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Valuation Tribunal  
for Wales

**GENERAL ADVICE ON APPEALING  
AGAINST YOUR COUNCIL TAX  
OR NON-DOMESTIC RATES**

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. The Regional Clerk of the Tribunal will reply to any reasonable request you have for advice or clarification.

## WHAT IS THE VALUATION TRIBUNAL?

There are four regional offices of the Valuation Tribunal for Wales (VTW) which is financed out of public funds by the Welsh Government (WG).

The Valuation Tribunal is independent of:

- The Welsh Government (beyond funding and enabling legislation);
- the Valuation Officer who sets rateable values on non-domestic properties;
- the Listing Officer who sets Council Tax bands for domestic properties; and
- local councils (billing authorities) who send out the rates and Council Tax bills and determine who is liable.

Members of the Tribunal are local people and are volunteers. Although they may not be professionally qualified, they 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 VT provides a free service so it cannot award costs against you. However, you do have to meet your own costs in going to a tribunal hearing. Wherever possible, the Tribunal hears appeals locally.

## HOW DO I APPEAL?

### **1. Non-Domestic Rates and Council Tax Valuation (Banding)**

If you are unhappy with your Rateable Value or Council Tax band, you must first contact the Valuation Officer. (The Valuation Officer is known as the Listing Officer when he/she deals with Council Tax appeals, but both terms refer to the same person.)

The Valuation Officer will send you a form called a proposal to fill in and will let you know of any time limits.

By law, the Valuation Officer/Listing Officer (VO/LO) must, within prescribed time limits, send the Tribunal details of any proposal that has not been settled. This must happen even if no discussions have taken place: on such transmission the proposal becomes our appeal.

You will find the telephone number for your local Valuation Officer/ Listing Officer in the final pages of this leaflet.

### **2. Programming Appeals**

In the interests of effective management, the Valuation Officer/Listing 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/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 (2010/11) which is envisaged to improve in subsequent years.

### 3. Council Tax Liability

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 will not give you a reduction even though a disabled person lives in your property and there is extra space for his / her wheelchair or there is a room, such as an extra bathroom or kitchen, that allows the 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.

You must first write to your Council explaining what the problem is. The Council should send you a reply within two months. If you want to appeal, you must contact the Regional Tribunal Office within two months of the Council's decision. You will then be sent a Council Tax appeal form to fill in.

If the Council does not write back to you within two months, you can still appeal to us, as long as not more than four months have passed since you wrote to the Council in the first place.

The Tribunal does not hear appeals about Housing Benefit, Council Tax Benefit or why you have not paid your Council Tax Bill.

You should contact your local council for advice about these matters.

### 4. Completion Notices

If you think that the work on the property is not finished, and cannot reasonably be finished by the date on the completion notice, you can appeal directly to us.

If you want to appeal, you must contact the Regional Tribunal Office within four weeks of receiving the completion notice. You should ask the office to send you an appeal form. You need to fill in the form and send a copy of the completion notice. You should make a separate appeal for each completion notice.

There are details of how you can contact your Regional Tribunal Office on the back cover of this leaflet.

**5.** The Tribunal also hears appeals against Penalties imposed by the Valuation Officer or Billing Authority for not providing them with certain information they are entitled to ask for.

**6.** There are also appeals against the drainage rate set by a Drainage Board that fall under the jurisdiction of the Valuation Tribunal.

Please contact the Regional Tribunal Office for further information about these types of appeals.

### WHAT HAPPENS AFTER THE TRIBUNAL RECEIVES AN APPEAL?

A regional VT office will let you know when we have received your appeal and send you guides that explain the appeal process and how we can help. As soon as possible you will be sent a notice of hearing. You will be given at least four weeks' notice of the hearing date.

If you cannot come to a Tribunal hearing on the date and time given, you can ask:

- for another hearing date; or
- to deal with the case without you being there.

You will only be given a new hearing date if you have tried to settle your case with the Valuation Officer/Listing Officer or Council and have a good reason for not being able to make the original date. It may be some time before a new hearing date can be arranged.

#### WHAT HAPPENS AT A TRIBUNAL HEARING?

The hearing is fairly informal and the Tribunal will try to put everyone at ease. During the hearing the Tribunal will ask you to give your case and you will be allowed to ask questions on any evidence that the Valuation Officer/Listing Officer or Council has put forward.

It is always helpful if you can come to the hearing so that you can answer any questions that the Members of the Tribunal may have. However, the Members give the same consideration to all cases that come before them and, if you ask, the Tribunal can also deal with your case without you being there.

You will be sent further guidance details when you are sent the notice of the hearing.

#### WHAT SORT OF PEOPLE ARE LAY MEMBERS OF THE VALUATION TRIBUNAL?

Valuation Tribunal members come from a wide cross section of society. They include people from ethnic-minority groups and people with disabilities, and represent various professions including teachers, solicitors, architects, plumbers, publicans, shopkeepers and businessmen, as well as people who have retired. Some of the past and present membership includes a few people who have previously appeared in front of a Tribunal to appeal against their own Rates or Council Tax.

Tribunal members do not receive any pay for their work. They are however, allowed to make claims to cover travel, meals and, where necessary, lost earnings. To become a member you must not have a prison record and not have been made bankrupt.

#### CAN YOU ASK A REGIONAL TRIBUNAL OFFICE FOR ADVICE?

Yes. The Clerk and Staff always aim to be polite and helpful and will reply to any reasonable requests for help or advice. You are welcome to visit a Regional Tribunal Office or to contact us by phone, fax or e-mail. You can also find copies of all of our guides and other information about the Valuation Tribunal on the internet at [www.valuation-tribunals-wales.org.uk](http://www.valuation-tribunals-wales.org.uk)

## MORE INFORMATION

The hearings are held at Regional Tribunal Offices, public buildings and other suitable venues.

Copies of all Tribunal decisions are kept for six years. These decisions are available for the public to look at. If you want to look at any of our decisions, please contact your local VT office. Copies of Tribunal agendas and decisions are also shown on the VTW website. You will find more information about the Valuation Tribunal for Wales and copies of all guides on our website as above.

The principal legislation under which Council Tax and Non Domestic Rating is administered are The Local Government Finance Acts, 1988 and 1992 and supporting regulations - particularly;

- i) Council Tax (Alteration of Lists and Appeals) Regulations 1993 SI 290 (as amended)
- ii) The Valuation Tribunal for Wales Regulations 2010 SI 713 (as amended)
- iii) Non Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005 SI 758 (as amended)

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 Regional VT office know in advance. We will do our best to help you.

**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