

Council Tax: Stock of Properties, 2020

Background Information



Valuation Office
Agency

Contents

About this release	Page 1
Background notes	Page 2
Data Information and Methodology	Page 3
Data Quality	Page 4
Use of the data	Page 5
CSV Metadata	Page 5
Timeliness and Punctuality	Page 5
Relevance	Page 6
Coherence and Comparability	Page 6
Accessibility and Clarity	Page 6
Confidentiality, Transparency and Security	Page 7
Further Information	Page 7
Glossary	Page 7

About this release

This release is the latest in the series of annual publications from the Valuation Office Agency (VOA), containing statistics on the stock of domestic properties for Council Tax purposes in England and Wales. It is an update of a previous release published on 19 September 2019 (<https://www.gov.uk/government/statistics/council-tax-stock-of-properties-2019>).

This release includes the following tables:

Properties by Council Tax band and geography

- Table CTSOP1.0: Number of properties by Council Tax band and region, county and local authority district
- Table CTSOP1.0_SUP: Number of properties by Council Tax band and region, county and local authority district (as at 14 September 2020)
- Table CTSOP1.1: Number of properties by Council Tax band and region, county, local authority district and lower and middle super output area
- Table CTSOP2.0: Number of properties by Council Tax band and Westminster Parliamentary Constituencies and European Electoral Region

Properties by Council Tax band, property attributes and geography

- Table CTSOP3.0: Number of properties by Council Tax band, property type and region, county and local authority district

- Table CTSOP3.1: Number of properties by Council Tax band, property type and region, county, local authority district and lower and middle super output area
- Table CTSOP4.0: Number of properties by Council Tax band, property build period and region, county and local authority district
- Table CTSOP4.1: Number of properties by Council Tax band, property build period and region, county, local authority district and lower and middle super output area

The counts are calculated from domestic property data for England and Wales and extracted from the Valuation Office Agency's (VOA) administrative database as at 31 March 2020. All properties counted in the publication were identified as a property for Council Tax purposes at the date of data extract. 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 "-".

In addition, table CTSOP1.0_SUP contains the number of properties by Council Tax band and region, county and local authority district, extracted as at 14 September 2020. This is consistent with numbers of properties on valuation lists published by the Ministry of Housing, Communities & Local Government in their Council Taxbase official statistics.

If you have any queries regarding this release, please contact us at statistics@voa.gov.uk.

[Back to top](#)

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 properties 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 properties 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 property 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 property into one of the valuation bands; there are eight bands for properties in England and nine bands for properties in Wales. The valuation band is assigned to a property 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 properties 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	
Band	Value of property (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 property (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

[Back to top](#)

Data Information and Methodology

Updates since the previous release

Figures this year represent an increase of 252,200 (1.0%) properties with a Council Tax band in the year since 31 March 2019. This increase is higher in England (1.0%) than in Wales (0.6%). The following table shows the net change in properties with a Council Tax band between publications as at 31 March 2019 and 31 March 2020, by band and country.

Band	England and Wales	England	Wales
All	252,200	243,720	8,480
A	32,200	31,510	690
B	43,340	42,210	1,130
C	60,800	58,790	2,020
D	47,040	45,430	1,610
E	36,020	34,550	1,460
F	21,090	20,000	1,090
G	10,010	9,580	420
H	1,700	1,650	50
I	20	..	20

Counts are rounded to the nearest 10.

'..' denotes not applicable - bands in England range from A to H only.

Assigning Geographies

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

Method 1: Linking VOA BA Codes to Office for National Statistics (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 2020 version of the NSPL. The matching process resulted in 10,060 out of 26.1 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 house, 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 0.8% 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 0.6% 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 pre-1900 to recent years (e.g. 2018 to 2020). Where no value for build period is recorded these records have been grouped under the "Unknown" column and equate to 0.9% of the total number of properties. The following look-up table shows how age codes have been grouped into the categories shown in this release.

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

[Back to top](#)

Data quality

Administrative data source

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 of the 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.

Revised Methodology

A revised methodology has been used to produce this release using new datasets extracted from the VOA's database. Around 105,000 properties (0.4% of all properties) which were previously included with unknown property attributes are now included with known property attributes. As a result, tables CTSOP3.0 and CTSOP3.1 (stock of properties by property type) and tables CTOP4.0 and CTSOP4.1 (stock of properties by build period) are not directly comparable with previous releases.

Work is ongoing to review the content of our releases; this includes producing a consistent time series of the stock of properties statistics in a future publication.

[Back to top](#)

Use 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.gov.uk.

[Back to top](#)

CSV Metadata

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

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

[Back to top](#)

Timeliness and Punctuality

Timeliness refers to the lapse of time between publication and the period to which the data refer. Punctuality refers to the gap between planned and actual publication dates.

This publication is published on an annual basis. The data extract to produce table CTSOP1.0_SUP was taken on 14 September 2020. This publication is published 10 days after this date.

Releases are always punctual and published on the pre-announced dates at 9:30am. Pre-announcement of the precise date occurs up to four weeks before publication. The VOA always pre-announce the month of publication in our 12-month planning schedule.

[Back to top](#)

Relevance

The degree to which statistical outputs meet users' needs.

It is important that the statistics produced meet the needs of users, both in coverage and in content. These statistics evolved largely in response to Freedom of Information requests and Parliamentary Questions and were further developed with input from a CT Statistics Advisory Panel, which involved key users of the data.

[Back to top](#)

Coherence and Comparability

Coherence is the degree to which data that are derived from different sources or methods, but refer to the same topic, are similar. Comparability is the degree to which data can be compared over time and domain, for example, geographic level.

These statistics have been produced from the same source and use a coherent and consistent methodology. They can be compared to previous releases with one exception. Statistics in tables CTSOP3.0, CTSOP3.1, CTSOP4.0 and CTSOP4.1 which present the stock of properties by property attributes should not be directly compared with these tables in previous releases. This is because a revised methodology has been used to populate the dataset containing property attribute information (see [Data Quality](#) section for further information).

In accordance with ONS guidance on providing statistics by electoral geographies, table CTSOP2.0 showing count of properties by Parliamentary Constituency includes European Electoral Regions (EER). This is labelled as regions (REGN) in other tables. Although the labelling of these areas is different, the geographical coverage of the European Electoral Region and the corresponding region are identical.

[Back to top](#)

Accessibility and Clarity

Accessibility is the ease with which users are able to access the data, also reflecting the format in which the data are available and the availability of supporting information. Clarity refers to the quality and sufficiency of the release details and accompanying advice.

This release is available free of charge. All official statistics are made available, primarily as Excel spreadsheets with comparable tables in CSV format (see section [CSV Metadata](#)) and a background information document.

[Back to top](#)

Confidentiality, Transparency and Security

Access to the data and release during its publication is limited to the statistics production team only. Occasionally, valuation experts may be consulted as part of the quality assurance process. The list of pre-release recipients is published alongside the release.

Further information on the VOA Confidentiality and Access policy is published here:

<https://www.gov.uk/government/publications/valuation-office-agency-confidentiality-and-access-policy/valuation-office-agency-confidentiality-and-access-policy>

[Back to top](#)

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 website:

([https://geoportal.statistics.gov.uk/search?sort=name&tags=all\(DOC_GPS\)](https://geoportal.statistics.gov.uk/search?sort=name&tags=all(DOC_GPS)))

The ONS is investigating the use of the VOA's Council Tax data to supplement Census 2021. Further information is available at:

(<https://www.ons.gov.uk/peoplepopulationandcommunity/housing/methodologies/valuationofficeagencypropertyattributedataqualityassuranceofadministratedatausedincensus2021>)

[Back to top](#)

Glossary

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

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.

Property: a property 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.

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

Other (Property Type): includes mobile homes and caravans

[Back to top](#)