



## COUNCIL TAX LIABILITY APPEALS

### A guide to our NOTICE OF HEARING

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 A NOTICE OF HEARING?

Our Hearing Notice tells you when and where the Valuation Tribunal will consider your appeal.

If you cannot come to the hearing on the day arranged and have good reason for not being able to attend, you should contact the Tribunal office and ask for another date. In the event of a postponement, it may be some time before we can give you a new hearing date.

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

## WHAT SHOULD I DO NEXT?

The Tribunal expects that you will have discussed your appeal with the Council/Billing Authority (BA) to try to settle it before the hearing date. If you do manage to settle your appeal please let the VT know. You may withdraw your appeal, in writing, at any stage before the hearing date.

**IMPORTANT: If you have not settled your appeal by 10 days before the notified hearing date please complete the enclosed freepost proforma and return it immediately to the Tribunal Office.**

## HOW DO I PREPARE MY CASE FOR THE TRIBUNAL HEARING?

If you want to attend 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.

The Billing Authority's representative will be required to explain to the Tribunal the reasons behind its decision. The Tribunal will look to you to produce evidence to support your case.

The Tribunal will expect the parties to have disclosed any information, which will be relied upon at the hearing.

You will be allowed to:

- give spoken and written evidence;
- present anything that you believe will help your case; and
- bring someone along to speak for you or to appear as a witness.

## 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.

## **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 may not be professionally qualified, they do receive training and are experienced in hearing appeals. The members of the Tribunal are independent of the LO who has put the bandings on the properties and the Council/Billing Authority (BA) 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 of the Tribunal and does not take any part in the decision. However, the clerk is responsible for writing up the decision.

### **A Representative of the Billing Authority**

You will probably have already met the member of the Billing Authority staff, who will attend to defend its case.

### **You**

You can come to the tribunal hearing or you can choose a representative, for example, a friend or professional adviser, to act for you. **(Anyone attending on your behalf should have your written authority to do so).**

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 other people who are waiting for their case to be heard.

You can ask for the appeal to be heard in private, you must however provide 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 all parties can present their cases. The Tribunal will decide who will begin.

During the hearing:

- All parties will give their cases;
- When you are asked to present your evidence you may call any witnesses to support your case;
- You will be able to ask the representative of the BA questions;
- The representative of the BA will be able to ask you questions; and
- The Tribunal may ask you and the other parties questions.

Before the members retire to make the decision they may ask both sides to summarise their cases.

**If you do not come to the hearing and you are not represented at the hearing, the Tribunal may dismiss your appeal.**

## WILL I BE INFORMED OF THE DECISION ON THE DAY?

The Tribunal can give the decision verbally at the end of the hearing. However, most tribunals send their decisions by post. By law, we have to give you a written copy of the reasons for the decision. The Tribunal will let you know when you may expect the written decision.

## CAN THE TRIBUNAL AWARD COSTS?

No. The 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.

## WHAT IF I HAVE EXTRA NEEDS?

**If you have any extra needs related, for example, to your sight, hearing or mobility please let the tribunal office know before the date of the hearing – we will do our very best to help.**

Such notification can be made on the response proforma referred to on the first page of this leaflet.

Arrangements can be made for translation on request if not already indicated in your appeal. We can also provide someone to communicate with you in sign language (a signer).

**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.**

## 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.

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 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 shown on our notice of hearing.

### **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