



COUNCIL TAX APPEALS

A guide to our NOTICE OF DECISION

This guide does not cover every aspect of the appeals process. We do not have to follow everything in this guide, and it does not affect how we use the relevant laws or regulations. We will reply to any reasonable request you have for advice or clarification.

WHAT IS A NOTICE OF DECISION?

The Notice of Decision advises you of the decision of the Tribunal and is accompanied by a statement of the reasons for the decision.

COUNCIL TAX BANDING APPEALS

If the Tribunal has decided that the Valuation List should be altered, the required change is indicated on the decision notice in the section showing property details, valuation bands and effective dates. Where a change is shown in this section, the Tribunal orders that the Valuation List be altered to accord with the decision.

If the Tribunal has ordered an alteration in the banding of a dwelling, the Listing Officer must comply with that order within six weeks. Once he has done so, he has a further six weeks in which to notify the Council (Billing Authority) of the alteration. The Billing Authority will then reassess the amount of Council Tax payable.

COUNCIL TAX LIABILITY APPEALS

The Local Authority will be advised of the decision and will make any alteration that is required as a consequence of the decision.

COMPLETION NOTICE APPEALS

The Tribunal has determined the completion day as set out in the Notice of Decision. The Listing Officer has been advised of this decision, as well as the Billing Authority, and each will take the action required if an alteration of the completion day has been ordered.

NOTICE OF INVALIDITY APPEALS

Where you have appealed against the Listing Officer's rejection of your proposal as invalid, the Tribunal's decision concerning the validity of the proposal is shown in the Notice of Decision.

If your appeal has been allowed, your proposal will be considered by the Listing Officer. If he does not agree with the alterations you seek, an appeal will arise which may be heard by the Tribunal at a later date.

CAN THE TRIBUNAL REVIEW THE DECISION?

The Tribunal can **only** consider an application for a review of its decision on the following grounds:

- the decision was wrongly made as a result of clerical error;
- a party did not attend the hearing and can show good reason why they did not; or
- the decision is affected by a decision of, or a decision from, the High Court or the Upper Tribunal in relation to an appeal in respect of the dwelling which, or, as the case may be, the person who, was the subject of the Appeal Panel's decision.

- In all appeals **except Council Tax Banding appeals** there is a further ground which allows a case to be reviewed “in the interests of justice”.
- In **Completion Notice appeals only** there is an additional ground which allows new evidence to be considered where it has become available, and could not reasonably have been anticipated or obtained earlier.

If you wish to apply for a review on any of the above grounds, you should write to the Tribunal setting out the grounds for a review. An application for a review may be dismissed if not made within **four weeks** from the date the decision was notified to the parties.

CAN I APPEAL THE TRIBUNAL'S DECISION?

An appeal may be made to the High Court. Such an appeal is restricted to a question of law arising from the Tribunal's decision or any order linked to that decision.

An appeal to the High Court must be made in accordance with Part 52 of the Civil Procedure Rules, and in particular Practice Direction 52D of these rules, which deals with “statutory appeals”. The Civil Procedure Rules are available online at the www.justice.gov.uk website, and are likely to be found by searching for the phrase “civil procedure rules”.

General enquiries about statutory appeals may be made to the central Administrative Court Office at the Royal Courts of Justice in London, or one of the Administrative Court Office's regional centres (based at Birmingham, Leeds, Manchester or Cardiff). The contact details for the Cardiff centre are:

Cardiff Civil and Family Justice Centre
2 Park Street
Cardiff
South Wales
CF10 1ET

Telephone: 02920 376460

A statutory appeal must be made within 28 days of the date of the Tribunal's decision or order. Any appeal made after that may be refused as being out of time.

You should be aware that the High Court **can** award costs against an unsuccessful party. You may therefore wish to consider seeking professional advice before appealing to the High Court.

CAN I COMPLAIN ABOUT THE SERVICE PROVIDED?

If you have a complaint about the way the VT administration has handled your case, you can do the following:-

- You should first write to the Tribunal, at the address shown on our notices.
You will be informed of the Tribunal's full complaints procedure in our response.

You can only use this process to make a complaint about the way your appeal has been dealt with administratively by the Tribunal. Further appeal against the decision is to the higher courts.

Our records

By law, anyone can look at copies of agendas and decisions made by the Tribunal in the last six years. Agendas are lists of appeals that have been given a hearing date. The records are available at our Newport office:

Valuation Tribunal for Wales
22 Gold Tops
Newport
South Wales
NP20 4PG

**You will find more information about the VTW and copies of all guides on our website at:
www.valuation-tribunals-wales.org.uk**