



Briefing Note

Check Challenge Appeal – a brief overview

From 1 April 2017, the way ratepayers of properties across England appeal their Rateable Value (RV) is changing. In a bid to reduce the number of appeals the Valuation Office Agency (VOA) receives across each revaluation period, the Government has introduced a new three-stage process known as ‘Check Challenge Appeal’:

1. Check

Details of the information used by the VOA to determine the new RV can be requested and checked for factual errors, such as the size of the property, with evidence to support any amendments submitted. The VOA is not required to justify its valuation or provide any evidence in support of the RV. Once receipt of the ‘Check’ has been formally acknowledged, the VOA has up to 12 months to decide whether to accept the proposed changes and amend the RV. If no agreement can be reached, the ratepayer can officially ‘Challenge’ the RV within four months of receiving the VOA’s decision, or after 12 months have elapsed.

2. Challenge

The submission must set out detailed reasons for disputing the RV, including comparable evidence and a revised valuation. There is still no requirement for the VOA to produce any evidence, thus putting the onus entirely on the ratepayer. If no agreement can be reached after the VOA has issued a determination to the ‘Challenge’, or 18 months have elapsed, the ratepayer can ‘Appeal’ to the Valuation Tribunal for England.

3. Appeal

The ratepayer cannot change the grounds of the ‘Challenge’ (even though some may have been resolved) and cannot introduce fresh evidence without the formal agreement of the VOA and a fee of up to £300 will also be levied (refunded where the Tribunal outcome is in favour of the appellant). As a further insult, the Valuation Tribunal is being directed to consider a reasonable range of professional judgement, but the benefit of the doubt is to be given to the VOA not the ratepayer.

The new process, which must be completed in the above order and could take up to three years to complete, places greater emphasis on the ratepayer to undertake more detailed research in order to provide the level of information required before being able to formally appeal their RV.

This will, without doubt, lead to a greater need for expert advice.

For a detailed explanation of the new process and how we can assist, contact our Business Rates team by emailing Rating@lsh.co.uk or visit www.lsh.co.uk.