

How to appeal against the banding or liability for Council tax

There are several areas where you can appeal against a decision about your Council Tax

- The Valuation of your property
- Your liability for payment
- The granting of an exemption
- The granting of a discount
- The granting of disabled relief

APPEALS AGAINST VALUATION

If you think you are in the wrong valuation band you should appeal to the Listing Officer of the Valuation Office Agency. This is part of the Inland Revenue, not part of Test Valley Borough Council. An appeal takes the form of a 'proposal' to alter a valuation list.

Normally you can only appeal if you are the person liable to pay the Council Tax, the person who would be liable if the dwelling were not exempt, the owner of the dwelling or the Local Authority.

A 'proposal' or appeal may be made within:

- Six months of the day on which the proposer first became the Council Tax payer.
- Six months of the date on which an alteration of the list in respect of a dwelling is made (which would include the first entry of a dwelling in the list if after the date on which the list was compiled).
- Six months of the date of a relevant decision of a Valuation Tribunal or the High Court where it appears that account has not been taken of it.

You can contact the Listing Officer of the Valuation Office Agency at the address on the reverse of this leaflet

You should continue to pay your Council Tax bill while your appeal is outstanding.

APPEALS AGAINST LIABILITY ETC.

If you wish to appeal against the Council's decision about

- your liability for payment
- the granting of an exemption
- the granting of a discount
- The granting of disabled relief

you should write first to the Council Tax team.

You should say which decision you are unhappy with, and why you are unhappy with it.

We may ask you for further information to help us decide.

We have two months to consider your appeal, but you should normally get a reply within ten working days. If you are not happy with our decision you can then appeal to the Valuation Tribunal whose address is on the reverse of this leaflet. You must do this within two months of the date we notify you of our decision.

You should continue to pay your Council Tax bill while your appeal is outstanding.

OTHER MATTERS

If you have a complaint about any other decision made about your Council Tax by the Revenues Section please contact the Revenues Manager at the address on the reverse of this leaflet.

If you are not happy with the response and wish to take the matter further please ask for a copy of the Council's complaints leaflet "Your concerns are our concerns".

■ **The Listing Officer,**

Valuation Office Agency,
Overline House,
Blechynnden Terrace,
Southampton SO15 1GW.

Telephone 023 80 538500

Ask for Council Tax
Valuation. They can provide
you with further information
about making your appeal.

■ **Hants Wilts & IoW
Valuation Tribunals,**

Cromwell House,
Andover Road,
Winchester,
Hants SO23 7EP.

Telephone (01962) 854669

They can provide you with
further information about
making your appeal.

Revenues Services

Test Valley Borough Council

Beech Hurst

Weyhill Road

Andover

Hampshire SP10 3AJ

Telephone: 01264 368500

Fax: 01264 368249

Minicom: 01264 343214

How you appeal against your Council Tax banding and liability

This leaflet outlines the
procedures for appealing
against the banding of
domestic properties and your
liability for Council Tax.

Understanding your council tax

www.testvalley.gov.uk

This leaflet should not be
considered a complete
guide to the law



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