



## NON-DOMESTIC RATING

### 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 Valuation Office Agency (VOA), which sets the Rateable Values, and the Council/Billing Authority, which issues the Rates bills.

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 TRIBUNAL RECEIVE THE APPEAL?

By law, the VOA must send details of all proposals that have not been settled to the Tribunal within three months of receiving them. Once the Tribunal has received a proposal it becomes an appeal.

If your appeal is against the VOA's decision that your proposal is not valid, the VOA must send it to the Tribunal within four weeks.

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

If you manage to settle your appeal, please let the Tribunal know. You may withdraw your appeal, in writing, at any stage before the hearing date.

## INFORMATION ABOUT RATING APPEALS

The Rateable Value (**RV**) for a property entered in the rating list is based on its rental value at the Antecedent Valuation Date (**AVD**). The AVD is dependent upon the rating list entry under appeal, as follows:

Rating List	AVD
2010	1 April 2008
2017	1 April 2015

When the VOA set the RV, it looked at the rent (if any) paid on your property at the AVD and compared it with rents on similar properties to set levels of value.

Although the VOA values most properties by looking at rents, it does use other methods to value some properties.

The VOA will give you details of your rating assessment, including the measurements and the values that have been used.

The VOA and your local council both keep copies of the rating list, which shows the assessments of all properties in your council's area. You can ask the VOA or the council to let you look at the list, so that you can compare the assessments of your property and any other properties that you think are similar. There are copies of the rating lists for all properties in England and Wales on the Valuation Office Agency's Website ([www.voa.gov.uk](http://www.voa.gov.uk)).

#### INFORMATION ON NOTICE OF INVALIDITY APPEALS

Please note that when considering Invalidation Appeals, the Tribunal is precluded from considering the correctness or otherwise of the RV.

The Tribunal can only look at the rules under which you can make a proposal. Should the Tribunal decide that your proposal is valid, it will consider valuation matters at a later date.

#### WHAT HAPPENS NEXT?

In the interests of effective management, the VOA places appeals within programmes and provides advance notice of the timetable for the period during which discussions will take place, prior to listing by the Tribunal. The busiest time for appeal submission is immediately following a revaluation; hence there is the potential for initial delay.

The VOA will give you a **start date**, which is when it will begin discussing your appeal with you, and a **target date**, which is when your discussions should come to an end. In many cases, appeals will be settled by the target date, in which case a tribunal hearing will no longer be necessary.

If your appeal cannot be settled by the target date, the Tribunal will expect you and the VOA to agree facts and discuss any evidence you will present at the hearing. **Failure to exchange information in advance of the hearing may result in the deferral of your appeal.**

The hearing will normally take place within three months of the VOA's target date.

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 VOA. The Tribunal will give you at least four weeks' notice of the hearing date.

Copies of any relevant information/correspondence that is sent to the Tribunal office will be forwarded to all other parties to the appeal to ensure that everyone is aware of all the issues.

#### DO I STILL NEED TO PAY MY RATES?

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

**If neither you nor your representative attends the hearing the Tribunal 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 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 hearing; and
- a guide to our notice of decision.

We also offer guides on dealing with Council Tax Valuation, Council Tax Liability and Council Tax Reduction 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 Non-Domestic Rating is administered is the Local Government Finance Act 1988 and supporting regulations, particularly:

Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations SI 2005/758 (as amended)

## **Our office**

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