



## Valuation Office Agency Non-Domestic Rating Proposal to alter the 2005 Rating List

### GUIDANCE NOTES ON COMPLETING FORM VO 7012 (2005)

An appeal may be made either against an existing rating list entry or to include a property in a rating list. An appeal is made by making a proposal to alter a rating list. The reasons or grounds of a proposal, and the information to be included are specified by law. There is no form specified under law for making a proposal, but the Valuation Office Agency has designed the form VO 7012 (2005) so that, if fully completed, all the legal requirements should be met.

It is important that you enter sufficient information about the property(ies) and the existing rating list entry(ies) to which the proposal relates to enable the valuation officer to identify them correctly. If you do not answer all sections fully your proposal may not be valid.

Where your proposal relates to more than one property/entry please use the form for one of the properties and record details for the remaining property(ies) or entry(ies) on a separate sheet of paper which you should then attach to the proposal form.

If you have access to the internet you may complete a proposal for most purposes on-line at [www.voa.gov.uk](http://www.voa.gov.uk). This has the advantage of ensuring that your proposal relates to the correct list entry and you can receive virtually immediate email acknowledgement of receipt.

If you have any queries about completing the form, or you have any other enquiries you wish to make, please telephone your local Valuation Office (which can be found in the telephone directory under 'Valuation Office') and a member of our staff will be pleased to help you. Further details about the rating list and the rating system are also available on our website at [www.voa.gov.uk](http://www.voa.gov.uk) and in a separate leaflet which can be obtained from any Valuation Office.

#### **Who may make a proposal:**

Effectively this right is limited to the owner or the occupier of, or persons with certain legal interests in, the property concerned at the date the proposal is made. Additionally, former ratepayers of the property who wish to challenge an alteration made to a rating list by the valuation officer for a period when they were the ratepayer, and in certain circumstances the billing authority, may also make a proposal.

#### **Time limits for making a proposal:**

In general a proposal must be made before 1 April 2010.

You may make a proposal because of a change to the property or locality (a material change of circumstances). It is important to remember that any rating list alteration resulting from a proposal may only reflect the circumstances that exist on the day the proposal is served on (delivered to) the valuation officer. For example, if you make a proposal in respect of major road works and the works have ended by the time the valuation officer receives the proposal, no change in the assessment can be made for any disruption caused whilst the works were taking place. Therefore any proposal should be made as soon as possible after the material change has occurred or work started. The valuation officer may alter the list even if a proposal cannot be made, although you would be unable to have the matter referred to a valuation tribunal if the valuation officer did not agree to an alteration.

A proposal made by reason of a decision of a valuation tribunal, the Lands Tribunal or a higher court in respect of another property must be made not later than 30 September 2010.

#### **Service of proposals:**

You must serve (deliver) a proposal to the valuation officer responsible for the rating list which contains, or will contain if new, the property to which your proposal relates. You may do this by delivering it to the valuation officer at the office address, by post or by hand. Alternatively you may serve the proposal by fax or email at the valuation officer's fax number or email address specified for service, or complete and serve a proposal on-line from the Valuation Office Agency website.

*PLEASE NOTE that all rateable values are based on the yearly rent at which the property might reasonably have been let on 1 April 2003. Any general changes in the rental market since then, either upward or downward will not affect its rateable value.*

*The Valuation Office Agency is committed to providing a high quality service to everyone it deals with. The standards of service you can expect are set out in the Agency's Charter. You can obtain a free copy from any Valuation Office.*

## PART A - Details of the property / rating assessment:

- 1 Enter the full address of the property as shown in the rating list, or the address which you consider should be shown if you are proposing a new entry (see box 14). If the existing rating list address is incorrect please also show here the correct full postal address (or use box 16 of Part C of the form if there is insufficient space).
- 2 Enter the description of the property e.g. "Shop and premises". This is shown in column 2 of the rating list and on a 'Notice of Alteration' issued by the valuation officer. It may also be shown on your rates bill.
- 3 Enter the name of the present occupier of the property shown at 1 on the form. If the property is unoccupied please enter "Vacant".
- 4 The full postal address of the occupier of the property should be provided here if it is different from that shown at 1 on the form. Otherwise enter "as 1".
- 5 Enter the rateable value of the property to which your proposal relates. The rateable value is shown in column 5 of the rating list, on a 'Notice of Alteration' issued by the valuation officer and also on the rates bill.
- 6 The effective date is the date from which a new or altered liability for rate payment starts. Enter the date shown in the rating list or a 'Notice of Alteration' issued by the valuation officer. If the proposal relates to the original entry shown in a rating list this will be "01-04-2005". If you disagree with the effective date please indicate this in Part B of the form.
- 7 If the property is occupied by the owner please tick the box "Owner/Occupied". If not, enter the name of the owner of the property in the space provided.
- 8 The full postal address of the owner should be entered only if it is different from that shown for 1 and 4. Otherwise enter "as 1" or "as 4" as appropriate.
- 9 If the property is not owner occupied, and rent or a licence fee is paid, you must tick the "Yes" box and state the current amount payable per year (exclusive of rates, service charges and VAT, if applicable). Although it is not mandatory you may also state the date that this rent first became payable (normally when the lease or agreement commenced or at a subsequent rent review), and the date when the rent is next due to be reviewed. If the rent paid is a peppercorn or you are in a rent free period at present please state this in the "current annual rent" box. The valuation officer may send you a statutory notice requesting more details of the rent, which you will be obliged to complete.
- 10 Please enter the name of the billing authority which collects the rates on the property. The name of your billing authority may also be found on your rates bill.
- 11 Enter the reference number of the assessment (if known). This is shown in column 1 of the rating list and on a "Notice of Alteration" issued by the valuation officer. It may be shown on your rates bill.
- 12 NLPG UPRN number is the "National Land and Property Gazetteer Unique Property Reference Number". If you know the number for the property please include it, if you do not then leave it blank.

## PART B - Details of the proposed list alteration:

This part of the form should be used to record the nature of the change to a rating list that you are proposing. Please complete Section 13 if your proposal relates to an existing rating list entry, or Section 14 if it is to include a new entry (that is one not currently shown in a rating list).

13 The series of tick boxes A to E identify many of the most commonly made alterations. Tick only one of the boxes A - F. In order to ensure that the proposal meets minimum validity requirements you must also complete all additional boxes in the same row. For example:

If you are proposing an alteration to the rateable value, then in addition to ticking box A, you must also show the amount of rateable value you consider appropriate, and the date you believe this should have been effective from.

If you wish to only dispute the "effective date" of an alteration the valuation officer made, complete E.

If the change you wish to make is not described in 13A-E or 14 please use the 'other changes' box in 13F, stating exactly what change you propose. Please also state the date from which you consider the proposed change should take effect. We have given some examples below to help you complete this part of the form.

### Example 1

If you consider that the rateable value shown in the rating list on 1 April 2005 is excessive you should tick box A, include the value you think is correct in the next box, and insert "01-04-2005" in the last box in the row.

### Example 2

If you are appealing because there has been a "material change of circumstances" i.e. a physical change to the property or the locality, you will need to tick box A and indicate its effect upon the rateable value. Also enter, in the "with effect from" box the date on which you believe the change occurred e.g. 10 May 2005 should be entered as "10-05-2005".

### Example 3

If you consider that the property is no longer rateable e.g. a shop has stopped trading and has been converted to wholly domestic use, tick box B and show in the adjoining box the date you believe the change occurred.

## **PART B - Continued:**

### **Example 4**

If you consider that two or more separate list entries should be shown as one or more different entries, perhaps because part of one property is now occupied with a different property, tick box D and insert the number of existing entries and the number of new entries you believe appropriate. You must also state the date from which the change in occupation took place.

If you are seeking to make more than one alteration to a rating list, such as where each proposed alteration relates to different events in time, please use a separate proposal form for each event. For example, if you are (a) disputing a rating list alteration made by the valuation officer on 1 May 2005 (to increase the rateable value) and (b) seeking a reduction on the grounds of a "material change of circumstances" that occurred on 10 June 2005, use separate proposal forms for each proposed alteration to a list.

**14** Complete this section only if your proposal is to show a new entry in the rating list for the property detailed in Part A.

## **PART C - Grounds for your proposed alteration:**

**15** In order to assist you with selecting the correct grounds for your proposal, there are 12 tick-box options on the form. These are summaries which we have created for your clarity. They originate from the 15 reasons, given in law, that entitle you to propose an alteration to the rating list. For your information, the exact statements of grounds in law are detailed below. The number and bracketed reference letter will correspond with those in the right hand column of the page in Part C, question 15 on your form. Please note that the term "hereditament" refers to a property that would form a separate entry in a rating list.

**Grounds under Law:** You have grounds to make a proposal if:

- (a) the rateable value shown in the list for a hereditament was inaccurate on the day the list was compiled;
- (b) the rateable value shown in the list for a hereditament is inaccurate by reason of a material change of circumstances which occurred on or after the day on which the list was compiled;
- (c) the rateable value shown in the list for a hereditament is inaccurate by reason of an amendment to the classes of plant and machinery set out in the Schedule to the Valuation for Rating (Plant and Machinery) (England) Regulations 2000 which comes into force on or after the day on which the list was compiled;
- (d) the rateable value shown in the list for a hereditament by reason of an alteration made by a valuation officer is or has been inaccurate;
- (e) the rateable value or any other information shown in the list for a hereditament is shown, by reason of a decision in relation to another hereditament of a valuation tribunal, the Lands Tribunal or a court determining an appeal or application for review from a valuation tribunal or the Lands Tribunal, to be or to have been inaccurate;
- (f) the day from which an alteration is shown in the list as having effect is wrong;
- (g) a hereditament not shown in the list ought to be shown in that list;
- (h) a hereditament shown in the list ought not to be shown in that list;
- (i) the list should show that some part of a hereditament which is shown in the list is domestic property or is exempt from non-domestic rating but does not do so;
- (j) the list should not show that some part of a hereditament which is shown in the list is domestic property or is exempt from non-domestic rating but does so;
- (k) property which is shown in the list as more than one hereditament ought to be shown as one or more different hereditaments;
- (l) property which is shown in the list as one hereditament ought to be shown as more than one hereditament;
- (m) the address shown in the list for a hereditament is wrong;
- (n) the description shown in the list for a hereditament is wrong; and
- (o) any statement required to be made about the hereditament under section 42 of the Act has been omitted from the list.

**Form tick-box options:** 12 tick-box summaries are given, listed A-L in Part C, question 15 on your form. Please select only ONE statement that best describes why you are proposing the alteration you have shown in Part B. You may select two or more grounds under certain circumstances - please contact the valuation officer for advice if you wish to do this. You are encouraged to cross-check that the tick-box option you have chosen corresponds with the appropriate statement of law, shown above to ensure you are choosing the correct grounds for your proposal. More examples of why you might choose a particular tick-box option are shown below and continued over-leaf. Please select one of the following:

**Box A** if you think the rateable value(s) in a rating list on 1 April 2005 is (are) inaccurate. Do not select this ground if

## **PART C - Continued:**

the relevant entry was inserted in the rating list after 1 April 2005 even if it had effect from that day, select Box B instead.

**Box B** if you dispute the accuracy of the rateable value of an entry following an alteration made by the valuation officer. Please also enter the date the alteration was made. NB this date is shown in the relevant "Schedule of Alterations" (held with a rating list at the billing authority offices) and in the corresponding "Notice of Alteration" issued by the valuation officer. (If you also disagree with the effective date of the alteration please also tick box C and state the date you believe is appropriate in box 16).

**Box C** if you are not disputing the accuracy of an assessment made by the valuation officer but disagree with its effective date and wish to replace it with the one you have shown at Part B, Section 13E. Please also enter the date the alteration was made by the valuation officer. NB this date is shown in the relevant "Schedule of Alterations" (held with a rating list at the billing authority offices) and in the corresponding "Notice of Alteration" issued by the valuation officer.

**Box D** if you believe the rateable value is inaccurate because there has been a material change of circumstances (i.e. a physical change to the property or the locality) or because part of the property has become, or ceased to be, domestic or exempt/excepted from liability. You should enter in the space provided the date the change of circumstances occurred. NB you should also have indicated your view of the effect of the change on the rateable value in Section 13 of PART B.

**Box E** if you think the rating list entry should be deleted because the property has been demolished or no longer exists.

**Box F** if you believe the rating list entry should be deleted from a rating list because, perhaps the property is now used wholly for residential purposes or is exempt from rating e.g. it is now an agricultural building.

**Box G** if you think an entry in a rating list should be deleted for a reason other than 15E or 15F e.g. an entry appears in the wrong list as a result of a local authority boundary change.

**Box H** if the property is currently shown in a rating list as a single assessment and you consider that it should be shown as two or more assessments i.e. it is occupied as two or more separate parts.

**Box I** if you consider that two or more existing assessments should be combined into a single assessment i.e. all the property is in the same occupation, or if it forms two or more different assessments from those shown in a rating list.

**Box J** if your proposal is to include in a rating list a property that is currently not shown in that list.

**Box K** if you believe the entry shown in a rating list is wrong in the light of a Tribunal or Court decision relating to another property. You must enter the date of the decision, name of the Tribunal/Court and the address of the property to which the decision relates. **You must also provide your reasons for believing that the decision is relevant to the list entry to which your proposal relates i.e. the property identified in Part A and state why, in the light of the decision, you consider the list entry to be inaccurate.** If you do not provide all this information the proposal may not be valid.

**Box L** if you consider that the address, description or any other statement required by law to be shown in a rating list about the property is wrong or has been omitted.

**16** Use this section to provide your detailed reason(s) for believing a rating list to be inaccurate e.g. For box 15D, the reason might be that part of the property has been demolished, or that a newly built property has been occupied by a competitor and as a consequence there has been a change in the rental value of the property identified in Part A.

## **PART D - Details of the person completing this proposal:**

Completing this part of the form will help communication between yourself, the valuation officer and any other parties who might be involved in your proposal. We recommend therefore that you complete this part as fully as possible.

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| <b>17</b> Tick the box which indicates the capacity in which the proposal is being made, i.e. that which most accurately describes your involvement. Please tick one box only. If you select "Other Capacity" please explain the nature of the capacity in which you have signed the form. | <b>21</b> Please enter your daytime telephone number (with full STD code).  |
| <b>18</b> Please enter your name in CAPITAL LETTERS.   | <b>22</b> Please enter your fax number if you have one.   |
| <b>19</b> Your normal signature should be entered beneath and the form should be dated.  | <b>23</b> If you wish to receive correspondence by email please give your email address, ensuring it is clear and complete. |
| <b>20</b> Please enter the full postal address to which correspondence should be sent. However if this address has already been entered in full in Part A, please enter "as at box 1" or "4" or "8", whichever is appropriate.   | <b>24</b> Complete this section with the reference (if any) that you would like quoted in all future correspondence.        |

**PLEASE ENSURE THAT ALL APPROPRIATE SECTIONS HAVE BEEN COMPLETED BEFORE SIGNING THE FORM.**

**PLEASE NOTE THAT A PROPOSAL IS A PUBLIC DOCUMENT AND MAY BE INSPECTED BY ANY PERSON. A COPY OF YOUR PROPOSAL MUST ALSO BE SENT, BY THE VALUATION OFFICER, TO ANY OTHER RATEPAYER OF THE PROPERTY TO WHICH YOUR PROPOSAL RELATES.**