



[www.valuation-tribunals.gov.uk](http://www.valuation-tribunals.gov.uk)

# A guide to our notice of hearing 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 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.

Valuation 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.

## What is a notice of hearing?

Our notice of hearing tells you when and where the tribunal will consider your appeal.

If you cannot come to the tribunal hearing, you can ask the tribunal to hear the case without you being there or you can contact us to 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 billing authority (council) 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.

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.



## How do I prepare my case before the tribunal hearing?

If you want to come to the tribunal hearing, you need to prepare your case before the hearing date. Please try to provide as much evidence as possible to support your case.

You will be allowed to:

- give spoken and written evidence;
- present anything that you believe will help your case, such as photographs or plans; and
- bring someone along with you to appear as a witness.

You can bring any type of evidence to the tribunal. The tribunal will expect you and the council to have discussed beforehand any evidence that each of you will present at the tribunal hearing.

At least two weeks before the hearing, the council must tell you about any evidence they have received from another department or council that they may give us at the hearing. You will be allowed to look at this evidence and make copies, as long as you give the council 24 hours' notice.

You may find it useful to prepare a written statement. The council's evidence can appear fairly formal but we do not expect you to present your evidence in the same way as the council.

It is useful if you can bring five copies of any documents that you want to present in evidence (a copy for each of the three members, the clerk and the council). We can share anything else, particularly photographs and large plans.



The most common types of appeals that 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 the tribunal 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.
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- **House in multiple occupation** – This type of appeal looks at whether a property has been adapted to let more than one household live in it or if the people who live in the property 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](http://www.valuation-tribunals.gov.uk).

## Do I need to come to the hearing?

It is helpful if you can come to the hearing to 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, the tribunal can only deal with your appeal this way if **both you and the council agree to it**. If you ask the tribunal 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. We 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 the tribunal written details of any points you want it to consider. The council will still come to the tribunal hearing.

**The tribunal may dismiss your appeal if:**

- **you do not come to the hearing or send anyone to represent you; and**
- **you have not asked the tribunal to hear the case without you there.**

## Who will be at the hearing?

### **The members of the valuation tribunal**

Usually, three members will hear your appeal, although two members can hear an appeal if everyone at the hearing agrees. One of the members will chair the meeting. Members of the



tribunal are local people who are volunteers. Although they do not have to be professionally qualified, they do receive training and are experienced in hearing appeals. The members of the tribunal who make the decisions are independent of the listing officer who has put the bandings on the properties and the council who send out the council tax bills.

### **The clerk**

The clerk will act as an adviser on points of procedure and law. The clerk is a paid employee and does not take any part in making the decision. However, the clerk is responsible for writing up the tribunal's decision.

### **A representative from the council**

You may have already met the council's representative during the discussion of your appeal.

### **You**

You can come to the tribunal hearing or you can choose a representative, for example, a friend or a professional adviser, to speak for you. You can also bring someone along as a witness.

### **Members of the public**

The tribunal hearing is open to members of the public. However, usually the only other people who come to a hearing are those who are also waiting for their cases to be heard.

The tribunal can hear your appeal in private if you ask, but you must have a good reason for this.



## What happens at the tribunal hearing?

The hearing is fairly informal and we will try to put everyone at ease. However, the tribunal will follow a procedure to make sure that both you and the council can present your cases. The tribunal will decide who to ask to give their case first, but if you would prefer to give your case first or second, please let us know.

During the hearing:

- the tribunal will ask you and the council to give your cases;
- you will be able to ask the council questions;
- the council will be able to ask you questions; and
- the tribunal can ask you and the council questions.

Before the tribunal retires to make its decision, it may ask you if you would like to summarise your case (in other words, go over the main points of your case again).

## How long does a hearing normally last?

Hearings usually last between 45 minutes and one hour. However, it depends on how much evidence both sides have to present.

## When will I receive your decision?

Most tribunals send their decisions by post. By law, we have to give you a written copy of the reasons for the decision. We aim to issue the tribunal's decision within one month of the hearing, as set out in our customer charter.



## Can you award costs?

No. Our service is free. You only have to meet your own expenses (and the expenses of anyone representing you) in preparing your case and coming to the hearing.

A solicitor may be able to give you some advice under the 'Community Legal Advice Scheme', whose phone number is 0845 345 4345; their website is [www.clsdirect.org.uk](http://www.clsdirect.org.uk).

**The tribunal can review its decision in certain cases. You can also appeal to a higher court if you are not happy with the decision. We will send you more details with the notice of decision.**

## What if I have extra needs?

If you have any extra needs related, for example, to your sight, hearing or mobility, please tell us and we will do our very best to help. We will meet the cost of providing a suitable place or any equipment that is necessary to hear your appeal.

If you have problems understanding English, we can provide an interpreter. Please tell us which language you speak. We can also provide someone to help you communicate, for example, a signer. We will pay the costs of providing this help.

Please let us know in good time if you have any extra needs.

## 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 your notice of hearing, 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.

## 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 acknowledgement; 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 hearing.



**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 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](http://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](mailto: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  
Freepost RRBG-EZGE-ZYAG  
2nd Floor  
Black Lion House  
45 Whitechapel Road  
London  
E1 1DU