

# Council Tax Reduction

Your appeal and preparing for  
your Valuation Tribunal hearing



We can produce this booklet in large print and in Braille. An audio version is available on our website: [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk).

We can translate this booklet into Arabic, Bengali, Chinese, Gujarati, Polish, Punjabi, Urdu and Vietnamese.

If you would like a copy of this booklet in another format or language, please let us know.

**We aim to treat everyone fairly. We will not treat anyone making an appeal less favourably for any reason.**

This guide does not cover every point about the Valuation Tribunal. Our staff will reply to any reasonable request you have for advice on our procedures but we cannot offer detailed advice on your appeal.

# Valuation Tribunal Council Tax Reduction Appeal Process

*We have registered your appeal.*

**Please read our guidance booklet.**

*Next we list your appeal for a hearing.*

## **You prepare your case**

The checklist on the back of the booklet may help you. You can contact us at any time before the hearing to ask for general, independent advice.

You may also continue to talk to the council.

You may want to refer to your council's scheme for council tax reduction.

## **THE HEARING**

*You may be told the Tribunal's decision at the hearing. Or we will aim to send you the Tribunal's decision in writing within a month of the hearing.*

## **You may not agree with the decision**

The booklet we send with the decision will explain what you can do.

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graph TD; A[The council will send you and us a copy of the evidence they will be asking the Tribunal to hear about your case.] --> B[Please contact us if you...]; B --> C[Nearer the hearing date, we contact you to see if you are coming to the hearing. We may then also be able to give you an idea what time your appeal will be heard.]; C --> D[If your appeal is successful, we tell the council to make any change the Tribunal has ordered.]; D --> E[The council makes the change, looks again at your bill and tells you about any changes it makes.];
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The council will send you and us a copy of the evidence they will be asking the Tribunal to hear about your case.

**Please contact us if you**

- don't understand something about the process;
- want to tell us something about what the council has sent you;
- need a postponement;
- want to have your case heard without your being there (you must tell us at least two weeks before the hearing);
- have asked someone else to speak for you at the hearing;
- want to stop (withdraw) your appeal (or you can complete a form on our website).

*Nearer the hearing date, we contact you to see if you are coming to the hearing. We may then also be able to give you an idea what time your appeal will be heard.*

*If your appeal is successful, we tell the council to make any change the Tribunal has ordered.*

The council makes the change, looks again at your bill and tells you about any changes it makes.

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## About this booklet

1. This booklet deals with appeals against decisions of the council about council tax reduction.
2. The booklet gives you information about the *Valuation Tribunal*, the notices you receive from us, the service we provide and what happens next. The information will be useful to you throughout the whole appeals process, so please keep it for reference.
3. Words or phrases in *italics* in this booklet are explained under the heading 'Technical terms' on page 18.
4. It is one in a series giving guidance about appealing to the Valuation Tribunal. Others, listed on page 20, may be downloaded from our website: [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk) or requested at any time.

## What is the Valuation Tribunal?

5. The Valuation Tribunal for England (VTE) has been established by Act of Parliament to decide disputes in respect of council tax and non-domestic rates.
6. The *Valuation Tribunal* is an independent judicial body (like a court) and has no connection with the *council* (that sends out council tax and rates bills) or with the Valuation Office Agency (that sets council tax bands and rateable values on properties).
7. The Tribunal is made up of a President, Vice-Presidents and a panel of chairmen (who together are known as 'senior members') and ordinary members. The lay volunteer members are local people who receive

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training to perform this role. They are assisted by a clerk or tribunal officer who offers advice on the relevant law, practice and procedure and usually drafts the panel's decision into written form.

8. The President can set up panels to hear appeals with up to three members, depending on the issues involved. The panel can be chosen from the lay members of the Tribunal or, in more complex council tax reduction appeals, a member from the **First-tier Tribunal** with experience in such matters may sit with a senior member of the Valuation Tribunal.
9. The Tribunal is administered by the Valuation Tribunal Service, a body also established by Act of Parliament, which provides the necessary resources, staff, buildings and so on.

## How does the Tribunal function?

10. The Tribunal is governed by law. The law and procedure relevant to an appeal are to be found in statutory regulations (see page 15), which are supplemented by Practice Statements made by the President. These are listed at the end of this booklet and can be found on the website: [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk). The Tribunal must also adhere to other legal requirements, including the relevant decisions of higher courts.
11. The Tribunal aims to be as informal as possible, but as a judicial body its hearings are in public and structured and there is therefore some formality in the proceedings.
12. There are no fees to be paid and the service is entirely free. The Tribunal cannot pay anyone's expenses or order anyone to pay the costs or expenses of the other side, whatever the outcome of the appeal.

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13. You may present your own case or be represented or assisted by someone else.
14. Hearings before the Tribunal are in public, unless there are exceptional grounds for the hearing to be in private. These grounds are set out in a Practice Statement (B4: *Hearings in private and extraordinary venues*). You may download this from our website: [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk) or request a copy from our office.

## Information about appeals

15. The Tribunal hears appeals against **council** decisions on the following:
  - You think that your council tax bill is wrong.
  - You think that the council should give you a reduction on the council tax you pay in accordance with the council's scheme.
  - The council has issued you with a penalty notice for not sending them some information.
16. However, the Tribunal cannot hear appeals about the contents of the council's scheme, but only about the way it has been applied to your individual case. If you feel the scheme itself is unlawful then the remedy is to apply for judicial review in the High Court.
17. The Tribunal does not hear appeals about housing benefit or why you have not paid your council tax bill. The council will let you know the correct procedure you need to follow and how to deal with these matters.
18. If you are also appealing to the **First-tier Tribunal** about your housing benefit, please let us know as this will help us manage your appeal.



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## Before the hearing

### You may wish to:

19. Contact the council to try to settle your appeal with them. You can do this right up until the date of the hearing, but the earlier you talk to them the better. If your appeal cannot be settled, it is helpful to the panel and to you if you and the council have agreed facts and discussed any evidence that each of you will present at the hearing to avoid your case having to be **adjourned**. **If you reach a settlement before the hearing date, please let us know.**
20. Seek advice. You can get advice from Citizens Advice:  
[www.citizensadvice.org.uk](http://www.citizensadvice.org.uk).

You may get advice from a legal adviser; this may be under the civil legal aid scheme, which changed from 1 April 2013. To find out what help might be available, contact Civil Legal Advice; the phone number for this is 0845 345 4345 and their email address is [emailhelp@civillegaladvice.org.uk](mailto:emailhelp@civillegaladvice.org.uk). More information about the scheme can be found on:

[www.gov.uk/legal-aid](http://www.gov.uk/legal-aid)

[www.adviceguide.org.uk/england](http://www.adviceguide.org.uk/england).

### You have received a notice of acknowledgement

21. This tells you that we have received your appeal and gives our contact details. It shows the information we have about your appeal including the appeal number, which you should quote if you contact us about your appeal. **If any of the information in the notice is wrong, please let us know.**

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22. The notice also includes a two-page enquiry form, which we need you to fill in and return to us within two weeks of receiving it. This will advise us whether you wish to continue with your appeal and help us to make arrangements for your appeal. Where the council has sent you a decision notice, it would be helpful if you could send us a copy of it.

### You will receive a notice of hearing

23. This will tell you when and where the Valuation Tribunal will hear your appeal. The Tribunal aims to hear your appeal as soon as possible after receiving it and to give you at least six weeks' notice of the hearing.
24. If you cannot come to the Tribunal hearing, you can:
- send a representative, but we must have a letter before or at the hearing (if you are not also intending to be present) confirming that that person may represent you;
  - ask the **panel** to hear the case without your being there (see paragraph 33); or
  - contact us to ask for another hearing date. However, we will give you a new hearing date only if you have a good reason for not being able to attend on the original date. It may be some time before we can give you a new date.

Please contact us if you would like a copy of the Practice Statement on *Postponements and Adjournments* or you can download a copy from our website: [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk)

25. **If you do not come to a hearing and do not contact us, your appeal will be *struck out*.**

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#### Do I still need to pay my council tax?

26. Even though you have appealed, you must still make the payments shown on your council tax bill.

#### How do I prepare my case before the hearing?

27. At least two weeks before the hearing, the **council** should tell you about any evidence they will use at the hearing.
28. Please try to provide as much evidence as possible to support your case. You will be allowed to:
  - give oral and written evidence;
  - present anything that you believe will help your case; and
  - call witnesses.
29. The council's evidence can appear fairly formal but we do not expect you to present your evidence in the same way as the council.
30. You may find useful information on your council website and on [www.gov.uk](http://www.gov.uk).
31. The main legislation that applies to these appeals is shown on page 15.
32. A checklist of things you should do to prepare for your hearing is included on the inside back page of this booklet.

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## Do I need to come to the hearing?

33. It is very helpful if you come to the hearing so that you can put your case, answer any questions the panel has and ask questions of the council. Our statistics show that a higher percentage of appellants succeed in their appeal if they do attend or are represented. However, there are arrangements in place for appeals to be dealt with in your absence:

### A hearing in your absence

34. If you want the panel to hear the case without you, you must write to us and the council at least 14 days before the hearing and give details of any points that you want the panel to consider (your '**written submission**'). If you do not do so your appeal is likely to be struck out. The council will still come to the hearing. If the panel considers that it is not able to deal properly with your appeal in this way, it may **adjourn** to another date for you to attend. Further details are in a Practice Statement (B3: *Appellant's non-attendance*) and the list of matters to include in a written submission is shown on page 19.

### A decision without a hearing

35. If an appeal is decided on written statements only, this is known as a decision without a hearing and neither you nor the council will be there. If you ask us to deal with an appeal in this way and the council objects to this we will let you know, as both sides have to agree to this procedure being used.

You can find more details in a Practice Statement (A6: *Decision without a hearing*).

You can ask for a copy of a Practice Statement at any time or download it from our website: [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk).

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36. The panel will *strike out* your appeal if:
- you do not come to the hearing or send anyone to represent you; and
  - you have not asked the panel to hear the case without you there; and
  - the Tribunal is satisfied that the notice of hearing was sent to you.

### Am I likely to win my appeal?

37. We are independent and have to be impartial so, although we can advise you about general procedure, we cannot advise you about whether you have a good case for making an appeal or whether or not your appeal would be successful. Each case is considered on its merits.

The 'success rate' for appeals heard by a panel varies, but for all appeal types, when the appellant attends or is represented, about one in three or four appeals is allowed or part allowed.

38. We shall contact you before the hearing, unless we know that your appeal has been settled. We shall phone you to find out whether you will be coming to the hearing and may be able to offer individual appointment times to those whose cases are being heard that day.

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## Who will be at the hearing?

### The panel

39. Up to two members will hear your appeal depending on the issues involved. The panel can be chosen from the lay members of the Tribunal or, in more complex appeals, a member from the **First-tier Tribunal** with experience in such matters may sit with a senior member of the Valuation Tribunal. The members of the panel are independent of the **council** that sends out the council tax bills.

### A representative of the council

40. You may have already been in contact with a member of the council staff during the discussion of your dispute.

### The clerk

41. The clerk is a paid employee who acts as an adviser on points of procedure and law. The decision is made only by the members of the panel, but the clerk is responsible for writing up their decision.

### You, the appellant

42. You can come to the Tribunal hearing or you can have a representative (for example, a friend or a solicitor) speak for you, whether or not you will be there yourself. However, if you do not intend to be present, we must have a letter from you before or at the hearing confirming that that person may represent you.

### Members of the public

43. The hearing is open to members of the public. Typically however, the only other people who come to a hearing are those who are waiting for their cases to be heard.

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## What happens at a hearing?

44. The hearing is as informal as possible and we will try to put everyone at ease, but these are judicial proceedings and a degree of formality is inevitable.
45. The **panel** will normally follow a procedure set out in a Practice Statement B1: *Model Procedure*. You may download this from our website: [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk) or request a copy from our office. However, this procedure may be modified if the circumstances justify it.
46. The panel will decide who will put their case first, but if you would prefer to give your case first or second, please let us know.
47. Usually, before the hearing, the panel will have read any documents it has received about the case. If necessary, it will **adjourn** the hearing to allow documents to be read.
48. During the hearing:
  - the panel will ask you and the council to present your cases;
  - you will be able to ask the council questions;
  - the council will be able to ask you questions; and
  - the panel can ask you and the council questions.
49. Before the panel retires to make its decision, it will ask you if you would like to summarise your case (in other words, go over the main points of your case again).
50. The Tribunal's decision may be announced on the day of the hearing but often it will be sent to you in writing.

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#### How long does a hearing last?

51. It is difficult to say how long a hearing lasts as it depends on the complexity of the case and how much evidence each side presents. Hearings typically last around thirty minutes.

#### What if I have additional needs?

52. Please let us know in good time if you have any extra needs.
53. If you have any additional needs related, for example, to your sight, hearing or mobility, please tell us and we will do our best to help. We will meet the cost of providing a suitable place or any equipment that is necessary to hear your appeal. We may also, in very special circumstances, arrange for the hearing to be held in your own home or somewhere that allows you full access. Further details of this can be found in a Practice Statement (B4: *Hearings in private and extraordinary venues*). You may download this from our website: [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk) or request a copy from our office.
54. If you have problems understanding English, we can provide an interpreter. Please tell us which language you speak. Please note that the interpreter will not be able to make your case for you, but only to translate what is said. We can also provide someone to help you communicate, for example, a signer. We will pay the costs of providing this help.
55. Our website has more guidance, which can be accessed using *BrowseAloud*, a feature which allows you to have the text read out or to download as an MP3 file, in English or another language.



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## After the hearing

### You will receive a notice of decision

56. The notice gives you, and everyone else involved in the appeal, the Tribunal's decision and comes with a brief statement of the reasons for reaching this decision. It also confirms the information that we will keep as a record of your appeal. By law, these records have to be available for the public to see. If any of the facts in this notice is wrong, please let us know so that we can correct it.
57. The notice will be accompanied by an additional document containing further details on what happens next.

## Can you award costs?

58. No. There is no power to order one side to reimburse the expenses of the other, whatever the outcome. You have to meet your own expenses (and the expenses of anyone representing you) in preparing your case and coming to the hearing.

## Complaints

59. You may complain about the way your case has been handled by the staff or your treatment by the staff by writing first to the office about whose administration you are complaining. They will pass any unresolved complaint to the Operations Manager.

Please mark your envelope or email 'COMPLAINT'.

60. You can download a copy of our Customer Charter and Complaints Policy from our website or request a copy from the office that sent you the notice.

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61. You may also complain, to the President of the Tribunal, about the behaviour of a member or members of the panel, but this must relate to such things as inappropriate comments or discourtesy.
62. Objections to a decision must be pursued by way of appeal or review. Further information can be found in our leaflet '*The Valuation Tribunal's decision on your appeal*' which you may download from our website or request a copy from our office.

## How to contact the Valuation Tribunal

63. Our office contact details are:  
Email: [appeals@vts.gsi.gov.uk](mailto:appeals@vts.gsi.gov.uk).  
Phone: 0300 123 1033
64. Our website is [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk).

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## Relevant legislation

These give the general law:

- Local Government Finance Act 2012
- Local Government Act 1992

These statutory instruments set out the rules under which we and the council have to deal with any council tax appeals.

- Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, Statutory Instrument 2012 No 2885
- Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012, Statutory Instrument 2012 No 2886
- Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (England) (Amendment) Regulations 2012, Statutory Instrument 2012 No 3085
- Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013 (SI 2013 No. 501)
- Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) (Amendment) Regulations 2013
- Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, Statutory Instrument 2009 No 2269
- Council Tax (Alteration of Lists and Appeals) (England) Regulations 2009, Statutory Instrument 2009 No 2270

Please remember that parts of this legislation may change. You will need to check that the legislation you use is up to date. Larger public and law libraries hold copies of legislation. You can also see legislation on the following website: [www.legislation.gov.uk](http://www.legislation.gov.uk)

## **Council Tax Reduction**

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## **Practice Statements**

You can download these from our website: [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk) or request a copy from the office that sent you the notice.

### **A. Pre-hearing**

1. Extension of Time Limits for Making Appeals
2. Listing of Non-Domestic Rating Appeals
3. Complex Cases: Case Management
4. Postponements and Adjournments
5. Summoning of Witnesses
6. Decision without a hearing
- 7.1 Non-Domestic Rates (rating List 2010): Disclosure and Evidence; and President's Explanatory Commentary
8. Sending and Delivering Documents
9. Initiating a Council Tax Liability Appeal
10. Points of Law and Principles of Valuation
11. Council Tax Reduction Appeals

### **B. The hearing**

1. Model Procedure
2. Duties and Responsibilities of the Clerk/Tribunal Officer at the hearing
3. Appellant's Non-Attendance
4. Hearings in Private and Extraordinary Venue
5. Listed appeals where the parties have reached agreement

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#### **C. Post-hearing**

1. Reviewing and Setting Aside Decisions
2. Applications for Reinstatement following striking out and withdrawal and lifting of a bar
3. Publication of Decisions
4. Lead Appeals: Staying of Related Appeals

#### **D. Miscellaneous**

1. Professional Representatives
2. Temporary reduction in rateable values: Consent orders

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## Technical terms

### *adjourn*

interrupt or suspend the hearing

### *council*

the local authority or billing authority that sends out council tax bills

### *direction*

the Tribunal's written instructions that you and the council must follow

### *First-tier Tribunal (FTT)*

under the Ministry of Justice, made up of judges and members who hear appeals against such matters as housing benefit; the FTT is administered by HM Courts and Tribunal Service

### *panel*

the members of the Valuation Tribunal who will hear your appeal

### *strike out*

the decision made by the panel or chairman to dispose of your appeal and give no further consideration to the case, because you failed to comply with a **direction** or because the case is not within the Tribunal's jurisdiction (powers)

### *Valuation Tribunal*

the name used for both the judicial body that hears appeals against council tax and business rates (the Valuation Tribunal for England) and the administrative Body that supports it (the Valuation Tribunal Service)

### *written submission*

the basic points that need to be made to the Tribunal if you are not attending the hearing; shown opposite

## **Council Tax Reduction**

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#### **Written submissions must include:**

- A statement about the issues, or matters that you and the council disagree about;
- An explanation of the decision you want from the Tribunal;
- Your arguments that support this (including any legislation or case law);
- Evidence that you have to support this;
- Any relevant documents;
- The names of other people you have sent this to (in the council for example) and when you sent it to them;
- Your signature and the date you signed the submission.

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## Booklets

This guide is one of a series of booklets that give information about our services.

They are available on request and also on our website:  
[www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk).

*Your Appeal And Preparing for your Valuation Tribunal Hearing –  
Council Tax Liability, Completion and Penalty Notices*

*Your Appeal And Preparing for your Valuation Tribunal Hearing –  
Council Tax Reduction*

*Your Appeal And Preparing for your Valuation Tribunal Hearing –  
Council Tax Valuation*

*Your Appeal And Preparing for your Valuation Tribunal Hearing –  
Non-domestic (Business) Rates*

*The Valuation Tribunal's Decision on your Council Tax Appeal*

*The Valuation Tribunal's Decision on your Non-domestic (Business)  
Rates Appeal*



## Hearing checklist

**This is for your use, to help you prepare for your hearing; you don't need to return it to us.**

1. I have read the booklet, *Your Appeal and Preparing for your Valuation Tribunal Hearing*
2. I have looked at the information that the council has sent me
3. I have returned my Pre-Hearing Enquiry Notice to the VTS (This was sent to you with a letter saying that the VTS had received your appeal)
4. I have sent a copy of the council's decision notice to the VTS
5. I have looked at the council's scheme for council tax reduction (This can be found on your local council's website)
6. I know what my options are if I cannot or do not want to attend a hearing (See paragraph 24 of the booklet)
7. I have decided that I would like someone to represent me and I have let the VTS know who that person is
8. I have spoken to the VTS about my additional needs (See paragraphs 52-55 of the booklet)
9. I know what time and where I should attend the hearing
10. I have let the VTS know that I (or my representative) will be attending
11. I have three copies of any evidence I want to show the panel.

Please remember that if we do not hear from you and you do not attend the hearing, your appeal may be struck out (that is the Tribunal will not look at it).

If you have any queries about what happens at the hearing, or what you need to do to prepare, and you can't find the answer in the booklet we have sent you, please contact us on 0300 123 1033 or visit our website:  
[www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk).

When you contact us, please tell us your appeal number which can be found on all correspondence we send you.



# Valuation Tribunal

Telephone: 0300 123 2035

[www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk)