



# **Valuation Tribunal for Wales**

## **Council Tax Reduction Appeals**

### **A guide to our Acknowledgement Notice**

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.

## **WHAT IS THE VALUATION TRIBUNAL?**

The Valuation Tribunal for Wales (VTW) is a judicially independent body that is established by law to hear and determine appeals in respect of Non-Domestic Rates, Council Tax and Drainage Rates. The VTW operates from four Regional Offices located throughout Wales.

The Tribunal is independent of both the Council/Billing Authority (BA), which issues the Council Tax and Rates bills, and the Valuation Office Agency, which sets the Council Tax Bands and Rateable Values.

Members of the 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 do have to meet your own costs in going to the Tribunal hearing. Wherever possible, appeals are heard locally.

## **INFORMATION ABOUT COUNCIL TAX REDUCTION APPEALS**

The Tribunal hears appeals against Council decisions in respect of:

- whether you are entitled to a Council Tax reduction; or
- how much Council Tax reduction the Council has awarded you under its Scheme.

By filling in a Council Tax Reduction appeal form, you have asked the Tribunal to settle your dispute with the Council. If you no longer wish to proceed with the appeal you must notify the Clerk of the Tribunal, in writing.

The Tribunal cannot hear appeals about the content of the Council's Scheme, but only the way in which it has been applied in your individual case.

The Tribunal does not hear appeals in respect of Housing Benefit or non-payment of Council Tax bills. However, if you are also appealing to the First-tier Tribunal about your housing benefit, please let the Tribunal know as this will help us manage your appeal.

## **HOW DOES THE TRIBUNAL FUNCTION?**

The Tribunal's procedures are governed by law but it does have its own Protocols (practices and procedures), which provide further guidance regarding what it expects from the parties that appear before it. These Protocols can be found on its website:

**[www.valuation-tribunals-wales.org.uk](http://www.valuation-tribunals-wales.org.uk)**

The hearing is fairly informal and the Members of the Tribunal will try to put everyone at ease and ensure that parties are provided with every opportunity to present their

cases. At the hearing you will be invited to present your case and you will be allowed to ask questions on any evidence that the Council puts forward. Further advice will be sent to you with the 'Notice of Hearing'.

You may present your own case or be represented or assisted by someone else.

Hearings take place in public, unless there are exceptional grounds for the hearing to be held in private.

## **WHAT IS AN ACKNOWLEDGEMENT NOTICE**

The Acknowledgement Notice confirms that we have received your appeal and provides our contact details. It shows the information that we hold regarding your appeal and provides you with a unique appeal number. This number should be quoted by you if you contact us about your appeal. If any of the information in the notice is incorrect, please let us know.

The Acknowledgement Notice also includes an enquiry form, which you will need to fill in and return to us **within two weeks** of its receipt. This will assist the Tribunal to make arrangements for the hearing of your appeal. Failure to return the form may result in delay.

## **DO I STILL NEED TO PAY MY COUNCIL TAX?**

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

## **WHAT HAPPENS NEXT?**

The Tribunal will send you a Hearing Notice giving you at least four week's notice of the hearing date.

The Tribunal hearing should be seen as the final stage of your appeal where prior negotiations have failed to result in settlement. If you are unable to settle your appeal, you and the Council should continue to discuss the evidence that you intend to present to the Tribunal and agree facts. This will avoid your hearing having to be adjourned.

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

## **WHAT HAPPENS AT THE TRIBUNAL HEARING?**

As stated previously, the proceedings at the hearing are as informal as possible. The Tribunal will decide who will present their case first and will ensure that those who are unfamiliar with Tribunal procedures are given every opportunity to present their evidence, and that the relevant facts are brought out as fully as possible.

## **DO I NEED TO COME TO THE HEARING?**

It is usually better if you can come to the hearing which enables, if required, the Tribunal to seek clarification and ask questions. If you have any access needs related to, for example, your sight, hearing or mobility, or you need an interpreter, please let the Tribunal Office know in advance, we will do our best to help you and arrange the necessary assistance free of charge.

If you do not wish to attend a hearing, your appeal can be dealt with by written submission in the following ways.

***Written representations*** (in accordance with the VTW Regulations).

The Tribunal can only deal with your appeal in this way **if all parties agree to use this method.**

When an appeal is determined by way of written representations, only the written evidence that all parties provide can be considered. The parties are not present at such hearings.

If everyone agrees, in writing, you will be informed of the procedure.

The Tribunal may ask the parties for more evidence or it may decide that it can only deal with the case by holding a formal hearing.

### ***Written submission***

If you cannot come to the hearing and want your case heard in your absence, but the parties have not agreed to the formal written representations procedure, you must write and give details of any points that you want considered. Other parties may still come to the tribunal hearing.

**If you have not informed the Tribunal that you wish it to consider your appeal in your absence and neither you nor your representative attend the hearing the Tribunal may dismiss the appeal.**

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

If you have a complaint about the way the Tribunal's administration has handled your case, you should first write to the Clerk of the Tribunal, at the address shown on our Notices. You will be informed of the Tribunal's full complaints procedure, including the possible escalation of your complaint to the Chief Executive, in the 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 higher courts.***

## **FURTHER INFORMATION**

The VTW routinely prepares Notices in either Welsh or English dependent on the language used in your initial appeal. It 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 Hearing Notice; and
- a guide to our Decision Notice.

If you would like to receive any of these guides, please contact the Tribunal office at the address shown on our Notices. Alternatively, you can find more information about the Valuation Tribunal, copies of all our guidance leaflets and the Tribunal's protocols (practices and procedures) on our website:

**[www.valuation-tribunals-wales.org.uk](http://www.valuation-tribunals-wales.org.uk)**

## **OUR RECORDS**

By law, anyone can visit the Tribunal offices 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.

## **RELEVANT LEGISLATION**

The principal legislation under which Council Tax Reduction is administered is:

- Local Government Finance Act 1992; and
- Local Government Finance Act 2012.

The following statutory instruments set out the rules under which the Council and the Tribunal have to deal with any Council Tax Reduction appeals:

- Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012 (SI 2012 No. 3144);
- The Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2012 (SI 2012 No. 3145); and
- Valuation Tribunal (Wales) Regulations 2010 (SI 2010 No. 3056) as amended by the Valuation Tribunal for Wales (Wales) (Amendment) Regulations 2013.

## **OFFICE CONTACTS FOR THE VTW**

### **East Wales Region**

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

### **Areas Covered: Councils/BAs**

Powys CC  
Blaenau Gwent CBC  
Caerphilly CBC  
Monmouthshire CC  
Newport City Council  
Torfaen CBC

### **North Wales Region**

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

### **Areas Covered: Councils/BAs**

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

### **South Wales Region**

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

### **Areas Covered: Councils/BAs**

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

### **West Wales Region**

Valuation Tribunal for Wales  
West Wales Region  
Llys y Ddraig  
Penllergaer Business Park  
Swansea  
SA4 9NX  
Tel: 03000 254530  
Fax: 03000 254522  
E-mail: VTWaleswest@vtw.gsi.gov.uk

### **Areas Covered: Councils/BAs**

Neath-Port Talbot CBC  
City & County of Swansea  
Carmarthenshire CC (Part 3)  
Carmarthenshire CC (Part 1 & 2)  
Ceredigion CC  
Pembrokeshire CC