

PRACTICE NOTE – PNPE5

Valuation and Compensation matters

Application	Valuations, Compensation & Charges practice area
Effective date	1 February 2026
Supersedes Practice Note	Previous version of PNPE5 issued on 13 December 2018
Special note	Please ensure that you are using an up-to-date version of this practice note. Other practice notes may also apply.
Further information	A complete set of current practice notes are available on the VCAT website at www.vcat.vic.gov.au .

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Special Note

1. With effect from 1 February 2026, amendments to the *Victorian Civil and Administrative Tribunal Rules 2018* (Vic) come into operation
 - a. to establish new divisions of the Tribunal (see rule 2.01); and
 - b. to provide for the President to give directions about divisions and practice areas of the Tribunal as a matter of the business of the Tribunal (see rule 2.02).
2. From 1 February 2026 new VCAT practice areas published on the VCAT website replace the former lists.

Introduction

3. The Valuations, Compensation & Charges practice area as listed on the VCAT Website deals with a wide range of matters covering the use, development and valuation of land. This includes:
 - a. applications to review a decision made by a valuation authority concerning the valuation of land for rating or taxation purposes, or other matters related to the valuation including the AVPCC allocated to the land;
 - b. application to review a classification of land by a relevant authority for differential rating purposes; and
 - c. disputed claims for compensation arising from the compulsory acquisition of an interest in land, or compensation for other impacts on land under specified legislation (e.g. impacts of a mining licence).
4. This practice note sets out specific procedures and timeframes that apply to these valuation, land classification and compensation matters. The procedures in this practice note do not cover all of the Tribunal's practices and procedures. This practice note should be read in conjunction with the practices and procedures set out in the Act and Rules, and other practice notes that set out common procedures that apply across all practice areas at the Tribunal.
5. In any proceeding, the Tribunal may at its discretion vary the operation of a practice note by direction or order.
6. This practice note has been issued by the Rules Committee pursuant to s 158 of the *Victorian Civil and Administrative Tribunal Act 1998* (Vic).

Definitions

Word	Definition
Act or VCAT Act	<i>Victorian Civil and Administrative Tribunal Act 1998 (Vic)</i>
AVPCC	Australian Valuation Property Classification Code
Compensation matter	A proceeding to determine a disputed claim for compensation arising from the compulsory acquisition of an interest in land, or compensation for other impacts on land under specified legislation. It includes a disputed claim under s 80 of the <i>Land Acquisition and Compensation Act 1986</i> (Vic).
Rules	<i>Victorian Civil and Administrative Tribunal Rules 2018 (Vic)</i>
Valuation matter	A proceeding concerning the valuation of land for rating or taxation purposes. It includes an application for review arising under s 22 of the <i>Valuation of Land Act 1960</i> (Vic).

7. A word or term used in this practice note has the same meaning as defined in the Act or in the *Interpretation of Legislation Act 1984* (Vic).

How is a proceeding commenced for a valuation, land classification or compensation matter?

8. An application for review in a valuation matter, land classification or an application in a compensation matter should be made using the relevant application form. Application forms are available on the Tribunal website or by contacting the Tribunal registry.
9. An application must be accompanied by payment of the prescribed application fee. You should carefully check and complete relevant sections of the application form so that the correct fee can be verified.
10. An application must contain all of the information required by the relevant form. Some of this information is required to meet the requirements of the Act or enabling enactment. For example:
 - a. section 24(2) of the *Valuation of Land Act 1960* requires that, if a ground for the application is that the value assigned is too high or too low, the application must state the amount that the objector contends is the correct value; and

- b. clause 45 of Schedule 1 of the Act requires that an application under s 80 of the *Land Acquisition and Compensation Act 1986* must be accompanied by the notice of acquisition, the initial offer of compensation by the acquiring authority (if any), the claim made by the claimant, and the authority's reply (if any).
- 11. An application may be rejected if it does not contain all of the information required by the relevant form.
- 12. An application will be rejected if it is lodged outside of any statutory time limits, unless accompanied by an application for extension of time under s 126 of the Act. The acknowledgement of a late application by the Tribunal does not guarantee that an extension of time will be granted. Applications for an extension of time will normally be referred to a practice day hearing.
- 13. For a **valuation matter**:
 - a. a separate application form must generally be used to review the decision for each valuation assessment, and a separate application fee is payable for each valuation assessment sought to be reviewed, even if the decisions on the objections have been dealt with concurrently by the valuation authority;
 - b. if a single application form is used to review the decisions on objections to the valuations of multiple related parcels of land, complete information must be provided for each relevant parcel of land where the valuation is contested and, unless clause 11(c) applies, a separate application fee is still payable for each valuation assessment sought to be reviewed;
 - c. a single application fee is payable only if the valuation is to be determined by reference to either s 2(3) or s2 (3A) of the *Valuation of Land Act 1960* - i.e. where separate valuation assessments have been issued by a valuation authority to facilitate the apportionment of a valuation of a larger property across separate occupancies (assessments) but where the valuation sought to be reviewed relates to the aggregated value of the larger property. In such circumstance, the application must be accompanied by relevant valuation information for the whole of the larger property, and not just for the individual disputed assessments within that larger property.
 - d. If a valuation is to be determined in relation to s 2(3) or s 2(3A) of the *Valuation of Land Act 1960* and the Net Annual Value (NAV) is in dispute, where the applicant is disputing the total NAV of the larger property then a single application fee applies. However if the individual NAV is in dispute

then an individual application form is required for each NAV and a separate application fee will apply.

What happens after an application is lodged with the Tribunal?

14. For a **valuation matter**, after an application is lodged with the Tribunal and the prescribed fee is paid or waived:
 - a. the Tribunal will issue Initiating Orders to the applicant and/or refer the application to a practice day hearing.
 - b. the applicant must serve the valuation authority (respondent) with a copy of the application and all supporting documents and a copy of the Initiating Orders. Service of the application by the applicant on the valuation authority is required by s 22(5) of the *Valuation of Land Act 1960*;
 - c. the Tribunal will provide a copy of the application to the Valuer-General if it is not the valuation authority, as required by s 22(7) of the *Valuation of Land Act 1960*;
 - d. the valuation authority must within one month provide the Tribunal with the information required under s 22(6) of the *Valuation of Land Act 1960* and, where the Valuer-General is not the valuation authority, a copy of that information must also be forwarded to the Valuer-General. **VCAT Practice Note PNPE2 Information from Decision Makers** – Table 18 (Applications for review under Section 22(1) of the *Valuation of Land Act 1960*) outlines the information required under s 22(6) of the *Valuation of Land Act 1960*.
15. For a **compensation matter**, after an application is lodged with the Tribunal and the prescribed fee is paid or waived:
 - a. the Tribunal will acknowledge the application and issue Initiating Orders to the applicant and refer the application to a practice day hearing; and
 - b. the applicant must serve the respondent with a copy of the application and all supporting documents and a copy of the Initiating Orders.
16. For a **land classification matter**, after an application is lodged with the Tribunal and the prescribed fee is paid or waived:
 - a. the Tribunal will issue Initiating Orders to the applicant and/or refer the application to a practice day hearing.
 - b. the applicant must serve the relevant authority (respondent) with a copy of the application and all supporting documents and a copy of the Initiating Orders. Service of the application by the applicant on the relevant authority is required by s 22(5) of the *Valuation of Land Act 1960*;

- c. the relevant authority must within one month provide the Tribunal with further information. **VCAT Practice Note PNPE2 Information from Decision Makers** – Table 19 (Applications for review under Section 183 of the *Local Government Act 1989*) outlines the information required.

17. An applicant is required to file a statement of service confirming that the documents referred to in clause 12(b), 13(b) or 14(b) have been served on the respondent. The Initiating Orders will provide further information about this. If the documents are not served within the timeframe provided for in the Initiating Orders, or a statement of service is not provided to the Tribunal, the application may be struck out.

What are Initiating Orders?

18. Initiating Orders are a set of procedural directions issued to the parties by the Tribunal at the commencement of a proceeding and/or at the time a proceeding is listed for hearing. Initiating Orders will commonly include the following (amongst other matters):

- a. a requirement for service of the application and other documents;
- b. a request for any further information from a party about the application;
- c. relevant hearing dates;
- d. a requirement that each party file a Statement of Contentions; and
- e. a timetable for other procedural matters, including the filing and service of all material to be relied upon at a hearing.

19. Different Orders may be issued for more complicated matters.

20. It is important that parties read the Initiating Orders carefully and comply with relevant time limits. Non-compliance with orders of the Tribunal may result in an application being struck out, or other sanctions under the Act including an award of costs or fees.

21. The Initiating Order will refer the matter to a practice day hearing and list the matter for a compulsory conference and further practice day hearing or in straight forward matters, directly to a hearing.

What is a Statement of Contentions?

22. The Initiating Orders for a proceeding will commonly require that the parties file and serve a Statement of Contentions at an early stage in the proceeding, usually before a practice day hearing.

23. The Statement of Contentions is intended to enable the other parties and the Tribunal to understand the underlying basis for that party's contended valuation

or other disputed matters. The Initiating Orders will set out the information to be included in the Statement of Contentions for a particular matter.

24. For a **valuation matter**, the Statement of Contentions will usually require the following:
 - a. the name of each valuer and any other expert witnesses retained by that party;
 - b. a summary of the subject property including land size, improvements if applicable, zoning (and any other relevant planning matters) and any other relevant details.
 - c. the amount of the valuation placed by each valuer on the land, the valuation methodology and rationale used to support each of the contended valuations (SV, CIV and NAV).
 - d. details of all comparative sales and/or rentals or other valuation evidence relied upon by each valuer, including a summary for each comparative sale and/or rental with relevant details of land size, improvements, zoning (and any other relevant planning matters) and sales information and including the analysis and the basis for any adjustment for each of the valuations and the comparative sale and/or rental used for the purposes of its comparison to the subject property;
 - e. if the party has not retained a valuer, the general evidence that will be relied upon by that party, including details of any comparable sales or rentals or other evidence including a detailed rationale and methodology used to support each contended valuation; and
 - f. an outline of the primary contentions of fact or law relied upon by that party to support the contended valuation, and a summary of the basis for those contentions. This outline should generally not exceed six pages.
25. In **compensation proceedings**, as expert reports are usually exchanged prior to the compulsory conference, the Statement of Contentions will usually be required to include an outline of the primary contentions of fact or law relied upon by that party to support its case, and a summary of the basis for those contentions. This outline should generally not exceed six pages.
26. In **land classification matters**, the Statement of Contentions will usually require the following:
 - a. the name of each valuer and any other expert witnesses retained by that party;
 - b. a copy of the differential rate classification and the council's definition of the differential rate classification that the applicant disputes;

- c. a summary description of the subject land including land size, improvements (if applicable), zoning and other planning controls affecting the subject land, and any other relevant details;
- d. a summary of the evidence that will be relied upon by the party to support the party's contended classification.

27. The Statement of Contentions is a very important document, and it is important that the Statement of Contentions contains all of the required information and is filed and served within the time required by the Initiating Orders, the Statement of Contentions is required to be filed and served prior to the first practice day hearing so that the Tribunal and parties can understand the issues raised by another party and consider whether any further information is required by the Tribunal and/or the other party. Failure to provide a complete the Statement of Contentions within the time required by the Initiating Orders may lead to:

- a. a compulsory conference or hearing being cancelled;
- b. the proceeding being struck out or determined against the non-complying party; and/or
- c. an award of costs or fees against the non-complying party.

How do I seek further particulars of another party's case?

Note: A party's statement of the grounds upon which that party intends to rely at the hearing, and its Statement of Contentions, must be sufficiently specific to enable the other parties to understand the case they must meet.

28. A party may serve a request on any other party for further particulars of that other party's grounds or its Statement of Contentions. The request must specify the particulars sought, and the timeframe within the particulars must be supplied. The timeframe must be reasonable, having regard to the nature of the proceeding and the particulars requested. Unless the matter is urgent, a reasonable timeframe for the supply of particulars will normally be 14 days.

29. The party to whom a request is made must, within the required timeframe, serve those particulars on the requesting party and other parties, and file a copy with the Tribunal.

30. The further particulars requested should be reasonable, having regard to the nature of the proceeding. As an example, in a more complex valuation matter, it may be integral to the valuation for particulars to be provided on matters such as:

- a. lease information and/or tenancy schedules and ancillary information used to calculate the rent (if applicable) for the subject property;

- b. specific agreements relating to the property; or
- c. contracts of sale for the property or related properties, or key comparable properties.

31. A party should request any further information from the other party prior to the first practice day hearing. If the other party has not provided the information within the requested time, or is not willing or able to provide the requested information or the information is considered to be insufficient to comply with the request, the issue can be raised at the practice day hearing. Costs may be awarded if a party has acted unreasonably in failing to comply with the request.

32. The Tribunal may also on its own initiative direct a party to provide further particulars if it considers the provision of further information is necessary or desirable in the proceeding.

How is confidential information dealt with?

Note: In general, Tribunal files are available for public inspection and Tribunal hearings are open to the public. The *Open Courts Act 2013* creates a presumption in favour of the disclosure of information in court and tribunal proceedings, in order to promote open justice.

33. Verbal communications within a compulsory conference are confidential. In the absence of other arrangements, any documents provided to the Tribunal at a compulsory conference will be filed and form part of the Tribunal file. Without limiting a party's obligations to file and exchange all relevant documents and particulars in accordance with any order or this practice note, a party should refrain from formally filing at a compulsory conference any document that it has prepared solely for a 'without prejudice' discussion at that conference.

34. Occasionally in a valuation matter or a compensation matter, a party will seek to rely upon information it considers to be confidential or commercially sensitive. Parties are encouraged to work co-operatively to see if any concerns about the use of confidential or sensitive information in a proceeding can be dealt with by agreement – e.g. an agreed approach to redacting commercially or personally sensitive information in documents, or through the use of undertakings between the parties.

35. If this cannot be achieved, a party may seek an order that access to the Tribunal file be closed or restricted only to the parties, in whole or in part, under s 146 of the Act. If such an order is made, this would mean that certain restricted information or documents will be available for inspection and use by the parties and their representatives and expert witnesses in the proceeding, and by the

Tribunal, but will not be able to be accessed from the Tribunal file by members of the public or the media.

36. In exceptional cases, a party may seek a proceeding suppression order or closed court order under the *Open Courts Act 2013*, although the Tribunal's discretion under that Act is limited.
37. Further information about procedures for dealing with confidential information are set out in practice note PNVCAT1 – Common Procedures.

How does the Valuer-General Victoria participate in a valuation matter?

Note: This section only applies in valuation matters. The Valuer-General is not automatically a party in all valuation matters, unless it is the valuation authority. The Valuer-General will occasionally seek to intervene in more complicated matters, or when the application raises important issues of valuation principle under the *Valuation of Land Act 1960*.

38. If the Valuer-General is the valuation authority and/or has made the decision that is the subject of the application for review, it is automatically a party in the proceeding.
39. If the Valuer-General is not the valuation authority, it may intervene and be represented by a professional advocate at any time in a valuation matter, by reference to clause 97A of Schedule 1 of the Act.
40. The Tribunal will not ordinarily make a final order determining a valuation matter (including a consent order) within the first six weeks after an application is lodged with the Tribunal in a valuation matter, in order to give the opportunity to the Valuer-General to decide if it wishes to intervene in the proceeding.
41. If the Valuer-General wishes to intervene in a valuation matter or to make a submission to the Tribunal at the hearing of the proceeding, the Valuer-General should as soon as practicable give written notice of that intention to the Tribunal, and serve a copy of that notice on the other parties. From the date of any such notice, and unless otherwise ordered:
 - a. the Valuer-General is joined as a party in the proceeding and it will be bound by any relevant Orders; and
 - b. where another party is required to file and serve any document in the proceeding, it must also file and serve that document on the Valuer-General.
42. If the Valuer-General does not intervene in a proceeding, but the Tribunal or another party seeks to join the Valuer-General as a party, a separate practice day

hearing will usually be convened to consider this issue. Examples where this may arise are where the matter:

- a. is sufficiently complex or unusual;
- b. raises important issues of valuation principle, methodology and/or the interpretation of the *Valuation of Land Act 1960*; or
- c. has the potential to affect equity in other valuations for land of a similar type or use.

How are practice day hearings arranged?

Note: Practice day hearings are held regularly (usually on a Wednesday morning or in conjunction with practice day hearings on a Friday for other matters in the Valuations, Compensation & Charges practice area).

43. Practice Note PNVCAT5 – *Directions Hearings and Urgent Hearings* applies to practice day hearings for valuation and compensation matters.
44. The Tribunal will consider making directions ‘on the papers’, without the need for the parties to attend a practice day hearing or preliminary hearing, if the parties provide written minutes of a proposed consent order, signed by or on behalf of all parties, not less than two clear working days prior to the date listed for the practice day hearing or preliminary hearing. The making of a consent order is within the discretion of the Tribunal and cannot be guaranteed.

When is a compulsory conference held?

45. Most valuation and compensation matters are first referred to a compulsory conference that aims to identify the issues in dispute, and seeks to facilitate and promote a settlement of the proceedings.
46. Compulsory conferences are usually facilitated by a valuer member. Communications within a compulsory conference are confidential.
47. It is important that parties properly prepare for a compulsory conference, and approach the conference with a willingness to work through the issues in dispute and attempt to resolve those issues without a formal Tribunal determination.
48. Generally, the Tribunal will only list one compulsory conference for each proceeding. A second or further compulsory conference will not be listed on the sole basis that the parties were not sufficiently prepared at the first compulsory conference. If the matter is not settled at the compulsory conference, it will usually be referred to a practice day hearing (see below). A second or further compulsory conference will only be listed in very exceptional cases when the member believes that the parties are genuinely and actively seeking to resolve the matter, and that the additional time will more than likely lead to a settlement.

49. A valuation matter or land classification matter that is not considered a 'complicated' matter may be listed for a hearing without a compulsory conference, although mediation techniques may be used in the hearing to see if the matter can be resolved by the parties without a formal Tribunal determination.
50. Further information on compulsory conferences is set out in practice note *PNVCAT4 – Appropriate Dispute Resolution*.

What happens if the matter doesn't settle at a compulsory conference?

51. If a proceeding does not settle at a compulsory conference, it will usually be listed for a practice day hearing one or two weeks after the compulsory conference.
52. The purpose of the practice day hearing will be to consider the future conduct of the proceeding, including fixing date and duration of the final hearing, and setting out a procedural timetable for the filing and exchange of material before the hearing. This will usually occur through further Standard Orders that provide for a final hearing within 18 weeks of the practice day hearing. The parties need to be prepared for this eventuality (including the timely preparation of expert witness statements).
53. Changes to the procedural timetable and hearing dates will not ordinarily be made other than in exceptional circumstances. The procedural timetable recognises the need for the staged filing and exchange of material in complex cases, but that this needs to be balanced with the interests of justice and efficient case management. In particular:
 - a. in a **valuation matter** under s 22 of the *Valuation of Land Act 1960*, the Tribunal is reviewing an existing valuation decision, where the basis for the disputed valuation ought to have been considered during the objection process, and in the Statement of Contentions and at the compulsory conference. The preparation for a final hearing should not ordinarily involve the preparation of a new valuation from scratch. Moreover, given the use of the valuation for rating and taxation purposes, there is a public interest in having the valuation dispute promptly resolved.
 - b. in a **compensation matter**, there is a public interest in having a disputed claim for compensation promptly resolved as between an acquiring authority and the affected or dispossessed land owner.
54. The Standard Orders for a complex valuation matter (or a compensation matter where the valuation of land is in dispute) that is proceeding to a final hearing will commonly require the following:

- a. 12 weeks before final hearing - filing and exchange of any reports of any non-valuer expert and other witnesses (lay or expert) upon which that party intends to rely.
- b. 10 weeks before final hearing – filing and exchange of any reply to the reports of any non-valuer expert and other witnesses.
- c. 8 weeks before final hearing – filing and exchange of any reports of any valuer expert upon which that party intends to rely.
- d. 6 weeks before final hearing – filing and exchange of any reply to the reports of any valuer expert.
- e. 4 weeks before final hearing - each party must arrange for the expert witnesses retained by the parties in a particular field of expertise (e.g. valuers, quantity surveyors, town planners etc) and on whose behalf expert statements or reports have been filed and served, to meet to attempt to narrow any points of difference between them and to identify any remaining points of difference.
- f. 2 weeks before final hearing - for each field of expertise where there has been a joint expert meeting, the parties must file with the Tribunal a joint statement by the experts in that field of expertise indicating those matters upon which the witnesses agree, those matters upon which they disagree and the reason for the disagreement. Without limiting the matters to be included in any joint statement by expert valuer witnesses, the statement should indicate whether there is an agreed valuation for a property at a relevant valuation date if a particular valuation assumption or methodology advanced by a party is ultimately accepted by the Tribunal.
- g. One week before final hearing – filing and exchange of a short outline of submissions, indicating:
 - i. the primary contentions of fact and law relied upon by that party, and a summary of the basis for those contentions;
 - ii. a list of the witnesses anticipated to be called at the hearing;
 - iii. reference to any legislation or legal authorities that will be relied upon; and
 - iv. to the extent relevant, a chronology of significant facts or events.
- h. One week before hearing – filing at Tribunal of two copies of a Tribunal Book. The parties must prepare the Tribunal Book in conjunction with each other, containing a copy of all of the documents and witness statements that each party intends to rely upon at the hearing. Each

document should be separately tabbed, and the pages of all documents consecutively numbered.

55. The Tribunal may vary the requirements or timing for expert evidence, depending on the complexity of the proceeding, particularly in shorter matters where there may be a single filing and exchange of witnesses' statements.
56. In complex matters where each party has expert witnesses in one or more disciplines, the parties should be familiar with schedule 3 of the VCAT Act on Expert Witnesses and Expert Evidence. This schedule outlines:
 - a. directions in relation to expert evidence
 - b. directions to expert witnesses in conferences and joint expert reports
 - c. use of conference of experts and joint experts reports in proceeding
 - d. directions about giving of evidence, including concurrent evidence by expert witnesses
 - e. single joint experts
57. Further information on expert witnesses is set out in practice note PNVCAT2 - Expert Evidence, including the requirements for expert reports and the duties of expert witnesses. In particular, an expert witness has a paramount duty to the Tribunal and not the party retaining the expert, and the expert witness is not an advocate for a party to a proceeding. Valuation evidence must be objectively based, with all instructions and assumptions transparently set out in the expert report.

What is the usual order of proceeding at a hearing?

58. The usual order for presentation in a valuation and land classification matter, subject to any direction to the contrary, is:
 - a. a short opening submission or outline of the main issues by the applicant;
 - b. calling of witness evidence on behalf of the applicant, and cross-examination of witnesses by other parties;
 - c. a short opening submission or outline of the main issues by the respondent(s).
 - d. calling of witness evidence on behalf of respondent(s), and cross-examination of witnesses by other parties;
 - e. submissions by the respondent(s);
 - f. submissions by the applicant;
 - g. a right of reply by the respondent(s).

59. Unless the Tribunal grants leave, a party at a hearing must not:
 - a. present a case different from that contained in the material lodged by the party in that proceeding;
 - b. call a witness whose statement has not been provided; or
 - c. seek to adduce further evidence in chief from a witness beyond that contained in the statement of that witness.
60. The usual order for presentation in a compensation matter, subject to any direction to the contrary, is:
 - a. a short opening submission or outline of the main issues by the claimant;
 - b. calling of witness evidence on behalf of the claimant, and cross-examination of witnesses by other parties;
 - c. a short opening submission or outline of the main issues by the authority;
 - d. calling of witness evidence on behalf of authority, and cross-examination of witnesses by other parties;
 - e. submissions by the authority;
 - f. submissions by the claimant;
 - g. a right of reply by the authority.
61. Each party is to be provided with a reasonable opportunity to respond to the case put by the other parties. A right of reply is not to be used as an opportunity to simply repeat submissions which a party has already made; rather it should be confined to matters arising from the submissions of the other party(s), which have not already been addressed by the replying party.

How do I withdraw a proceeding or seek an adjournment?

62. The procedures for seeking to withdraw a proceeding, or seeking an adjournment of a hearing, are set out in practice note *PNVCAT 1 – Common Procedures*.
63. For valuation and compensation matters, the consent of other parties to an adjournment will usually be required. The Tribunal may however refuse an adjournment, even if all parties consent, and the parties must work on the basis that the hearing is proceeding unless or until they are notified that the Tribunal has granted the adjournment.
64. If the Tribunal considers that a practice day hearing is necessary to consider a request for an adjournment, it will advise the parties of a hearing date.
65. For a valuation matter under s 22 of the *Valuation of Land Act 1960*, the effect of a withdrawal of the proceeding is to reinstate the decision on the objection to

the valuation. This will commonly confirm the original valuation made by the valuation authority. Where the parties have agreed to an amended valuation, the proceeding should not be withdrawn, and the parties should instead provide minutes of a proposed consent order seeking a Tribunal order to amend the valuation as agreed. Information on how to seek a consent order is also set out in practice note *PNVCAT1 – Common Procedures*.

- END OF PRACTICE NOTE -