



Valuation Tribunal Service for Wales

**GENERAL ADVICE ON APPEALING
AGAINST YOUR COUNCIL TAX
OR NON-DOMESTIC RATES**



WHAT ARE VALUATION TRIBUNALS?

There are four Valuation Tribunals (VTs) in Wales under the auspices of the Valuation Tribunal Service Wales (VTSW) which is financed out of public funds by the National Assembly for Wales (NAW).

Valuation tribunals are independent of:

- The National Assembly for Wales (beyond funding and enabling legislation);
- the Valuation Officer who sets rateable values on non domestic properties;
- the Listing Officer who sets Council Tax bands for domestic properties; and
- local councils (billing authorities) who send out the rates and Council Tax bills: and determine who is liable.

Members of the Tribunals are local people and are volunteers. Although they may not be professionally qualified, they receive formal training and are experienced in hearing appeals. Usually, three members will hear your appeal, [although two members can hear an appeal if everyone at the hearing agrees].

A clerk, who is a paid employee of the tribunal, advises on points of procedure and law.

VTs provide a free service so they cannot award costs against you. However, you do have to meet your own costs in going to the tribunal hearing. Wherever possible, Tribunals hear appeals locally.

HOW DO I APPEAL?

1. Non-Domestic Rates and Council Tax Valuation (Banding)

If you are unhappy with your rateable value or Council Tax band, you must first contact the Valuation Officer. (The Valuation Officer is known as the Listing Officer when he/she deals with Council Tax appeals, but both terms refer to the same person.)

The Valuation Officer will send you a form called a proposal to fill in and will let you know of any time limits.

By law, the Valuation Officer/Listing Officer (VO/LO) must, within prescribed time limits, send the relevant Tribunal details of any proposal that has not been settled. This must happen even if no discussions have taken place: on such transmission the proposal becomes our appeal.

You will find the telephone number for your local Valuation Officer/Listing Officer in the final pages of this leaflet.

2. Programming Appeals

In the interests of effective management, the Valuation Officer/Listing Officer operates a system that programmes appeals to give advance notice of the negotiating period: prior to anticipated listing by the Tribunal. The Tribunals see this VO/LO initiative as an aid to both parties and the Tribunal, in the efficient processing of appeals and use of public funded resources. The busiest time is immediately following a revaluation: hence the potential for delay in the first year (2005/06) which is envisaged to improve in subsequent years.

3. Council Tax Liability

Here are some examples of appeals the Tribunal 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 his/her 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.

You must first write to your Council explaining what the problem is. The Council should send you a reply within two months. If you want to appeal, you must contact the Tribunal office within two months of the Council's decision. You will then be sent a Council Tax appeal form to fill in.

If the Council does not write back to you within two months, you can still appeal to us, as long as not more than four months have passed since you wrote to the Council in the first place.

The Tribunal does not hear appeals about Housing Benefit, Council Tax Benefit or why you have not paid your Council Tax Bill.

You should contact your local council for advice about these matters.

4. Completion Notices

If you think that the work on the property is not finished, and cannot reasonably be finished by the date on the completion notice, you can appeal directly to us.

If you want to appeal, you must contact the Tribunal Office within four weeks of receiving the completion notice. You should ask the office to send you an appeal form. You need to fill in the form and send a copy of the completion notice. You should make a separate appeal for each completion notice.

There are details of how you can contact your local Tribunal on the back cover of this leaflet.

5. The Tribunal also hears appeals against Penalties imposed by the Valuation Officer or Billing Authority for not providing them with certain information they are entitled to ask for.

6. There are also appeals against the drainage rate set by a Drainage Board that fall under the jurisdiction of Valuation Tribunals.

Please contact the Tribunal office for further information about these types of appeals.

WHAT HAPPENS AFTER THE TRIBUNAL RECEIVES AN APPEAL?

The VT Office will let you know when we have received your appeal and send you guides that explain the appeal process and how we can help. As soon as possible you will be sent a notice of hearing. You will be given at least four weeks notice of the hearing date.

If you cannot come to the Tribunal hearing on the date and time given, you can ask:

- for another hearing date; or
- to deal with the case without you being there.

You will only be given a new hearing date if you have tried to settle your case with the Valuation Officer/Listing Officer or Council and have a good reason for not being able to make the original date. It may be some time before a new hearing date can be arranged.

WHAT HAPPENS AT THE TRIBUNAL HEARING?

The hearing is fairly informal and the Tribunal 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 Valuation Officer/Listing Officer or Council has put forward.

It is always helpful if you can come to the hearing so that you can answer any questions that the Members of the Tribunal may have. However, the Members give the same consideration to all cases that come before them and, if you ask, the Tribunal can also deal with your case without you being there.

You will be sent further guidance details when you are sent the notice of the hearing.

WHAT SORT OF PEOPLE ARE LAY MEMBERS OF VALUATION TRIBUNALS?

Valuation Tribunal members come from a wide cross section of society. They include people from ethnic-minority groups and people with disabilities, and represent various professions including teachers, solicitors, architects, plumbers, publicans, shopkeepers and businessmen, as well as people who have retired. Some of the past and present membership include a few people who have previously appeared in front of a Tribunal to appeal against their own Rates or Council Tax.

Tribunal members do not receive any pay for their work. They are however, allowed to make claims to cover travel, meals and, where necessary, lost earnings. To become a member you must not have a prison record and not have been made bankrupt.

CAN YOU ASK THE TRIBUNAL OFFICE FOR ADVICE?

Yes. The Clerk and Staff always aim to be polite and helpful and will reply to any reasonable requests for help or advice. You are welcome to visit the Tribunal offices or to contact us by phone, fax or e-mail. You can also find copies of all of our guides and other information about the Valuation Tribunal Service on the Internet at www.valuation-tribunals.gov.uk (English VTS).

Currently there is a staged development of a parallel bilingual website in Wales (all VT's basically operate similarly but there are a few differences in legislation between England and Wales).

www.valuation-tribunals-wales.gov.uk [Welsh VTS]

MORE INFORMATION

The hearings are held at tribunal offices, public buildings and other suitable venues.

Copies of all Tribunal decisions are kept for six years. These decisions are available for the public to look at. If you want to look at any of our decisions, please contact your local VT office. There are also copies of recent decisions and agendas for non-domestic rating list appeals on the services' websites, where you will also find more information about the Tribunal Service.

The principal legislation under which Council Tax and Non Domestic Rating is administered are The Local Government Finance Acts, 1998 and 1992 and supporting regulations – particularly;

- i) Council Tax (Alteration of Lists and Appeals) Regulations 1993 SI290 (as amended)
- ii) Valuation Tribunal (Wales) Regulations 1995 SI3056
- iii) Non Domestic Rating (Alteration of Lists and Appeals) Regulations 2005 SI758.

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

If you have any access needs related to, for example, your sight, hearing or mobility, or you need an interpreter, please let the VT Office know in advance. We will do our best to help you.

The VTSW's compliance for Freedom of Information, Data Protection and the Environmental Information Legislation is outlined in a policy statement which will be published on the VTSW website: copies available on request from VT Offices.

TRIBUNAL FOR EAST WALES

Areas Covered: COUNCILS (BILLING AUTHORITIES)

East Wales Valuation Tribunal

22 Gold Tops

NEWPORT

NP20 4PG

Tel: 01633 266367

Fax: 01633 253270

E-mail: eastwales.vt@vto.gsx.gov.uk

Powys CC

Blaenau Gwent CBC

Caerphilly CBC

Monmouthshire CC

Newport City Council

Torfaen CBC

Valuation Offices:

Wrexham VO

Regent House

Regent Street

WREXHAM

LL11 1PR Tel: 01978 200000

Newport VO

Second Floor

Clarence House

Clarence Place

NEWPORT

Gwent

NP20 7AA Tel: 01633 205600

Merthyr Tydfil VO

Inland Revenue

Government Buildings

Castle Street

MERTHYR TYDFIL

CF47 8TX Tel: 01685 358000

TRIBUNAL FOR NORTH WALES

Areas Covered: COUNCILS (BILLING AUTHORITIES)

North Wales Valuation Tribunal

Dinerth Road
Rhos-On-Sea
COLWYN BAY
Conwy
LL28 4UL

Tel: 01492 546610 Fax: 01492 545935
E-mail: northwales.vt@vto.gsx.gov.uk

Wrexham CBC
Flintshire CC
Denbighshire CC
Gwynedd CC
Isle of Anglesey CC
Conwy CBC

Valuation Offices:

Wrexham VO

Regent House
Regent Street
WREXHAM
LL11 1PR Tel: 01978 200000

Bangor VO

Ty Glyder
339 High Street
BANGOR
LL57 1YA Tel: 01978 200000

TRIBUNAL FOR SOUTH WALES

Areas Covered: COUNCILS (BILLING AUTHORITIES)

South Wales Valuation Tribunal

22 Gold Tops
NEWPORT
NP20 4PG

Tel: 01633 255003 Fax: 01633 255004
E-mail: southwales.vt@vto.gsx.gov.uk

Cardiff CC
Rhondda Cynon Taff CBC
Vale of Glamorgan CBC
Merthyr Tydfil CBC
Bridgend CBC

Valuation Offices:

Cardiff VO

Ty Rhodfa
Ty Glas Road
Llanishen
CARDIFF
CF14 5GR Tel: 02920 806800

Merthyr Tydfil VO

Inland Revenue
Government Buildings
Castle Street
MERTHYR TYDFIL
CF47 8TX Tel: 01685 358000

TRIBUNAL FOR WEST WALES

Areas Covered: COUNCILS (BILLING AUTHORITIES)

West Wales Valuation Tribunal

First Floor

14 King Street

CARMARTHEN

SA31 1BH

Tel: 01267 235071 Fax: 01267 221579

E-mail: westwales.vt@vto.gsx.gov.uk

Neath-Port Talbot CBC

City & County of Swansea

Carmarthenshire CC (Part 3)

Carmarthenshire CC (Part 1&2)

Ceredigion CC

Pembrokeshire CC

Valuation Offices:

Carmarthen VO

Government Building

Picton Terrace

CARMARTHEN

SA31 3BT Tel: 01267 322200

Swansea VO

Ty Nant

180 High Street

SWANSEA

SA1 1JR Tel: 01792 497700

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. Before we hear your appeal, the Clerk of the Tribunal will reply to any reasonable request you have for advice on procedure.