



NON-DOMESTIC RATING

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 Valuation Office Agency (VOA) 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 VOA'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 RATING LIST APPEALS

The Tribunal expects you and the VOA 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. **Failure to exchange information in advance of the hearing may result in the delay of the determination of your appeal.**

When you prepare your case, please remember that 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. At least three weeks before the hearing, the VOA will tell you about the rents on any properties that it may present at the hearing. You will be allowed to look at this evidence before the tribunal hearing. You also have the right to ask the VOA to let you look at the evidence of the rents it has for four other properties. If the VOA decides to use more than four rents, you can ask for information on the same number of properties that it has used.

INFORMATION ON NOTICE OF INVALIDITY APPEALS

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

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 RV 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.

If you ask the Tribunal to deal with your case by written submission, you will not be able to appeal against the Tribunal's decision to The Lands Chamber of the Upper Tribunal.

WHO WILL BE AT THE HEARING?

The Members of the VT

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 VOA that has put the RV on the properties and the Council/Billing Authority (BA) that sends out the rate 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 VOA

A member of the VOA 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 the Tribunal 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 representative of the VOA (and any other party) questions;
- The VOA's representative (and any 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 Lands Chamber of the Upper Tribunal.

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 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.

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

Valuation Tribunal for Wales
22 Gold Tops
NEWPORT
NP20 4PG
Tel: 01633 255003
E-mail: correspondence@valuationtribunal.wales