

Valuation Office Agency

Council Tax Banding of houses in multi occupation (HMOs)

The Valuation Office Agency (VOA) is responsible for keeping band up to date in England and Wales.

This fact sheet provides guidance on how the VOA bands multi-let properties, often called HMOs, for Council Tax purposes.

Many HMOs were originally built as large houses but are now occupied by multiple households. The starting point is that each separately let part qualifies as a separate dwelling with its own band, whether or not it is self-contained. There may be circumstances, however, where the VOA can amalgamate the bands in particular circumstances.

Here are some examples of how different types of HMO are banded:

HMOs with little or no adaptation: Where minor adaptations like door locks are added, and the occupants of the separately let parts share the kitchen and bathroom of the original house, then the VOA can put the whole property into one band.

HMOs with adaptations to each floor: Where each floor of a house let in parts has standard facilities and can be treated as a self-contained unit, then each floor is able to be given a single band. This applies where the occupiers of the floor share a kitchen and a bathroom.

HMOs with adapted letting rooms: Separately let rooms in a HMO may have been adapted, for example, so that they have their own kitchenette or separate shower/bath and WC. They will be given their own band even though may share some facilities. In making a decision, the VOA will look at the degree to which each part has been structurally altered.

Full detail can be found in the [VOA Council Tax Manual Practice Note 6: premises in multiple occupation \(aggregation of dwellings\)](#).

Further information

If you have a specific query about your circumstances, which hasn't been covered here, please use the online [Contact Form](#) to get in touch with us.

Paying the bill

Your local council works out a separate council tax bill for every property banded and collects payments. The council is also responsible for applying relevant discounts or exemptions. For any queries about the bill or payments, please contact your local council.