



Valuation Tribunal  
for Wales

## COUNCIL TAX LIABILITY

A guide to our  
NOTICE OF HEARING

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 HEARING?

Our Hearing Notice tells you when and where the Tribunal will consider your appeal.

If you cannot come to the hearing on the day arranged and have good reason for not being able to attend, you should contact the Tribunal office and ask for another date. In the event of a postponement, it may be some time before we can give you a new hearing date.

**If any of the details contained in the notice are incorrect please contact the Tribunal office immediately.**

## WHAT SHOULD I DO NEXT?

The Tribunal expects that you will have discussed your appeal with the Council/Billing Authority to try to settle it before the hearing date. If you do manage to settle your appeal, please let the Tribunal know. You may withdraw your appeal, in writing, at any stage before the hearing date.

**IMPORTANT: If you have not settled your appeal within 7 working days of the notified hearing date please complete the enclosed proforma and return it immediately to the Tribunal office.**

## HOW DO I PREPARE MY CASE FOR THE TRIBUNAL HEARING?

If you want to attend the tribunal hearing, you need to prepare your case before the hearing date. In the case of hearings via video conferencing, cases and supporting evidence are required to be forwarded to the Tribunal office at least 5 working days prior to the hearing. Please try to provide as much evidence as possible to support your case.

The Billing Authority's representative will be required to explain to the Appeal Panel the reasons behind its decision. The Appeal Panel will look to you to produce evidence to support your case.

The Tribunal will expect the parties to have disclosed any information, which will be relied upon at the hearing.

You will be allowed to:

- give spoken and written evidence;
- present anything that you believe will help your case; and
- bring someone along to speak for you or to appear as a witness.

## 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 Tribunal 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.

## **WHO WILL BE AT THE HEARING?**

### **The Members of the Appeal Panel**

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 may not be professionally qualified, they do receive training and are experienced in hearing appeals. The members of the Tribunal are independent of the Council/Billing Authority (BA) which sends out the Council Tax bills.

### **The Tribunal Clerk**

The Clerk will act as an adviser on points of procedure and law. The Clerk is a paid employee of the Tribunal and does not take any part in the decision. However, the Clerk is responsible for writing up the decision.

### **A Representative of the Billing Authority**

A member of the Billing Authority staff will attend to defend its case.

### **You**

You can come to the tribunal hearing or you can choose to be represented, for example, by a friend or professional adviser. Anyone attending on your behalf should have your written authority to act. You can also bring someone along as a witness.

### **Members of the public**

The tribunal hearing is open to members of the public but the only other attendees are normally those waiting for their case to be heard.

You can ask for the appeal to be heard in private, however you must provide 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 Appeal Panel will follow a procedure to make sure that all parties can present their cases. The Appeal Panel will decide who will begin.

During the hearing:

- All parties will give their cases;
- You will be able to ask the representative of the Council (and any other party) questions;
- The representative of the Council will be able to ask you questions; and
- The Appeal Panel may ask you and the other parties questions.

Before closing the proceedings, the Appeal Panel may ask the parties to summarise their cases.

**If you do not come to the hearing and you are not represented at the hearing, the Appeal Panel may dismiss your appeal.**

## WILL I BE INFORMED OF THE DECISION ON THE DAY?

Most Appeal Panels reserve their decisions and send them by post or email. By law, we have to give you a written copy of the reasons for the decision. The Appeal Panel will let you know when you may expect the written decision.

**All Tribunal decisions are published on the VTW's website.**

## CAN THE TRIBUNAL AWARD COSTS?

No. The service is free. You only have to meet your own expenses (and the expenses of anyone representing you) in preparing your case and coming to the hearing.

## WHAT IF I HAVE EXTRA NEEDS?

**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.**

Such notification can be made on the response proforma referred to on the first page of this leaflet.

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

## 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 in 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 acknowledgement; 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 List 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](http://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**

Valuation Tribunal for Wales

22 Gold Tops

NEWPORT

NP20 4PG

Tel: 01633 255003

E-mail: [correspondence@valuationtribunal.wales](mailto:correspondence@valuationtribunal.wales)