

COUNCIL TAX BANDING APPEALS APPELLANTS' FREQUENTLY ASKED QUESTIONS

1. Conduct of Hearing

What happens when I arrive at the hearing?

You should aim to arrive at the hearing location 10-15 minutes before the time the hearing is due to start. You will be met by the Committee Secretary who will explain the Committee's procedure. If several cases are to be heard, he will also discuss the order of the cases with all the Appellants. Refreshments (tea and coffee) are normally available before the start of the hearing.

In what order are the Appellant and Assessor heard?

Normally, after a brief introduction, the Committee Chairman will invite you (the Appellant) to present your evidence. The Assessor will then have the opportunity to cross-examine (i.e. ask questions of) the Appellant (or Appellant's witness). The Committee may also ask questions about the evidence presented. Then the Assessor will be invited to give evidence which he will normally do by asking a valuer from his staff to provide the details which he believes to be relevant. After that both the Appellant and the Committee can ask questions of the witness.

Finally, each party will have the opportunity to sum up their case in the light of all the evidence submitted and to make any necessary legal submissions. Neither party is obliged however to make such a summary and may simply rest their case on the evidence presented earlier.

How do I present my evidence?

You should explain all points that you think are relevant in your own words. It is always helpful to start with a description of your house and its location since the Committee has no advance information about it. If you wish to refer to documents (such as a professional valuation report) you should provide a copy for the Committee. (If possible, please supply at least 3 copies of any document to the Committee and another copy to the Assessor. This makes it easier for everyone to read the document at the same time).

Can I challenge what the Assessor says?

When the Assessor has concluded his evidence you will be given an opportunity to ask questions about it. This can include seeking clarification or correction of any points he has made that you believe to be misleading or wrong.

What account is taken of prior discussions with the Assessor's staff?

The Committee is totally independent of the Assessor and his staff and is given no prior information about appeal cases. They have available only the evidence (oral or written) which the Appellant and the Assessor present to them. If you think something that has been

discussed previously is important then you should say so when giving your evidence and produce any supporting correspondence.

2. Preparation of your Case

What information do I need about my house?

This depends very much on the nature of the points on which you and the Assessor are in disagreement. Do not worry if you do not present all relevant information initially so long as you can answer any questions that the Committee believe to be important. You will obviously be familiar with the key features of the house (number of rooms, location, etc.) It is helpful if you have a note of other details that you might want to provide or might be asked (such as purchase price (including any apportionment for stamp duty purposes), date of entry, date of any changes being completed, details of the property use (including crofting, agriculture, fish farming etc.), planning restrictions).

Should I provide a photo or a location map?

It is not essential but it is generally very helpful to the Committee if you can provide both a photo of your house and a map showing its location at the start of your evidence. The Committee has no prior knowledge of the case and will want to know, for example, if the property is in a town or a rural location, is a house or a flat, is large or small, or is modern or older.

The Assessor will usually have photos and maps available and you can ask him to let these be presented at the start of your evidence if you wish. It will normally be easier for the Assessor to prepare location maps than for the Appellant to do so. If you wish to show a photo to illustrate a particular feature of your house (such as poor access), however, you will normally need to provide this.

Do I need to identify similar houses that are banded as I think mine should be?

This can be a good way of supporting your case. In most appeals it is persuasive to identify a house similar to your own which is in a lower band. (These are called comparisons).

The comparisons should be similar (particularly in relation to overall area of the property – rather than number of rooms). In the case of a house of a design that is locally common, these should be easy to identify and present. In the case of a house of more individual design, the identification of fair comparisons might be quite difficult.

You should identify houses that you regard as comparable well in advance of the hearing date and should provide the Assessor with their addresses so that he has the opportunity to form his own opinion as to their comparability. Similarly, once he has received your comparisons, the Assessor will give you notice of any properties which he may refer to as comparisons so that you have the chance to decide if you think they are fair comparisons. This will help you in questioning the Assessor's witness on the evidence he or she provides about them at the hearing. If adequate notice of comparisons is not given then the hearing may require to be postponed to give the Assessor the opportunity to check the details of these properties.

What information must I provide about them?

As much as you can to show that they are, as closely as possible, comparable in size and character.

How can I find out the banding of other houses?

The bandings of all houses are shown on the Valuation List which may be consulted at the Assessor's office or online at www.saa.gov.uk.

How can I use Sale Prices and Sale Price indices?

As banding is concerned with house prices at 1991 levels, any information you have as to sales at that date can be used to support your case. As with band comparisons mentioned above you should provide as much information as you can about the property in question. Recent prices cannot simply be indexed back to 1991 levels using general price indices since they do not reflect all the circumstances of a local market.

Where can I get details of house sale prices?

Depending on the date of a transaction the price achieved will be publicly recorded in either the Register of Sasines or the Land Register. Access to these sale prices can be achieved on the Registers of Scotland website www.ros.gov.uk/citizen/shp.html. A fee may be required. There are other internet sites that make information available at no cost to non commercial users. The prices sought in property adverts cannot be accepted as evidence of sale prices since individual properties may sell at prices above or below those advertised.

3. Factors affecting banding decisions

Should valuations take account of

- State of repair?

Sale prices and rental values take account of the actual state of repair of any property. Council Tax values, on the other hand, are based on the statutory assumption that the property is in a reasonable state of repair having regard to its age and location even although this may clearly not be the case. A house therefore will not be placed in a lower band because of disrepair nor in a higher band because of superior standards of decoration.

- Improvements since previous banding?

Improvements do not generally lead to an increased Council Tax banding until the property is sold or there is a revaluation. Minor improvements may not lead to any change even then. However, if a house is sold following significant improvements being made, then the new owner may face a higher banding from their date of entry.

- Removal of facilities or partial demolition?

If changes to a property reduce its value sufficiently to move it to a lower band then the banding can be reduced from the date the physical change occurs. (This is called a material reduction in value).

- Lack of local authority or utility services?

Lack of services (e.g. bus services, road lighting, refuse collection, mains drainage or a public water supply) will be reflected in the valuation of any property. If there is a very significant reduction in local facilities (e.g. removal of all public transport) after the date of valuation this could be argued to constitute a material change of circumstances meriting a reduction in banding.

- Local price inflation or downturn?

No, because the values of all properties will generally move in parallel and in any event the law requires that properties be banded at 1991 prices.

What happens when a property is sold?

A change in ownership may result in a change in banding only if there have been material improvements (or a reduction in facilities) made to a property prior to the sale.

What are the relevant dates for valuations?

The formal legal position is that all houses must be valued on the basis of the values generally pertaining at 1 April 1991. Houses in existence when the Council Tax was first introduced on 1 April 1993 were banded according to their physical characteristics on that date. Houses built or modified since then are valued and banded according to their physical characteristics when they are valued.

A valuation in connection with a proposal (appeal) is carried out on the basis of the physical state at the date from which the alteration in the Council Tax List would have effect.

4. Outcome

When do I get your decision?

The Committee normally takes a short adjournment to consider each case after hearing all the evidence and submissions in the case. It will then either announce its decision immediately or indicate that a written decision will be issued later. In either event, you will be sent a letter containing the decision and the reasons for it shortly after the hearing.

Is the Committee's decision final?

The Committee's decision can be appealed to the Court of Session only on a point of law. In other respects it is final.