



Valuation Tribunal
for Wales

COUNCIL TAX LIABILITY APPEALS

A guide to our NOTICE OF ACKNOWLEDGEMENT OF APPEAL

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 THE VALUATION TRIBUNAL?

The Valuation Tribunal for Wales (VTW) is a judicially independent body that is established by law to hear and determine appeals in respect of Non-Domestic Rates, Council Tax and Drainage Rates. The VTW operates throughout Wales and its administrative office is located in Newport.

The Tribunal is independent of both the Council/Billing Authority, which issues the Council Tax and Rates bills, and the Valuation Office Agency, which sets the Council Tax Bands and Rateable Values.

Members of the VTW are local people who are volunteers. Although they may not be professionally qualified, they do receive formal training and are experienced in hearing appeals. Usually, three members will hear your appeal, although two members can hear an appeal if everyone at the hearing agrees. A clerk, who is a paid employee of the Tribunal, advises on points of procedure and law.

The Tribunal provides a free service so it cannot award costs against you. However, you do have to meet your own costs in going to the Tribunal hearing.

HOW DID THE VTW RECEIVE THE APPEAL?

By filling in a Council Tax Liability appeal form, you have asked us to settle your dispute with the council.

INFORMATION ABOUT COUNCIL TAX LIABILITY APPEALS

Here are some examples of appeals the Tribunal may hear.

- You do not think that you should be responsible for paying the Council Tax bill.
- The council refuses to accept that your property has facilities for a disabled person to live there.
- You think that the council should give you a discount on the Council Tax you pay.
- You think that you should not have to pay Council Tax for your property.
- The council has fined you for not sending it some information.
- The council has served a completion notice on your property, but you do not think that it can be completed by the day it has given.

*The Council usually serves **completion notices** on new properties. A **completion notice** gives the date that the Council considers a property to be structurally complete or that the work remaining can reasonably be expected to be completed within 3 months.*

WHAT HAPPENS NEXT?

The Tribunal hearing should be seen as the final stage of your appeal where prior negotiations have failed to result in a settlement. Until the actual date of the hearing, you should attempt to maintain dialogue with the Council. The Tribunal will give you at least four weeks' notice of the hearing date.

To ensure that everyone is aware of all the issues, the Tribunal will send parties a copy of any relevant information/correspondence it receives.

DO I STILL NEED TO PAY MY COUNCIL TAX?

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

WHAT HAPPENS AT THE TRIBUNAL HEARING?

Proceedings at the hearing are usually informal, however the Tribunal's procedures are governed by law and it has its own Protocols (practices and procedures), which provide further guidance regarding what it expects from the parties that appear before it. These Protocols and further guidance can be found on our website.

The Tribunal will decide who will present their case first and will ensure that those who are unfamiliar with Tribunal procedures are given every opportunity to present their evidence, and that the relevant facts are brought out as fully as possible.

DO I NEED TO COME TO THE HEARING?

It is usually better if you can come to the hearing, either in person or via video link, as this allows clarification of the issues in dispute and questioning, if necessary. Your appeal can however be dealt with in the following ways based on a clear and concise submission.

Written representations (in accordance with the Regulations)

The Tribunal can only deal with your appeal in this way **if all parties agree to use this method.**

When an appeal is determined by way of written representations, only the written evidence that all parties provide can be considered. The parties are not present at such hearings.

If everyone agrees, in writing, you will be informed of the procedure.

The Appeal Panel may ask the parties for more evidence. It may decide that it can only deal with the case by holding a formal hearing.

Written submission

If you cannot come to the hearing and want your case heard in your absence, but the parties have not agreed to the formal written representations' procedure, you must write and give details of any points that you want considered. Other parties will still come to the tribunal hearing.

If neither you nor your representative attends the hearing the Appeal Panel may dismiss the appeal.

The Tribunal aims to treat everyone fairly and will not treat anyone making an appeal less favourably for any reason.

If you have any needs related to, for example, your sight, hearing or mobility, or you need an interpreter, please let the Tribunal office know in advance, we will do our best to help.

CAN I COMPLAIN ABOUT THE SERVICE PROVIDED?

If you have a complaint about the way the VTW administration has handled your case, 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 the Tribunal Clerk's 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.

FURTHER INFORMATION

Notices are routinely prepared in either Welsh and/or English dependent on the language used on the original appeal.

Correspondence and telephone calls in Welsh and English are welcomed. Writing to us in Welsh will not lead to a delay.

This guide is one of a series of leaflets that give information about our services. Our other guides include:

- general advice on appealing to the Tribunal;
- a guide to our notice of hearing; and
- a guide to our notice of decision.

We also offer guides on dealing with Council Tax Reduction, Council Tax Valuation and Non-Domestic Rating appeals. This guidance is available on the VTW's website or can be requested by contacting the Tribunal office at the address shown on our notices.

Our records

By law, anyone can visit the Tribunal office to 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.

You will find more information about the VTW, its appeal listings and decisions and publications on the following website: www.valuationtribunal.wales.

Relevant legislation

The principal legislation under which Council Tax is administered is the Local Government Finance Act 1992 and supporting regulations, particularly:

The Valuation Tribunal for Wales Regulations 2010 (as amended)

Our office

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NEWPORT

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