VALUATION TRIBUNAL FOR ENGLAND

Non Domestic Rating Penalty Appeal; Failure to provide information to the Valuation Officer; Schedule 9 of the Local Government Finance Act 1988; Appeal dismissed.

APPEAL NUMBERS:VT00026919

RE:	The Cherry Tree, Church Walk, Market Harborough, Leicestershire LE16 8AE	
BETWEEN:	Karen Evans	Appellant
	and	
	Jo Moore (Valuation Officer)	Respondent
SITTING ON:	1 April 2025 (Remote Hearing number 1)	
BEFORE:	Mr Philip Blythe-Bartram	Senior Member
	Professor Iyiola Solanke	
CLERK:	Mr Duncan Adamson IRRV (Hons)	
APPEARANCES:	Ms Elizabeth Mellors	for the respondent

Summary of decision

1. Appeal dismissed. The panel upheld the decision by the Valuation Officer (VO) to impose a penalty of £100 for not providing the information requested.

Introduction

2. This appeal had been brought in respect of a penalty of £100 imposed by the VO on 7 November 2024 because the appellant had failed to supply information requested by the VO.

3. The appeal was accepted by the Tribunal under Schedule 9 of the Local Government Finance Act 1998.

4. The appellant failed to join the remote hearing.

5. The panel had regard to regulation 32 of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 [SI 2009 No 2269] (the "Tribunal Procedure Regulations"). This provides –

“32 Hearing in a party’s absence

If a party fails to attend a hearing the VTE panel may proceed with the hearing if–

(a) it is satisfied that the party has been notified of the hearing or that reasonable steps have been taken to notify the party of the hearing; and

(b) it considers it is in the interests of justice to proceed with the hearing.”

6. The panel was aware that the appellant had been notified of the hearing by email, had declined to attend but did not give any reason why.

7. The panel was satisfied that both parties’ evidence contained sufficient information to give proper consideration to the appeal and that there was little to be gained from adjourning it. The panel therefore decided to hear the appeal based on the papers already submitted.

8. This tribunal decision document is not and does not purport to be a verbatim record of proceedings.

Issue

9. The appellant disputed the VO’s decision to impose a penalty of £100.

Evidence and submissions

10. The appellant stated that she had completed the request for information on 6 July 2024. The form stated that at the end of PART D -" No further information is required from you at this stage. Please complete the declaration on page 5 and return this Notice to me and that is what she did. She found the form very misleading and didn't fill out PART E as it clearly stated that no further information was needed.

11. The VOA initially requested information about the appeal property, The Cherry Tree, on 19 April 2024. Two reminders were issued on 20 May and 3 June 2024 but no information was returned.

12. On 7 November 2024 the VO issued a penalty notice as the appellant had failed to supply the information within the 56 day deadline.

Decision and reasons

10. The panel referred to Paragraph 5 of Schedule 9 to the 1988 Local Government Finance Act as amended:

(1) A valuation officer may serve a notice on a person who is an owner or occupier of a hereditament requesting him to supply to the officer information-

  (a) which is specified in the notice, and

  (a) which the officer reasonably believes will assist him in carrying out functions conferred or imposed on him by or under this Part.

(5A)

(1) If a person on whom a notice is served under paragraph 5 above fails to comply with paragraph 5(2) [or (2A)] within the period of 56 days beginning with the day on which the notice is served, he shall be liable to a penalty of £100.

11. The panel found that no evidence was presented to show that the Form of Return had been fully completed and returned to the VO within the required timescale.

12. The panel could only allow the appeal on the grounds that the appellant had a reasonable excuse for not complying with the request for information, or that the information requested was not in the possession or control of the appellant.

13. The panel found that the information requested was in the possession or control of the appellant and no reasonable excuse had been submitted as to why the form had not been fully completed and returned.

14. The panel therefore dismissed the appeal.

Date issued to parties: 16 April 2025

Right of further appeal

Any party who is aggrieved by the Tribunal's decision and who appeared or was represented at the hearing has the right of appeal to the Upper Tribunal (Lands Chamber). Any such appeal should be made within four weeks of the date of this decision notice.