

## Guidance on disputes and appeals for Council Tax and Council Tax Reduction

You will need to read this information if you have a dispute about your Council Tax or your Council Tax Reduction and before making an appeal against your Council Tax contribution.

This guidance answers the questions below:

1. What can I do if I think the council has charged me the wrong amount of Council Tax?
2. Can I stop paying my Council Tax whilst I wait for the outcome of a dispute?
3. What can I dispute or appeal?
4. Is there a time limit within which I must challenge my liability?
5. What do I need to include in my dispute letter or on the online form?
6. What will the council do when they get my information?
7. What can I do if I am not happy with the council's decision about, or response to, my dispute?
8. Can the Valuation Tribunal consider my appeal if it is made outside these time limits?
9. What will happen if I decide to appeal directly to the Valuation Tribunal without first allowing the council to consider my dispute?
10. If I have been given the maximum Council Tax Reduction within the terms of Wigan Council's Local Council Tax Reduction Scheme, do I have a right of appeal to the Valuation Tribunal?
11. What happens if I am unhappy that the council has refused to give me a Discretionary Council Tax Reduction?
12. Will the council know if I have made an appeal to the Valuation Tribunal?
13. Can I withdraw my appeal to the Valuation Tribunal?
14. Who will hear my appeal?
15. Where are Valuation Tribunal appeal hearings held?
16. If I am appealing both my Council Tax Reduction and my Housing Benefit award at the same time how will my Council Tax Reduction appeal be handled?
17. Can the Valuation Tribunal award costs?

**18. Will the decision be announced on the day of the hearing?**

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**19.** What options are available if I or the council disagrees with the Valuation Tribunal's decision?

**1. What can I do if I think the council has charged me the wrong amount of Council Tax?**

You must **write** to us (the council) first telling us what you think we have got wrong and send us supporting evidence. We cannot accept either a telephone call or a face to face enquiry at one of our Life Centres.

Apply in writing to Wigan Council, Citizen Support Services, PO Box 100, Wigan. WN1 3DS.

For Council tax reduction you can also use the on line form to tell us about your dispute

Please note:

- If you disagree with the level of Council Tax Reduction you have been given please write **Council Tax Reduction Dispute** on the top of your letter.
- If you disagree with any other calculation please write **Council Tax Liability Dispute** on the top of your letter.

**2. Can I stop paying my Council Tax whilst I wait for the outcome of a dispute or appeal?**

No. You are liable to pay the amount of Council Tax stated on your latest bill and you do not have the right to withhold payment of your Council Tax pending the outcome of a dispute with council or an appeal to the Valuation Tribunal. If you stop paying we may take recovery action against you to recover the amounts due on your bill. You may incur costs.

**3. What can I dispute or appeal?**

You can dispute or appeal if you think we have miscalculated you Council Tax liability. This includes where you feel we have not properly applied the rules for a Council Tax Reduction under our Local Council Tax Reduction Scheme or you feel we have used incorrect information to calculate your liability. The list below is a guide to things you think we may have got wrong and which you can ask us to look at again:

- Council Tax Reduction
- Discount
- Exemption
- Disabled Band Reduction
- Liability start or end date
- Who is liable to pay

#### **4. Is there a time limit within which I must challenge my liability?**

No. You can initiate a challenge under section 16 of the Local Government Finance Act 1992 at any point after receiving your Council Tax bill or Council Tax Reduction notification letter.

#### **5. What do I need to include in my dispute letter or on the online form?**

Please include:

- Your full name and address;
- The address of the property you have been charged Council Tax for;
- The ground on which you feel we have wrongly calculated your Council Tax liability. Please give as much information as you can.

#### **6. What will the council do when they get my information?**

The council should reply to you within two months of receiving your information. Our reply should either:

- a) Outline the reasons why we have not changed our calculation; or
- b) Confirm the steps we have taken to correct any miscalculation.

It will also include information about appealing to the Valuation Tribunal if you still feel we have got it wrong.

#### **7. What can I do if I am not happy with the council's decision about, or response to, my dispute?**

If you are still unhappy, you can make a written appeal to the Valuation Tribunal within two months from the date we sent you a written response to your appeal to us.

Or, if we have failed to respond to your original dispute within the two months we are allowed, you can appeal directly to the Valuation Tribunal within four months of your original appeal letter to us.

To appeal to the Valuation Tribunal write to:

##### **VT Office - Doncaster**

3<sup>rd</sup> Floor  
Crossgate House  
Wood Street  
Doncaster

DN1 3LL  
Telephone: 0300 123 2035  
Facsimile: 01302 321447  
Email: [VTDoncaster@vts.gsi.gov.uk](mailto:VTDoncaster@vts.gsi.gov.uk)  
[www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk)

Your letter to the Valuation Tribunal must contain the following:

- That you are appealing under section 16 of the Local Government Finance Act 1992;
- Your full name and address;
- The address of the property you are appealing about;
- The date on which you wrote to us asking us to look at your Council Tax liability calculation again;
- The date we responded to your letter /form to us, if applicable;
- The grounds on which you are appealing;
- Brief reasons why you feel the decision or calculation made by us was incorrect; and
- If you have also made a Housing Benefit appeal on the same grounds please say so.

#### **8. Can the Valuation Tribunal consider my appeal if it is made outside these time limits?**

Yes. The Valuation Tribunal President may authorise a “late” appeal if satisfied that the failure to make the appeal within the allowed time limits was for reasons outside of your control. It is normal for the council to be asked to comment on such a case before any decision is taken.

#### **9. What will happen if I decide to appeal directly to the Valuation Tribunal without first allowing the council to consider my appeal?**

The Valuation Tribunal will check with us that you have first written to us and the requirements of section 16 of the Local Government Finance Act 1992 have been fulfilled. If they have not, the appeal cannot be progressed by the Valuation Tribunal and you will be advised that you need to write to us to outline your appeal.

#### **10. If I have been given the maximum Council Tax Reduction within the terms of Wigan Council’s Local Council Tax Reduction Scheme, do I have a right of appeal to the Valuation Tribunal?**

The Valuation Tribunal cannot hear appeals about the design and contents of the council’s Local Council Tax Reduction Scheme but only how the scheme has been applied to your circumstances. If you believe that the scheme is unlawful then the remedy is to apply for judicial review in the High Court.

#### **11. What happens if I am unhappy that the council has refused to give me a Discretionary Council Tax Reduction?**

Our Local Council Tax Reduction Scheme does not include a discretionary fund. The council can consider awarding a local discount in the form of a Discretionary Council Tax Reduction. As this is entirely separate to the council’s Local Council Tax

Reduction Scheme, there is no right of appeal under section 16.

**12. Will the council know if I have made an appeal to the Valuation Tribunal?**

Yes. The Valuation Tribunal will send us a copy of your appeal. They will ask us to send them confirmation that you have followed the pre-Valuation Tribunal process correctly and will ask us for information about your liability.

**13. Can I withdraw my appeal to the Valuation Tribunal?**

Yes. You can withdraw your appeal at any time before the hearing. If we make a change to your Council Tax liability for any reason before the hearing, we must tell the Valuation Tribunal.

**14. Who will hear my appeal?**

The Valuation Tribunal is made up of the President, four Vice-Presidents and a panel of chairmen (who together are known as “senior members”) and ordinary members. The chairmen and members are local people who, like magistrates, are lay volunteers. The hearing panel can comprise up to three members, one of whom must be a senior member. Some of the more complex appeals will be heard by a member of the First-tier Tribunal experienced in such matters, sitting with a senior member of the Valuation Tribunal.

**15. Where are Valuation Tribunal appeal hearings held?**

The Valuation Tribunal has hearing facilities at their two administrative centres, Doncaster and London (Whitechapel). In addition, the Valuation Tribunal arranges hearings at approximately 80 external venues across the country. Your appeal should be held at one of these more local venues. The Valuation Tribunal will tell you where it will be held.

**16. If I am appealing both my Council Tax Reduction and my Housing Benefit award at the same time how will my Council Tax Reduction appeal be handled?**

There is no regulatory provision that allows the “linking” of Housing Benefit and Council Tax Reduction appeals. However, the Valuation Tribunal already has the power to adjourn, postpone or stay proceedings in a particular case, and these powers could be used to stay an appeal pending the outcome of a Housing Benefit case. The Valuation Tribunal will, where possible, seek to work with the First-tier Tribunal to try and avoid any unnecessary duplication of effort by the parties to appeal.

**17. Can the Valuation Tribunal award costs?**

No. There is no power to order one side to reimburse the expenses of the other, whatever the outcome. Both parties to appeal have to meet their own expenses in preparing their case and attending the hearing.

### **18. Will the decision be announced on the day of the hearing?**

The Valuation Tribunal's decision may be announced on the day of the hearing. The Valuation Tribunal may (but need not) give reasons for their decisions but must provide written reasons on request within two weeks beginning with the date on which the request was made. A request may be made either orally or in writing within two weeks beginning with the date on which the Valuation Tribunal panel sent or otherwise provided to the party a decision notice relating to the decision which finally disposes of all issues in the proceedings. Any final decision notice would include reference both to the party's right to obtain reasons for the decision in question, as well as the means by which the reasons might be obtained.

### **19. What options are available if I or the council disagrees with the Valuation Tribunal's decision?**

A further appeal can be made to the High Court, on a point of law only, within four weeks of the date the decision notice is given or, where written reasons have been requested, within two weeks of the provision of those reasons, if later. It should be noted that there is no recourse to the Upper Tribunal in respect of Council Tax Reduction appeals.