



www.valuation-tribunals.gov.uk

A guide to our notice of acknowledgement for council tax liability appeals



Please read this information. You may find it helpful. However, if you have any questions or need any help, please contact us. Our address and phone number are shown on our notice of acknowledgement.

What are valuation tribunals?

Valuation tribunals deal with appeals about non-domestic rates and council tax. We receive funds from Parliament to run our service.

The tribunals are independent of:

- the Valuation Office Agency (VOA) listing officer who has placed the bandings on the properties, and
- the council, which sends out the council tax bills.

Tribunal members are volunteers who receive training and are experienced in hearing appeals. Usually, three members will hear your appeal, although two members can hear an appeal if everyone agrees. A clerk, who is a paid employee, advises on points of procedure and law.

Valuation tribunals provide a free service and cannot award costs. However, you do have to meet your own costs in going to the tribunal hearing.

By filling in a council tax appeal form, you have asked the tribunal to settle your dispute with the council about their decision.

In this leaflet, when we refer to **the tribunal** we mean the tribunal members who will hear and decide your appeal.

When we refer to ourselves (**we** and **us**), we mean the tribunal office staff and the clerk who are employed by the Valuation Tribunal Service.



Information about council tax liability appeals

Here are some examples of appeals tribunals may hear.

- You do not think that you should be responsible for paying the council tax bill.
- The council will not give you a reduction even though a disabled person lives in your property and there is extra space for their wheelchair or there is a room such as an extra bathroom or kitchen that allows the disabled person to live there.
- You think that the council should give you a discount on the council tax you pay.
- You think that you should not have to pay council tax for your property.
- The council has fined you for not sending them some information.
- The council has served a completion notice on your property, but you do not think that it can be completed by the day they have given.

However, valuation tribunals do not hear any appeals about the level of discount the council has decided to set for any second and 'long-term empty' homes. The level of these discounts can only be challenged by judicial review at the High Court.



Valuation tribunals also do not hear any appeals about Housing Benefit, Council Tax Benefit or why you have not paid your council tax bill. The Tribunals Service deals with appeals about Housing Benefit and Council Tax Benefit. Local magistrates hear cases about people who have not paid their council tax bills. The council will let you know the correct procedures you need to follow and how to deal with matters concerning Housing Benefit, Council Tax Benefit and paying your council tax bill.

You can bring any type of evidence to the tribunal. The most common types of appeals that valuation tribunals hear are as follows.

- **Requests for Class A exemption** – This type of appeal looks at whether a property is, or has been, undergoing major repair work or needs major repair work to allow someone to live in it. It can also apply to a property that is, or has been, undergoing structural alterations. It might be useful to produce a list of the work that has been or needs to be carried out, with details of the time it took or will take and the cost of the work. You could support your appeal by showing the tribunal photographs and the bills from the builders who carried out the work or estimates for the work that still needs to be done.



- **Your main or only home is not at the appeal property** – The amount of time you spend away from the property does not always prove that your main home is somewhere else. There are some decisions from higher courts that give guidance on other facts tribunals may consider. These include the reasons why you live in another property, where your family lives, whether you own or rent each property and whether you regularly return, or plan to return, to the appeal property. To support your case, you may decide to give the tribunal these and any other relevant details.
- **Completion notices** – Councils usually serve completion notices on new properties. A completion notice gives the day the council thinks your property was finished by, or could reasonably be finished by. The tribunal will be interested in the exact state the property was in when the council served the completion notice. You can support your appeal by:
 - showing photographs;
 - giving a list of the work that still needed to be done when you received the completion notice; and
 - telling the tribunal how many days you think that it would have taken to finish when you received the completion notice.



- **Houses in multiple occupation** – This covers whether a property has been adapted to let more than one household live in it or whether the people who live in it, only rent or have the right to live in part of it. The tribunal will consider whether the owner or the occupier should have to pay the council tax. There are some decisions from the High Court that give guidance on houses in multiple occupation. This guidance includes looking at whether putting locks on doors inside a property may be considered as adapting the property, and whether the terms of the tenancy agreement match the rooms people rent and are allowed to live in. To support your case, you may decide to give the tribunal these and any other relevant details.

You can find more information about council tax liability appeals by looking at the Council Tax Guidance Manual on our website: www.valuation-tribunals.gov.uk.

Do I still need to pay my council tax bill?

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



What happens next?

The tribunal aims to hear appeals within three months of receiving them. We will give you at least four weeks' notice of the hearing. You can try to settle your appeal with the council right up until the date of the hearing. We always encourage people to speak to the council.

To make sure that everyone knows all the details, we may decide to send the council a copy of any information you send to us. We will also send you a copy of any information that may affect your case which we receive from the council.

What happens at the tribunal hearing?

The hearing is fairly informal and we will try to put everyone at ease. During the hearing the tribunal will ask you to give your case and you will be allowed to ask the council questions about any evidence that they have put forward. We will send you more details with our notice of hearing.

It is always helpful if you can come to the hearing so that you can answer any questions the tribunal has. However, **if you ask us to**, we can also arrange for the tribunal to deal with your appeal in the following ways.



- **Written representations**

If an appeal is decided only on written statements, this is known as written representations and neither you nor the council will be there. We ask you and the council to write to us and explain what the problem is. There is no formal hearing. However, we can only deal with your appeal this way if **both you and the council agree to it**. If you ask us to deal with an appeal by written representations and the council objects to this, we will let you know.

We will let you know the procedure. The tribunal may ask you or the council for more evidence. The tribunal may decide that it can **only** deal with the case by holding a hearing.

- **Written submission**

If you cannot come to the hearing and you want the tribunal to hear the case without you, but you and the council have not agreed to written representations, you **must** give us written details of any points you want the tribunal to consider. The council will still come to the tribunal hearing.

Can I complain about your service?

If you have a complaint about the way we handle your case, you can do the following.

- You should first write to the Regional Manager at the address that is shown on your notice of



acknowledgement, so that they can look into the matter. The Regional Manager will send you a copy of our complaints policy.

- At any time, you can ask a Member of Parliament (MP) to take up your complaint, either with the Regional Manager or with the President of the Tribunal. Or, you can ask an MP to pass the matter to the Parliamentary and Health Service Ombudsman.

You can only use this process to make a complaint about the way our office is run.

If any of the details in our notice of acknowledgement are wrong, please contact us at the address shown on our notice.

More information

We produce this leaflet in large print, in Braille and on audio CD.

We can translate this leaflet into Arabic, Bengali, Chinese, Gujarati, Polish, Punjabi, Urdu and Vietnamese.

If you would like a copy of this leaflet in another format or language, please fill in the form at the end of this leaflet.



This guide is one of a series of leaflets that give information about our services. Our other guides include:

- 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 and non-domestic rating list appeals. If you would like to receive any of these guides, please contact the tribunal office at the address that is shown on our notice of acknowledgement.

We aim to treat everyone fairly. No-one making an appeal should receive less favourable treatment because of their race, colour, nationality, age, religion, ethnic origin, sex, sexuality, marital status or disability.

Our records

By law, anyone can visit our offices to look at copies of our agendas and the decisions we have made during the last six years. Our agendas are lists of appeals that have been given a hearing date.

Copies of our agendas and decisions for non-domestic rating list, council tax valuation and invalidity appeals are also shown on our website.



**You will find more information about the Valuation Tribunal Service and copies of all of our guides on our website:
www.valuation-tribunals.gov.uk.**

How can you contact us?

**The Chief Executive's Office
Valuation Tribunal Service
2nd Floor
Black Lion House
45 Whitechapel Road
London E1 1DU**

Phone: 020 7426 3900

Fax: 020 7247 6598

E-mail: ceo.office@vto.gsx.gov.uk



This guide does not cover every point about valuation tribunals. We and the tribunal do not have to follow everything in this guide, and it is not meant to replace the relevant legislation. The Clerk of the Tribunal will reply to any reasonable request you have for advice on procedure.





Please send me a copy of this leaflet:

- in large print
- in Braille
- on audio CD

Please send me a copy of this leaflet in Arabic.
أرجوك أرسل لي نسخة من هذا الكتيب باللغة العربية

Please send me a copy of this leaflet in Bengali.
অনুগ্রহ করে বাংলায় এই পত্রিকার একটি কপি আমাকে পাঠান।

Please send me a copy of this leaflet in Chinese.
请给我一份中文版的宣传页。

Please send me a copy of this leaflet in Gujarati.
આ ચોપાનિયાની માહિતી પુસ્તિકાની નકલ :

Please send me a copy of this leaflet in Polish.
Proszę o przesłanie mi kopii tej ulotki w języku polskim.

Please send me a copy of this leaflet in Punjabi.
ਕਿਰਪਾ ਕਰਕੇ ਇਸ ਲੀਫਲੈਟ ਦੀ ਇੱਕ ਕਾਪੀ ਮੈਨੂੰ ਪੰਜਾਬੀ ਵਿਚ ਭੇਜੋ।

Please send me a copy of this leaflet in Urdu.
براہ کرم مجھے اردو میں اس کتابچے کی نقل بھیجیں۔

Please send me a copy of this leaflet in Vietnamese.
Vui lòng gửi cho tôi một bản sao của tờ rơi này bằng tiếng Việt

Your name and address

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**Valuation Tribunal Service
Freeport RRBG-EZGE-ZYAG
2nd Floor
Black Lion House
45 Whitechapel Road
London
E1 1DU**