



www.valuation-tribunals.gov.uk

A guide to our notice of acknowledgement for non-domestic rating 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.

Valuation tribunals are independent of both the valuation officer (VO) who has placed the rateable values on the properties and the billing authority (council) which sends out the rate bills.

Members of valuation tribunals 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.

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.

This guide gives information about rating list, invalidity and penalty notice appeals. Please read the section of this guide that applies to your appeal.

Information on rating list appeals

By law, the valuation officer (VO) must send any proposals that have not been settled to us. The VO must do this within three months of receiving them, even if no discussions have taken place. Once we receive a proposal it becomes an appeal.

A proposal is the letter or form that you send to the VO asking them to alter the rating list.



The VO will place your appeal in a programme giving a timescale when they will consider it. They will write to you to let you know when it will be possible to start looking at your appeal. Because of the number of appeals they receive, it could be a few months before the VO is able to discuss your appeal with you. The VO's programme will:

- let you know when they will consider your appeal; and
- allow you to plan and discuss your case with the VO to see if the matter can be settled without the need for a tribunal hearing.

The VO will give you a start date which is when they will begin discussing your appeal with you, and a target date which is when your discussions should come to an end. Many of the appeals we receive are settled by the target date and no tribunal hearing is needed.

If you are suffering **financial hardship**, you should contact the VO to ask them to look at your case urgently. If you are not able to settle your appeal through discussions with the VO, you should tell us and ask us to arrange your hearing as soon as possible. We will consider your request for an urgent hearing based on the reasons you give us.

If we treat your appeal as urgent, the tribunal will consider at the hearing whether the rateable value that the VO has placed on your property is correct.

However, it cannot reduce or cancel payments because of any financial problems you may have.

If your appeal cannot be settled, by the target date the tribunal will expect you and the VO to have agreed facts, for example the size of your property, and discussed any evidence that each of you will present at the tribunal hearing.

The hearing will normally take place shortly after the VO's target date. We will give you at least four weeks' notice of the hearing.



If you cannot come to the tribunal hearing, you can ask us to hear your case without you being there or contact us and ask for another hearing date. However, we will only give you a new hearing date if you have tried to settle your case with the VO and have a good reason for not being able to make the original date. It may be some time before we can give you a new hearing date. If you do not come to the hearing and you do not contact us, your appeal will probably be dismissed because you were not there to put your case.

The **rateable value** for a property in the **2005 rating list** is based on the yearly **rental value** of the property on **1 April 2003**. This date is known as the **antecedent valuation date**.

For the **1995 or 2000 rating lists**, the antecedent valuation dates were:

- **1 April 1993 (for 1995 cases);** or
- **1 April 1998 (for 2000 cases).**

When the VO is setting the rateable value, they will look at the rent (if any) paid on your property at the antecedent valuation date and compare it to the rents for similar properties.

Although the VO values most properties by looking at rent, they do use other methods to value some types of property, for example, those that are not usually rented.

The VO will give you details of your rating assessment, including the measurements and the values they have used. They will also check that all of the details are correct. At least three weeks before the hearing, the VO must tell you about the rent on any properties that they may use as part of their case.

You can see details about similar properties and get information about how properties are valued on the Valuation Office Agency's website:

www.voa.gov.uk.

Another website that you may find useful, and which aims to give information to small businesses is:

www.mybusinessrates.gov.uk.



The main legislation that applies to these appeals is the Local Government Finance Act 1988, which gives the general law, the Rating (Valuation) Act 1999, which explains what a rateable value is, and the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2005 Statutory Instrument 659, which gives the rules under which we and the valuation officer have to deal with any appeals against the 2005 rating list. Please remember that some parts of this legislation have changed and there may be further changes. You will need to check that the legislation you use is up to date. Larger public and law libraries hold copies of legislation. You can also see legislation on the following websites:
www.statutelaw.gov.uk
www.opsi.gov.uk

Please turn to page 8 for more information about all types of appeals.

Information on appeals against invalidity notices

By law, the valuation officer (VO) must send any invalidity notice appeals that have not been settled to us. The VO must do this within four weeks of receiving them, even if no discussions have taken place.

We aim to hear appeals within six months of receiving them. However, some of the appeals that we receive are settled through discussions before the hearing date.

The VO should already have told you why they feel your proposal is not valid. At this time, the tribunal cannot consider whether the rateable value that the VO has placed on your property is correct. It can only look at the rules under which you can make a proposal. If the tribunal decides that your proposal is valid, it will consider your rateable value at a later date.



The rules for making proposals are set out in the regulations which control the process for making appeals. The most common reasons why the VO may feel that your proposal is not valid are as follows:

- **You did not fill in the proposal properly.** For example, you did not give reasons why you believed that the rateable value was wrong, you did not include details about the rent or you did not give full information about a decision of a valuation tribunal or higher court that you feel was relevant to your case.
- **You did not have the right to make a proposal.** For example, you were not the occupier, owner or tenant of the appeal property when you made the proposal.
- **A valuation tribunal or higher court has already considered an appeal on the same facts.**

The main legislation that applies to these appeals is in regulations 4, 5 and 6 of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2005 Statutory Instrument 659. Please remember that some parts of these regulations have changed and there may be further changes. You will need to check that the legislation you use is up to date. Larger public and law libraries hold copies of legislation. You can also see legislation on the following websites:

www.statutelaw.gov.uk

www.opsi.gov.uk

Please turn to page 8 for more information for all types of appeals.

Information on appeals against penalty notices

By filling in a penalty appeal form, you have asked the tribunal to settle your dispute with the valuation officer (VO). By law, we must:

- let you know that we have received your appeal within two weeks; and
- send a copy of it to the VO.



We aim to hear appeals within six months of receiving them. Some of the appeals that we receive are settled through discussions before the hearing date.

The VO can issue penalty notices on the owner or the occupier of a property if they fail to give them the information they want to value properties for non-domestic rates.

The VO can still issue further penalties (fines) after you have appealed. However, if you receive any further penalties about the same case, these will be dealt with together and you do not need to appeal again.

Once you have made an appeal, the VO cannot ask you to pay any penalties that they have set on your property until the tribunal has reached its decision.

The timetable and amounts of penalties the VO can demand that you pay are as follows.

The valuation officer can issue a penalty notice if they have not received the information they asked for within 56 days.

- **This notice has a £100 penalty.**

If you do not give the information within a further 21 days, the valuation officer can send you a second notice and further penalties.

These penalties are:

- **£100; and**
- **a penalty of £20 for each day after the second notice has been sent, until you provide the information (see the note below).**

Note: The highest penalty for a property with a rateable value below £500 is £500. If a property has a rateable value above £500, the total penalty cannot be more than the rateable value for the property at the time the penalty notice was issued. For example, if a property has a rateable value of £3000, the highest penalty would be £3000.



It is a criminal offence to deliberately provide false information. Tribunals have the power to reduce or remove any penalty if:

- you have a reasonable excuse for not sending the valuation officer (VO) information; or
- you do not have or cannot get the information the VO has asked for.

The main legislation that applies to these appeals is schedule 9 of the Local Government Finance Act 1988, as amended by section 72 of the Local Government Act 2003. Please remember that some parts of this legislation have changed and there may be further changes. You will need to check that the legislation you use is up to date. Larger public and law libraries hold copies of legislation. You can also see legislation on the following websites:

www.statutelaw.gov.uk

www.opsi.gov.uk

More information for all types of appeal

We always encourage people to speak to the valuation officer (VO). If your appeal cannot be settled, the tribunal will expect you and the VO to have discussed any evidence that each of you will present at the tribunal hearing. To make sure that everyone is aware of all of the issues, we usually send the VO a copy of any information you send to us. We will also send you copies of any information we receive from the VO that may affect your case.

Do I still need to pay my rates?

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



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 questions on any evidence that the VO has put forward. We will send you more details with our notice of hearing.

If your case cannot be settled, it is helpful if you come to the hearing to answer any questions the tribunal has. However, **if you ask us to**, we can also deal with your appeal in the following ways.

● **Written representations**

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

We will let you know the procedure. The tribunal may ask you or the VO 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 VO have not agreed to written representations, you **must** write and give details of any points that you want the tribunal to consider. The VO will still come to the tribunal hearing.

If you ask us to deal with your rating case by sending us a written submission, you will not be able to appeal against the tribunal's decision to the Lands Tribunal.

In the case of penalty notice appeals, there is no right of appeal beyond the valuation tribunal.



Can I complain about your service?

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

- You should first write to the Regional Manager, at the address that is shown on our 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 with the Regional Manager. 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 our service.

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

Is there anyone else who can give me any advice?

Most people are able to represent themselves but, if you need it, you can get professional advice from members of:

- the Royal Institution of Chartered Surveyors (www.rics.org.uk);
- the Institute of Revenues, Rating and Valuation (www.irrv.net); and
- the Rating Surveyors' Association (www.ratingsurveyorsassociation.org).

The Royal Institution of Chartered Surveyors (phone: 020 7222 7000) will provide you with the name of your nearest professionally recognised rating surveying firm, who will give you up to 30 minutes of free advice.



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 gives 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 council tax valuation and council tax liability 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 tribunals 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 shown on our website. **If you do not want us to put information about your appeal on our website, please contact us.** Our address and phone number are shown on our notice of acknowledgement.



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 to contact us

The address and the phone number for the office that is dealing with your appeal are shown on our notice of acknowledgement. For general enquiries you can also contact:

**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 do not have to follow everything in this guide, and it does not affect how we use the relevant laws or regulations. 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
Freepost RRBG-EZGE-ZYAG
2nd Floor
Black Lion House
45 Whitechapel Road
London
E1 1DU**