



## COUNCIL TAX VALUATION LIST 2005

### 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?

There are four Valuation Tribunals (VTs) in Wales under the auspices of the Valuation Tribunal for Wales (VTW) which is financed out of public funds by the Welsh Government (WG).

The VTs are independent of both the Listing Officer (LO) who is responsible for assessing the Council Tax Band of dwellings and of the Council/Billing Authority (BA) which issues the Council Tax bills.

Members of the VTs 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.

Tribunals provide a free service so they cannot award costs against you. However, you will have to meet your own costs in going to a Tribunal hearing. Wherever possible, appeals are heard locally.

## HOW DID THE VT RECEIVE THE APPEAL?

By law, the LO must send all proposals that have not been settled to the Clerk of the Tribunal within six 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 LO's decision that your proposal is not valid, the LO must send it to the Tribunal within four weeks.

**If any of the details contained in the notice are incorrect please contact the 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 LO operates a system that programmes appeals to give advance notice of the discussion period; prior to anticipated listing by the Tribunal. The Tribunal sees this 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.

In due course, normally a date within the three months following the discussion period, the Tribunal will set down your appeal for a hearing and formal notice of the date, time and venue of the hearing will be issued (a Notice of Hearing).

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 LO.

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 LO has placed the property into one of nine Council Tax Bands based upon the Open Market Value of the property as at 1<sup>st</sup> April 2003, the antecedent valuation date (AVD), and bearing in mind certain statutory assumptions.

<b>Band</b>	<b>Range of Values</b>	<b>up to</b>
A		£44,000
B	£44,001	£65,000
C	£65,001	£91,000
D	£91,001	£123,000
E	£123,001	£162,000
F	£162,001	£223,000
G	£223,001	£324,000
H	£324,001	£424,000
I	£424,001 and above	

Where the appeal property has not been the subject of a sale close to the valuation date, the LO will consider the evidence of similar properties from within the locality that have been sold on the open market on or around the AVD.

The LO will check that the survey details of the property are correct, in terms of size and layout.

The LO should be able to provide you with the details of any sales evidence that has been taken into account when placing the property into a valuation band. The LO may formally cite sales comparables; you may in turn request sales information of a similar number of properties.

The LO and your local council both keep copies of the valuation list, which shows the bandings of all properties in your council's area. You can ask the LO or the council to let you look at the list, so that you can compare the bandings of your property and any other properties that you think are similar. There are copies of the valuation lists for all properties in England and Wales on the Valuation Office Agency's Website ([www.voa.gov.uk](http://www.voa.gov.uk)).

## INFORMATION ON NOTICE OF INVALIDITY APPEALS

Please note that when considering Invalidation Appeals, Tribunals are precluded from considering the correctness or otherwise of the banding.

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 COUNCIL TAX?

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

## 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; however the LO will still attend.

**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 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 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 VTW 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 Liability and Non-Domestic Rating List appeals. If you would like to receive any of these guides, please contact your Regional VT Office at the address that is shown on our notice of acknowledgement.

### **Our records**

By law, anyone can visit the Regional VT 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.

**You will find more information about the VTW and copies of all guides on the following website: [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;

- i) Council Tax (Alteration of Lists and Appeals) (Wales) Regulations 1993 SI 290 (as amended)
- ii) The Valuation Tribunals (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

**Valuation Office:**

Council Tax Wales  
Valuation Office Agency  
Ty Glyder, 339 High Street  
Bangor, North Wales  
LL57 1EP  
Tel: 03000 505505  
E-mail: ctwales@voa.gsi.gov.uk

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 Office:**

Council Tax Wales  
Valuation Office Agency  
Ty Glyder, 339 High Street  
Bangor, North Wales  
LL57 1EP  
Tel: 03000 505505  
E-mail: ctwales@voa.gsi.gov.uk

**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 Office:**

Council Tax Wales  
Valuation Office Agency  
Ty Glyder, 339 High Street  
Bangor, North Wales  
LL57 1EP  
Tel: 03000 505505  
E-mail: ctwales@voa.gsi.gov.uk

**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

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Valuation Office Agency  
Ty Glyder, 339 High Street  
Bangor, North Wales  
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