

VALUATION TRIBUNAL FOR WALES

ANNUAL REPORT 2016-2017

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Foreword by the President of the Valuation Tribunal for Wales

This year we have been challenged by a major cut in our allocated funding. The extent of the cut was revealed to us very late in the day – ie late February 2016; barely a month before the financial year began. At that stage we already had fixed commitments which meant that coming in within budget was known to be impossible at the outset. We would just not be able to find sufficient in-year savings to make ends meet. A member of staff leaving during the first half of the year helped to relieve some of the financial pressure, but it was not sufficient in itself.

Fortunately, in November I was able to come to an agreement with the Cabinet Secretary for Finance and Local Government that the inevitable shortfall in funding would be covered. I am very grateful to Professor Mark Drakeford for his consideration and intervention, and for making a clear decision at that meeting on our funding for 2016-17. That early decision gave my colleagues and I on the VTW Governing Council sufficient time to develop a detailed plan to enable us to continue to deliver a high quality service within the very tight funding regime that exists. A brief description of that plan is given in this report. More detail will follow in next year's report as the plan is put into effect.

In this report we cover the funding issue that I have described above and the day to day work of the tribunal this year. Overall this has been a quiet year with regard to workload. This is because rating work has effectively been reduced by Welsh Government's decision that the Valuation Office Agency (VOA) concentrate its resources on revaluation work in order to compile the new 2017 rating lists. This has had the knock-on consequence of effectively restricting the number of cases that we could list. If we had listed more, the VOA would not have been in a position to deal with them.

I wish to thank everyone who has contributed to the work of the tribunal this year. In particular I commend the Chief Executive who has worked tirelessly to support the Governing Council in what has been, at times, a difficult year.

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

Carol Cobert

President - Valuation Tribunal for Wales

Introduction by the Chief Executive

The rating appeal workload this year has continued to be affected by the agreement made between Welsh Government and the Valuation Office Agency (VOA) that the VOA focus on revaluation work rather than appeal work. Although the targeted clearance figure for the VOA was set at twice the level of the previous year, the overall number was still less than half the norm for non-revaluation years. Consequently the tribunal has had a quiet year for rating appeals again, and members have continued have a reduced number of sittings. Most of the year's rating work was done in the second half of the year after the draft 2017 rating lists were published in September and additional VOA staff accordingly came back on stream to defend rating appeals.

Council tax work (both valuation and liability appeals) followed the established profile which has existed for several years now. Broadly 1,700 valuation appeals are received in a year, and 1,700 are processed. Similarly 80 to 100 liability matters are received and processed within each twelve-month period. In short, this means that appellants' cases are cleared with as minimal delay as the tribunal can achieve, bearing in mind the availability of the parties and the logistics underpinning the listing of appeals at appropriate hearing centres.

No tribunal decisions have been appealed to the upper courts this year. Of the very few cases that have been referred in recent years, one was determined this year – namely Tremorfa Steelworks in Cardiff. The Upper Tribunal (Lands Chamber) upheld the VTW's decision.

Reduction in funding has been a concern this year. The President has mentioned this in her foreword, and details are presented in this report. I would echo the President's thanks to the Cabinet Secretary Mark Drakeford. His early decision on our funding allocation for 2017-18 means that we will not experience again the financial "fire-fighting" that was encountered this year.

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 2016/17. 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 Clearance of rating appeals this year was slightly above the target agreed between Welsh Government (WG) and the VOA. The target (at 3,000 cases) was twice the previous year's target in anticipation of the VOA bringing staff back on to *defence of the list work* during the second half of the year following VOA's completion of the draft 2017 rating lists. A total of just over 3,600 clearances was actually achieved as a result of VTW listings. The majority were either withdrawn or settled between the parties by agreement shortly before the scheduled VTW hearing. Nearly 300 appeals required VTW decisions.
- 2.2 The overall number of rating clearances was, like last year, lower than the number that the tribunal is actually able to list and process. The tribunal can process, and has processed in previous years, between 6,000 and 7,500 cases. The throughput this year and last has been controlled by the decision on targets made by WG and VOA referred to above. As a result of this, most tribunal members were required to sit at a rating tribunal hearing either not all or very occasionally. This is a consequence of tribunal membership numbers being fixed by statute and the low target. 2017-18 will see the target returning to processing levels similar to 2014-15 and previous years. An initial figure of 6,000 cases was agreed at the end of November 2016 between VTW, VOA and WG; and the tribunal welcomes this. The figure was however subject to detailed VOA-WG funding discussions to be held closer to the end of the financial year.
- 2.3 The traditional uplift in rating appeal receipts, which occurs at the end of a rating list, did not occur this year (ie at the end of the 2010 rating list). A little over 3,000 cases were received - compared to over 8,700 last year, 4,200 in 2014-5, and 4,800 in 2013-14. As covered in last year's annual report, regulatory changes in England caused rating agents to make their "end of list appeals" in relation to properties in England during 2015-16. It appears that many agents did likewise with regard to properties in Wales, regardless of the fact that regulations were different here. Consequently the number of outstanding rating appeals at the end of this year is lower than the number at the beginning of the year (ie 8,900 compared to 9,400). The majority of these will be processed during 2017-18. However some additional cases (registered with the VOA in February and March) remain to be transmitted by the VOA to the VTW during the first two months of 2017-18. These will amount to 3,000 additional appeals on the 2010 list, and so represent a small uplift - but this is not as significant an uplift as would normally have been anticipated.
- 2.4 Council tax valuation appeal workload stayed stable with just over 1,600 clearances (compared to 1,800 in 2015-16). Receipts have been running at broadly 1,700 per year for a number of years; and processing fundamentally keeps pace with receipts. This means there is little inherent delay for council tax appellants. Likewise, receipts and processing are broadly in balance with

regard to council tax liability appeals and other miscellaneous appeals. The year began with just over 40 appeals awaiting listing and the tribunal ended the year with a virtually identical number, having processed approximately 80 cases during the course of the year. Again council taxpayers experience little intrinsic delay with regard to the processing of these types of appeal. Any significant delays (of three months or more) are usually the result of a request from the council taxpayers themselves or because a related matter, which carries some precedence, is being processed in the First Tier Tribunal. This latter point affects council tax reduction appeals where there are related housing benefit appeals.

- 2.5 Appendix A gives executive-summary details of the receipts and clearances for all appeal types for the last four years. Appendix B gives the detailed appeal numbers for this report year.

Further appeals

- 2.6 No appeals were registered with the Upper Tribunal (Lands Chamber) this year against VTW rating decisions.
- 2.7 The Tremorfa Steelworks appeal which was referred to the Upper Tribunal last year was decided by the Lands Chamber during the course of this year. The Lands Chamber upheld the VTW decision.
- 2.8 No VTW decisions were appealed to the High Court on council tax matters this year.

Complaints

- 2.9 The tribunal received two formal complaints about administrative handling this year. In the first, the CEO found that there had been some minor administrative failings. An apology was given and accepted. The appellant's case was subsequently resolved between the parties without any further intervention from the VTW. In the second, a Regional Clerk investigated a complaint from an appellant alleging harassment by a member of VTW staff. None was found. The complainant subsequently complained to the CEO. Again no harassment was found. The complainant then registered the matter with the Public Services Ombudsman for Wales. However, the Ombudsman did not investigate the matter in detail as he determined that there was no merit in the claim.

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 their appointment term. The total number stood at 147 at the end of the report year, compared to 156 last year.
- 3.2 The age profile has improved slightly this year. 42% of members are aged 70 or over, compared to 48% last year. This is a result of some older members leaving, rather than as a consequence of new, younger intake. The tribunal is not actively recruiting new members, as workload demands are currently insufficient to provide a reasonable level of sitting experience for the present cohort. Unfortunately the members leaving this year have adversely affected the gender balance. Last year it was 74% male and 26% female; it is now 81% male and 19% female. An analysis of age and gender is presented at Appendix C.

Training

- 3.3 88% of members attended the VTW's training events this year. This is a significant increase on previous years. (Each of the previous three years saw a relatively stable attendance of 75% [plus or minus 1%.]) This increase is largely due to a stricter training regime effective this year which debarred members from sitting for a period if they did not attend training. There has also been some loss of members who habitually have not attended training in the past.
- 3.4 Video recordings of the summer training sessions were produced this year. These were then used for the autumn, national "catch up" event, and smaller regional sessions at the end of the reporting year. These recordings will constitute the initial elements of a video training resource which the VTW intends to develop over the coming years. This will broaden the VTW's training offer to new and continuing members. It is anticipated that in due course the VTW will be able to offer its members homebased learning on a range of technical aspects of the tribunal's work, utilising video materials in conjunction with marked assessment sheets.

Appraisal

- 3.5 Membership appraisal continues to be affected by the low throughput of appeals compared to normal years (see section 2 on workload). 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 most appraisals which would ordinarily have taken place. The tribunal will catch up with its appraisal programme when there is an upturn in the workload.

4 Governing Council

- 4.1 The tribunal's governance statement in on page 13 of this report.
- 4.2 The composition of the Governing Council (GC) remained the same as last year, except for a change of Welsh Government appointee. Mr Bob Parry came to the end of his final term of appointment in June, having served a total of 10 years. His replacement was Mr Russell Lawson, who was appointed in December for a period of four years.
- 4.3 The GC met four times during the year - for programmed quarterly meetings with all management team officers in attendance (ie the CEO and four Regional Clerks). In addition, the GC held five *ad hoc* meetings with just the CEO in attendance. These additional meetings were called to discuss funding issues and, as a result of these issues, the need to reorganise the service, including restructuring and downsizing staffing.
- 4.4 At the end of March the GC announced to staff and the membership its organisational plan for the next five years. The plan aimed at remodelling the management tier and reducing overall staffing from just under 19 to 15 in the short term, and closing one office and relocating another in the medium term. [More detail of the underlying financial considerations is given in section 6 Finance.]

5 Staffing

- 5.1 The overall level of staffing fell this year from 19.8 fulltime equivalent officers to 18.8. This was as a result of a Professional Tribunal Officer (PTO) leaving to take up a new post elsewhere. Limited funding for the year, together with the known, low appeal workload for the year, led to a decision not to replace this officer.
- 5.2 The number of fluent Welsh speakers remained at five. Six members of staff (five after the departure of the PTO mentioned above) continued to undertake regular Welsh language study with the support of the VTW.
- 5.3 The average age of staff is nearly 47 years; and the average length of service is a little over 17 years.
- 5.4 The average number of sickness leave days per member of staff this year was 8.4. This included two members of staff on long-term sick leave because of physical injuries sustained outside of work. The average for staff not on long-term sickness absence was 4.47 (the same as the previous year).

6. Finance

- 6.1 The tribunal's allocated funding this year was £1.114 million – compared to £1.222 million last year (a cut of 8.8%). This allocated amount was significantly less than the tribunal anticipated, having presented Welsh Government in November 2015 with “stand-still” and “short-term achievable savings” budget assessments for 2016-17 of £1.3 million and £1.25 million respectively. Further to this, the tribunal, a month later, advised its WG sponsorship team that, under the IT partnership arrangements with the Valuation Tribunal Service in England, an additional £40K on top of the previous budget assessments was required because of a major computer change that could not be avoided (ie a change of obsolete back-office servers). Welsh Government's allocated funding letter was received at the end of February 2016 without any pre-warning of the order of the cut or any prior indication that the allocated sum would be significantly different to the assessments presented by the tribunal the previous November.
- 6.2 The Governing Council petitioned Welsh Government throughout March to November for an upward revision of the allocated amount, as fixed commitments for the year were destined to result in an overspend. At the end of November the President had a personal meeting with the sponsoring Minister, and it was agreed that the overspend would be covered, including the computer change. At that stage the overspend was lower than originally predicted because of an unreplaced staff loss (reported in section 5). It was further agreed between the President and the Minister that the budget allocation for 2017-18 would be £1.114 million and that the VTW would need to restructure with this fixed allocation in mind and with a view to receiving a reducing budget in immediately following years.
- 6.3 Total expenditure for the year was £1.204 million (an overspend of £90K on the originally allocated sum). Details are shown in Appendix D.
- 6.4 Appendix E compares this year's expenditure against the previous three years. This shows that overall expenditure has reduced year on year, and that the total reduction compared to 2013-14 is over 11%. It also shows that staffing costs have gone up slightly, despite a reducing overall number of staff. This is principally because pension costs have rocketed in recent years, due to long-term deficits in the Local Government Pension Scheme (LGPS). The VTW is a “scheme employer” within the LGPS (ie it is a named body within the statutory instrument defining the scheme). Because the scheme is a statutory one, the VTW has a duty to pay the increasing payments charged to it.
- 6.5 Appendix E also shows that the VTW has managed to make significant year on year savings on non-staffing running costs (ie more than 12% in each of the last three years compared to the immediately preceding year). Over the three-year period as a whole this amounts to a 34% saving compared to the 2013-14 outturn.

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).

A handwritten signature in black ink, appearing to read 'Andrew Shpsides', with a large, stylized flourish extending from the end of the signature.

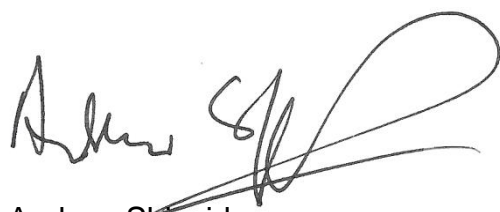
Andrew Shpsides
VTW Chief Executive

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.

A handwritten signature in black ink, appearing to read 'Andrew Shpsides', with a large, stylized flourish extending from the end of the signature.

Andrew Shpsides
VTW Chief Executive

Appendices

- A Workload – last four years’ comparative figures**
- B Appeal Clearance Data 2016/2017**
- C Age and gender analysis of the membership (as at 31 March 2017)**
- D Valuation Tribunal for Wales Expenditure 2016/2017**
- E Total expenditure – last four years’ comparative figures**

Workload – last 4 years’ comparative figures:

Appendix A

		Non-domestic Rating Valuation		Council Tax Valuation		CT liability, penalties, others	
2013-14							
Input	Brought forward	7540		534		26	
	Received	4822		1835		100	
Cleared	Settled by parties	6599	85%	1284	76%	15	19%
	Decided by tribunal	1191	15%	403	24%	62	81%
2014-15							
Input	Brought forward	4572		682		49	
	Received	4198		1700		97	
Cleared	Settled by parties	5232	85%	1398	77%	22	22%
	Decided by tribunal	939	15%	416	23%	78	78%
2015-16							
Input	Brought forward	2599		568		46	
	Received	8719		1796		104	
Cleared	Settled by parties	1719	89%	1552	83%	59	55%
	Decided by tribunal	204	11%	312	17%	49	45%
2016-17							
Input	Brought forward	9395		500		42	
	Received	3075		1734		80	
Cleared	Settled by parties	3333	92%	1306	80%	36	47%
	Decided by tribunal	277	8%	324	20%	41	53%
Carried forward		8860		604		45	

Appeal Clearance Data 1 April 2016 to 31 March 2017

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	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	
Received	East	368	1734	0	0	596	3075	17	80	981	4889
	North	452		0		625		8		1085	
	South	301		0		1233		29		1563	
	West	613		0		621		26		1260	
Settled	East	259	1306	0	8	823	3325	9	36	1091	4675
	North	406		2		674		7		1089	
	South	180		1		1203		7		1391	
	West	461		5		625		13		1104	
Decided	East	53	324	0	1	95	276	10	41	158	642
	North	75		0		79		5		159	
	South	108		1		63		17		189	
	West	88		0		39		9		136	
Allowed	East	7	20	0	0	4	12	2	8	13	40
	North	1		0		4		2		7	
	South	9		0		1		2		12	
	West	3		0		3		2		8	
Carried Forward	East	145	604	6	54	1735	8806	10	45	1896	9509
	North	85		8		2090		3		2186	
	South	155		9		2929		16		3109	
	West	219		31		2052		16		2318	

* A breakdown of Miscellaneous Appeals is shown overleaf

Appeal Clearance Data 1 April 2016 to 31 March 2017 – 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	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	
Received	East	4	26	2	7	1	4	2	6	8	37	17	80
	North	7		1		0		0		0		8	
	South	9		0		0		2		18		29	
	West	6		4		3		2		11		26	
Settled	East	1	9	2	9	0	0	0	0	6	18	9	36
	North	4		3		0		0		0		7	
	South	1		0		0		0		6		7	
	West	3		4		0		0		6		13	
Decided*	East	2	11	0	0	0	0	3	8	5	22	10	41
	North	4		0		0		0		1		5	
	South	3		0		0		2		12		17	
	West	2		0		0		3		4		9	
*Allowed	East	0	4	0	0	0	0	2	2	0	2	2	8
	North	2		0		0		0		0		2	
	South	1		0		0		0		1		2	
	West	1		0		0		0		1		2	
Carried Forward	East	1	15	1	1	1	4	0	0	7	25	10	45
	North	2		0		0		0		1		3	
	South	9		0		0		0		7		16	
	West	3		0		3		0		10		16	

Appendix C

Age and gender analysis of the membership (as at 31 March 2017)

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	F
North	0	0	0	0	0	0	3	3	9	2	16	3	5	0	33	8
East	0	0	0	0	0	0	6	2	8	3	11	2	1	0	26	7
South	0	0	0	0	3	2	3	2	12	1	8	2	2	0	28	7
West	0	0	0	0	2	0	4	2	16	2	9	1	1	1	32	6
Total	0	0	0	0	5	2	16	9	45	8	44	8	9	1	119	28
Percentage of total membership	0.0%		0.0%		4.8%		17.0%		36.1%		35.4%		6.8%		81.0%	19.0%

Note

- 1 The total number of members who are serving local authority council members is 24 - a reduction of 11% 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).

Valuation Tribunal for Wales Expenditure 2016-2017 (£s)

Area of expenditure	Amount	Percentage of total spend
Staff costs (excl. pensions)	695909	57.82%
Pension costs	147878	12.29%
Subtotal	843787	70.11%
Office accommodation	100705	8.37%
Computing	142479	11.84%
Central administration	40414	3.36%
Tribunals	30000	2.49%
Governance	19021	1.58%
Membership training	20106	1.67%
Staff training	7072	0.59%
Subtotal	359796	29.89%
Total	1203584	

Notes

There are no previous years' comparison figures for the expenditure areas, as these were redefined this year to better reflect business expenditure areas.

For instance, "Tribunals" was introduced to show expenditure on convened tribunal meetings. Staff and member travel costs and room hire charges are the principal elements accounted for in this area. Previously these elements were separated into "Travel & Subsistence" and "Other Running Costs" and combined with the same elements incurred in undertaking different activities, such as Governing Council meetings and training events. The old methodology did not provide an analysis of the cost of business activities. The new approach now does. Comparative expenditure on business areas will be available in future years.

A comparison of previous years' total expenditure is shown in Appendix E. It shows that expenditure has gone down progressively year on year since 2013-14, despite annual increases in staffing costs. Increases in staffing costs have arisen because of annual cost of living rises (capped at 1% pa), increases in employer pension contributions, and incremental progression for some staff. The increases have not occurred because of growth in staff numbers. Staff numbers have actually declined (21 full-timers in 2013-14, and 18.8 FTE in 2016-17)

Total expenditure – last four years' comparative figures

Financial year	Total annual spend (£s)	Percentage saving compared to 2013/14	Annual staff costs (£s)	Percentage increase on previous year	Non-staffing running costs (£s)	Percentage decrease on previous year
2013-14	1358330		811711		546619	
2014-15	1305586	3.88%	826208	1.79%	479378	12.30%
2015-16	1249787	7.99%	839169	1.57%	410618	14.34%
2016-17	1203584	11.39%	843787	0.55%	359796	12.38%

Notes

The overall saving over three years is equal to just over 11%.

Because annual staffing costs are increasing (despite a reduction in staff numbers), the savings have been found in all other running costs. In those non-staffing areas, expenditure has dropped from £546K to £359K (a saving of 34%) when comparing the 2016-17 outturn to the 2013-14 outturn).