

VALUATION TRIBUNAL FOR WALES

ANNUAL REPORT 2015-2016

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Foreword by the President of the Valuation Tribunal for Wales

On evaluating the number of appeals during the past year, it is clear that there has been a reduction in the number of rating appeals heard. However the workload in other areas, principally council tax valuation and liability appeals, has been roughly similar to previous years. Due to the overall drop in the number of hearings, members have not been able to sit as frequently as in past years. Consequently, we have placed great emphasis this year on training members and chairs in readiness for the upturn which we know will come in a year or two.

As always our core business has been thoroughly and efficiently attended to, which has meant that the number of complaints and referrals to higher courts has been extremely low, with only three appeals to the Upper Tribunal, no appeals to the High Court on Council Tax matters, and just one complaint on a council tax liability decision.

Our committee structure has continued to prove itself as efficient in enabling the Governing Council to carry out its management and policy making role. The Tribunal staff are well qualified and experienced in supporting the work of the committees and in assisting the Governing Council, as well as their support to the members at tribunal hearings. It was, however, disappointing that a dedicated Welsh Language Officer post could not be re-filled this year because of a reduction in funding. Even though we are fortunate in having members of staff who are Welsh speakers and who have played (and are playing) a prominent role in meeting the challenges of the Welsh Language Commissioner's Welsh language standards, this is not their core role. We had hoped to bring the translation of documents largely in-house, but it still remains the case that we are paying for external translation services.

Like all government sponsored organisations our budget has taken a cut this year, which means that we have had to be prudent in our spending. As two thirds of all expenditure is used to cover staffing costs, the service will inevitably find it difficult to bear future cuts to our overall budget.

During 2016 there has been a series of elections to the Governing Council. The election process is cumbersome and not particularly efficient and, in an effort to improve the democratic process, discussions are ongoing with Welsh Government with a view to regulatory changes in the future.

The membership, who are all unpaid volunteers, continue to carry out a highly professional role at hearings and are extremely cost effective with regard to public purse expenditure. I thank all those members who did not seek reappointment this year and those who resigned for the valuable service they have given; and I welcome new members and newly elected chairs. My thanks also goes to the Regional and Deputy Regional representatives who serve on committees and on the Governing Council. With the need to find cost savings on an already small budget the Governing Council are faced with difficult decisions in seeking cost saving initiatives as well as maintaining an efficient service to the public.

In conclusion, I thank the Chief Executive, Regional Clerks and all the members and staff of the Tribunal who have collectively contributed towards the efficient and effective service delivered by the VTW during past year.

Diolch i bawb sy'n ymwneud â'r gwansanaeth.

Carol Cobert

President - Valuation Tribunal for Wales

Introduction by the Chief Executive

The main feature of this year has been a reduction in the number of rating appeals heard and cleared. This has been the result of circumstances outside of the direct control of the tribunal. These circumstances are described in section 2 of this report; but, in short, they arise from the need to compile new rating lists for 2017, when ratepayers will have new valuations attached to their properties for rating purposes.

The tribunal's other workloads have progressed in line with the pattern of recent years. Broadly, these appeals (principally council tax property valuation and personal liability matters) are listed and cleared within months of being lodged with the tribunal, on an efficient rolling programme, so that appellants do not experience significant or undue delay.

As in previous years, the vast majority of the tribunal's decisions have provided a final resolution to the individual matters heard. Only three cases have progressed to the Upper Tribunal (Lands Chamber) - and two of these have concerned very large, complex properties (a steel works and a petrol storage facility). The sums involved in these cases and the complexity of the assessments often prompt the losing party to take the matter to the next level. With regard to council tax matters, however, there were no further appeals.

Given the drop in volume of rating appeals this year, the tribunal has focussed attention on keeping its members well trained, in readiness for the upturn in hearings which will inevitably occur once resources are released from 2017 rating list compilation work. The Governing Council of the tribunal has been stressing the importance of training to all the tribunal's volunteer members in recent years, and 2015-16 has seen the full implementation of the Council's policy to suspend members from sitting if they do not complete the required training.

Even though the organisation is already set up in a highly cost-effective way (by utilising an unpaid voluntary membership), the tribunal has been mindful of the need to find cost savings in this time of austerity. The financial details show that the tribunal has been successful in this -- including non-staff operational costs down by nearly 25% compared to two years ago. The tribunal continues to pursue cost-saving initiatives, even though the margins for savings in some areas have now shrunk very considerably. The tribunal is always mindful of its duty to deliver a high quality service to the people of Wales at a truly economic cost. I believe this report demonstrates this.

Andrew Shipsides
Chief Executive – Valuation Tribunal for Wales

1 Tribunal's role and scope

1.1 The tribunal's role and scope has not changed during the last year. It remains a free service to which business rates and council tax payers in Wales can refer grievances they have with aspects of their liabilities. These aspects are principally:

- The valuation of the property which is used to calculate the rate or council tax liability.
- Whether a person is actually liable to council tax.
- Whether the calculated council tax liability is correct, taking into account the various discounts, exemptions, reductions and premiums which apply in certain circumstances.

Before bringing an issue to the attention of the tribunal, the aggrieved person must first have tried to resolve the matter with the initial decision-making body. In a case of property valuation, that body is the Valuation Office Agency (VOA -- an executive agency of Her Majesty's Revenues and Customs). And with regard to council tax liability issues, the body is the local government authority which has issued the council tax bill (known as the billing authority).

1.2 There are other types of appeal which are referred to the tribunal occasionally. These relate to:

- Completion notices issued by billing authorities with a view to establishing a date when a property may be deemed complete for rating and council tax purposes.
- The imposition of penalties by the VOA on persons whom the VOA has determined have failed to provide information which they are legally required to give for property valuation purposes.
- A drainage rate assessment made by a local drainage board.

1.3 The tribunal's decisions in all these matters have legal force. The tribunal may review some of its rating and council tax decisions on application of a party in certain limited circumstances. Otherwise, aggrieved parties may challenge decisions in the upper courts. Valuation for rating matters may initially be pursued in the Upper Tier Tribunal (Lands Chamber), and council tax liability matters may initially be pursued in the High Court (on a point of law only). Valuation for council tax matters cannot be challenged beyond the tribunal's decision: the tribunal's decision is final in those cases.

2 Workload, further appeals, and complaints

Workload

- 2.1 The tribunal's throughput this year has been radically reduced as a result of an agreement between Welsh Government and the VOA to limit the number of rating valuation appeals that the VOA would attend to. The agreed number of clearances was set at 1,500 cases. This compares to just over 6,000 actually cleared in the previous year. This agreement was made in order to allow the VOA to devote most of its staffing and resources to the preparation of new rating lists to be put into effect in 2017. Unfortunately from the tribunal's point of view, the agreement effectively limited the number of cases that it could list, as the VOA would not have had resources available to deal with numbers approaching the levels of last year and previous years. The tribunal could have listed at the same rate of previous years and would have had the resources available to deal with the resultant hearings; however there was no realistic prospect of clearance. Consequently the tribunal reduced the number of rating tribunals it scheduled during the year by over 75%.
- 2.2 An upshot of this large reduction in listings and hearings was that some members of the tribunal have not been required to sit at all this year, and all have sat substantially less frequently than is desirable to maintain a good level of ongoing experience. This has also impacted on the implementation of the tribunal's membership appraisal scheme, as there have been significantly fewer opportunities for members to be appraised. A further consequence has been that the number of rating appeals awaiting a listing for hearing has increased during the year. The tribunal started the year with a little over 2,500 rating cases awaiting listing; and ended the year with approaching 9,500 such cases. In recent years, the tribunal has been steadily reducing the number of outstanding rating cases at the beginning of each year. This year has halted that trend.
- 2.3 Unfortunately the increase in outstanding rating cases at the end of the period has been exacerbated by a larger than usual number of new registrations. In recent years the tribunal has, with some consistency, received between 4,000 and 5,000 new rating cases. This year it received over 8,700 cases. This was caused by a regulation change, applicable from 1 April and in England only, through which ratepayers lost the right to have any gains achieved in a successful appeal being backdated to the beginning of the current rating list, if the circumstances of the property were the same at the time of the appeal and at the beginning of the list. This regulation change prompted professional rating surveyors to submit large numbers of protective rating proposals, on behalf of their clients, to the VOA during the first three months of 2015. They did this in both England and Wales, regardless of the fact that the change did not apply in Wales. The cases submitted in Wales were subsequently transferred to the tribunal by the VOA during the current report period. As is well established with regard to rating appeal work, virtually all of these cases will have to be listed by the tribunal in order to initiate their clearance. The influx means that the tribunal has more outstanding appeals now than it has had for several years.

- 2.4 The tribunal is keen to deal with this recently increased number of outstanding cases, but agreement on continued reduced volumes has been agreed between Welsh Government and the VOA for the coming year - with a target for the VOA of 3,000 cases. This target was agreed without consultation with the tribunal, and the tribunal is mindful that it was done so in the context of discussing Welsh Government funding for the VOA (within which context the tribunal has no locus); however the target does impact directly upon the tribunal's operations. Unless receipts of new appeals are fewer than 3,000 in the coming year (and they have not been in any year of the current rating list - ie since 2010), it is inevitable that the number of outstanding cases will grow again.
- 2.5 Appendix A gives executive-summary details of the receipts and clearances for the last three years. It also gives estimates for the coming year, in which we anticipate a slightly higher than normal-year input of 6,000 rating cases. Traditionally there is an increase of receipts in the last year of a rating list, and this coming year is the last year of the 2010 rating list.
- 2.6 Appendix B gives the detailed appeal numbers for this report year for all appeal categories. Appeal numbers for all categories, other than rating appeals (which have been discussed above), are in line with established norms for annual turnover.

Further appeals

- 2.7 There were three appeals registered with the Upper Tribunal (Lands Chamber) this year against tribunal rating decisions.
- Tremorfa Steelworks, Cardiff
 - Mass Petro Storage Plant, Milford Haven
 - A self catering property in Lampeter

The cases have yet to be determined by the Upper Tribunal.

There were no appeals to the High Court on council tax matters.

Complaints

- 2.8 The tribunal received one complaint about a council tax liability decision. The complaint was made by the appellant in the case, who felt that the decision was wrong. The decision itself could not be investigated as an administrative complaint; and so the appellant was accordingly advised of his rights of further appeal.

3 Membership, training and appraisal

Membership

- 3.1 The overall membership shrank again this year, principally through some members not seeking reappointment following the expiry of a term of appointment. The total number stood at 156 at the end of the report year, compared to 173 last year.
- 3.2 The age profile continues to increase, as members stay in post for periods of six years, and we are not actively recruiting new members as workload demands (as described in section 2) are currently insufficient to provide a reasonable level of sitting experience for the present cohort of members. 48% of members are aged 70 or over, compared to 47% last year. There is no compulsory retirement age. An analysis of age and gender is presented at Appendix C. Approximately three-quarters of the membership is male.

Training

- 3.3 This year saw the introduction of a new membership training policy which required attendance at training events. If members did not attend the required events on this year's programme, they would be debarred from sitting in the following year until they had attended the next required training event in the new programme - unless they had a valid reason for not attending and applied for and received a dispensation to continue sitting from the president.
- 3.4 Attendance remained at broadly 75% overall (76% in 2014-15 and 74% this year). 18 members applied for and received a presidential dispensation. 13 members had a temporary bar imposed. The remaining training defaulters either resigned or did not have their membership renewed at the end of the year.
- 3.5 The Governing Council has decided to strengthen the training policy further by removing the dispensation process with effect from the coming year. In the future, whatever the reason for failing to attend required training, members will automatically receive a temporary bar from sitting until they attend the next training event.
- 3.6 As the rating appeal workload was radically reduced this year, the tribunal supplemented the required training programme with a number of regionally based, voluntary training sessions in order to keep contact with members and maintain skill levels.

Appraisal

- 3.7 Membership appraisal has been hampered this year by the workload reduction, and consequent reduction in the number of hearings. The appraisal system is predicated upon observing members in action during

contested tribunal hearings. Given the low numbers of tribunal meetings and of contested cases this year it has proved difficult to get all the required elements in place for some due appraisals to take place. The tribunal will have to catch up with these, and it plans to accelerate the pace of the programme when there is an upturn in the workload.

4 Governing Council

- 4.1 The tribunal's governance statement is on page XX of this report.
- 4.2 At the end of this report period the tribunal was in the midst of a series of elections for all positions on the Governing Council, including the president. This happens every two years – as required by the tribunal's governing statutory regulations. Elections for the regional representatives for the North took place at the end of the year. Elections for the other regional representative positions and for the tribunal president are due early in 2016-17.
- 4.3 Because of the way the prescribed election process works, the terms of appointment have become increasingly staggered. Accordingly the final positions will not be settled until July 2016. The current process is protracted and inefficient, resulting in multiple contacts with members over a prolonged period. The process is capable of being rationalised, and the Governing Council has accordingly submitted recommendations to the tribunal's sponsor department for improvements in the process. These appear to have been well received, and the tribunal looks forward to discussing them further with a view implementing regulatory changes in the not too distant future.
- 4.4 The election in the North saw Mr Michael McEvoy standing down from the regional representative role, a position he has occupied since the inception of the Valuation Tribunal for Wales. He was succeeded by Mr Rhys Prytherch, who had been the deputy; and the deputy position was taken by Mr Ivor Norbury.
- 4.5 The members of the Governing Council at the end of the report period were:

| | |
|-----------------------|---------------------------------|
| Miss Carol Cobert | President |
| Mr Rhys Prytherch | Regional Representative – North |
| Mr Neil Todd | Regional Representative – East |
| Mr Anthony Clatworthy | Regional Representative – South |
| Mr Rheinallt Evans | Regional Representative – West |
| Mr Bob Parry | Welsh Government appointee |

- 4.6 The deputy regional representatives were:

| | |
|-----------------------|-------|
| Mr Ivor Norbury | North |
| Mr Keith Mock | East |
| Mrs Bernese Martin | South |
| Mr David Oliver Evans | West |

4.7 Attendances at the year's four Governing Council meetings are shown below:

24 June 2015, 23 September 2015, 16 December 2015, 16 March 2016

| Member | Attended | Notes |
|----------------|-----------------|--|
| CA Cobert | 4 | |
| CN Todd | 4 | |
| HM McEvoy | 3 | Ceased to be regional representative before the fourth meeting |
| AHN Clatworthy | 3 | Unable to attend June meeting |
| JR Evans | 4 | |
| RG Parry | 3 | Unable to attend March meeting |
| KC Mock | 4 | |
| DR Prytherch | 3 | Unable to attend March meeting |
| BC Martin | 4 | Acted as replacement for Mr Clatworthy in June |
| DO Evans | 4 | |
| GI Norbury | 1 | March meeting only – newly appointed as Deputy. Acted as replacement for Mr Prytherch |

5 Staffing

- 5.1 The overall level of staffing fell this year from 20.75 fulltime equivalent officers to 19.8. This is because of a retirement of an administrative support officer and a reduction in hours for a regional clerk.
- 5.2 The tribunal planned to use the released hours to create a part-time Welsh Language Officer position, to meet the challenges of the introduction of Welsh Language Standards across Wales. A recruitment exercise was undertaken over the summer and an officer appointed in September. Unfortunately the officer resigned in January. The position will not now be filled because of reducing Welsh Government funding and the need to find significant savings. The tribunal regrets that it cannot strengthen its Welsh Language abilities in this way. It has no internal, dedicated Welsh Language resource; and is dependent upon external translation services and the good will of the few fluent Welsh speakers the tribunal employs. The reductions the tribunal has sustained this year have all involved Welsh-speaking members of staff
- 5.3 The tribunal currently employs five fluent Welsh speakers (4.8 fulltime equivalents). There is a range of Welsh proficiency across the rest of the staff – from basic phrases to reasonably sustained conversation. Six members of staff are currently undertaking regular study, with the support of the tribunal.
- 5.4 The average age of staff is 46 years; and the average length of service is nearly 17 years.
- 5.5 The average number of sickness leave days per member of staff this year was 4.47.

6. Finance

- 6.1 The tribunal's allocated funding this year was £1.222 million – compared to £1.310 million last year (a cut of 6.7%). Expenditure resulted in a slight overspend of nearly £28,000 (2.3% over allocated funding). This overspend was absorbed by the tribunal's sponsoring department. The possibility of an overspend was identified as soon as the tribunal received notice of its funding, as the allocated sum did not include provision for the cost of the tribunal's appeal system network. The tribunal advised the departmental sponsoring team accordingly at the time.
- 6.2 The situation arose because the department had removed the network cost element when finalising the previous year's (2014-15) allocated funding (as the cost for 2014-15 had been pre-paid at the end of 2013-14). Unfortunately it was not added back into the department's funding calculations for this year (2015-16), before the overall 6.7 percentage cut was applied.
- 6.3 The network costs for a full year with the then provider were known to be £56,000. However a tendering process, managed by the tribunal's sister tribunal in England (and IT partner), was underway with a view to substantially reducing the shared network costs half-way through the year, at the end of the existing three-year contact. In the end the tribunal spent £35,800 on network costs (£27,400 for six-months' provision from the old provider, and £8,400 for six months' provision from the new provider).
- 6.4 Details of the tribunal's 2015-16 expenditure are shown in Appendix D.
- 6.5 A comparison of this year's expenditure with expenditure in the previous two years is shown in Appendix E. Overall expenditure has decreased by 8%, despite increased salary and pension costs (collectively up 3.4%). Approximately half of the tribunal's staff are still on contractually based, annual incremental progression and/or qualification-award grades. This accounts for the higher increase than that which accrues solely from the national pay award of 1% for each of the last two years.
- 6.6 In the context of a broadly stable (slightly increasing) staff cost the tribunal has to achieve a 3% saving in non-staffing costs to achieve a 1% saving in overall expenditure. The 8% saving in the last two years therefore represents savings in non-staffing expenditure of over 24%.

7. Work on future developments (computing and jurisdiction)

Computing

- 7.1 The tribunal is locked into a longstanding IT partnership arrangement with its sister tribunal in England. The Welsh and English tribunals use the same appeal management software, same datacentres and same wide area network. This situation has arisen as traditionally the rating and council tax appeal systems have been identical (or nearly identical) across the Welsh-English border. However, there is increasing divergence. This, together with the demands of Welsh Language Standards compliance, means a break in the interlocked arrangements is highly likely, if not inevitable, in the medium term. As mentioned in section 2, current workload (linked to the 2010 rating list) is building up; and this is likely to be processed under the current well-established arrangements. However, new work (linked to the 2017 rating list) will need to be processed under different arrangements, as England is moving to new rights of challenge and appeal with regard to the new list, and the English tribunal is looking to develop a new IT solution for this. Wales may make its own (possibly different) changes too, with regard to rights of appeal. Accordingly now is the time to develop a new, future, IT appeal-processing system fully on all-fours with Welsh needs.
- 7.2 The tribunal therefore engaged in December an independent IT development contractor, based in Wales, to begin developing a bespoke Welsh solution. Work has progressed well. However, uncertainty about revised rights of challenge and appeal in Wales has hampered the development of the “front-end” of the system. Once these issues are resolved at a policy level, the tribunal will be well-placed to move the development forward.

Jurisdiction

- 7.3 In August the president and CEO met with a Welsh Government official working on the development and implementation of the Welsh Revenue Authority (WRA), which was assuming responsibility for the newly devolved taxes on landfill and land transaction tax (stamp duty). It had come to light that the valuation tribunal had not been considered as a possible arena for resolving any appeals arising from these devolved taxes, despite the tribunal’s core role of resolving tax liability issues. It was the president’s and CEO’s view that the tribunal could have provided a ready-made, Welsh solution for the low volume of appeals that it was anticipated would arise from these devolved taxes; and that the tribunal’s jurisdiction could be evolved over time to be a general taxation tribunal for all future Welsh devolved taxes. However, at that point it had already been concluded that the appeals would lie with the cross-border, UK First Tier Tribunal, at least as an interim measure.

Statements

**(required under the VTW – Welsh Government
Framework Document)**

Governance Statement

The Valuation Tribunal for Wales is governed by its Governing Council, which comprises:

- the President of the Tribunal
- the Tribunal's four Regional Representatives
- and, if appointed, a person appointed by the Welsh Government.

The Council and its composition are prescribed by The Valuation Tribunal for Wales Regulations 2010 [WSI 2010 No.713 (W69)].

The President and Regional Representatives must be members of the Tribunal and are elected by the Tribunal membership for a term of two years. They may stand for re-election at the expiry of a term. Deputy Regional Representatives are also elected and may act as a member of the Governing Council in the absence of the Regional Representative for their area.

The collective responsibilities of the Governing Council, the individual personal responsibilities of the President, and the individual responsibilities of each Regional Representative are detailed in the Valuation Tribunal for Wales Framework Document, which is signed under the approval of the Cabinet Secretary for Finance and Local Government by an officer of the Welsh Government and the Valuation Tribunal's Chief Executive Officer. The Tribunal's Chief Executive Officer signs on behalf of the Tribunal after receiving approval from the Governing Council.

The Tribunal's Governing Council carries out its functions in a way that is consistent with the Welsh Government's Citizen-Centred Governance Principles, which incorporate the Seven Principles of Public Life set out by the Committee on Standards in Public Life (the Nolan Committee).



Andrew Shipsides
VTW Chief Executive

Statement of Accounting Officer Responsibilities

The Chief Executive of the Valuation Tribunal for Wales is responsible for ensuring that the Tribunal's financial resources are managed in accordance with the principles and specific financial management requirements stated in the Valuation Tribunal for Wales Framework Document and the Welsh Government and Assembly financial documents and memoranda referenced in the Framework Document.

The Chief Executive is accountable personally to the designated Additional Accounting Officer within the Welsh Government department that sponsors the Tribunal. The Additional Accounting Officer is in turn accountable to the Welsh Government and the Assembly.

The Chief Executive may delegate, to Tribunal employees, the day-to-day administration of his responsibilities but remains personally responsible and accountable for them.



Andrew Shipsides
VTW Chief Executive

Appendices

- A Workload – 3 year comparison and 2016-17 estimates**
- B Appeal Clearance Data 2015/2016**
- C Age and gender analysis of the membership (as at 31 March 2015)**
- D Valuation Tribunal for Wales Expenditure 2015/2016**
- E Savings over last two years**

Workload – 3 year comparison and 2016-17 estimates: Appendix A-1

Valuation Tribunal appeal inputs and clearances - over last three years:

| | | Non-domestic Rating Valuation | Council Tax Valuation | CT liability, penalties, others |
|------------------------|---------------------|----------------------------------|--------------------------|------------------------------------|
| 2013-14 | | | | |
| Input | Brought forward | 7540 | 534 | 26 |
| | Received | 4822 | 1835 | 100 |
| Clearance | Settled by parties | 6599 | 1284 | 15 |
| | Decided by tribunal | 1191 | 403 | 62 |
| | | 85% | 76% | 19% |
| | | 15% | 24% | 81% |
| 2014-15 | | | | |
| Input | Brought forward | 4572 | 682 | 49 |
| | Received | 4198 | 1700 | 97 |
| Clearance | Settled by parties | 5232 | 1398 | 22 |
| | Decided by tribunal | 939 | 416 | 78 |
| | | 85% | 77% | 22% |
| | | 15% | 23% | 78% |
| 2015-16 | | | | |
| Input | Brought forward | 2599 | 568 | 46 |
| | Received | 8719 | 1796 | 104 |
| Clearance | Settled by parties | 1719 | 1552 | 59 |
| | Decided by tribunal | 204 | 312 | 49 |
| | | 89% | 83% | 55% |
| | | 11% | 17% | 45% |
| Carried forward | | 9395 | 500 | 42 |

Note:

Over 95% of cases settled by parties are listed by the tribunal to a hearing date.
The action of setting a hearing date acts as a catalyst to stimulate settlement.

Workload – 3 year comparison and 2016-17 estimates: Appendix A-2

Estimates of inputs and clearances - 2016-17

| | | Non-domestic Rating Valuation | Council Tax Valuation | CT liability, penalties, others |
|------------------------|---------------------|----------------------------------|--------------------------|------------------------------------|
| 2016-17 | | | | |
| Input | Brought forward | 9395 | 500 | 42 |
| | Received | 6000 | 1700 | 100 |
| Clearance | Settled by parties | 2150 | 1300 | 20 |
| | Decided by tribunal | 350 | 400 | 90 |
| Carried forward | | 12895 | 500 | 32 |

Appeal Clearance Data 1 April 2015 to 31 March 2016

| Appeal Type | | Council Tax Valuation Appeals | | Non-Domestic Rating List 2005 | | Non-Domestic Rating List 2010 | | Miscellaneous (e.g. Liability/Penalties)* | | All Appeals | |
|------------------------|--------|-------------------------------|-------|-------------------------------|-------|-------------------------------|-------|---|-------|-------------|-------|
| | Region | | Total | | Total | | Total | | Total | | Total |
| Brought Forward | East | 107 | 568 | 22 | 93 | 700 | 2506 | 6 | 46 | 835 | 3213 |
| | North | 99 | | 14 | | 542 | | 4 | | 659 | |
| | South | 181 | | 18 | | 658 | | 22 | | 879 | |
| | West | 181 | | 39 | | 606 | | 14 | | 840 | |
| Received | East | 394 | 1796 | 0 | 0 | 1853 | 8719 | 25 | 104 | 2272 | 10619 |
| | North | 582 | | 0 | | 2097 | | 11 | | 2690 | |
| | South | 358 | | 0 | | 2790 | | 40 | | 3188 | |
| | West | 462 | | 0 | | 1979 | | 28 | | 2469 | |
| Settled | East | 355 | 1552 | 14 | 25 | 441 | 1694 | 5 | 59 | 815 | 3330 |
| | North | 529 | | 4 | | 380 | | 2 | | 915 | |
| | South | 258 | | 5 | | 443 | | 37 | | 743 | |
| | West | 410 | | 2 | | 430 | | 15 | | 857 | |
| Decided | East | 57 | 312 | 2 | 5 | 55 | 199 | 14 | 49 | 128 | 565 |
| | North | 38 | | 0 | | 41 | | 6 | | 85 | |
| | South | 139 | | 2 | | 43 | | 14 | | 198 | |
| | West | 78 | | 1 | | 60 | | 15 | | 154 | |
| Allowed | East | 10 | 21 | 1 | 3 | 2 | 14 | 1 | 4 | 14 | 42 |
| | North | 2 | | 0 | | 2 | | 1 | | 5 | |
| | South | 5 | | 2 | | 6 | | 1 | | 14 | |
| | West | 4 | | 0 | | 4 | | 1 | | 9 | |
| Carried Forward | East | 89 | 500 | 6 | 63 | 2057 | 9332 | 12 | 42 | 2164 | 9937 |
| | North | 114 | | 10 | | 2218 | | 7 | | 2349 | |
| | South | 142 | | 11 | | 2962 | | 11 | | 3126 | |
| | West | 155 | | 36 | | 2095 | | 12 | | 2298 | |

* A breakdown of Miscellaneous Appeals is shown overleaf

Appeal Clearance Data 1 April 2015 to 31 March 2016 – Analysis of Miscellaneous Types

| Appeal Type | | Council Tax Liability | | Completion Notice | | Penalty Notice | | Application for Review of Decision | | Council Tax Reduction | | All | |
|------------------------|----------|-----------------------|-------|-------------------|-------|----------------|-------|------------------------------------|-------|-----------------------|-------|-----|-------|
| | Tribunal | | Total | | Total | | Total | | Total | | Total | | Total |
| Brought Forward | East | 3 | 16 | 0 | 15 | 0 | 0 | 0 | 0 | 3 | 15 | 6 | 46 |
| | North | 2 | | 0 | | 0 | | 0 | | 2 | | 4 | |
| | South | 5 | | 15 | | 0 | | 0 | | 2 | | 22 | |
| | West | 6 | | 0 | | 0 | | 0 | | 8 | | 14 | |
| Received | East | 4 | 26 | 1 | 21 | 0 | 1 | 1 | 5 | 19 | 51 | 25 | 104 |
| | North | 4 | | 3 | | 0 | | 0 | | 4 | | 11 | |
| | South | 8 | | 17 | | 1 | | 3 | | 11 | | 40 | |
| | West | 10 | | 0 | | 0 | | 1 | | 17 | | 28 | |
| Settled | East | 3 | 8 | 0 | 33 | 0 | 0 | 0 | 0 | 2 | 18 | 5 | 59 |
| | North | 0 | | 1 | | 0 | | 0 | | 1 | | 2 | |
| | South | 2 | | 32 | | 0 | | 0 | | 3 | | 37 | |
| | West | 3 | | 0 | | 0 | | 0 | | 12 | | 15 | |
| Decided* | East | 4 | 25 | 0 | 0 | 0 | 1 | 0 | 3 | 10 | 20 | 14 | 49 |
| | North | 3 | | 0 | | 0 | | 0 | | 3 | | 6 | |
| | South | 7 | | 0 | | 1 | | 3 | | 3 | | 14 | |
| | West | 11 | | 0 | | 0 | | 0 | | 4 | | 15 | |
| *Allowed | East | 1 | 3 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 4 |
| | North | 1 | | 0 | | 0 | | 0 | | 0 | | 1 | |
| | South | 0 | | 0 | | 0 | | 1 | | 0 | | 1 | |
| | West | 1 | | 0 | | 0 | | 0 | | 0 | | 1 | |
| Carried Forward | East | 0 | 9 | 1 | 3 | 0 | 0 | 1 | 2 | 10 | 28 | 12 | 42 |
| | North | 3 | | 2 | | 0 | | 0 | | 2 | | 7 | |
| | South | 4 | | 0 | | 0 | | 0 | | 7 | | 11 | |
| | West | 2 | | 0 | | 0 | | 1 | | 9 | | 12 | |

Appendix C

Age and gender analysis of the membership (as at 31 March 2016)

| Age | Under 30 | | 30-39 | | 40-49 | | 50-59 | | 60-69 | | 70-79 | | Over 80 | | Total | |
|--------------------------------------|----------|---|-------|---|-------|---|-------|---|-------|----|-------|----|---------|---|-------|----|
| | Gender | M | F | M | F | M | F | M | F | M | F | M | F | M | F | M |
| North | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 3 | 9 | 3 | 16 | 6 | 5 | 0 | 32 | 12 |
| East | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 2 | 6 | 4 | 11 | 4 | 1 | 0 | 23 | 10 |
| South | 0 | 0 | 0 | 0 | 3 | 2 | 1 | 2 | 10 | 3 | 7 | 6 | 2 | 0 | 23 | 13 |
| West | 0 | 0 | 1 | 0 | 1 | 0 | 4 | 2 | 16 | 2 | 12 | 1 | 3 | 1 | 37 | 6 |
| Total | 0 | 0 | 1 | 0 | 4 | 2 | 12 | 9 | 41 | 12 | 46 | 17 | 11 | 1 | 115 | 41 |
| Percentage of total membership | 0% | | 0.6% | | 3.8% | | 13.5% | | 34.0% | | 40.4% | | 7.7% | | 73.7% | |

Note

- 1 The total number of members who are serving local authority council members is 27 - a reduction of 10% on last year, and significantly below the maximum proportion allowed by the tribunal's governing statutory regulations (which stipulate a maximum of one third of the total).

Appendix D

Valuation Tribunal for Wales Expenditure 2015-2016 (£s)

| Area of expenditure | Anticipated spread of funds | Actual Expenditure | Funds remaining/ overspent | Percentage annual spend |
|--------------------------|-----------------------------|--------------------|----------------------------|-------------------------|
| Salaries | 720000 | 696360 | 23640 | 96.7% |
| Pensions | 152000 | 142809 | 9191 | 94.0% |
| Subtotal | 872000 | 839169 | 32831 | 96.2% |
| Accommodation Costs | 80000 | 86417 | -6417 | 108.0% |
| Computer Expenditure | 90000 | 129606 | -39606 | 144.0% |
| Travel & Subsistence | 55000 | 63271 | -8271 | 115.0% |
| Supplies and Equipment | 24500 | 26570 | -2070 | 108.4% |
| Utilities | 8500 | 13353 | -4853 | 157.1% |
| Other Running Costs | 26000 | 23393 | 2607 | 90.0% |
| Training | 36000 | 36824 | -824 | 102.3% |
| Governing Council | 30000 | 31184 | -1184 | 103.9% |
| Subtotal | 350000 | 410618 | -60618 | 117.3% |
| Total Expenditure | 1222000 | 1249787 | -27787 | 102.3% |

Savings over last two years (percentage savings shown in green)

| Area of expenditure | Expenditure 2015-16 | Percentage increase/ decrease compared to 2014-15 | Percentage increase/ decrease compared to 2013-14 | Expenditure 2014-15 | Percentage increase/ decrease compared to 2013-14 | Expenditure 2013-14 |
|----------------------------|------------------------|---|---|------------------------|---|------------------------|
| Salaries | 696360 | 0.3% | 3.8% | 693974 | 3.5% | 670661 |
| Pensions | 142809 | 8.0% | 1.2% | 132234 | -6.3% | 141050 |
| Subtotal | 839169 | 1.6% | 3.4% | 826208 | 1.8% | 811711 |
| Accommodation Costs | 86417 | -15.9% | -6.4% | 102766 | 11.3% | 92291 |
| Computer Expenditure | 129606 | -16.7% | -40.2% | 155652 | -28.2% | 216674 |
| Travel & Subsistence (T&S) | 63271 | -14.7% | -35.0% | 74210 | -23.8% | 97337 |
| Supplies and Equipment | 26570 | -29.4% | -3.9% | 37616 | 36.0% | 27658 |
| Utilities | 13353 | 24.5% | 48.9% | 10727 | 19.6% | 8966 |
| Other Running Costs | 23393 | -29.4% | -34.7% | 33121 | -7.5% | 35824 |
| Training | 36824 | 6.5% | -19.8% | 34574 | -24.7% | 45909 |
| Governing Council | 31184 | 1.5% | 42.0% | 30712 | 39.9% | 21960 |
| Subtotal | 410618 | -14.3% | -24.9% | 479378 | -12.3% | 546619 |
| Total Expenditure | 1249787 | -4.3% | -8.0% | 1305586 | -3.9% | 1358330 |

Notes

- (1) The Computer Expenditure figures for 2013-14 and 2014-15 have been adjusted, so that the network cost of £56K for 2014-15 (which was prepaid in 2013-14) is allocated to the correct year. This makes the comparison across years more robust (ie comparing like with like).
- (2) The scope of Governing Council expenditure was broadened in 2014-15 to include T&S costs associated with Governing Council activity (including all committee work). This accounts for all or most of the £9K increase in that expenditure area that year. The £20K+ decrease under the general T&S heading that year therefore includes the switch of Governing Council T&S to the Governing Council expenditure area.
- (3) Staffing costs have increased each year because of a 1% national pay award being implemented each year, and a number of staff still being on annual incremental progression and qualification-award grades. There is very little "staff churn" year to year. These circumstances therefore entail an overall upward trend (3.4% compared to 2013-14).
- (4) As staffing is stable and expenditure on it is broadly two-thirds of overall expenditure, there is a geared relationship of 1:3 between bottom-line savings and all non-staffing expenditure. This is why the 8% overall saving over two years has been achieved by a saving in excess of 24% on non-staffing spending.