

Guidance for the “Challenge your valuation” form

Making a challenge

Once a check decision has been issued, you can challenge any valuation related to the same property within 4 months of the check decision, or within 16 months of your check submission if the challenge is about a change in the surrounding area. You may also make a challenge if the VOA has not made a decision on your check after 12 months. Properties may have lots of valuations from different dates due to physical facts changing over the period of the rating list.

Challenges can be made by, or on behalf of:

- a current owner or occupier of the property
- a previous owner or occupier (but only regarding a valuation from the dates of their ownership or occupation)
- an agent authorised to act on behalf of a current or previous owner or occupier

Before submitting a challenge, we recommend that you review your valuation and compare it to properties in your area that are of similar age, size and character. You may also want to compare your property with others in the same ‘valuation scheme’. This may help you to determine whether your property is valued fairly.

You can’t submit a further challenge against the outcome of a previous challenge you’ve made.

Agents - you will not be able to submit a challenge, or view detailed property data, until you have been authorised to represent the owner or occupier.

Sharing your Challenge information with others

The Local Government Finance Act 1988 , Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 and The Non-Domestic Rating (Alteration of Lists and Appeals) (England) (Amendment) Regulations 2017 specify the circumstances where Valuation Officers are required to disclose the information you provide in connection with a challenge.

You can find more information on the GOV.UK website under “how to check and challenge your rateable value”. The detailed information is contained within the section titled ‘Sharing information about your Challenge with others’.

What happens after I have submitted a challenge?

During the challenge the VOA will review the details you send them and consider the evidence you submitted in your check and challenge. If we agree with you, we will amend the rating list and provide you with written notification of the alteration.

If the VOA requires more information they will contact you. You should respond to this within 20 days otherwise the VOA may make a decision without the additional information.

If you and the VOA can't agree, we will issue a decision explaining our view and any amendments to the rating list they intend to make. This will be issued to the person who submitted the challenge (and the ratepayer if they aren't the same person).

Submitting the form

If you need more space please continue on a separate sheet of paper. Please make sure that any extra sheets you use:

- are clearly labelled with the corresponding section number and label
- are signed and dated
- are securely attached to this form (if sent via post)

You must submit all evidence with the form, as evidence supplied at a later date will only be considered if:

- it is in response to evidence provided by the VOA and it is in support of the grounds of the proposal
- before the challenge is determined by the VOA, there is evidence you wish the VOA to consider that was not known to you and could not have been reasonably known to you before the proposal was made

Sections A and B: Provide your details, provide the business and property details

You must provide the information requested in these sections for your submission to be valid. Complete this section as though you were a business, even if you represent a non-commercial organisation such as a trust or charity. This also applies for any other property that is liable for business rates such as beach huts and stables.

Is this a smaller proposer?

You are a smaller proposer if you have employed fewer than 10 people on average during the last 12 months. In that same period, you must also have had a turnover or balance sheet total of no more than £2 million.

For businesses less than 12 months old, these requirements are adjusted according to the length of time that the business has been operating.

Section C: Why do you want to challenge your valuation?

Reasons for making a challenge are known as 'grounds' for challenge. A challenge under more than one grounds must request all changes to the rating list from the same date. The grounds must also refer to the physical state of the property (and surrounding area) on the same date.

If you want to make a challenge in the future based on grounds you have previously used, you can only do so if it has a different effective date.

Sections D, E and F: Provide the rent details, propose a rateable value and effective date

The proposed effective date must be on or after 1 April 2017, and prior to the date of submission in the declaration in section K.

Section G: Inform the VOA of a relevant legal decision

If you have indicated in section D that you would like to tell the VOA about a recent legal decision which affects this property's valuation, please provide details. You should include the date and name of the tribunal or court, the parties involved, and why you feel the decision is relevant to the property's valuation.

Section H: Inform the VOA of a change to the property or surrounding area

Use this section to inform the VOA of any change to the property or local area which you believe should be taken into account in your valuation. For example, this could include on-going roadworks of severe intensity and duration, changes to the accessibility of your property, or other changes to your locality which could significantly impact the annual rental value of your property.

Section I: Provide details of the properties to be shown as one (merged) or more different assessments

If you have indicated in Section C that you propose for several properties to be shown as one (merged), or more, different assessments, please provide the details of the other properties here. Please ensure you include any available supporting evidence, which you should list in Section J.

You must have completed a separate check for each of the properties you want to merge.

Section J: Provide the Group Pre-Challenge Review (GPCR) Reference Number

If you are making this Challenge as part of a GPCR please enter the GPCR reference number in this section.

Section K: Provide supporting evidence

You must include a supporting statement, this can be done within the 'Challenge your valuation' form, or included in any additional supporting evidence you send. If you don't, the VOA will contact you to tell you your challenge is incomplete. If the detail required is not provided within the time limit set out in the notification, it will be regarded as invalid and will not result in a decision. If this happens, you will need to make another challenge to the same valuation, and possibly another check.

Your evidence must explain why you think your valuation is wrong, fully support your requested changes, and could include rental information and/or valuations of similar properties.

You must be sure to submit all your evidence together as you will only be able to submit further evidence at a later date in exceptional circumstances (for example, if the evidence did not exist until part-way through a challenge).

If you are returning the form electronically please note the following attachment restrictions:

- The preferred file types are PDF, MS Word, MS Excel, images (PNG, JPEG, GIF),
- You cannot attach videos or zip files,
- You cannot send more than 18MB of files in total

Section L: Provide a statement to detail why your rating list entry should be altered

You will need to make sure that your supporting statement clearly shows why you are making a challenge, and that your reasons fall under the grounds you have selected. You will also need to explain how your evidence supports your challenge and why your proposed rateable value is correct.

It's a good idea to use your supporting statement to make sure you've included everything in your challenge that you need to make it valid.

Section M: Declaration

If you are returning the form electronically, please note that a digital signature (your name typed into the signature field) will meet the requirements for a signed form. You do not need to print out the form and sign it by hand, unless returning the form by post.

Submission Information

To submit the challenge your rating list entry form, please send this form, along with any supporting evidence.

Please send to the following e-mail address: ccaservice@voa.gsi.gov.uk
Subject line: Challenge your valuation submission