



Valuation Tribunal  
for Wales

## COUNCIL TAX LIABILITY APPEALS

### A guide to our NOTICE OF ACKNOWLEDGEMENT OF APPEAL

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.

## HOW DID THE VT RECEIVE THE APPEAL?

By filling in a Council Tax Liability appeal form, you have asked us to settle your dispute with the council.

## INFORMATION ABOUT COUNCIL TAX LIABILITY APPEALS

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 refuses to accept that your property has facilities for a 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.
- The council has fined you for not sending them some information.
- The council has served a completion notice on your property, but you do not think that it can be completed by the day they have given.

*The Council usually serves **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.*

## WHAT HAPPENS NEXT?

The Tribunal will send you a notice of hearing giving you at least four weeks' notice of the date.

The Tribunal hearing should be seen as the final stage of your appeal only where prior negotiations have failed to result in a settlement. Until the actual date of the hearing you should attempt to maintain dialogue with the BA.

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.

## 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 AT THE TRIBUNAL HEARING?

Proceedings at the hearing are usually informal. 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. A further information leaflet will be forwarded with the 'Notice of Hearing'.

## DO I NEED TO COME TO THE HEARING?

It is usually better if you can come to the hearing which enables, if required, clarification and questions. Your appeal can however be dealt with in the following ways based on a clear and concise submission.

### **Written representations** (in accordance with the 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. 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 will still come to the tribunal hearing.

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

**We are 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 Clerk of the Tribunal, at the address shown on our notices. ***You will be informed of the Tribunal's full complaints procedure 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

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

The Valuation Tribunal Service in 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 Non-Domestic Rating List appeals. If you would like to receive any of these guides, please contact the Tribunal Office at the address shown on our notices.

### **Our records**

By law, anyone can visit the VT 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.

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

The principal legislation under which Council Tax is administered is the Local Government Finance Act 1992 and supporting regulations – particularly;

The Valuation Tribunal for Wales Regulations 2010 (as amended)

**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

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

**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

**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: VTWalessouth@vtw.gsi.gov.uk

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

**WEST WALES REGION**Areas Covered: COUNCILS  
(BILLING AUTHORITIES)**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

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