



NON-DOMESTIC RATING LIST 2017

A guide to our NOTICE OF ACKNOWLEDGEMENT OF APPEAL

This guide does not cover every aspect of the appeals process. 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, we 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 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 (VOA), 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.

HOW DID THE VT RECEIVE THE APPEAL?

By law, the VOA must send details of all proposals that have not been settled to the Tribunal within three months of receiving them, even if no discussions have taken place. Once the VTW has received a proposal it becomes an appeal.

If your appeal is against the VOA's decision that your proposal is not valid, the VOA must send it to the Tribunal within four weeks.

If any of the details contained in the notice of acknowledgement are incorrect please contact the local Tribunal office immediately.

If you no longer wish to proceed with the appeal you must notify the Tribunal, in writing.

WHAT HAPPENS NEXT?

In the interests of effective management, the VOA places appeals within programmes and provides advance notice of the timetable for the period during which discussions will take place; prior to anticipated listing by the Tribunal. The Tribunal sees this VOA 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 for appeal submission is immediately following a revaluation; hence there is the potential for initial delay.

The VOA will give you a **start date**, which is when it will begin discussing your appeal with you, and a **target date** which is when your discussions should come to an end. In many cases, appeals will be settled by the **target date** and no tribunal hearing will be needed.

If your appeal cannot be settled by the target date, the Members of the Tribunal will expect you and the VOA to agree facts and discuss any evidence you will present at the hearing. **Failure to exchange information in advance of the hearing may result in delay in the determination of your appeal.**

The hearing will normally take place within three months of the VOA's **target** date. The Tribunal will give you at least four weeks' notice of the hearing date.

Copies of any relevant information/correspondence that is sent to the Tribunal office will be forwarded to all other parties to the appeal to ensure that everyone is aware of all the issues.

Before your appeal is set down for hearing there are certain things of which you should be aware:

The rateable value (RV) for a property entered in the 2017 rating list is based on the rental value of the property on **1st April 2015**. This date is known as the **antecedent valuation date (AVD)**.

When the VOA sets the RV, it looks at the rent (if any) paid on your property at the AVD and compares it to rents on similar properties to set levels of value.

Although the VOA values most properties by looking at rents, it does use other methods to value some properties.

The VOA will give you details of your rating assessment, including the measurements and the values it has used. It will also check that all of the details are correct. At least three weeks before the hearing the VOA will tell you about the rents on any properties that it may refer to at the hearing.

INFORMATION ON NOTICE OF INVALIDITY APPEALS

Please note that when considering Invalidation Appeals, the Tribunal is precluded from considering the correctness or otherwise of the RV.

The Tribunal can only look at the rules under which you can make a proposal.

Should the Tribunal decide that your proposal is valid, it will consider valuation matters at a later date.

DO I STILL NEED TO PAY MY RATES?

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

WHAT HAPPENS AT THE TRIBUNAL HEARING?

The hearing is fairly informal and the members of the Tribunal will try to put everyone at ease. During the hearing you will be asked to present your case and you will be allowed to ask questions on any evidence that the VOA has put forward.

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 Tribunal office 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 decide that the appeal should be heard by way of a formal hearing.
- By **written submission** in absence. If you want your appeal hearing to proceed but you are unable to attend the hearing, or be represented, you may submit your case in writing for the Tribunal to consider in your absence. Written submissions must be received no later than two working days prior to the hearing date. However, the VOA will still attend.
N.B. If you ask us to deal with your case by written submission, you will not be able to appeal against our decision to The Lands Chamber of the Upper Tribunal.

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

If you have any extra needs (for example, relating to your sight, hearing or mobility), please tell us and we will do our best to help. Similarly, if you need an interpreter, please let the Tribunal office know in advance so that suitable arrangements can be made.

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 write to the local office of the Tribunal at the address shown on our notices.

You will be informed of the Tribunal's full complaints procedure in the 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 Lands Chamber of the Upper Tribunal.

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:

- 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 Council Tax Liability appeals. These are available to download and view on the Tribunal's website. If you would like to receive a hard copy of any of the guides, please contact your local Tribunal office at the address shown on the notice of acknowledgement.

Our records

By law, anyone can visit the VTW's 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 VTW and copies of all guides on the following website: www.valuation-tribunals-wales.org.uk

The principal legislation under which Non-Domestic Rating is administered is the **Local Government Finance Act 1988** and supporting regulations – particularly;

Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations SI 2005/758 (as amended)

VTW OFFICES

Areas Covered: COUNCILS
(BILLING AUTHORITIES)

Valuation Tribunal for Wales

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Cardiff CC
Merthyr Tydfil CBC
Monmouthshire CC
Newport City Council
Powys CC
Rhondda Cynon Taff CBC
Torfaen CBC
Vale of Glamorgan CBC

Valuation Tribunal for Wales

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

Valuation Tribunal for Wales

Llys y Ddraig
Penllergaer Business Park
SWANSEA
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Carmarthenshire CC
Ceredigion CC
Neath-Port Talbot CBC
Pembrokeshire CC
City & County of Swansea

VALUATION OFFICE AGENCY

Areas Covered: All COUNCILS/BILLING
AUTHORITIES IN WALES

Valuation Office Agency

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