CVS

Business Rent & Rates Specialists

# Check, challenge, appeal: reforming business rates appeals

## CVS' response to the consultation on statutory implementation

RICS the mark of property professionalism worldwide

irrv ORGANISATIONAL MEMBER

The Institute of Customer Service MEMBER

**October 2016**

This document is available on our website at www.cvsuk.com

If you have any enquiries regarding this document, email comms@cvsuk.com or write to us at:

Communications Department
CVS
Oakland House
Talbot Road
Old Trafford
Manchester
M16 0PQ

For all our latest news and updates follow us on Twitter @CVS_Surveyors.

October 2016

## Contents


| | |
|---|---|
| About CVS | 4 |
| Executive Summary | 5 |
| Consultation Paper Questions | 8 |

## About CVS

CVS, the business rent and rates specialist, is an RICS-regulated commercial property agent which has been involved in business rates for 17 years. CVS employs more than 150 dedicated Rating Staff including over 40 surveyors nationwide.

CVS is the UK's 17th largest property services adviser (by turnover). As of the end of December 2015, we had represented ratepayers on over 58,000 appeals against the 2010 Rating List in England and Wales. CVS has submitted some 8% per cent of the total number of challenges against the current Rating List and 13.4% of appeals for larger properties, a market share significantly larger than any other rating agent. Over half of the CVS challenges concluded in 2015 were successful, with an average reduction in rateable value of 8.8 per cent.

CVS welcomes the opportunity for interested parties, including rating agents, to comment on this consultation paper from the Department of Communities and Local Government. We estimate that 93% of all challenges against the 2010 Rating List were undertaken by agents on behalf of ratepayers, with only 7% made directly by ratepayers.

CVS has responded to a range of Government consultation papers since 2013. We responded to the Department for Communities and Local Government's (DCLG) December 2013 consultation paper, 'Checking and Challenging your Rateable Value' and HM Treasury and DCLG's April 2014 discussion paper, 'Administration of business rates in England', as well as the subsequent interim findings (December 2014). CVS has also responded to HM Treasury's March 2015 'Business rates review: terms of reference and discussion paper' and DCLG's October 2015 paper, 'Check, Challenge, Appeal'. In July this year, CVS responded to HM Government's paper 'Business rates: delivering more frequent valuations'.

CVS would welcome a direct dialogue with HM Government as it continues its reform of the business rates system.

## Executive Summary

CVS welcomes the opportunity to respond to HM Government's discussion paper. CVS represents more than 50,000 ratepayers and sees first-hand the challenges and weaknesses in the current system, as well as its strengths and the necessary compromises in place. This response draws on both the practical experience of our market-leading team of professional rating surveyors and the direct input from our clients – ratepayers in England.

CVS has championed the need for transparency and fairness within the business rates system over many years. We welcome the Government's consideration of new methods to improve the business rates system.

However, CVS is concerned that the Check, Challenge, Appeal regime as proposed will remove the checks and balances offered by the current system and significantly disadvantage ratepayers. This and previous consultation papers also fail to bring forward proposals for much-needed improvements in transparency and openness between ratepayers and the Valuation Office Agency (VOA).

Even more concerning is the new proposal to require the Valuation Tribunal for England (VTE) to order a change in rateable value only where the valuation is "outside the bounds of reasonable professional judgement". As we set out in detail below, this clause is wholly inappropriate, unfair and risks breaching the statutory definition of rateable value.

CVS's key points and recommendations in response to the consultation are:

**1. CVS has serious concerns regarding the Check, Challenge, Appeal system in principle, as set out in our consultation response to DCLG in January 2016.**

In summary we are concerned that:

- The proposed new system creates unfair barriers and disincentives to ratepayers seeking to challenge their rateable value. Business rates are an assessed tax and ratepayers should have the full right to challenge the basis of that assessment.
- These new barriers are introduced without any corresponding improvement in transparency. While Check, Challenge, Appeal places new administrative burdens on the ratepayer, there is no corresponding obligation for the VOA to provide rental evidence or other background information to ratepayers.
- The proposals put too much power in the hands of the VOA while shifting onerous responsibilities to the ratepayer. Valuation officers would have sole discretion over a range of decisions concerning the disclosure of rental evidence, timescales for the challenges process, and whether a challenge is acceptable. Meanwhile the ratepayer is required to provide far more detailed and onerous information to support its challenge, including its full evidence and an alternative valuation, which may be impossible for ratepayers not represented by a professional adviser.
- The proposals do nothing to improve constructive early engagement between ratepayers valuation officers and instead create greater imbalance between the parties.

**2. We oppose in the strongest terms the proposal that the VTE should order a change in rateable value only where the valuation is considered to be "outside the bounds of reasonable professional judgement." There is no precedent for such a proposal anywhere in UK local or national tax regulations. It creates inherent unfairness between ratepayers and risks breaching the statutory definition of rateable value.**

This proposal has no foundation in previous consultation papers and appears entirely contrived to reduce revenue leakage and administration for Government, at the expense of fairness and justice for ratepayers. The consultation paper rightly states that "assessing rateable values is inevitably a matter of professional judgement" and it is exactly for this reason that a robust challenge and appeal process are required and it is inexcusable simply to tolerate errors and unfairness for those ratepayers who fall within that margin of inaccuracy. In business rates, even minor errors can make a difference worth hundreds of thousands of pounds to individual ratepayers over the lifetime of the Rating List.

Crucially, there is no indication in the consultation paper of what margin of accuracy could be applied. It is vitally important that this is understood by ratepayers and their agents. In cases of professional negligence, for example, a margin of error has been detailed by the courts to extend typically from 10-20%, or even higher depending on the circumstances of the case. This would be wholly inappropriate and inequitable when assessing a rateable value.

**3. The proposed time periods for each stage of the Check, Challenge, Appeal process should be amended to ensure fairness and quicker resolutions.**

As set out in our January 2016 response to DCLG, we believe that:

- The VOA should have six months to complete the check stage rather than 12 months. The check stage is a clerical process requiring little input from professional resources. It will comprise simple fact checking and can be completed in a much shorter time than suggested. Previous experience shows that when VOA case volumes become high, it is common for parties to work to the time limit, which becomes standard rather than a maximum.
- Ratepayers should be given eight months to prepare a challenge rather than four. This is essential to allow time to gather the evidence to support this stage, especially given that the VOA is under no obligation to provide any evidence in support of the submitted valuation.
- There should be special time limits for complex cases, which have been omitted from the latest consultation.

**4. The introduction of fees for appeals will act as a disincentive for smaller businesses wishing to ensure their rateable value is correct. The proposed fees should be removed or subject to further consideration.**

Few appeals beyond the challenge stage are likely to be speculative. It makes little sense to introduce charges at this point, especially when doing so risks creating an unnecessary deterrent to occupiers of properties with a modest rateable value. The introduction of fees will not increase incentives for early and full engagement at the appeal stage.

If the government is determined to introduce fees at the appeal stage then they must be set at a level that is proportionate and relative to the level of fees charged for making an appeal to the Lands Chamber of the Upper Tribunal; the current suggestion of fee level does not address this.

We agree that lower fees should apply where the parties agree that an appeal may be determined without an oral hearing and that a lower fee should be levied on small businesses. However, we have considerable reservations on the definition of a small business and believe that, in this instance, rateable value is a better test and aligns with the current business rates reliefs given to small business.

We are pleased that the government agrees with our recommendation that fees be refunded in full in the case of a successful appeal.

There is no provision under the current proposals to incentivise valuation officers for early and full engagement. Given that the Government considers the introduction of fees to be an incentive to ratepayers to engage, then equally it would seem fair that the corresponding VOA department should be asked to pay an equivalent fee, refundable if the appeal is dismissed by the tribunal.

**5. The penalties proposed for supplying incorrect information are excessive. They should be abandoned or reduced.**

As a minimum, penalties should be reduced to a level consistent with the civil penalty for failure to complete a Form of Return.

We are concerned about the definition of “recklessly” or “carelessly”, which – in their current form – will give too much discretion to the VOA. Appeals against large fines will lengthen the check and challenge stages. The time taken to resolve a dispute on a penalty will also take up valuable time from an already over stretched Valuation Tribunal Service.

We also raise the question of whether the VOA should be subject to the same penalties.

**6. We are broadly in agreement with the proposals for appeals based on material changes in circumstances. However, we would recommend that there is discretion to extend the time limit for complex cases (e.g. Crossrail MCCs in London).**

**7. It is right that relevant information should be shared with local authorities, particularly as greater control over business rates is devolved from central to local government. However, this should not include rental and trade information which is commercially sensitive and can serve no purpose if a local authority is not a party to the challenge.**

It remains CVS’s belief that the proposed reforms reflect a misdiagnosis of the problems with the current business rates system. It is Government policy to target an absolute reduction in the number of appeals to relieve the current backlog. CVS believes this is based on an incorrect assessment of appeal success rates and a failure to recognise the real root causes of the backlog.

The delays currently experienced in the business rates system stem from a lack of transparency, open engagement and investment in resources at the VOA. It is by addressing these issues that the system can be reformed to benefit both ratepayers and the Government.

The current proposals risk compromising the rights of ratepayers to challenge their business rates fairly. CVS does not believe that the reforms will necessarily result in significantly lower numbers of business rates challenges and – if the Government were to be successful in driving down numbers – we do not we believe that compromising the rights of ratepayers is a price worth paying.

# Consultation Paper Questions

**1. Do you agree that the draft Regulations put in practice the agreed policy intention as set out in the Government policy statement?**

We do not believe that the draft amending regulations will achieve the intentions set out in the Government policy statement for the reasons set out below.

## Time limits and delays

A three-stage system as proposed in the draft regulations has the potential to delay the resolution of cases for up to three years if each stage is completed close to its trigger date or repeated. (We have commented in the executive summary on the time periods at each stage.) Time limits at each stage are needed to keep cases moving forward, but we do not believe those included in the draft regulations will achieve this objective.

As set out in the executive summary and in our January 2016 response to DCLG, we believe that:

- The VOA should have six months to complete the check stage rather than 12 months. The check stage is a clerical process requiring little input from professional resources. It will comprise simple fact checking and can be completed in a much shorter time than suggested. Previous experience shows that when VOA case volumes become high, it is common for parties to work to the time limit, which becomes standard rather than a maximum.
- Ratepayers should be given eight months to prepare a challenge rather than four. This is essential to allow time to gather the evidence to support this stage, especially given that the VOA is under no obligation to provide any evidence in support of the submitted valuation.
- There should be special time limits for complex cases, which have been omitted from the latest consultation.

**Transparency**

The proposed system is not transparent. There is still far too little incentive for valuation officers to disclose information. It has become clear from recent discussions with the VOA that it will not engage in discussions or reveal any information on which the valuation is based until the ratepayer's representative has made full disclosure at the start of the challenge stage. There will be no opportunity of mutual disclosure and exchange. For constructive early engagement to take place, the ratepayer or their representative will need to able to review the evidence provided by the VOA, including being given access to the source of the evidence such as Forms Of Return. Currently this is contained in a regulation 17 notice, but only in summary form. This means that the new system remains far from transparent.

The appeal process as proposed is inherently biased in favour of the VOA and that will not been seen by ratepayers as either fair or equitable.

**Engagement with Valuation Officers**

Based on our experience, we expect that any discussions at the challenge stage will be neither swift nor lead to a resolution in the majority of cases. In our experience the majority of cases where reductions are agreed are in respect of valuation rather than factual matters, or a combination of the two, and we do not expect this to change. This is just wishful thinking by the Government.

The appeal stage is intended to focus on arguments and evidence established at the challenge stage, but frequently evidence will only emerge at a late stage, through no fault of the parties. For example, court decisions may be reported after the challenge stage which require either or both of the parties to change the basis of their submissions.

We agree completely with the statement the parties should share evidence and arguments early in the process and to agree an early statement of facts and issues. But the draft regulations will not achieve this without a major shift in VOA policy towards complete rather than selective disclosure of information.

**Fees and penalties**

Fees and restrictions placed on ratepayers may reduce the number of cases proceeding to appeal stage, as may instructing the tribunal not to reduce a rateable value if the valuation is within "the bounds of reasonable professional judgement". However, this will only result in dissatisfaction among ratepayers and possible further litigation, and further comment is made later of this proposal.

**2. We would welcome your views on the approach to implementing fees for the appeal stage.**

As stated in our response to DCLG in January 2016, we do not believe that levying fees will achieve the policy objective of reducing the number of speculative appeals, which will in theory have been resolved by the end of the challenge stage. The introduction of fees will, however, act as a disincentive to some ratepayers, particularly those who are unrepresented by advisors.

If the Government wishes to introduce fees at the appeal stage to recover costs or achieve other objectives, then the level must be proportionate. We believe that setting the main level of fee for a proposer at £300 is not proportionate, relative to the charge for making an appeal to the Lands Chamber of the Upper Tribunal, which is £275. In our view, the fee should not exceed £200 and draft regulation 13B should be altered accordingly.

The problem with applying a lower fee for a "smaller proposer" is how to define the criteria upon which such a decision will be made. The same difficulty arises in defining "small businesses and other small organisations" in paragraphs 22 and 23 of the consultation. This section proposes the definition be taken from the definition of a "micro business" in section 34 of the Small Business, Enterprise and Employment Act 2015 and subsequent statutory instruments. This definition relies on turnover and the number of employees in a business, but raises questions of how turnover should be apportioned between locations when more than one property is occupied, whether casual or seasonal employment is taken into account, and how to treat businesses who mostly have self-employed staff or workers who are remote from the hereditament. Are these arrangements to be fixed at the date of the proposal stage or the date of appeal? An alternative approach may be to rely on the amount of rateable value for the premises, as is the case for small business relief, excluding companies with multiple sites each with low rateable value such as automatic telling machines or mast sites.

To distinguish between a "small proposer" and "other proposer" adds a further complication to the appeal process and the proposal should be withdrawn.

We welcome the decision to refund fees in the event that the proposer is successful. We also welcome the decision to apply a lower fee basis in cases which are dealt with without a hearing, though it is unclear how this will operate in practice. Draft regulation 14 amending regulation 13 of the Appeal Regulations states in 13C(1) that "If an appeal is decided under the Procedure regulations without a hearing, part of the fee must be refunded…" This appears to cover the situation where a ratepayer lodges an appeal against the challenge decision, paying an appeal fee, and when subsequently the appeal is determined without the need to obtain a decision of the Valuation Tribunal, being settled by agreement. If the ratepayer is successful by agreement, only part of the fee is refunded, but success after an oral hearing will result in a full refund. This would not seem to be logical or fair to the ratepayer.

The provision would not appear to make a distinction between appeals determined by the tribunal or by written representations, by agreement between the parties and those that proceed to a full oral hearing. To encourage ratepayers to proceed by written representation in simple valuation cases, and save the time and resources of an oral hearing, the appeal fee should be discounted by an appropriate amount.

A major problem over the past year has been the lack of engagement by valuation officers and this culture needs to change. If fees were also levied on the valuation officer when an appeal is opposed, there would be a greater onus on both parties to resolve the disagreement at challenge stage rather than allow the appeal to run to a Valuation Tribunal hearing to obtain a decision. The VOA should be accountable with regard to meaningful engagement otherwise a challenge could progress 'by right' to the appeal stage and incur the appropriate fee without valuation officers having made reasonable attempts to discuss the case.

At present Local Valuation Tribunal Panels in England comprise unpaid members, qualified only by experience, though some do have a surveying or legal background. If the fees are charged at the levels proposed in the consultation, we would expect the Government to review the current appointment criteria and consider whether paid full or part time members with relevant professional experience should form the nucleus of the panels, particularly in relation to more complex appeals.

**3. We would welcome your views on the approach to implementing penalties for false information.**

We support the aim of introducing penalties for the intentional supply of false information, but believe that they should equally apply to the VOA as regards supply which is reckless or careless. We regularly experience incorrect or incomplete rental information being supplied by valuation officers both at the negotiation stage and before the valuation tribunal. This is not intentional but is often careless, resulting from a failure to check information provided on a Form of Return with information recorded on the VOA database, and following up contradictory information on the Form with the supplier of the information.

Supplying false information knowingly cannot be defended but it is more difficult to adjudicate what is reckless or careless. That would seem to be at the discretion of the valuation officer. In our view the level of fines proposed will result in a significant number of appeals against the penalty, which will in turn considerably extend the appeal process and take up the Valuation Tribunal's time. There are a number of reasons why information supplied by a ratepayer or agent may be incorrect or incomplete, as evidence by the Imperial Tobacco case before the VTE in 2012, involving CVS as professional representative of the ratepayer. Large properties can be covered by multiple leases, rent review changes may be missed, or incomplete trade information supplied. We have already commented on the difficulty of defining a small businesses and believe that if fines are reduced to a more modest level, say £100, that they should equally apply to businesses of all sizes. A lower level or waived fee could be applied to unrepresented ratepayers who may be unfamiliar with the regulatory requirements or not appreciate the significance of the information supplied.

There are already civil penalties for the failure to supply of information in a Form of Return under the provisions of the Local Government Act 2003, and it is proposed that a similar level of penalty be adopted for the supply of false information. There should be a consistent approach.

**4. We would welcome your views on the approach to implementing the package for small businesses and small organisations.**

Paragraph 22 of the consultation paper seems to be designed to encourage small businesses and organisations to progress through the system without professional representation. We have no confidence that the VOA will provide sufficient unbiased guidance on the merits of the case to ensure that unrepresented ratepayers can achieve the same outcome as a professional representative. Just because a property has a modest rateable value, or has a low number of employees and turnover, does not mean that the valuation does not require skills of rental/turnover analysis and consideration of legal issues such as state of repair and the rules of valuing rebus sic stantibus.

Our earlier client surveys have demonstrated that few organisations feel able to prosecute appeals on their own behalf and indeed less than 7% of proposals are currently made by unrepresented ratepayers. We can therefore see no reason for a fast track tailored package, whatever that means in practice. However, we are in favour of lower fees and penalties for unrepresented ratepayers who do want to go through the Check, Challenge, Appeal stages unaided by professional advice.

The difficulty of a satisfactory definition of a small business or organisation has been highlighted above. Many organisations that occupy non-domestic premises are non-profit making such as amateur sports clubs, shops occupied by charities, and health occupations such as dental surgeries. We would query whether the interpretation of the definition of small businesses within the Small Business Enterprise and Employment Act 2015 has been effective in the longer term. Our view remains that these definitions would be inoperable in a rating context.

Many small businesses that already qualify from 100% relief from business rates based on rateable value will not benefit from these proposals since there will be little incentive for them to check or challenge the rateable value of their premises.

**5. We would welcome your views on the approach to dealing with Material Changes in Circumstances.**

This subject was raised in the October 2015 DCLG consultation and our views are contained in pages 10 and 11 of our response of January 2016. We stated that the material day should be linked to the day that a ratepayer or appointed representative makes an application to the VOA to check the assessment. We raised the question of the time which may be required assess the impact of the Material Changes in Circumstances (MCC) on the subject property and suggested that a longer time period be put in place outside the normal arrangements for check and challenge.

The present consultation rightly identifies both of these issues. In line with our previous comments, we are in agreement with the proposals to link the "material day" to the day that the ratepayer first makes an application to the VOA to check the assessment.

At the check stage the parties can establish the facts both in relation to the property and the MCC. A period of up to 16 months to submit a challenge is reasonable in our view. It would also be sensible make provision for this period to be extended by agreement between the parties. This is particularly important for very large temporary MCCs, such as the Crossrail project in London which will be under construction for a number of years with variations in extent, intensity and impact on the surrounding area.

However, it should be noted that if the Government implements the proposals outlined in paragraph 31 – regarding the "bound of reasonable professional judgement" – then the provision for MCCs may become almost redundant, since the vast majority of MCC changes will result in a reduction in rateable value of less than 10%.

**6. We would welcome your views on the amended approach to determining appeals against valuations.**

As stated in the executive summary, we oppose in the strongest terms the proposal that the VTE should order a change in rateable value only where the valuation is considered to be "outside the bound of reasonable professional judgement." There is no precedent for such a proposal anywhere in UK local or national tax regulations. It creates inherent unfairness between ratepayers and risks breaching the statutory definition of rateable value.

This proposal has no foundation in previous consultation papers and appears entirely contrived to reduce revenue leakage and administration for Government, at the expense of fairness and justice for ratepayers. The consultation paper rightly states that "assessing rateable values is inevitably a matter of professional judgement" and it is exactly for this reason that a robust challenge and appeal process are required and it is inexcusable simply to tolerate errors and unfairness for those ratepayers who fall within that margin of inaccuracy. In business rates, even minor errors can make a difference worth hundreds of thousands of pounds to individual ratepayers.

Crucially, there is no indication in the consultation paper of what margin of accuracy could be applied. It is vitally important that this is understood by ratepayers and their agents. In cases of professional negligence, for example, a margin of error has been detailed by the courts to extend typically from 10-20%, or even higher depending on the circumstances of the case. This would be wholly inappropriate and inequitable when assessing a rateable value.

Our opposition to this provision is based on a range of issues:

- Tax should be based on an accurate assessment made under the appropriate statutory rules, as is the case for PAYE and corporation tax. There can be no place for assessments which could result in assessment which is up to 20% above the accurately assessed figure.
- In our view, such a proposal would require an amendment to the statutory definition of rateable value contained in primary legislation (schedule 6 paragraph 2 of the Local Government Finance Act 1988 as amended).
- Local valuation tribunals mainly comprise lay members and therefore they will be unable to make such a judgement without guidance from the parties. This will extend oral hearings and require production of additional evidence to establish what the bounds of professional opinion for that particular property.
- The margins of professional opinion will necessarily vary according to the type of property to be valued and based on the amount of rental evidence available at the valuation date. For classes such as golf courses, rental evidence will be scarce. Courses will vary considerably in terms of quality of greens, facilities, location and member profile, so the margin of opinion will be much wider than for a shop in a shopping centre where there is ample evidence and little rental variation other than for location within the centre.
- As a result, ratepayers of some classes of property with wide margins of valuation opinion could be paying as much as 20% more than is justified on the established basis for determining appeals. To take an example, a property with a rateable value of £100,000 should have been assessed at £80,000, but because the margin of valuation opinion is 20%, no reduction is justified by the Valuation Tribunal. Based on an average 50p rate poundage, this means that the ratepayer may be forced to pay as much as £50,000 more than is justified under the statutory definition of rateable value during a 5 year occupation of the property over the life a rating list. This can be expected to generate more appeals to the Lands Chamber of the Upper Tribunal as the appellant will seek to challenge not only the correct valuation but also what constitutes “reasonable” and the bounds of professional opinion.
- Because the provisions only apply to proposals at the appeal stage and not at the check and challenge stage, it will create a multitude of problems in assessing similar properties in a location at differing levels of value. Properties at the check, challenge or appeal stage will be impacted by whether other appeals have been resolved, making a ‘tone of list’ impossible to maintain. It also demonstrates that the main intention of such a proposal is to discourage ratepayers from making appeals to the Valuation Tribunal, rather than to “manage the flow of cases through the system, in a structured and transparent way.”
- Should it be introduced, we believe that the VOA will place a heavy reliance on this provision during the challenge stage, which will lead to a greater number of appeals in the longer term.

**7. We would welcome your views on the role of local authorities in the reformed system.**

We understand that in order to obtain as much certainty as possible in assessing their income from business rates local authorities need a more responsive service from the VOA and greater access to information on challenge/appeal resolution. This is becoming increasingly important as greater control of and more income from business rates is devolved by Government to local authorities.

However, we have considerable reservations that HMRC (VOA) information should be disclosed to local authorities. Trade information is particularly sensitive for our clients and given the marked reluctance in recent years for the VOA to disclose information to ratepayers, it appears strange that disclosure should be made to local authorities. There is no attempt in the consultation paper to define the “certain circumstances” in which disclosure would be made, and therefore it is difficult to comment further on the proposal. Such disclosure can have no purpose if local authorities have no direct involvement in the resolution of cases at the check, challenge and appeal stages. CVS has consistently opposed giving local authorities the right to be a party to a proposal, other than in respect of their own properties, and believes that there is no need to disclose the rental or trade information to local authorities.

There should be no need for local authorities to be sent the outcome of checks which result in a change of rateable value if the VOA alters the list within a reasonable time.

We can see no reason why local authorities should not be given a statutory right to opt in to receive information on challenges so that they can assess the likely impact on receipts from business rates, particularly for very large hereditaments which may contribute a large proportion of rateable value to the total rateable value of that authority. The consultation paper drives the need for more certainty in the outcome of the proposed reforms for local authorities and this would be best served by a more meaningful engagement by the VOA at early stages in the process, leading to swifter outcomes to challenges and less uncertainty for local authorities.

Similarly it would seem sensible for local authorities who opt in should also be able to provide relevant information to the valuation officer which assists in resolving the challenge, with the proviso that such information should also be made available to the ratepayer.

Local authorities should be given notice of the outcome of challenges which do not result in a change in the rateable value, but if a change is required and the list is altered in a timely fashion there should be no need for the VOA to notify the authority of successful challenges.

We can have no objection to similar provisions relating to the appeal stage, with the same qualifications.

**Notes**

**Notes**