

Council Tax: Stock of Properties - England and Wales, 2017

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Next release: June 2018

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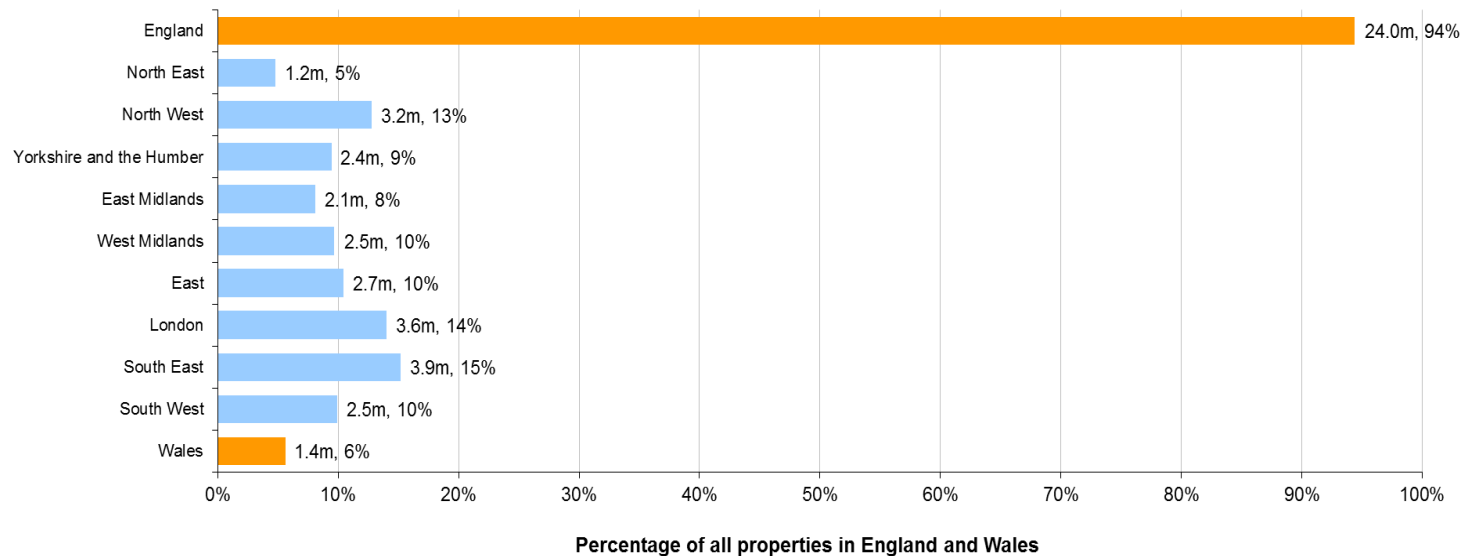


Valuation Office
Agency

Main story

- There were **25.4 million domestic properties** with a Council Tax (CT) band in England and Wales as at 31 March 2017.
- Of these, 24.0 million properties (94%) were in England and 1.4 million (6%) were in Wales.
- There was an increase of 228,000 properties (0.9%) in the 12 months since March 2016.
- Within England, the largest number of CT banded properties were in the South East region (15%, 3.9 million) of England, followed by London (14%, 3.6 million) and the North West (13%, 3.2 million). The smallest number were in the North East region (5%, 1.2 million) and Wales (6%, 1.4 million).

Chart 1: Split of Properties by Country and Region



About this release

This release is the latest in a series of annual publications from the Valuation Office Agency (VOA). It is an update of a previous release last published on 30 June 2016.

This release provides a series of tables on the number of properties by Council Tax band for each property type and build period.

These statistics are published at national, regional, local authority level, lower (LSOA) and middle (MSOA) layer super output areas.

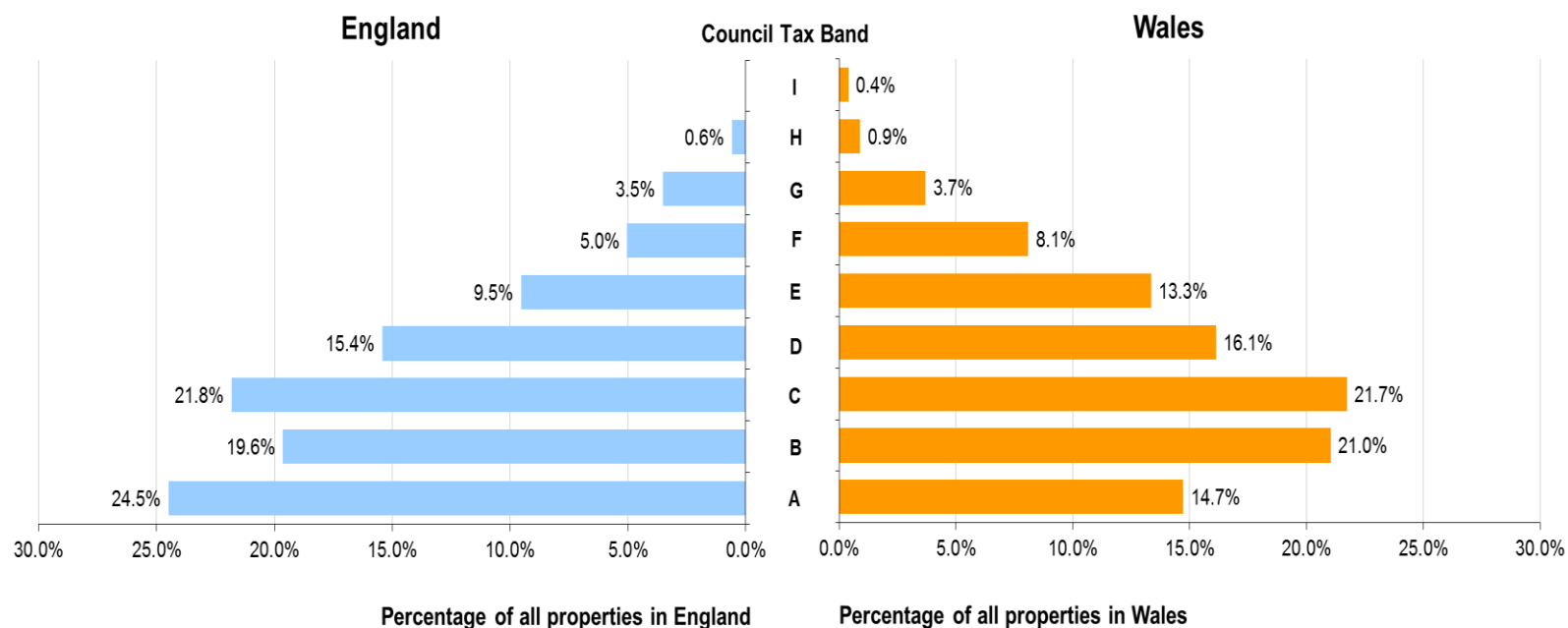
The counts are calculated from data for England and Wales extracted from the VOA's administrative database on 31 March 2017.

For all tables, counts are rounded to the nearest 10 with counts of zero being reported as "0" and counts fewer than five reported as negligible and denoted by "-".

Council Tax Band analysis

- Domestic properties with CT band A were the largest group in England, making up 24.5% of all properties.
- Over half (54%) of properties in the North East Region were CT band A compared with only 4% in London. Only 3% of properties in the North East were CT bands F, G or H compared with 15% in both London and the South East (see table 1.0 for detail).
- In Wales, domestic properties with Council Tax band C made up the largest group (21.7% of all properties).

Chart 2: Split of properties in England and Wales by Council Tax band



Changes to domestic properties that appear on the Council Tax Valuation Lists can be made for a variety of reasons, some of which will have an effect on the property's Council Tax band but others will include properties being inserted and deleted from the lists.

Care should be taken with any comparisons between England and Wales since properties in Wales are banded based on their value in 2003 using bands A to I, whereas properties in England are based on their value in 1991 using bands A to H. More detail can be found in the [Background Notes](#) section.

Definitions

Area Code: a unique identifier for administrative geographies as specified by the Office for National Statistics (ONS).

Area Name: standard names as specified by ONS.

Band: Council Tax band.

Billing Authority: a local authority empowered to collect Council Tax on behalf of itself and other local authorities in its area.

Billing Authority Code: a unique identifier for billing authorities.

Dwelling: a dwelling is a separate unit of living accommodation, together with any garden, yard, garage or other outbuildings, attached to it, all occupied by the same person(s) and within the same area of land.

Annexe: a building, or part of a building, which has been constructed or adapted for use as separate living accommodation

Property: See "Dwelling".

Property Attribute: the characteristics of a property that are used to describe a property.

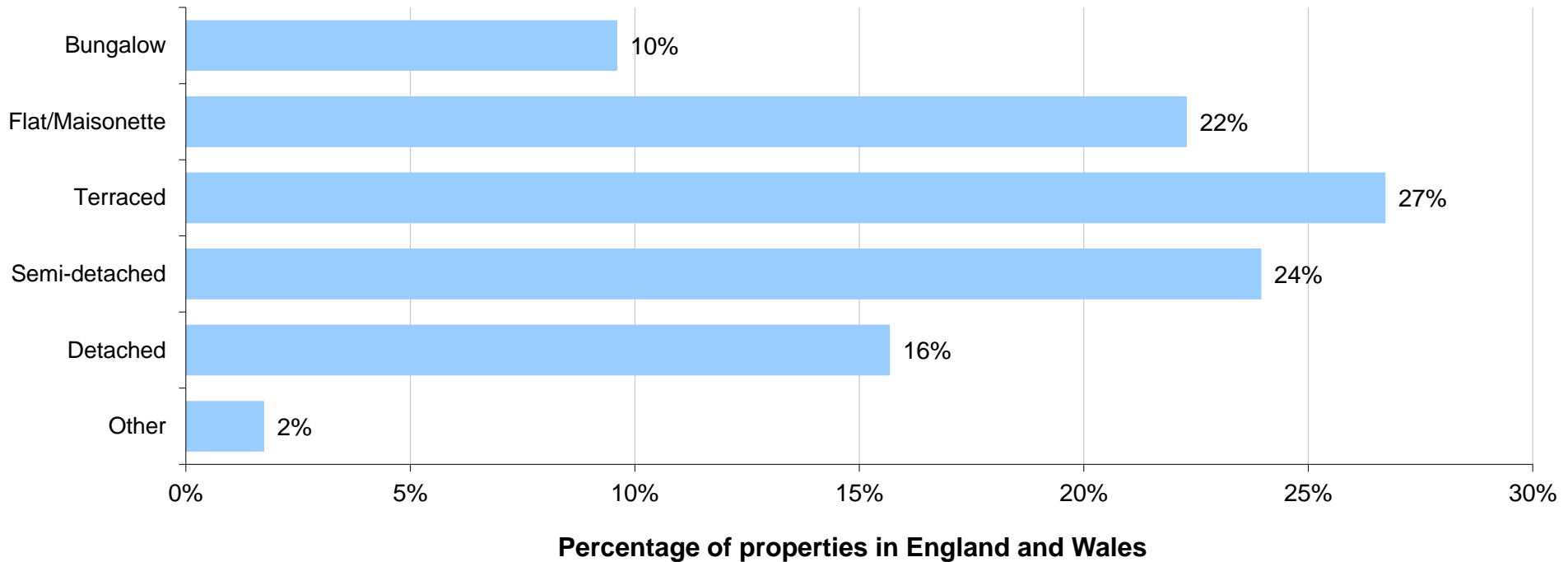
Other Property Type: includes mobile homes and caravans

Property Type analysis

- At 27% (6.8 million) terraced houses were the largest share of domestic properties with a Council Tax band in England and Wales, followed by semi-detached houses (24%, 6.1 million), and then flats/maisonettes (22%, 5.7 million).
- The largest proportion of terraced houses were in Wales (30%, 400,000), while the largest proportion of flats or maisonettes were in London, (54%). Semi-detached houses, detached houses and bungalows were more evenly spread across regions.

For this publication, property type consists of the following categories: Bungalow, flats/maisonettes, terraced, semi-detached, detached and other. More details can be found in the [Methodology](#) section.

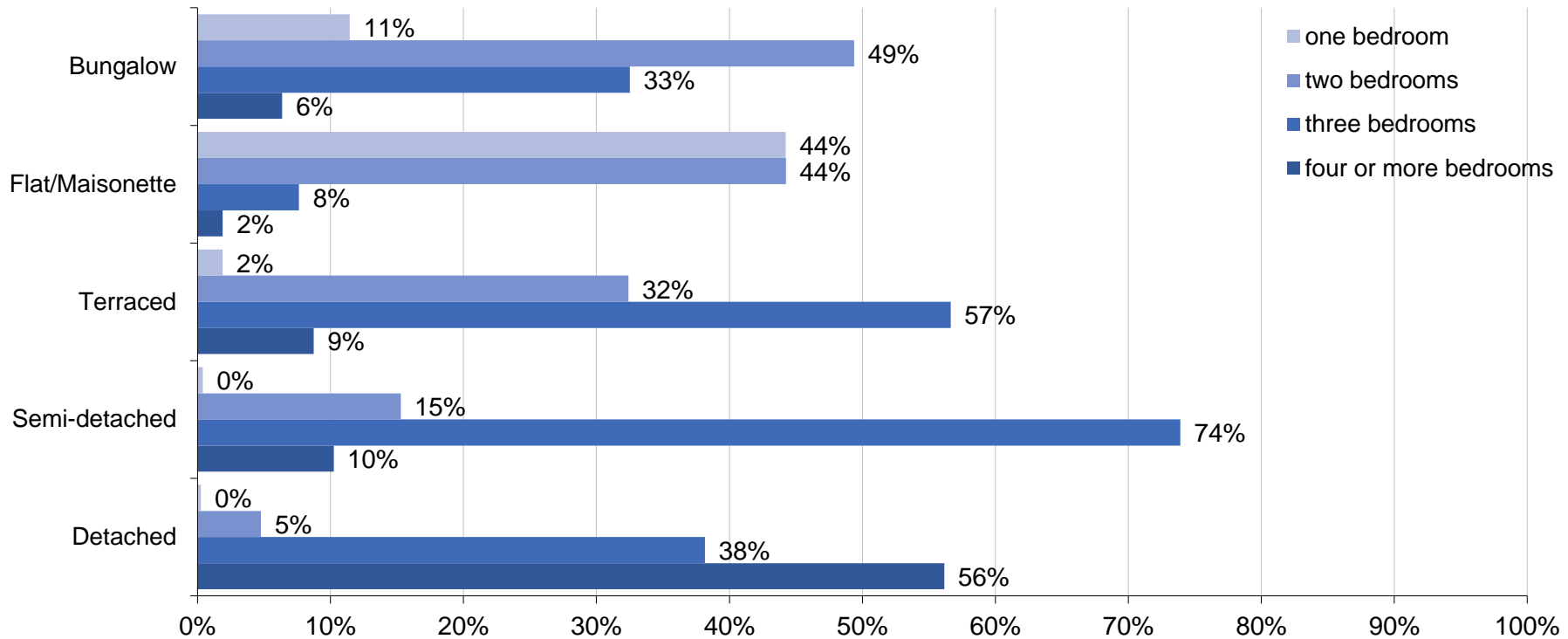
Chart 3: Split of Properties in England and Wales by Property Type



Property Type analysis

- Most bungalows and flats/ maisonettes would have one or two bedrooms, whereas most terraced and semi-detached homes would have three bedrooms. Over half of detached homes had four or more bedrooms.

Chart 4: Split of Properties by Number of Bedrooms for each Property Type (England and Wales)

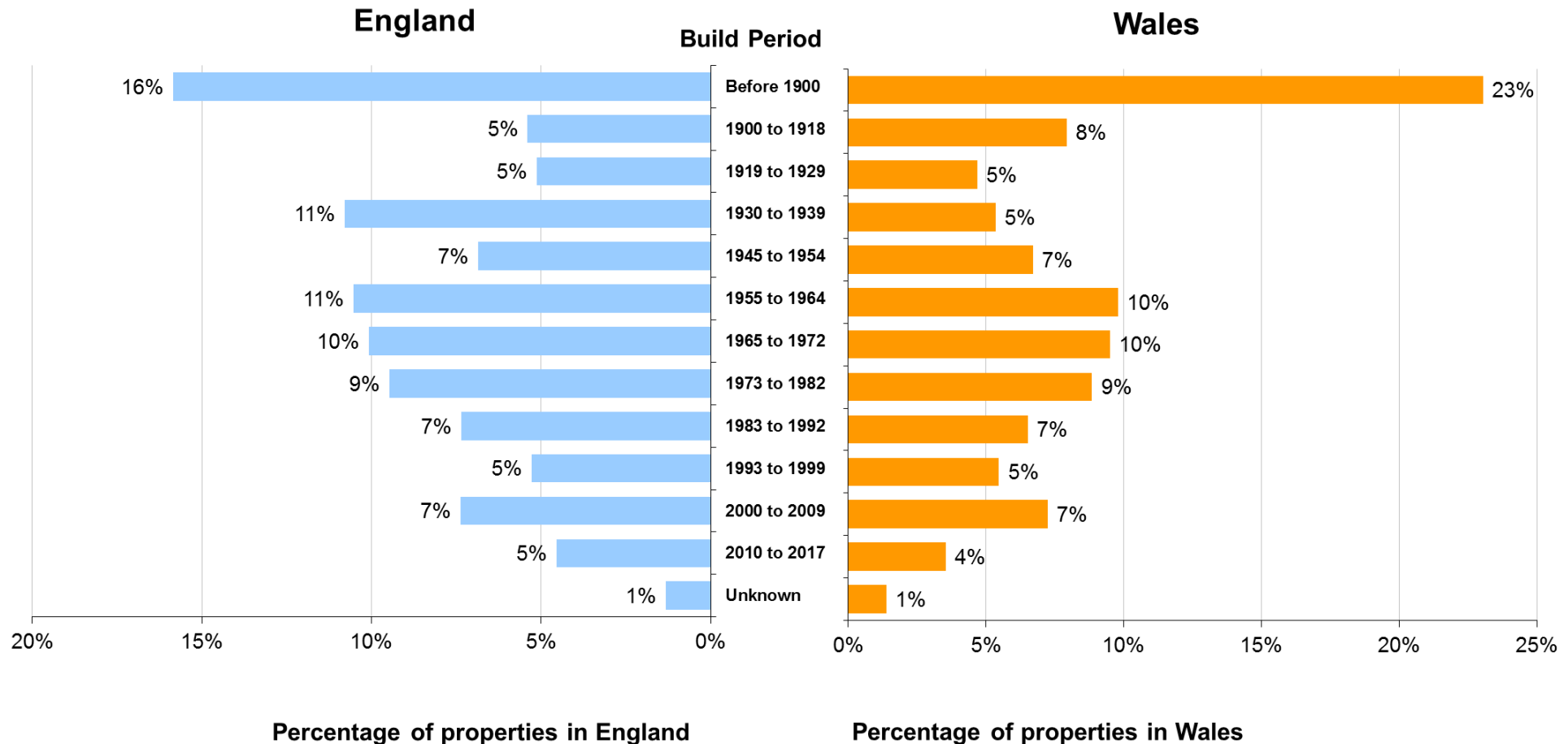


Percentage of properties in England and Wales

Build period analysis

- Domestic properties built before 1900 were the largest group in both England and Wales, with 23% of homes in Wales and 16% of homes in England being built before 1900. Both England and Wales shown a similar distribution of age of property with a reducing proportion in the decades following the Second World War, with an increase in the period 2000-2009.

Chart 5: Build Period of Property in England and Wales



Properties are placed in age bands, which are designated by a series of letters. More details can be found in the [Methodology](#) section.

Background notes

The VOA is a central government agency responsible, amongst other things, for banding homes for Council Tax purposes. It does not set the level of Council Tax bills nor collect the money, which is the responsibility of local government authorities.

The VOA has had responsibility for banding properties for Council Tax since the tax was first introduced in 1993, and before then the VOA was responsible for the earlier system of domestic rates. Council Tax is a local tax and uses the relative value of homes to determine each household's contribution.

It is the duty of the VOA to make sure that each home is correctly assessed and placed in the right band. This is so that there is a consistent and objective basis on which local authority districts can send bills to taxpayers for the right amount of Council Tax. In carrying out this duty, the VOA operates to professional standards.

The VOA's job is to place each home in one of eight valuation bands (nine bands in Wales) on the basis of its value at 1st April 1991 (1st April 2003 in Wales), which then determines the amount to be paid. The following tables show the breakdown of bands for England and Wales. New homes are assigned a band on the basis of what they would have been valued at in 1991 (2003 in Wales). The basis of valuation is set down in regulations made under the Local Government Finance Act 1992. Minor updates were made to the initial regulations in 1994 but they have not been changed since.

England	
Band	Value of dwelling (at 1 April 1991)
A	Up to £40,000
B	£40,001 up to £52,000
C	£52,001 up to £68,000
D	£68,001 up to £88,000
E	£88,001 up to £120,000
F	£120,001 up to £160,000
G	£160,001 up to £320,000
H	£320,001 and above

Wales	
Band	Value of dwelling (at 1 April 2003)
A	Up to £44,000
B	£44,001 up to £65,000
C	£65,001 up to £91,000
D	£91,001 up to £123,000
E	£123,001 up to £162,000
F	£162,001 up to £223,000
G	£223,001 up to £324,000
H	£324,001 up to £424,000
I	£424,001 and above

Assigning Geographies

The statistical geographies used in this release have been assigned using two different methodologies:

Method 1: Linking VOA BA Codes to ONS statistical geographies

Each property with a Council Tax band held on the VOA's database is assigned a Billing Authority (and Billing Authority code known as "BA Code"). These BA codes have been merged to ONS corporate area codes and standard names. The following look-up table shows which Billing Authority codes are linked to which ONS area codes.

[[Link to workbook](#)]

Method 2: Linking VOA postcodes to ONS National Statistics Postcode Look-up File (NSPL)

Each property's individual postcodes held on the VOA's database have been linked to those appearing in the February 2017 version of the NSPL. The matching process resulted in 10,165 out of 25.4 million records (or around 0.04%) where no match could be found in the NSPL. Counts for these records appear in the area "Unmatched" row and may introduce a marginal geographical bias to the data.

Assigning Property Type and Build period

In this release three property attributes were used to create "property type" and "build period" categories.

Property Type:

Two VOA property attributes, "Type" (e.g. detached house, semi-detached, flat/maisonette, etc.) and "Number of bedrooms" have been used to form the property type category. The following look-up table shows how "Type" codes have been grouped into the categories shown in this release.

[[Link to workbook](#)]

In some cases the number of bedrooms for a property or the type of the property has not been recorded on the VOA system. Where no value for property type is recorded these records have been grouped under the "Unknown" column, and equate to 1.1% of the total number of properties. Where type can be assigned but the number of bedrooms is not recorded, records are grouped under the bedrooms "Not Known" column for the relevant type and equate to 0.7% of the total number of properties.

Build Period:

The other attribute used is "Age Code", the period in which the property was built (e.g. between 1993 and 1999). Properties have been grouped into build period categories ranging from as early as pre-1900 to recent years (e.g. 2010 to 2017). The following look-up table shows how age codes have been grouped into the categories shown in this release.

[[Link to workbook](#)]

Please note that there are no records of dwellings having been built between 1939 and 1945 due to the Second World War. In some cases the period when the property was built has not been recorded on our system. Where no code for build period is recorded these records have been grouped under the “Unknown” column, equating around 1.3% of the total number of properties.

For further information regarding VOA property attributes, please visit the National Archives website at the following location:

<http://webarchive.nationalarchives.gov.uk/20141002130923/http://www.voa.gov.uk/corporate/Publications/PropertyDetailsGuide/index.html>

Data Quality

The information supplied in the tables is based on administrative data held within the VOA operational database. The VOA has made every effort to ensure the accuracy of the data used. It is the statutory requirement of the VOA to maintain accurate Valuation Lists for Council Tax. In order to do this, some reliance is upon the Billing Authorities to notify the VOA of any changes (including new builds, demolitions or alterations). Consequently, release of this publication (which provides a snap-shot of the Council Tax Lists) is considered accurate within the bounds of the rounding applied in statistics (typically to the nearest 10 for counts) reflecting some inherent variability in the maintenance process.

Use Made of the Data

This publication is being released as part of a general drive towards making VOA data more accessible. The release will support the Department for Communities and Local Government (DCLG) and Welsh Government (WG) in carrying out its duties and will form part of a range of data used to allocate Formula Grant to Local Authorities under the Local Government Financial Settlement. The data will also be used to inform government policy, respond to Freedom of Information requests and to parliamentary questions as well as to conduct operational analyses to support the VOA.

CSV Metadata

The following table provides the variable names and descriptions appearing on the CSV files included in this release.

[Link to workbook]

Further Information

Timings of future releases are regularly placed on the Agency’s website at the following location:

<https://www.gov.uk/government/statistics/announcements?utf8=%E2%9C%93&organisations%5B%5D=valuation-office-agency>

Further information on the area codes used in this release please refer to the ONS’s website at the following location:

http://geoportal.statistics.gov.uk/datasets?q=Guide+to+Presenting+Statistics+Administrative&sort_by=name&sort_order=asc