

**For office use only**

Appeal Number:

## **NOTICE OF APPEAL - appealing against a decision made by a Billing Authority (local council)**

### **IMPORTANT: PLEASE READ THIS SECTION BEFORE YOU COMPLETE THIS FORM**

There are a number of decisions that a Billing Authority (local council) can make regarding your council tax or business rates which you can appeal to the Valuation Tribunal (VT) about, if you disagree with them. You can appeal:

- If you believe that the amount of council tax that your council is charging you is wrong, or that you should not be charged at all; or
- If the council has sent you a Completion Notice saying that a newly built property can be finished in three months or less (*and after that council tax or rates will be due*), and you do not agree that it can be finished in that time; or
- If the council has sent you a Penalty Notice because they believe you have not supplied information that they have asked for in connection with your council tax or rates, and you believe that imposing a penalty on you is wrong.

In all the above cases, if you are going to appeal, you must do so within certain time periods. In the case of a Completion Notice appeal, you have **four weeks** from the date of issue of the notice to register your appeal with us. In the case of a Penalty Notice appeal you must register your appeal within **two months**. In cases where you think the bill is wrong for some reason, you must first write to the council pointing out your concerns before contacting us. The council has two months to respond. If they reject your claim, you must appeal to us within **two months** of that rejection. If the council does not respond at all, you may register an appeal with us *within four months of first writing to the council*.

Late appeals MAY be accepted by the Tribunal President, but only in cases where it is clearly demonstrated that the delay in making the appeal has arisen by reason of circumstances beyond the applicant's control. Reasons for the late submission of the appeal must be provided on the form and the President's decision whether to accept a late appeal is final.

Guidance covering the information that is required by the specific sections of this form can be found at the end of this document.

Are you appealing because you think your bill is wrong?

If "Yes"  
complete Sections A and B

Is your appeal about a Completion Notice that you have received?

If "Yes"  
complete Sections A and C

Is your appeal about a Penalty Notice you have received from the Billing Authority?

If "Yes"  
complete Sections A and D

Are you making a late appeal?  
(ie outside of the time limits described above)

If "Yes"  
complete Sections E

## Section A – Personal Details

Please enter your details below - **NB:** *If you are completing this section on behalf of someone else, please write their details in the box below.*

Full Name	
Address of appeal property:	
Contact Details	
Address:	
Telephone No.:	
Email Address:	

Contact Name of Representative: <i>(if applicable)</i>	
Representative's Contact Details	
Address:	
Telephone No.:	
Email Address:	

Do you give your authority for the above-named person to act on your behalf regarding this appeal?

Yes	No

How would you or your representative prefer to be contacted?

	You	Representative
Post:		
Telephone:		
Email:		

## Section B – Council Tax Billing Appeal

Name of the Council	
The date you wrote to the Council disputing your Council Tax bill	
Did the Council write back to you, rejecting your claim?	
If they wrote back to you, what was the date of the letter? [Please enclose a copy of the letter, if possible]	
Council Tax reference/bill reference	

*[N.B. The Council can reduce Council Tax bills for people who have a low income and/or receive certain welfare payments. If your appeal is about this type of reduction, please answer the following question. -- If not, leave this question blank.]*

If your appeal is about a reduction that the Council has, or has not, applied because of low income, have you also made a Housing Benefit appeal?	
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*[N.B. If you have made a Housing Benefit appeal, please include a copy of the documentation submitted to the First-tier Tribunal.]*

Please use the space below to explain your reasons for appealing

**[NB - If this appeal is being submitted outside the specified time limits you must also complete Section E to request an extension to the appeal time limits.]**

## Section C – Appeal against a Completion Notice

Name of the Council	
Date the Completion Notice was issued	
Are you the owner of the property referred to in the Completion Notice?	

*[NB a copy of the completion notice **must** be submitted with the completed appeal form. Failure to submit this will result in a delay in registering your appeal.]*

On what grounds are you making this appeal? (Please mark the relevant box.)

	The building has not been completed by the day stated in the Completion Notice
	The building cannot reasonably be completed by the day stated in the Completion Notice

Please use the space below to explain your reasons for appealing

*[NB - If this appeal is being submitted outside the 4-week time limit you must also complete Section E to request an extension to the appeal time limits.]*

## Section D – Appeal against a Penalty Notice issued by a Billing Authority

Name of the Council	
Date the Penalty Notice was issued	

*[NB a copy of the penalty notice **must** be submitted with the completed appeal form. Failure to submit this will result in a delay in registering your appeal.]*

Please use the space below to explain your reasons for appealing

*[NB – If this appeal is being submitted later than the 28-day deadline, you **must** also complete **Section F** to request an extension to the appeal time limit.]*

## Section E – Reason for late application

Please use the space below to explain why the appeal was not submitted within the specified time limit:

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Date submitted to VT President for consideration:

Application Authorised:

Date Application Authorised:

Application Refused:

Date Application Refused:

## Guidance Notes

Please read this information carefully. You may find it helpful.

### Words used in the appeal form

**Council** – sometimes called the ‘Billing Authority’. This is the organisation that provides local services and collects Council Tax to pay for them. You will find the Council’s name on the Council Tax bill or other notices from them.

**Council Tax reference** – this helps the Council identify you and your claim. You will find this reference on your Council Tax bill or the decision letter from the Council.

**Valuation Tribunal** – the Valuation Tribunal for Wales (VTW) is a judicially independent body that is established by law to hear and determine appeals against Non-Domestic Rates, Council Tax and Drainage Rates.

The VTW 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.

### Notes to help you fill in the appeal form

Please indicate on the first page the type of appeal that you wish to make. The box to the side tell you which sections you have to fill in to make this type of appeal.

**Section A** – This section needs to be completed for all types of appeal and should provide the Tribunal with the name of the person (the appellant) who is disputing the Council’s decision or is appealing a completion notice (issued by the Council) or a penalty notice (issued by the Council).

The Tribunal needs to know the address of the property that is the subject of dispute concerning the amount of Council Tax payable or which is the subject of any appeal against a completion notice or penalty notice.

You should give us your correspondence details if you wish your appeal documents to be forwarded to an address other than the appeal property address. You should also tell us if you wish another person to represent you. If you do have a representative you need to provide their name, and contact details. If neither of these circumstances apply, please leave these sections blank.

### Section B – Council Tax Billing Appeals

Please use this section if you are disputing the amount of council tax that you have to pay. This may be because the Council has refused to grant an exemption on the property, or has refused to apply a discount or reduction to the amount demanded, or because the Council has wrongly identified the person liable to pay Council Tax on the property.

Before you can appeal to the Tribunal, you need to have written to the Council explaining why you disagree with the amount of council tax being charged or why you disagree with its decision to charge you council tax. Please enter the date you wrote to the Council in the relevant box.

The Council should have sent you a reply within two months. Please indicate on the form whether the Council has replied to you or not.

If they have replied, you must make an appeal within two months of their response. Enter the date of their reply on the form and include a copy of their letter with the form when you send it to us.

If the Council has not replied to you, you can still appeal so long as not more than four months have passed since you wrote to them raising the issue.

In cases where you think your bill is wrong because the Council has not applied a reduction properly under its Council Tax Reduction Scheme for persons on low income and/or certain welfare benefits, please indicate whether you have also made a Housing Benefit appeal on the same grounds. Housing Benefit appeals go to the First-tier Tribunal (and not the Valuation Tribunal). If there is one, it can affect the progress of your Council Tax appeal here at the Valuation Tribunal. If you have made **both** a Council Tax appeal to the Valuation Tribunal **and** a Housing Benefit appeal to the First-tier Tribunal, please include a copy of the documentation you have sent to the other tribunal.

In the final part of this section, please provide the Tribunal with your full reasons for appealing. If there is insufficient space, you can attach a separate sheet to provide full details of your appeal.

### **Section C – Appeal against a Completion Notice**

A billing authority may issue a completion notice in respect of a newly erected or structurally altered property. The purpose of a completion notice is to notify the property's owner of the date when the Council considers a property to be complete or to be treated as completed for the purposes of charging Council Tax or Non-Domestic Rates. If unoccupied, this allows any exemption from Council Tax or Business Rates to be applied from this date.

If you consider the property was not or cannot reasonably be expected to be completed by the date specified by the Council, you may use this form and fill in this section to appeal against the date specified in the Completion Notice. Any appeal must be made to the Valuation Tribunal within four weeks of the date of issue of the completion notice and you must include a copy of the completion notice with your appeal.

Please explain your reasons for appealing in the space provided. If there is insufficient space, you can attach a separate sheet to provide full details of your appeal.

**Please note that the Tribunal’s jurisdiction is limited to challenges concerning the date of completion and it is unable to consider any wider aspects, for example, disputes concerning service of the notice.**

#### **Section D – Appeal against a Penalty Notice issued by a Billing Authority**

A billing authority (Council) may issue a penalty notice if they request some information from you in connection with your liability for council tax and you do not supply it.

Please complete the details requested in this section and return this form with a copy of the penalty notice within 2 months of receiving it. If the Council has fined you more than once, you must make a separate appeal for each fine.

Please explain your reasons for appealing against the penalty in the space provided. If there is insufficient space, you can attach a separate sheet to provide full details of your appeal. Your reasons should explain that you either do not have this information, you have a reasonable excuse for not providing it by the deadline or that it was provided as requested. You should provide some proof of sending the information if you contend that you have supplied it.

#### **Section E – Reason for Late Application**

Appeals made with all the required details and within the appropriate time limit for the appeal type (see page 1) will be registered by the Tribunal upon receipt. Appeals made after the relevant time limit has expired will not be automatically accepted. If you are making a late appeal, you must use this section to explain why. The appeal form will then be submitted to the VT President. If the President accepts that the late application has arisen because of circumstances beyond the applicant’s control, the President will authorise the appeal to be accepted out of time. A certificate authorising the registration of your appeal will then be issued. If the reason for the late application is not accepted, we will notify you that you have failed to register an appeal. The President’s decision is final.

### **DATA PROTECTION**

The Valuation Tribunal for Wales (VTW) is a data controller under the Data Protection Act. We keep information for legal reasons, for example, to enable the Valuation Tribunal to make decisions about appeals. Records of these decisions are required to be retained for a period of six years.

When we receive your appeal, we may need to obtain certain information about it from the Council or Valuation Office Agency (VOA). This will help us deal with your appeal as quickly as possible. By law, we also must forward a copy of your appeal to the Council or the VOA (in the case of Penalty Notice appeals).

We will only use the information we get from you, the Council, or the VOA in connection with your appeal.

**Please note:** We do not return any documents that you send us unless a specific request is made by you at the outset of the appeal process. All documents will be scanned, shredded, and disposed of securely, therefore do not send original documents.

## ADDITIONAL INFORMATION

These notes do not give full details of the law. You will find more details on the Tribunal's website:

[www.valuationtribunal.wales](http://www.valuationtribunal.wales)

If you require further information or assistance completing the form, please contact the VT Office, details of which are shown below.

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