

# Council Tax: Stock of Properties, 2018

## Background Information



Valuation Office  
Agency

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### About this release

This release is the latest in the series of annual publications from the Valuation Office Agency (VOA). It is an update of a previous release published on 20 September 2018 (<https://www.gov.uk/government/statistics/council-tax-stock-of-properties-2018>).

This update includes the following tables:

- number of properties by Council Tax band and region, county, local authority district and lower and middle super output area (Table CTSOP1.1)
- number of properties by Council Tax band and Westminster parliamentary constituencies (Table CTSOP2.0)
- number of properties by Council Tax band, property type and region, county and local authority district (Table CTSOP3.0)
- number of properties by Council Tax band, property type and region, county, local authority district and lower and middle super output area (Table CTSOP3.1)
- number of properties by Council Tax band, property build period and region, county and local authority district (Table CTSOP4.0)
- number of properties by Council Tax band, property build period and region, county, local authority district and lower and middle super output area (Table CTSOP4.1)

The counts are calculated from domestic property data for England and Wales extracted from the Valuation Office Agency's (VOA) administrative database on 31 March 2018. Counts in the tables 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 "-".

If you have any queries regarding this release, please contact us at [statistics@voa.gsi.gov.uk](mailto:statistics@voa.gsi.gov.uk).

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## Background notes

The VOA is an Executive Agency of HM Revenue and Customs, and has responsibility, amongst other things, for providing Council Tax bands for dwellings in England and Wales. It does not set the level of Council Tax nor collect the money; these are tasks for local government. Council Tax is a local tax, set by local authority districts to help pay for local services. It uses the relative value of dwellings to determine each household's contribution to these local services.

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.

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 places each dwelling into one of the valuation bands; there are eight bands for dwellings in England and nine bands for dwellings in Wales. The valuation band is assigned to a dwelling on the basis of its value at 1 April 1991 for England (for the 1993 Council Tax Valuation List) and 1 April 2003 for Wales (for the 2005 Council Tax Valuation List); this band then determines the amount of Council Tax to be paid. New dwellings are likewise assigned a band on the basis of what they would have been valued at on 1 April 1991 for England and 1 April 2003 for 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. The following table shows the breakdown of bands for England and Wales.

England		Wales	
Band	Value of dwelling (at 1 April 1991)	Band	Value of dwelling (at 1 April 2003)
A	Up to £40,000	A	Up to £44,000
B	£40,001 up to £52,000	B	£44,001 up to £65,000
C	£52,001 up to £68,000	C	£65,001 up to £91,000
D	£68,001 up to £88,000	D	£91,001 up to £123,000
E	£88,001 up to £120,000	E	£123,001 up to £162,000
F	£120,001 up to £160,000	F	£162,001 up to £223,000
G	£160,001 up to £320,000	G	£223,001 up to £324,000
H	£320,001 and above	H	£324,001 up to £424,000
		I	£424,001 and above

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### 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.

[\[Link to look-up table\]](#)

#### 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 2018 version of the NSPL. The matching process resulted in 10,880 out of 25.6 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.

[\[Link to look-up table\]](#)

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 1.2% 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 2018). The following look-up table shows how age codes have been grouped into the categories shown in this release.

[\[Link to look-up table\]](#)

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## Data quality

The information supplied in the table is based on administrative data held within the VOA operational database. While the VOA actively seeks to maintain accurate Valuation Lists for Council Tax bandings, some reliance is upon the billing authorities to notify the VOA of any changes (including new builds, demolitions or alterations). There is inherently some uncertainty and variability in this process, which is reflected in the rounding statistics (typically to the nearest 10 for counts). All administrative data are subject to processing and system errors and as such, while the VOA has made every effort to ensure accuracy of the data underpinning this publication, it is possible that some errors remain.

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## 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 Ministry of Housing, Communities & Local Government (MHCLG) and Welsh Government (WG) in carrying out its duties and will form part of a range of data used in the calculation of the New Homes Bonus and the Family Annex Grants (England) and Revenue Support Grants (Wales). 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.

The data in this publication relate to England and Wales only. The rating law and practice in Scotland and Northern Ireland are different and valuations for rating in those countries are not carried out by the VOA.

We welcome feedback from users on the information provided in the summary. Please forward any comments to VOA statistics team at [statistics@voa.gsi.gov.uk](mailto:statistics@voa.gsi.gov.uk).

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## CSV Metadata

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

[\[Link to look-up table\]](#)

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## Further Information

More detailed information on Council Tax bands can be found here:

<https://www.gov.uk/council-tax-bands>

Timing 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&organisation%5B%5D=valuation-office-agency>

For further information on the area codes used in this release, please refer to the ONS's website:

[http://geoportal.statistics.gov.uk/datasets?q=Guide+to+Presenting+Statistics+Administrative&sort\\_by=name&sort\\_order=asc](http://geoportal.statistics.gov.uk/datasets?q=Guide+to+Presenting+Statistics+Administrative&sort_by=name&sort_order=asc)

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## Glossary

**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

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