private and closed hearings).
16. The tribunal's decisions are public documents, and are published on our website. We remove all names before placing council tax liability decisions on our website. It is possible to apply for other information to be removed from a decision before it is published. There is more about this in the Practice Statement (Publication of decisions).

### **Information about appeals**

17. You can appeal to the tribunal for the following reasons.
  - You think that you should not be **liable** (responsible) for paying the council tax bill.
  - You think that the **council** should give you a **discount** on the council tax you pay.
  - The council will not reduce the council tax band of your home even though a **disabled** person lives there.
  - You think that you should not have to pay council tax for your property because it qualifies for an **exemption**.
  - The council have served a **completion notice** on your property, but you do not agree with the **completion date** they have given.

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- You think that your council tax bill is wrong.
  - You think that the council should give you a reduction on the council tax you pay in line with their **council tax reduction** scheme.
  - The council have issued you with a penalty notice for not sending them some information.
- 18.** The tribunal does not hear appeals about housing benefit, or why you have not paid your council tax bill. The council will let you know how to deal with these matters. If you are also appealing to your council or the First-tier Tribunal (Social Entitlement Chamber) about your housing benefit, please let us know.
- 19.** If you are appealing about **council tax reduction**, please remember that the tribunal cannot hear appeals about the contents of the council's scheme, but only about the way the council have applied their scheme in your case. If you feel the scheme is unlawful, you should apply for judicial review in the High Court.
- 20.** You can find more information about the appeals we hear by looking at the Council Tax Guidance Manual on our website at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk).
- 21.** You may also find useful information on your council's website and the government website at [www.gov.uk](http://www.gov.uk).

**Do I still need to pay my council tax or rates?**

- 22. Even though you have appealed you must, by law, still make the payments shown on your bill.**

## **What happens before the hearing?**

23. You will need to prepare your case before the hearing. **You must show the panel that it should allow your appeal.**

### **You may want to do the following**

24. Contact the council. You can try to settle your appeal with them right up until the date of the hearing. **If you reach a settlement before the hearing date, you must let us know immediately.** If you cannot settle your appeal with the council, it is helpful to the panel and to you if you and the council have agreed facts.

25. Ask for advice. You can get advice from Citizens Advice at [www.adviceguide.org.uk/england](http://www.adviceguide.org.uk/england). You can also get advice from a legal adviser, though it is unlikely you will get legal aid. To find out what help may be available, contact Civil Legal Advice. Their phone number is 0345 345 4345 and their email address is [emailhelp@civillegaladvice.org.uk](mailto:emailhelp@civillegaladvice.org.uk).

There is more about the scheme on [www.gov.uk/legal-aid](http://www.gov.uk/legal-aid).

26. You may want to come along to another hearing to see what happens. If you do, please contact the office to find out on what dates this would be possible.

### **We will send you a notice of hearing**

27. This will tell you when and where the tribunal will hear your appeal. Normally, this will be within six months of receiving the appeal and we will give you 10 weeks' notice of the hearing. If you tell us you will be coming to the hearing, we will be able to plan the day better and may be able to give you an idea of what time your appeal will be heard.

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**If you cannot come to the tribunal hearing, you can:**

- send a representative (see paragraph 45);
- ask the **panel** to hear the case without your being there (see paragraph 39); or
- contact us to ask for another hearing date, if you have a good reason for not being able to attend on the original date. Please note that it may be some time before we can give you a new date. There is more about this in the Practice Statement (Postponements and adjournments).

**How do I prepare my case before the hearing?**

28. At least six weeks before the hearing, the **council** should send you their full case. This will include any evidence they have received from another department or council that they intend to give at the hearing. 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.
29. Whether you hear from the council or not, **at least four weeks before the hearing**, you must send the council (not us) any more evidence you want to be considered or any challenges you want to make to their case, if you received it. If you do not want to add anything, your case will be decided on the information you put in and included with your appeal form.
30. You should make sure that your case explains the issues that you and the **council** disagree about and the decision you want from the tribunal. Set out your arguments that support your case (including any legislation or case law) and enclose any evidence that you have to support this.

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31. The following are the more common types of appeals that the tribunal hears and examples of evidence that would be useful.
- **Your main or only home is not at the property the appeal relates to (the appeal property)** – The amount of time you spend away from the property does not always prove that your main home is somewhere else. There are decisions of the High Court that give guidance on other facts panels consider. These include the reasons why you live in another property, where your family lives, whether you own or rent each property and whether you regularly return, or plan to return, to the appeal property. To support your case, you may decide to give the **panel** these and any other relevant details of where your main home is.
  - **House in multiple occupation** – This type of appeal looks at whether a property has been adapted so that more than one household can live in it or if the people who live in the property only rent or have the right to live in part of it. The **panel** will consider whether the owner or the occupier should have to pay the council tax. There are decisions of the High Court on houses in multiple occupation. Things to consider include whether putting locks on doors inside a property may be considered as adapting the property so that it becomes a house in multiple occupation, and whether the terms of the tenancy agreement match the rooms people rent and are allowed to live in. To support your case, you may decide to give the panel these and any other relevant details.
  - **Liability to pay the council tax** – If you have been made liable for paying the council tax but you believe that someone else should pay it, you must provide details of that other person and why you believe they are liable.
  - **Single person discount** – If you believe you are entitled to a single person discount, you will need to explain why other people who live in the property or who have an interest in the property should not be included for council tax purposes.

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- **Exemptions** – A list of **exemptions** from council tax is available from your local council. If you believe that an exemption applies in your case, you will need to show why and for how long.
- **Tenant or landlord liability** – This type of appeal is about who is liable for the council tax while a property remains empty after the tenant has moved out. There are decisions of the High Court on this issue. The **panel** will look to see who has a freehold or leasehold interest in the property. Other things to consider include the terms of the lease, the length of notice tenants must give when they want to leave the property and the amount of notice you gave and when you handed the keys back (if you were the tenant).
- **Unoccupied properties and second homes** – **Councils** can charge the owners of empty properties up to 100% of the council tax. In some cases, if the property has been empty for two years or more, councils can charge a premium charge, which increases the amount of council tax you must pay to 150%. The **panel** will want to know when you last lived in the property, whether it is furnished, when it became empty and what the council's rules say about these circumstances.
- **Completion notices** – **Councils** usually serve completion notices on new properties. A completion notice gives the day the council think your property was finished by, or could reasonably be finished by. The **panel** 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 the panel how many days you think that it would have taken to finish the property when you received the completion notice.

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- **Council tax reduction (support)** – You must explain to the tribunal why you believe you are entitled to more council tax reduction than the council think you should get, when looking at their scheme’s rules. If you disagree with the council’s calculation, please provide your own calculation of what you think you should get so that the **panel members** know what decision you want them to make if they allow your appeal.
  - **Council tax discretionary relief** – A council can decide to award discretionary relief to reduce your council tax by as much as they think is appropriate. To qualify for discretionary relief, you will need to prove that the council’s decision not to award you any or enough relief is unreasonable. The panel will want to understand your finances and you may need to provide your bank statements and a list of all your outgoings and income (from any salary or benefit), other properties you own or any investments you have made.
32. If you need more time to send your case to the council, you must write to us to ask if this is possible and also let the council know. The tribunal will not allow you to present extra information at the hearing if this was not included in the information you sent to the council, unless it was not available at that time.
33. At least two weeks before the hearing, the council will send their case and yours to us. They will also send you a copy, by post or email depending on which contact method you have told them you prefer.
34. You can find more information about council tax liability and completion notices by looking at the Council Tax Guidance Manual on our website at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk).

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35. You can see tribunal decisions about other appeals on our website. But a decision made by one **panel** may not necessarily be followed by another panel (unless it is a decision of the president or a vice-president on a point of law).
36. You may also find useful information on your **council** website and the government website at [www.gov.uk](http://www.gov.uk). If your appeal relates to council tax reduction, there will be details of your council's scheme on the council's website.
37. The main legislation that applies to these appeals is shown on page 20.

### **Do I need to come to the hearing?**

38. It is very helpful if you come to the hearing so that you can put your case, answer any questions the panel has and ask the council any questions you have. Our statistics show that your appeal is more likely to be successful if you do attend or are represented at the hearing.
39. However, it is possible for your appeal to be dealt with, without you being there, as explained below.

### **A hearing in your absence**

If you want the panel to hear the case without you, you **must** ask us at least 24 hours before the hearing. The council will still come to the hearing. If the panel considers that it is not able to deal with your appeal properly in this way, it may **adjourn** to another date so you can attend.



## **A decision without a hearing**

If an appeal is decided on written statements only, this is known as a decision without a hearing and neither you nor the council will be there. If you ask us to deal with an appeal in this way and the council object to this, we will let you know as both sides have to agree to this. The panel may ask you or the council for more evidence. The panel may decide that it can deal with the case only by holding a hearing, or may **strike out** or **dismiss** your appeal if you fail to keep to a **direction** it makes.

You can find more details in the Practice Statement (Decisions without a hearing).

## **Am I likely to win my appeal?**

40. We are independent and have to be impartial so, although we can advise you about general procedure, we cannot advise you about whether you have a good case for making an appeal or whether your appeal is likely to be successful. Each case is considered on its merits.

The success rate for appeals heard by a panel varies. However, for all appeal types, when the person making the appeal attends or is represented, about one in three or four appeals is allowed (in full or in part).

You may find it helpful to visit the Decisions and lists section of our website, where you can search for previous decisions on appeals like yours.

41. Shortly before the hearing, unless we know that your appeal has been settled, we will phone you or send you a reminder to find out whether you will be coming to the hearing. Then we can see if we can offer individual appointment times to people whose cases are being heard that day.

## **Who will be at the hearing?**

### **The panel**

42. Usually two members will hear your appeal although occasionally a chairman may sit alone. One of the members will chair the hearing. Paragraphs 8 and 9 tell you more about the tribunal.

### **The clerk**

43. The clerk is a paid employee who acts as an adviser on points of procedure and law. The decision is made only by the members of the panel, but the clerk is responsible for writing up their decision.

### **A representative of the council**

44. You may have already been in contact with the member of the **council** staff who is at the hearing during the discussion of your appeal.

### **You**

45. You can come to the tribunal hearing or you can have a representative (for example, a friend, a solicitor or a surveyor) speak for you. However, if you are not attending the hearing, you must let us know in writing, before the hearing, who will be representing you.

### **Members of the public**

46. The hearing is open to members of the public. Usually the only other people who come to a hearing are either waiting for their cases to be heard, or observing what happens at a hearing before their own hearing day.
47. The **panel** may hear your appeal in private if you ask us before the hearing, but you must have an exceptional reason for this. There are more details in the Practice Statement (Private and closed hearings).

## **What happens at a hearing?**

48. The hearing is as informal as possible and we will try to put everyone at ease, but these are legal proceedings and so it is impossible to avoid all formality.
49. The panel and the clerk will have a copy of your case (sent by the council) and you should go through this, explaining what you want to change, why you think it should change and what evidence you have to prove it should change.
50. You may call witnesses.
51. The **panel** will normally follow a procedure set out in the Practice Statement (Model procedure).
52. The panel will decide who will put their case first. This will normally be you, but if you would prefer to give your case first or second, please let us know.
53. During the hearing:
  - the panel will ask you and the **council** to present your cases;
  - you will be able to ask the council questions;
  - the council will be able to ask you questions; and
  - the panel and the clerk can ask you and the council questions.
54. Before the panel retires to make its decision, it will ask you if you would like to summarise your case (in other words, go over the main points of your case again).
55. The panel may decide to inspect the property or the area it is in, though this is rare.

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56. The tribunal's decision is not usually announced at the hearing, but will be sent to you in writing.

### **How long does a hearing last?**

57. Hearings usually last about one hour. However, it depends on the case and how much evidence each side presents.

### **What if I have extra needs?**

**Please let us know in good time if you have any extra needs.**

58. If you have any extra needs (for example, relating to your sight, hearing or mobility), please tell us and we will do our best to help. We will cover the cost of providing a suitable place or any equipment that is needed to hear your appeal. We may also, in very special circumstances, arrange for the hearing to be held in your own home or somewhere that allows you full access. There are more details of this in the Practice Statement (Private and closed hearings).
59. If you have problems understanding English, we can provide an interpreter. Please tell us which language you speak. Please note that the interpreter will not be an expert on council tax and will not be able to make your case for you. They will only translate what is said. We can also provide someone to help you communicate, for example, a signer. We will pay the costs of providing this help.
60. Our website has more guidance, which you can access using BrowseAloud, a feature which allows you to have the text read out or downloaded as an MP3 file, in English or another language.

## **After the hearing**

### **We will send you a notice of decision**

61. The notice gives you, and everyone else involved in the appeal, the tribunal's decision. The decision notice contains a summary of the reasons for the decision. It will not be a full record of what everyone said and all the evidence that was presented, but will explain why the tribunal made the decision it did. The notice also confirms the information 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 is wrong, please let us know so that we can correct it.
62. We will also send you a guidance booklet containing more details on what happens next.

### **Can you award costs?**

63. No. There is no power to order one side to pay the expenses of the other, whatever the outcome. You have to meet your own expenses (and the expenses of anyone representing you) in preparing your case and coming to the hearing.

### **How do I make a complaint?**

64. You can complain about the way our staff have handled your case or treated you by writing to the office you have been in contact with. They will pass your complaint to the Service Delivery Manager. Please mark your envelope or email 'COMPLAINT'.
65. You can download a copy of our Customer Charter and Complaints Policy from our website, or you can ask us for a copy.

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- 66. You can also complain to the tribunal president about the behaviour of a member or members of the panel, for example if you think they made inappropriate comments or were impolite.
- 67. You cannot complain about the tribunal's decision. The only way to object to a decision is to appeal or ask for a review. There is more information in the booklet 'The Valuation Tribunal's decision on your appeal' which you will receive with the decision notice, or you can download it from our website.

### **How do I contact you?**

- 68. It is usually better to contact the office that sent you any notices (their details will be on the notice).
- 69. Our national phone number is 0300 123 2035 and our website is [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk).
- 70. When you contact us, please tell us your appeal number.

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## **Relevant legislation**

Local Government Finance Act 1992 gives the general law.

Council Tax (Alteration of Lists and Appeals) (England) Regulations 2009, Statutory Instrument 2009 No 2270 as amended

Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, Statutory Instrument 2009 No 2269 as amended

These set out the rules under which we and the council have to deal with any council tax appeals. Also, the following regulations deal with different issues.

Council Tax (Exempt Dwellings) Order 1992, Statutory Instrument 1992 No 558 as amended

Council Tax (Liability of Owners) Regulations 1992, Statutory Instrument 1992 No 551 as amended

Council Tax (Chargeable Dwellings) Order 1992, Statutory Instrument 1992 No 549 as amended

Council Tax (Discount Disregards) Order 1992, Statutory Instrument No 1992 548 as amended

Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003 Statutory Instrument 2003 No 3011 as amended

Council Tax (Reductions for Disabilities) Regulations 1992, Statutory Instrument 1992 No 554 as amended

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Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013 Statutory Instrument 2013 No 501

Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, Statutory Instrument 2012 No 2885

Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012, Statutory Instrument 2012 No 2886

Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (England) (Amendment) Regulations 2012, Statutory Instrument 2012 No 3085

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 relevant legislation. You can also see legislation on the following website:

[www.legislation.gov.uk](http://www.legislation.gov.uk).



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## Hearing checklist for council tax liability and reduction, and all completion notice appeals

This is for your use, to help you prepare for your hearing.  
You don't need to return it to us.

- 1 I have read the booklet, Your appeal and preparing for your Valuation Tribunal hearing.
- 2 I have agreed the facts with the council (for example, about my property and any important dates).
- 3 I have some evidence to support my case.
- 4 I understand that to help me prepare my evidence I can:
  - look at the VTS website (to see other council tax decisions) and the Council Tax Guidance Manual; and
  - check the relevant legislation and case law and, if my appeal relates to council tax reduction (support), look at the council's scheme.
- 5 I know what my options are if I don't want to attend a hearing (see paragraph 27 of the booklet).
- 6 I have decided that I would like someone to represent me and I have let the VTS know who that person is.

- 7 Whether or not I received the council's case six weeks before the hearing, I sent them any extra evidence and my response at least four weeks before the hearing, or told them I had nothing to add.
- 8 I have spoken to the VTS about my extra needs (see paragraph 58 of the booklet).
- 9 I know the place, date and time I should attend the hearing.
- 10 I have let the VTS know that I (or my representative) will be attending.

If you have any questions about what happens at the hearing or what you need to do to prepare, please contact us on **0300 123 2035** or visit our website at **[www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk)**.

Please remember to quote your appeal number when contacting us.



# Valuation Tribunal

Telephone: 0300 123 2035

[www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk)