



COUNCIL TAX VALUATION

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 Listing Officer (LO) 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 LO's representative will be required to present their case to the Tribunal and explain the reasons for their conclusions. The Tribunal 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, such as letters, photographs or plans; and
- bring someone along to speak for you or to appear as a witness.

INFORMATION ON VALUATION LIST APPEALS

The Tribunal expects you and the LO to have discussed beforehand, any evidence that you will present at the tribunal hearing. You should also have agreed basic facts including the size and layout of your property.

When you prepare your case, please remember that the banding is based on the sale price of your property on the 1 April 2003. This date is set by law and we cannot change it. The LO has to look at sale prices prevailing in 2003, even if your property was not sold or built on this date.

Band	Range of Values	up to
A		£44,000
B	£44,001	£65,000
C	£65,001	£91,000
D	£91,001	£123,000
E	£123,001	£162,000
F	£162,001	£223,000
G	£223,001	£324,000
H	£324,001	£424,000
I	£424,001 and above	

The LO also has to imagine a number of things about the sale, including that:

- The property was sold empty;
- The interest sold was the freehold (or a leasehold of 99 years for a flat); and
- The property was in a reasonable state of repair.

At least two weeks before the hearing, the LO will tell you about the sales of any properties that they may use at the hearing. You will be allowed to look at this evidence before the tribunal hearing. You also have the right to ask the LO to let you look at the evidence they have for up to four other properties. If the LO decides to use more than four sales, you can ask for information on the same number of properties that they have used.

The LO and your local council both keep copies of the valuation list, which shows the bandings of all properties in your council's area. You can ask the LO or the council to let you look at the list, so that you can compare the bandings of your property and any other properties that you think are

similar. There are copies of the valuation lists for all properties in England and Wales on the Valuation Office Agency's website (www.voa.gov.uk).

INFORMATION ON NOTICE OF INVALIDITY APPEALS

Please note when considering Invalidation Appeals, tribunals are precluded from determining the correctness or otherwise of the banding value.

The Tribunal can only look at the rules under which you can make a proposal as set out in regulations.

The most common reasons why a proposal may be deemed invalid are as follows:

- **You made the proposal too late.** For example, you made it after the legal time limit.
- **You did not fill in the proposal properly.** For example, you did not give reasons why you believed the banding was wrong or you did not give full information about a decision of a Tribunal or superior court that you consider was relevant.
- **You do not have the right to make a proposal.** For example, you are not the occupier, owner or tenant of the appeal property.
- **A Tribunal or superior court has already considered an appeal on the same grounds and facts.**

Should the Tribunal decide that your proposal is valid, it will consider valuation matters at a later date.

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 Tribunal

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 LO who has put the bandings on the properties and 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 from the LO

A member of the LO's staff will attend to present their case.

The BA may also opt into the appeal.

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, you must however 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 Tribunal will follow a procedure to make sure that all parties can present their cases. The Tribunal will decide who will begin.

During the hearing:

- All parties will give their cases;
- You will be able to ask the LO (and any other party) questions;
- The LO (and other party) will be able to ask you questions;
- The Tribunal may ask you and the other parties questions; and
- The Clerk may also ask parties questions for clarification purposes.

Before closing the proceedings, the Tribunal 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 Tribunal may dismiss your appeal.

WILL I BE INFORMED OF THE DECISION ON THE DAY?

Most Tribunals 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 Tribunal 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 proposal.

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 Liability, Council Tax Reduction 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.

Relevant legislation

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

- i) Council Tax (Alteration of Lists and Appeals) (Wales) Regulations 1993 SI 290 (as amended)
- ii) The Valuation Tribunals (Wales) Regulations 2010 (as amended)

Our office

Valuation Tribunal for Wales

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