



*Valuation Tribunals –
Appeals Direct for Council Tax*

Consultation Paper



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On 5th May 2006 the responsibilities of the Office of the Deputy Prime Minister (ODPM) transferred to the Department for Communities and Local Government.

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Valuation Tribunals – Appeals Direct for Council Tax

1. This consultation paper seeks views on proposals to introduce a clearer, more customer-friendly and more efficient system for the handling by the Valuation Office Agency and valuation tribunals of appeals against council tax bandings in England. Views on all aspects of the proposals are welcome. Annex A to the consultation highlights those questions on which views are sought in particular.
2. A copy of the consultation paper and this covering note is available on the web site of the Department for Communities and Local Government at the following address:

<http://www.communities.gov.uk/consultations>

Paper copies have been sent to all serving Presidents and members of valuation tribunals, to VTS Board Members, to local authorities in England and to other parties that have expressed an interest in issues related to valuation tribunals. Responses from other interested groups or individuals are also welcome.

3. A Regulatory Impact Assessment (RIA) has not been prepared for this proposal as it will have minimal impact on the public sector and no impact on business, charities or voluntary bodies.

Responses and Enquiries

4. Responses to this consultation document should be received by **27 February 2007**. Responses may be sent by e-mail (which is preferred) to:

valuation.tribunal@communities.gsi.gov.uk

or by post to:

Nageen Haroon
Department for Communities and Local Government
Council Tax & Business Rates Division
Zone 5/D1
Eland House
Bressenden Place
London SW1E 5DU

or by Fax to:

020 7944 4209

5. Any enquiries or requests for copies of the paper and covering note should be directed to Nageen Haroon at the above address.
6. A summary of responses to this consultation will be published within 3 months of the consultation closing at the address below:

<http://www.communities.gov.uk>
7. Paper copies of the summary will be available on request from Nageen Haroon at the above address.
8. Information provided in response to this consultation, including personal information, may be published or disclosed in accordance with the access to information regimes (these are primarily the Freedom of Information Act 2000 (FOIA), the Data Protection Act 1998 (DPA) and the Environmental Information Regulations 2004).
9. If you want the information that you provide to be treated as confidential, please be aware that, under the FOIA, there is a statutory Code of Practice with which public authorities must comply and which deals, amongst other things, with obligations of confidence. In view of this it would be helpful if you could explain to us why you regard the information you have provided as confidential. If we receive a request for disclosure of the information we will take full account of your explanation, but we cannot give an assurance that confidentiality can be maintained in all circumstances. An automatic confidentiality disclaimer generated by your IT system will not, of itself, be regarded as binding on the Department.
10. The Department will process your personal data in accordance with the DPA and in the majority of circumstances; this will mean that your personal data will not be disclosed to third parties.

Comments and Complaints

11. This consultation is being undertaken in accordance with the *Code of Practice on Written Consultation*; the main consultation criteria are set out in Annex C to this consultation paper. Any enquiries or requests for copies of the paper and covering note should be directed to Nageen Haroon at the above address.
12. The Department may wish to publish responses to this consultation exercise in due course or deposit them in its libraries.

Department for Communities and Local Government
December 2006

Valuation Tribunals - Appeals Direct for Council Tax

1. This consultation paper seeks views on proposals to introduce a clearer, more customer-friendly and more efficient system for the handling by the Valuation Office Agency (VOA) and valuation tribunals of issues concerning the accuracy of council tax valuation lists in England through three stages – review, formal decision and option to appeal. The most significant change proposed aims to draw a clear distinction between the valuation tribunals and the VOA and their separate roles in dealing with enquiries and disputes about council tax banding. Following the review by the VOA of a proposal for alteration of a valuation list, if the proposer or other interested party remained unhappy with the VOA's decision, they would have an option to submit an appeal directly to the valuation tribunal. The proposed new system is accordingly referred to as 'Appeals Direct'.
2. In June 2006 the Government issued a consultation paper that addressed wider proposals for the modernisation and reorganisation of valuation tribunals. That consultation paper trailed the Government's intention to publish a separate consultation paper about its proposals for the introduction of Appeals Direct for council tax banding appeals.
3. A proposal to introduce an Appeals Direct system for council tax banding appeals was first made by the Valuation Tribunal Service (VTS) in response to the Government's request for the VTS' advice on a number of issues affecting valuation tribunals and their members. Before submitting its advice to the Government, the VTS undertook its own public consultation in the spring of 2005 on a range of issues including Appeals Direct. The Government welcomed the fact that the VTS received widespread support for their proposals for Appeals Direct.
4. The proposals in this paper relate to changes to the council tax appeals system in England. They do not seek to address the manner in which National Non-Domestic Rate (i.e. business rates) appeals are made or handled, nor do they apply to the handling of council tax appeals in Wales or Scotland.

THE VALUATION OFFICE AGENCY, VALUATION TRIBUNALS, AND THE VALUATION TRIBUNAL SERVICE

5. The Valuation Office Agency (VOA) is an executive agency of HM Revenue & Customs (HMRC). Its function in relation to council tax in England, undertaken by a number of statutory 'Listing Officers', is to compile and maintain council tax valuation lists of domestic properties for each local 'billing authority'. This means that in England the VOA's listing officers have the task of valuing all domestic properties, placing them in one of eight council tax bands and then into the appropriate valuation list, and of keeping these valuation lists up-to-date.

6. Appeals in respect of council tax bandings, and for other local taxation matters, are managed by two separately constituted bodies, which are responsible respectively for the judicial and administrative aspects of the service. The judicial function is provided by the valuation tribunals, of which there are currently 56 in England, and on which a trained volunteer body of members sit to hear and decide appeals. The administrative support for the tribunals is provided by the VTS, who provide a salaried clerk to advise the valuation tribunal on matters relating to council tax law, practice and valuation tribunal procedure.

WHO MAY SUBMIT A PROPOSAL, PURSUE AN APPEAL OR BE AN INTERESTED PARTY?

7. The proposed reform of the appeals system set out in this consultation paper will not affect the existing entitlement of those interested persons who may submit a “proposal for the alteration of the list” (a proposal), pursue an appeal or be an interested party in a proposal or appeal submitted by another person or body. Proposals to alter the valuation list for council tax in respect of a particular property can at present and would continue under an Appeals Direct system to be made only by an interested person who may be either the council tax payer, the owner of the property in question or the relevant billing authority. Each may also be an interested party in relation to a proposal submitted by any other interested person or body. Under the present arrangements each may also become appellants or an interested party to an appeal if a proposal they have submitted or asked to be associated with as an interested party is transferred as an appeal by the listing officer to the valuation tribunal. The Government is not proposing any changes be made under Appeals Direct to those interested persons that may submit a proposal, pursue an appeal or be an interested party to a proposal or to an appeal.

CURRENT ARRANGEMENTS FOR QUERYING OR CHALLENGING COUNCIL TAX BANDINGS

8. Under the current arrangements anybody wishing to query or challenge a council tax banding must first approach the VOA. This contact – which at this stage may very well amount to no more than a general enquiry - would normally be by telephone, email or letter to the local VOA listing officer. Many such enquiries can be and are resolved through a simple discussion and explanation, including action by the VOA’s listing officer to amend a banding if, on a review of the facts, it is clearly incorrect.
9. If the enquirer is unhappy with the VOA’s initial response they may, in certain circumstances and providing they are a tax payer or other interested person (see paragraph 7) in respect of that property, make a proposal. Occasionally the initial contact from a taxpayer or other interested person might constitute a proposal (for example when a proposal is submitted directly via the VOA’s website). Making a proposal commences the formal statutory process that governs the handling of council tax banding appeals. The VOA can provide a proposal form and information about the process for challenging the council tax banding of a property. A proposal can be made via the VOA’s website (www.voa.gov.uk) where information about the process can also be found.
10. A proposal must be made in writing and must contain certain information about the property, the person making the proposal, the change being proposed and a statement of reasons for believing the list to be inaccurate. When the council tax system was first introduced on 1 April 1993 there was a nine month period in which the tax payer or other interested person could make a proposal to alter the valuation list.

11. There are now limitations as to when a proposal can be made. Broadly these are when the taxpayer or interested person considers that:

- A property ought or ought not to appear in the valuation list for council tax; or
- There has been a “material reduction” in the value of the dwelling.

Additionally proposals to alter the list may be made within 6 months if the taxpayer or interested party considers that:

- A relevant decision of a valuation tribunal or the high court has not yet been taken into account;
- as a new tax payer (for example a new owner or tenant) the entry is incorrect ; and
- an alteration made by the listing officer is incorrect.

This consultation paper contains no proposals to alter these limitations.

12. After reviewing a proposal the listing officer may decide that it is well founded and proceed to alter the valuation list. However if the listing officer does not accept the change being proposed, he or she will discuss the matter with the parties involved (see paragraph 7) in order to decide whether a negotiated amendment can be agreed. In other cases the listing officer may take the view that the valuation list should not be altered and invite a withdrawal of the proposal. This offers the proposer an opportunity to avoid a formal appeal by choosing to withdraw their proposal.

13. The listing officer may also take the view that a proposal is invalid and issue an invalidity notice. Under current procedures if the enquirer wishes to appeal against an invalidity notice, they must do so to the listing officer who, if s/he decides not to then withdraw the notice, must inform the clerk of the relevant valuation tribunal.

14. Under the present system (where an invalidity notice has not been issued), there is no time limit in which the VOA must reach a conclusion on a formal proposal. However, after a period of 6 months, if the proposal has neither been accepted by the listing officer, nor withdrawn by the proposer, nor agreed amongst all the parties, the regulations require the listing officer to refer the proposal to the appropriate valuation tribunal as an appeal.

15. Often the maker of the proposal only becomes aware of the change in status from proposal to appeal when they receive an acknowledgement of their appeal from the valuation tribunal. Once the proposal has been transferred to the valuation tribunal as an appeal, the tribunal can list the appeal for determination before a panel of its members. The tribunal issues a “notice of hearing” to each of the parties to the appeal (usually the listing officer and the proposer) inviting them to appear before the tribunal and to give evidence and argument in support of their case.

16. Unless the maker of the proposal chooses to withdraw following discussions with the listing officer (see paragraph 12 above) they currently play no active part in the movement from a proposal served on the listing officer to a formal appeal to the valuation tribunal. What may have been intended by the taxpayer as no more than a formal request (by way

of a proposal) to the listing officer for the matter to be investigated can enter the judicial arena simply as result of the passage of time and without their realising that a formal appeal would be lodged on their behalf.

17. Moreover, this automatic process of turning a proposal into an appeal, thereby transferring ownership from the VOA to the valuation tribunal, does not necessarily indicate that discussions between the parties to an appeal have been concluded. Despite any discussions that may be continuing between the VOA and the proposer aimed at resolving the disagreement, the valuation tribunal is required to continue with arrangements for hearing the appeal unless the appeal is withdrawn. Withdrawal of an appeal requires the written consent of all the interested parties (see paragraph 7) in some form, unless the listing officer decides to alter the list in accordance with the relevant proposal. However, often the interested parties only agree to a course of action a very short time before the hearing when time and resources have already been expended on convening a tribunal. As a result, a valuation tribunal becomes involved in more cases than actually need a hearing.
18. These arrangements are in contrast to the process for dealing with the two other types of appeal which can be made to a valuation tribunal in relation to council tax (and which do not involve the VOA). Appeals against council tax liability (for example questioning whether council tax should be payable at all, or whether a discount or exemption is appropriate) and appeals against the issue by a billing authority of a penalty (normally for not supplying information or for providing misleading information) are both made directly to the valuation tribunal by the taxpayer.

DISADVANTAGES OF THE PRESENT SYSTEM

19. The Government believes that the current system suffers from significant drawbacks including:
 - Scope for confusion in taxpayers minds between the roles of the two organisations involved in the process;
 - Taxpayers find themselves in a judicial arena without having made an express decision to do so and often without their realising;
 - Undue administrative burden on valuation tribunals and the VTS (due mainly to unnecessary hearings); and
 - Incompatibility with the recommended best practice for the handling of appeals against the decisions of public bodies in that currently the listing officer, whose decision is being challenged, sends appeals to the valuation tribunal.
20. The Government therefore proposes a new system, Appeals Direct, which would put the maker of a proposal firmly in charge of deciding whether to move to a formal appeal process.

APPEALS DIRECT

21. Under the proposed new Appeals Direct system, the VOA would take a more pro-active, time-limited approach to handling proposals that would lead to a clear decision for the proposer and other interested parties. The proposer would be offered greater clarity and speed in the handling of cases through simplified procedures and a reduction in overall administration. Only those cases requiring formal dispute resolution before a tribunal need become appeals to the valuation tribunals. The aim is to resolve the concerns of the enquirer without entering into formal proceedings, but recognising the need to protect the interests of those who may wish and are able to make a formal proposal (see paragraph 7).
22. An investigation by the VOA would begin from the first contact made by the enquirer. The listing officer would try to establish facts early in the process and would write to the enquirer outlining his conclusions. This would apply to all enquiries but where a formal proposal had been submitted and reviewed the listing officer would issue a formal decision notice (in the form of a letter) to the proposer (copied to the interested parties). At that stage it would then be open to the maker of the proposal, or other interested party, to appeal the listing officer's formal decision direct to the valuation tribunal.
23. The Government believes that it is important, in order to protect the interests of council tax payers and other interested parties, and to underpin its commitment to continuing improvement in customer service, for there to be a time limit within which those challenging the council tax banding of a property can expect to have received a response from the VOA. Under the proposed new system the VOA would have to respond to a proposal to alter the current (1993) council tax lists within a maximum of 4 months from receipt of the proposal and would aim to do so well within that period.
24. With his formal decision notice the listing officer will send to the proposer information about their option to appeal and how to make an appeal direct to the valuation tribunal. The appropriate form would be provided. The proposer would then have an opportunity to consider the decision and decide for themselves either to accept the conclusion reached by the listing officer or challenge it at a valuation tribunal hearing.
25. While it is usual in appeals systems to have to take a specific action to initiate an appeal, the Government recognises that the proposal to separate out the making of a proposal to the VOA from the making on appeal direct to the VTS will require two separate actions by the taxpayer or interested party. This could be seen as a retrograde step, in terms of the burden placed on the taxpayer, who at the moment needs only to make a proposal. However the Government believes that this is outweighed by the advantages of the separation of the two stages, the clearer distinction between the respective roles of the VOA and the valuation tribunals, and the avoidance of a proposal becoming an appeal without the knowledge of the taxpayer or interested party.

DECISION TO APPEAL

26. The proposer and any other interested parties would need to decide, within 2 months of the issue of the decision notice by the listing officer, whether to submit an appeal to the valuation tribunal. This period would give them time to consider the issues.
27. In the case of invalid proposals under an Appeals Direct system, as at present, the listing officer would continue to issue an invalidity notice within 4 weeks of receipt of the proposal and the enquirer may appeal against the notice within a further 4 weeks as at present, but the appeal would be sent directly to the valuation tribunal.
28. A formal proposal to alter the valuation list must at present include a statement of the reasons for believing the list to be inaccurate. Similarly appeals made directly to the valuation tribunal in relation to council tax liability or the imposition of a penalty by the billing authority are also required to include the grounds on which the appeal is made. The Government believes it would be helpful to the efficiency and effectiveness of the appeals process for appellants under an appeals direct system also to be asked to provide a statement of reasons for challenging the decision of the listing officer when submitting appeals against both an invalidity notice issued by the listing officer and in relation to the listing officer's decision on the entry in a list for council tax.

HANDLING APPEALS

29. Where an appeal is made the valuation tribunal will register and acknowledge the appeal and provide advice to the appellant about the appeal process. As part of its performance measures, a valuation tribunal will aim to list the appeal for a formal hearing on a date within 6 months of receiving it and will give the appellant at least 28 days notice of the hearing date. Meanwhile the listing officer would prepare for the hearing by reviewing their investigation and discussing any new issues raised with the proposer or any other interested party. The listing officer would normally prepare a presentation pack which would typically include background information relating to the case along with evidence of comparable properties to be presented at the tribunal hearing. A copy would be passed to the appellant at least 7 days before the date of the hearing.
30. Freed from administering appeals which are subsequently resolved by discussion between the enquirer and the listing officer, although recognising that there may be a small number of instances where this is not possible, the tribunals will be able to focus on those cases where a conscious decision to appeal has been made and where a hearing is needed to resolve the dispute. As part of the VTS Customer Charter, tribunals will aim to issue reasons for a decision within 21 working days after the hearing.

EFFECT ON THE NUMBER OF PROPOSALS AND APPEALS

31. The Appeals Direct process is unlikely in itself to have an impact on the volume of proposals that are received by the VOA, although the more pro-active VOA approach to handling enquiries from taxpayers or other interested parties and resolving concerns in circumstances where they might otherwise have made a formal proposal is likely to reduce volumes by perhaps 10%.

32. Appeals Direct is expected to bring about a significant reduction in the number of proposals that will progress to become formal appeals and with this bring attendant savings in administration costs for the valuation tribunals and the VOA. It is anticipated this will reduce the proportion of proposals that become appeals from the present level of almost 90% down to something in the order of 25%. In real terms and based on current and projected workloads under the existing council tax system, this means an anticipated reduction from the current 27,000 appeals handled each year by the valuation tribunals to 7,000 appeals per annum. There is also a potential for a reduction in the costs incurred by the proposer, appellant or other parties (see paragraph 7) in preparing for a tribunal hearing as a result of disagreements being resolved without the need for tribunal involvement. Additionally this will reduce the administrative burden on both the VOA and the valuation tribunals and the VTS, in unnecessarily administering and preparing for tribunal hearings which in the event are not required, as well as allow effort to be focused on providing an improved service to taxpayers and interested parties who have made a conscious decision to pursue their case to appeal.
33. It must be emphasised that these predicted reductions in the number of proposals received by the VOA, and in appeals received by the valuation tribunals, should not be taken in any way as suggesting that the Government's proposals for Appeals Direct are designed to restrict taxpayers' access to the judicial process, or to a fair consideration by the VOA. The purpose is not to restrict the number of cases which need to go to appeal, but to improve, streamline and clarify processes for the taxpayer. Appeals Direct will allow effort to be focused on providing an improved service to those who have made a conscious decision to pursue their case to appeal.

CHANGES AND BENEFITS

34. There are a number of changes and benefits in moving to an Appeals Direct system. Firstly, it would offer an improvement in the timescale for handling proposals and appeals. Within 4 months of receipt of a formal proposal for alteration of a valuation list, the VOA would be required by regulation to reach a conclusion and issue a decision notice about any proposal put to them. If the proposer or any interested party disagrees with the VOA's decision, it would then be open to them to submit an appeal directly to the valuation tribunal.
35. The decision notice would be issued to the proposer and any other parties involved (see paragraph 7). The decision would most likely follow discussion between the listing officer, the proposer and any interested parties. It would either state that the listing officer accepted that the list required alteration and would notify the proposer (and other parties involved) of the amendment being made or it would state that the listing officer did not accept that the valuation list required alteration and did not intend to amend the list.
36. In all cases the letter would set out the reasons for the decision and provide information on the process for submitting an appeal against the decision directly to the valuation tribunal. The appeal would need to be made within 2 months of the date of the decision letter. The valuation tribunal would also be able to provide guidance on its processes to potential appellants (see paragraph 7).
37. Secondly, the Appeals Direct process would offer greater transparency and accessibility to the tax payer and consistency of approach for all appeals related to council tax. At present many proposers are surprised and concerned to find that they have entered a formal legal

process without their knowledge when they believed they had simply asked the VOA to investigate the situation in relation to the banding of their property for council tax. Under an Appeals Direct system, importantly it is the proposer who makes the conscious decision whether or not to escalate their concern to an appeal. It provides consistency of approach as all appeals related to council tax would have to be initiated by a person other than the VOA or the billing authority and would be submitted directly to the valuation tribunal.

38. Thirdly, Appeals Direct would reinforce the independence of the valuation tribunals by delivering a transparently independent appeals system with a clear separation between the valuation tribunals and the VOA. Surveys commissioned by the VTS have shown that currently the public are not always aware that the tribunals are independent of the VOA. Since the VOA is the body taking the decision against which the proposer wishes to appeal, it is essential that the independence of the tribunals is properly established so that the process is perceived as fair.

SAVINGS AND COSTS

39. It is anticipated that Appeals Direct will bring some savings in administration costs for the valuation tribunals and the VOA and it will also limit the costs incurred by the proposer or appellant and any other parties. These savings are as a result of the reduction in the number of proposals that will progress through to become formal appeals. There are costs associated with the introduction of Appeals Direct. The major cost is for the necessary changes to information technology systems which would be contained within existing budgets. The staff costs of delivering Appeals Direct and communication and implementation costs would also be contained within existing budgets.

TIMETABLE AND TRANSITIONAL ARRANGEMENTS

40. Implementation of the proposals contained in this paper will require changes to secondary legislation in particular the Council Tax (Alteration of Lists and Appeals) Regulations 1993 (SI 1993/290) (1993 Regulations). Subject to the appropriate Parliamentary processes, the Government aims to amend the required legislation in time for Appeals Direct to be implemented in 2007.
41. The Government has taken the view that any proposal to alter the valuation list that is submitted to the listing officer before the implementation date should continue to be handled in accordance with the existing regulations and not be subject to the Appeals Direct procedure. In the case of a disagreement between the proposer and the listing officer about such a proposal the listing officer would be required as now, under regulation 13 of the Council Tax (Alteration of Lists and Appeals) Regulation 1993 (SI 290), to transfer the proposal as an appeal to the relevant valuation tribunal. Proposals submitted on or after the implementation date would be subject to the Appeals Direct arrangements described in this consultation document and the amended regulations.

OTHER PROPOSALS FOR CHANGES TO THE PROCESS FOR HANDLING PROPOSALS AND APPEALS

SHARING INFORMATION

42. In their investigations into enquiries and formal proposals made to them the VOA listing officers often makes use of information available to them, including historic property sales information, to assist in reaching decisions. Property sales information since 2000 is available publicly but historic sales information prior to 2000 is normally confidential. However in preparing for and presenting cases in relation to appeals being heard before a valuation tribunal, listing officers may under the Council Tax (Alteration of Lists and Appeals) Regulations 1993 (SI 290) share relevant parts of the historic sales information (ie. pre 2000 information) available to them with the appellant and the tribunal at the appeal stage. The Government believes it may be helpful to both the council taxpayer and the VOA, if this data could be shared earlier in the process so that the VOA was able to explain more openly and transparently the reasons for its conclusions and decisions in relation to the formal proposals that it handles. While maintaining consistency with other legislation governing the disclosure of such confidential information, the Government is considering whether it should seek to amend legislation at a future date to allow the VOA to share this information at any stage of the proposal and appeals process.

Department for Communities and Local Government
December 2006

Annex A

Issues on Which Views Are Particularly Sought

1. Do you think it is important to differentiate between the separate roles of the VOA and valuation tribunals to clarify the independence of the valuation tribunals ?
2. Do you think that the proposed Appeals Direct system would help to achieve this?
3. Do you think that the Appeals Direct system would help to produce a more efficient and customer-friendly process for appeals?
4. Under Appeals Direct an appellant would be making a conscious choice to appeal. Is this better than the current method of automatic transferral of “appeals” from the VOA to the valuation tribunal?
5. Should a time limit be placed on the VOA in regulations to respond to a proposal, and does this help the council tax payer?
6. Do you think it appropriate for appellants to include a statement of their reasons for challenging the decisions of the listing officer when making an appeal against a liability notice or the banding of property for council tax?
7. If yes, should that maximum time limit be four months?
8. Should a time limit in which the proposer may appeal a decision of the VOA to the valuation tribunal be set out in regulations?
9. If yes, should that time limit be a maximum of two months?
10. Do you agree that the VOA should be able to share historic sales information at both the proposal and appeals stages?

Annex B

Valuation Office Agency and the Valuation Tribunals: Workload on Proposals and Appeals

VOA WORKLOAD ON PROPOSALS / ENQUIRIES

1. In 2005/06 the VOA received approaching 27,000 “proposals” for the alteration of council tax lists in England, of which only about 3,000 were settled before being transmitted as formal appeals to the valuation tribunals. Additionally the VOA handles a large number of informal enquiries many of which relate to local authority matters and are not recorded separately.
2. These work volumes have been reasonably consistent over recent years and reflect the fact that council tax lists are pretty settled, having been in place since April 1993, and that there are limited rights to make a proposal.

VALUATION TRIBUNAL WORKLOAD ON APPEALS

3. In 2005/06 valuation tribunals handled administratively over 27,000 council tax banding appeals (including over 5,000 carried over from 2004/05). But only just over 2,100 needed to be resolved at a fully argued hearing before a tribunal, while in almost 2,900 further cases, the tribunal simply ratified agreements already reached between the parties involved. Over 17,000 appeals were settled by negotiation or otherwise resolved without necessitating a tribunal hearing. Just over 4,600 cases were carried forward at the year end.
4. Overall valuation tribunals workload for 2005/06 administered by the VTS including both council tax and NNDR appeals exceeded 465,000 appeals handled (including 152,000 brought forward from 2004/05); approaching 45,000 appeals were decided in a formal tribunal hearing; almost 240,000 settled by negotiation or otherwise resolved; and around 185,000 carried forward to 2006/07.

Annex C

The Consultation Criteria

The Government has adopted a code of practice on consultations. The criteria below apply to all UK national public consultations on the basis of a document in electronic or printed form. They will often be relevant to other sorts of consultation.

Though they have no legal force, and cannot prevail over statutory or other mandatory external requirements (e.g. under European Community Law), they should otherwise generally be regarded as binding on UK departments and their agencies, unless Ministers conclude that exceptional circumstances require a departure.

1. Consult widely throughout the process, allowing a minimum of 12 weeks for written consultation at least once during the development of the policy.
2. Be clear about what your proposals are, who may be affected, what questions are being asked and the timescale for responses.
3. Ensure that your consultation is clear, concise and widely accessible.
4. Give feedback regarding the responses received and how the consultation process influenced the policy.
5. Monitor your department's effectiveness at consultation, including through the use of a designated consultation co-ordinator.
6. Ensure your consultation follows better regulation best practice, including carrying out a Regulatory Impact Assessment if appropriate.

The full consultation code may be viewed at

www.cabinet-office.gov.uk/regulation/Consultation/Introduction.htm

Are you satisfied that this consultation has followed these criteria? If not, or you have any other observations about ways of improving the consultation process please contact

Albert Joyce,
Department for Communities and Local Government Consultation Co-ordinator,
Zone 6/H10,
Eland House,
Bressenden Place,
London, SW1E 5DU;

or by e-mail to:
albert.joyce@communities.gsi.gov.uk