



# Valuation Tribunal for Wales

Non-domestic Rating List 2010

A guide to our  
NOTICE OF ACKNOWLEDGEMENT  
OF APPEAL



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## WHAT ARE VALUATION TRIBUNALS?

There are four regional offices of the Valuation Tribunal for Wales (VTW) which is financed out of public funds by the National Assembly for Wales (NAW).

The Tribunal is a judicially independent organisation dealing with appeals about Non-Domestic Rates, Council Tax and Drainage Rates.

The VT is independent of both the Valuation Officer (VO) who has placed the rateable values (RVs) on the properties and the Council/Billing Authority (BA) which sends out the rate bills.

Members of the Valuation Tribunal for Wales (VTW) are local people who are volunteers. Although they may not be professionally qualified, they do 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.

The Tribunal provides a free service so it cannot award costs against you. However, you will have to meet your own costs in going to a tribunal hearing. Wherever practicable, appeals are heard locally.

## HOW DID THE VT RECEIVE THE APPEAL?

By law, the VO must send all proposals that have not been settled to the Clerk of the Tribunal within three months of receiving them, even if no discussions have taken place. Once the VT has received a proposal it becomes an appeal.

If your appeal is against the VO's decision that your proposal is not valid, the VO must send it to the Tribunal within four weeks.

**If any of the details contained in the notice are incorrect please contact the Regional Tribunal Office immediately.**

If you no longer wish to proceed with the appeal you must notify the Clerk of the Tribunal, in writing.

## WHAT HAPPENS NEXT?

In the interests of effective management, the Valuation Officer operates a system that programmes appeals to give advance notice of the negotiating period: prior to anticipated listing by the Tribunal. The Tribunal sees this VO 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 (2010/11) which is envisaged to improve in subsequent years.

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. In many cases, appeals will be settled by the **target date** and no tribunal hearing will be needed.

If your appeal cannot be settled by the target date, the Members of the Tribunal will expect you and the VO to agree facts and discuss any evidence you will present at the hearing. **Failure to exchange information in advance of the hearing may result in a delay of the determination of your appeal.**

The hearing will normally take place within three months of the VO's **target** date. The Clerk will give you at least four weeks notice of the hearing date.

To ensure that everyone is aware of all of the issues, the VT will send parties a copy of any relevant information/correspondence sent to the Tribunal.

Before your appeal is set down for hearing there are certain things of which you should be aware:-

The rateable value (RV) for a property entered in the 2010 rating list is based on the rental value of the property on **1st April 2008**. This date is known as the **antecedent valuation date (AVD)**.

When the VO is setting the rateable value, he/she will look at the rent (if any) paid on your property at the **AVD** and compare it to rents on similar properties to set levels of value.

Although the VO values most properties by looking at rents, he/she does use other methods to value some properties.

The VO will give you details of your rating assessment, including the measurements and the values they have used. He/she will also check that all of the details are correct. At least three weeks before the hearing the VO will tell you about the rents on any properties that they may refer to at the hearing.

## INFORMATION ON NOTICE OF INVALIDITY APPEALS

Please note that when considering Invalidation Appeals, The Tribunal is precluded from considering the correctness or otherwise of the rateable value.

The Tribunal can only look at the rules under which you can make a proposal.

Should the VT decide that your proposal is valid, it will consider valuation matters at a later date.

## DO I STILL NEED TO PAY MY RATES?

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

## WHAT HAPPENS AT THE TRIBUNAL HEARING?

The hearing is fairly informal and the Members of the Tribunal will try to put everyone at ease. During the hearing you will be asked to present your case and you will be allowed to ask questions on any evidence that the VO has put forward. Further advice will be sent to you with the 'Notice of Hearing'.

## AM I REQUIRED TO ATTEND THE HEARING?

The Tribunal can deal with your appeal in one of the following ways:

- By a **public hearing** (attended by the parties or their representatives) unless the Tribunal orders otherwise on the application of a party.
- By **written representations** made by all parties to the appeal, none of whom are permitted to appear before the tribunal. If you wish your appeal to be determined in this manner **you must obtain the agreement of all of the parties to the appeal.** The Clerk will advise you as to the procedures and time limits. A tribunal, determining an appeal by way of such formal written representations, may require either party to provide additional evidence, or that the appeal should be heard by way of a formal hearing.

- By **written submission** in absence. If you want your appeal to go ahead, but you are unable to attend the hearing, or be represented, you may make a written submission of your contention for the Tribunal to consider in your absence: to be received no later than two working days prior to the hearing date. However the Valuation Officer will still attend.

If you ask us to deal with your case by such written submission, you will not be able to appeal against our decision to The Lands Chamber of the Upper Tribunal.

**If neither you nor your representative attend the hearing the Tribunal may dismiss the appeal.**

**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.**

## **CAN I COMPLAIN ABOUT THE SERVICE PROVIDED?**

If you have a complaint about the way the VT administration has handled your case, you can do the following:-

- You should first write to the Regional Clerk of the Tribunal, at the address shown on our notices.

***You will be informed of the Tribunal's full complaints procedure in the Regional Clerk's response.***

You can only use this process to make a complaint about the way your appeal has been dealt with administratively by the Tribunal. Further appeal against the decision is to The Lands Chamber of the Upper Tribunal/Higher Courts.

## FURTHER INFORMATION

Notices in Wales are routinely prepared in either Welsh or English dependent on the language used on the original proposal.

The Valuation Tribunal for Wales is committed to delivering an equally high level of service in Welsh or English.

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

- general advice on appealing to the Tribunal;
- 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 Council Tax Liability appeals. If you would like to receive any of the guides, please contact your Regional Tribunal Office at the address that is shown on the notice of acknowledgement.

### **Our records**

By law, anyone can visit the Regional Valuation Tribunal Office to look at copies of agendas, and decisions made by the Tribunal in the last six years. Agendas are lists of appeals that have been given a hearing date.

Copies of Tribunal agendas and decisions for non-domestic rating appeals are also shown on the VTW website.

The VTW'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 VTW website: copies available on request from Regional VT Offices.

**You will find more information about the Valuation Tribunal for Wales and copies of all guides on the following website at: [www.valuation-tribunals-wales.gov.uk](http://www.valuation-tribunals-wales.gov.uk)**

The principal legislation under which Non Domestic Rating is administered is the **Local Government Finance Act 1988** and supporting regulations - particularly;

- i) Non Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations SI 2005/758.

## **EAST WALES REGION**

## **Areas Covered: COUNCILS (BILLING AUTHORITIES)**

### **Valuation Tribunal for Wales**

East Wales Region  
22 Gold Tops  
NEWPORT  
NP20 4PG  
Tel: 01633 266367  
Fax: 01633 253270  
E-mail: [VTWaleseast@vtw.gsi.gov.uk](mailto:VTWaleseast@vtw.gsi.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: 03000 505400

#### **Newport VO**

Crown Buildings  
11 Chepstow Road  
NEWPORT  
Gwent  
NP19 8WA  
Tel: 01633 205600

**Merthyr Tydfil VO**  
Inland Revenue  
Government Buildings  
Castle Street  
MERTHYR TYDFIL CF47 8TX  
Tel: 03000 508000

## NORTH WALES REGION

Areas Covered: COUNCILS  
(BILLING AUTHORITIES)

**Valuation Tribunal for Wales**  
North Wales Region  
Government Buildings  
Block A (L1) , Sarn Mynach  
LLANDUDNO JUNCTION LL31 9RZ  
Tel: 03000 625350  
Fax: 03000 625368  
E-mail: VTWalesnorth@vtw.gsi.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: 03000 505400

**Bangor VO**  
Ty Glyder  
339 High Street  
BANGOR LL57 1YA  
Tel: 03000 504240

## SOUTH WALES REGION

Areas Covered: COUNCILS  
(BILLING AUTHORITIES)

**Valuation Tribunal for Wales**  
South Wales Region  
22 Gold Tops  
NEWPORT  
NP20 4PG  
Tel: 01633 255003  
Fax: 01633 255004  
E-mail: VTWalesouth@vtw.gsi.gov.uk

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

## Valuation Offices:

### Cardiff VO

Ty Rhodfa  
Ty Glas Road  
Llanishen  
CARDIFF  
CF14 5GR  
Tel: 029 2080 6800

### Merthyr Tydfil VO

Inland Revenue  
Government Buildings  
Castle Street  
MERTHYR TYDFIL  
CF47 8TX  
Tel: 03000 508000

## WEST WALES REGION

## Areas Covered: COUNCILS (BILLING AUTHORITIES)

### Valuation Tribunal for Wales

West Wales Region  
First Floor  
14 King Street  
CARMARTHEN  
SA31 1BH  
Tel: 01267 235071  
Fax: 01267 221579  
E-mail: [VTWaleswest@vtw.gsi.gov.uk](mailto:VTWaleswest@vtw.gsi.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 the Valuation Tribunal. 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 Regional Clerk of the Tribunal will reply to any reasonable request you have for advice on procedure.