



Valuation Tribunal Users' Group

Minutes of the Meeting held at 120 Leaman Street on Thursday 27 September 2018 at 11:00 am

Present:	Tony Masella	VTS & Chairman of the Group
	Lee Anderson	VTS
	Jon Bestow	VTS (Registrar)
	Mark Higgin	RICS
	Blake Penfold	RICS
	Simon Green	RICS
	Tom Emlyn Jones	RSA
	Louise Freeth	IRRV for CTR
	Andrew Hetherington	IRRV
	Michael Pearce	VOA
	Helen Christian	VOA
	Jo Moore	VOA
	Mike Heiser	LGA
	Nicola Hunt	Secretary

1 Welcome and apologies for absence

1.1 The Chairman welcomed all attendees to the meeting.

1.2 Apologies were received from Gary Garland (VTE President), Jerry Schurder (RICS), Tim Johnson (RSA), Gordon Heath (IRRV), Mary Hardman (VOA), Alan Colston (VOA), Stuart Moss (VOA), Carla-Maria Heath (LGA), Daniel Bellis (FSB) and Cain Ormondroyd (PEBA).

2 Minutes of the meeting held on 11 June 2018

2.1 The minutes of the meeting held on 11 June 2018 were accepted as an accurate record and confirmed.

3 VTS/VTE Update

3.1 *Workload Statistics for 2010*

Lee Anderson presented workload statistics covering the period 1 April 2018 to 31 August 2018 and highlighted:

- 24.6% of cases were agreed prior to a hearing;
- 40.1% were withdrawn;
- 8.4% were postponed;
- 2% were adjourned and

- 24.9% were decided of which 2.2% were substantive decisions.

3.2 The total number of outstanding 2010 appeals at the end of August totals 94,160 and the higher concentration remains in London.

3.3 There are a number of appeals which remain suppressed because of the impact on ATMs, Iceland, McDonalds and *Mazars*. Approximately 55,000 appeals are stayed cases on this basis.

3.4 Tony Masella clarified the VTE's position on the *Simpsons Malt* decision and explained that the main issue here was to apply the Denton test when considering sanctions for partial compliance. He added that it is important for parties to adhere to the Practice Statement and this includes requesting postponements as parties would be expected to have had meaningful discussions before a postponement is granted.

3.5 The VOA confirmed they have a team in place to deal with *Mazars* appeals once the legislation is finalised and the appeals have been identified. The VOA did not expect that many of these will require a hearing date. However, Lee Anderson considered it was prudent to progress with listings on the *Mazars* issue.

3.6 In referring to non-2010 appeals, Lee Anderson reported:

- 129 outstanding Council Tax Completion Notice appeals;
- 10 Penalty Notice appeals;
- 470 Liability appeals;
- 306 CTR appeals and
- 1,000 CTV appeals.

3.7 Jon Bestow pointed out that there is a HC case due to be heard next month which will decide the evidence point on the LO's power when applying reductions and increases to CT bands.

3.8 *2017 Appeals Update*

Lee Anderson reported that 24 appeals have been received, with seven cases listed in September. Of the five cases previously dealt with two were dismissed, two allowed and one agreed. It was noted that Preston appears to be the area where most appeals have been submitted so far. Lee explained that fee payments can only be made by cheque at this stage; it is hoped that the portal for submitting and paying for appeals using GovPay will be launched by the end of November. He added that there will be a working prototype on the VTS stand at the IRRV Conference in October for visitors to try.

3.9 Due to the small number of appeals received thus far it had been possible to micro-manage them, and the lessons learnt shared with the VOA; the main lessons learnt surrounded the submission of evidence. The regulatory obligations are clear on the provision of evidence but un-represented appellants are not familiar with the process and have required additional guidance. The meeting was informed that no appeals have been received from any main agents as yet due to the challenge portal on the VOA system not being as effective. However, the VOA anticipated that this will be resolved for Q4.

3.10 Tony Masella explained that the new process has been a learning curve for all organisations and it is hoped that by the time higher volumes of appeals are received the

professional representatives will have a better understanding of the process and any issues experienced will be resolved. Michael Pearce confirmed that the VOA has run workshops for all challenge teams to ensure staff understand the new process.

4 RICS Issues

4.1 Application of Gardiner & Theobald LLP v Jackson (VO) (Expert Witness) - the issue of conditional fee arrangements

Tony Masella explained that the VTE's position remained unchanged on this as it recognised that parties appearing in non-complex cases were doing so in a dual capacity of advocate and expert. However, the expectation was that parties would highlight whether or not the appeal was being conducted on a contingency basis and that a declaration was expected to reflect this as well as their overriding duty to the Tribunal.

4.2 Review of CCA

This was discussed fully under item 3.

5 IRRV Issues

5.1 Council Tax Reduction – Appeals Update

Following several enquiries from various billing authorities in respect of withholding evidence from parties since the implementation of the Data Protection Act 2018, a mailshot was recently sent to all Council Tax Sections at every billing authority attaching advice from the VTE President and the VTS Privacy Notice. It was noted that there will be occasions when sensitive evidence may need to be withheld from parties but that could only be undertaken following application where disclosure may cause serious harm and a Direction from the Tribunal.

6 Any other business

6.1 Jon Bestow referred to a letter received from the VOA requesting that all cases where premises have been stripped out with no redevelopment plans in place are stayed following an appeal to the UT of an appeal in Canada Square, Canary Wharf. It was agreed that appeals will have to be listed so affected cases can be identified; once a case is identified an application can be submitted for it to be stayed.

7 Date of next meeting

7.1 The meeting closed at 1:00 pm. The next meeting will take place during December 2018 at Leman Street; the date will be circulated in due course.



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Tony Masella
Chairman