

Council Tax: Challenges and Changes Data Information and Methodology



Valuation Office
Agency

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Scope of the Data

This release provides statistics on the challenges against entries in the Council Tax Lists for England (1993) and Wales (2005), including the outcomes of the challenges; it also provides statistics on changes to the Council Tax Valuation Lists. A challenge can be a band review, proposal or appeal against the entries in the Council Tax Valuation Lists for England (1993) and Wales (2005), whilst a change covers all of the insertions, deletions and amendments (including those that result from challenges) to the Council Tax Valuation Lists as a result of maintenance changes such as physical changes to the property, changes to the surrounding area, or new information being provided.

Statistics are published at national, regional and local authority level.

The figures are derived from data for England and Wales, extracted from the Valuation Office Agency's (VOA's) administrative database as at 31 March 2015.

Counts are rounded to the nearest ten with counts fewer than five but greater than 0 reported as negligible and denoted by '-'. Totals may not sum due to rounding.

Challenges

The VOA has responsibility for maintaining accurate Council Tax Lists. Where evidence suggests that a band may be inaccurate, a taxpayer can request a band review. The VOA will investigate and, if necessary, change the band.

In certain circumstances, set out in legislation, a taxpayer can submit a 'proposal'; for example, if they are within six months of first moving into a property. The VOA will review the band and issue a decision.

If the taxpayer is not satisfied with the decision, they have the right to appeal to an independent Valuation Tribunal (VT).

The proposal system in Wales differs from the English system in that all proposals, if unresolved, are automatically transmitted as appeals to the VT.

This publication presents the number of challenges to the Council Tax Valuation Lists (i.e. band reviews, proposals and appeals) that were received, resolved and outstanding during the period from 01 April 2014 to 31 March 2015. Resolved challenges were not necessarily received during this period of time as they may have been challenges that were still outstanding from previous years. The statistics also present the outcomes of those resolved challenges.

Outcomes of a challenge can include:

- changes to Council Tax bands;

- an entry for a dwelling being deleted from a list, e.g. where a dwelling has been demolished;
- a list entry may be split into two or more entries, e.g. when a house has been converted into a number of flats;
- one or more entries on the list being merged to form a single entry, e.g. a number of flats are converted to a single dwelling;
- a new entry being added to the list, e.g. where a new dwelling has been built.

Changes

Changes to the Council Tax Valuation Lists cover all the insertions, deletions and amendments to the Council Tax Valuation Lists as a result of physical changes to a property, changes to the surrounding area, or new information being provided. These include changes that have resulted from a challenge being made against the Lists.

New bandings are entered into the Council Tax Valuation Lists as a result of: newly built dwellings; dwellings which have been reconstituted (e.g. either a dwelling is split into two or more new dwellings or two or more dwellings are merged to form a new dwelling); and dwellings which were not previously on the Council Tax Valuation Lists that are added due to changes in the use of the property (e.g. a retail unit being converted into a domestic dwelling).

Bandings are removed from the Council Tax Valuation Lists where: a dwelling has been demolished; a dwelling has been reconstituted (e.g. either a dwelling is split into two or more new dwellings or two or more dwellings are merged to form a new dwelling); and where a dwelling is no longer banded due to a change in the use of that dwelling (e.g. a domestic dwelling is converted into a retail unit).

The bands of dwellings recorded on the Council Tax Valuation Lists can be amended as a result of: physical alterations made to a dwelling (e.g. extensions or refurbishments); a change to the surrounding area (e.g. a new road is built nearby); or from new information that has been brought to light that makes it clear the original banding was incorrect (e.g. the dimensions of dwelling are incorrect).

Methodology

Assigning Geographies

The statistical geographies used in this release have been assigned using the following methodology.

Linking VOA BA Codes to Office for National Statistics (ONS) statistical geographies:

Each dwelling 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](#)]

Data Quality

The information supplied in the tables 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 applied to statistics (typically to the nearest 10 for counts). The information supplied in the tables is based upon administrative data held within the VOA's operational database. 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.

Use made of the data

This publication is being released as part of a drive towards making VOA's data more accessible as well as continuing to improve and make more consistent presentation of information to assist users in conducting their own analysis of VOA data. The data are used to inform government policy and conduct analyses to support the operations of 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.

This document combines two previous publications ('Council Tax valuation lists: challenges (England and Wales)' and 'Council Tax valuation lists: changes (England and Wales)'). It follows a new format, using more statistical descriptions supported with charts and tables, which has been designed to improve the presentation and to aid understanding of the statistics. This format will be reviewed and we welcome feedback from users on the information provided in this summary.

Please forward any comments to the [Statistics Inbox](#).

Glossary

Amendments - Amendments are made as a result of: physical alterations made to a dwelling (e.g. extensions or refurbishments); a change to the surrounding area (e.g. a new road is built nearby); or from new information that has been brought to light that makes it clear the original banding was incorrect (e.g. the dimensions of dwelling are incorrect).

Appeal – Where a valid proposal has been made, a Council Tax payer has the right to appeal against the VOA's decision on the proposal to an independent Valuation Tribunal (VT). Appeals are often withdrawn or settled before reaching the VT.

Area code – A unique identifier for administrative geographies as specified by the Office of National Statistics (ONS).

Band review – A band review is carried out when a potential inaccuracy is brought to the attention of the Valuation Office Agency (VOA). The taxpayer must explain why they consider their band to be incorrect. The VOA will investigate the matter and inform the taxpayer of the outcome. The taxpayer does not have the right to appeal the outcome of a band review.

Billing authority – A local authority empowered to set and collect Council Tax and non-domestic rates on behalf of itself and other local authorities in its area. In England, shires, metropolitan district, the Council of the Isles of Scilly, unitary authorities, London boroughs and the City of London are billing authorities.

Billing authority code – A unique identifier for billing authorities.

Challenge - These are challenges against the entries in the Council Tax Valuation Lists for England (1993) and Wales (2005) and consist of band reviews, proposals and appeals.

Change – A change is any insertion, deletion or amendment (including those that result from challenges) to the Council Tax Valuation Lists as a result of maintenance changes such as physical changes to the property, changes to the surrounding area, or new information being provided.

Deletions – Deletions include demolished dwellings, dwellings that have been split or merged and properties that no longer require a Council Tax band.

Demolished – A dwelling which appeared in one of the Council Tax Valuation Lists and has since been demolished.

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.

Insertions – Insertions include new dwellings, reconstituted properties and dwellings that have been split or merged.

Merger – Two or more bandings are merged into one Council Tax band; for example, where two self-contained units have been converted into a single dwelling the two self-contained units are deleted from the list and a single dwelling is inserted.

Newly built – A dwelling which has been newly built and has not previously appeared in a Council Tax Valuation List.

Outcomes of challenges - The outcomes are the results of band reviews, proposals or appeals. For band reviews, these are generally a band increase, a band decrease or no change. For proposals and appeals, possible outcomes also include deleting entries, splits/mergers or new entries.

Proposal – A proposal is a formal challenge to a Council Tax list entry. There are limited circumstances under which a proposal can be accepted; for example, a new occupier can make a proposal within the first six months of becoming the Council Tax payer for their home. The VOA will review the band and provide

the taxpayer with a written decision, usually within two months. The taxpayer then has up to three months to appeal to a Valuation Tribunal (VT). The proposal system in Wales differs from the English system in that all proposals, if unresolved, are automatically transmitted as appeals to the VT. For ease of reference, counts of proposals for Wales are recorded under the appeals section of the tables, with counts of proposals recorded as being not applicable (N/A).

Region – A geographical unit formerly referred to as Government Office Region (GOR). The GOR framework was the primary classification for regional statistics and comprised nine regions of England, which combined with the devolved administrations collectively, spanned the United Kingdom. From 1 April 2011 the term GOR was dropped in favour of region. This release comprises England regions plus Wales.

Split – A single Council Tax band which is split into more than one band; for example, where a single dwelling is found to contain more than one self-contained unit of accommodation the single dwelling is deleted and the two new units are inserted into the list.

Valuation Tribunal (VT) – an independent body responsible for making decisions on Council Tax appeals.

CSV Metadata

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

Variable	Variable Description	Tables
AMEND_DECREASED	Count of amendments that were decreases to the Council Tax band	TABLE_CTCAC3_2
AMEND_INCREASED	Count of amendments that were increases to the Council Tax band	TABLE_CTCAC3_2
AMEND_TOTAL	Count of all amendments	TABLE_CTCAC3_2
AMEND_UNCHANGED	Count of amendments where there was no change to the Council Tax band	TABLE_CTCAC3_2
APP_REC	Count of all appeals received in the financial year	TABLE_CTCAC1_0
APP_RES_DECREASED	Count of all resolved appeals that resulted in a decrease to the Council Tax band	TABLE_CTCAC2_3
APP_RES_DELETED	Count of all resolved appeals that resulted in a Council Tax band entry being deleted from the lists	TABLE_CTCAC2_3
APP_RES_INCREASED	Count of all resolved appeals that resulted in an increase to the Council Tax band	TABLE_CTCAC2_3
APP_RES_NEW_ENTRY	Count of all resolved appeals that resulted in new entries being added to the lists	TABLE_CTCAC2_3
APP_RES_NVT	Count of appeals that were settled or withdrawn without being heard by a Valuation Tribunal (VT) in the financial year	TABLE_CTCAC1_1
APP_RES_NVT_DECREASED	Count of appeals resolved without being heard by a VT that resulted in a decrease to the Council Tax band	TABLE_CTCAC2_4
APP_RES_NVT_DELETED	Count of appeals resolved without being heard by a VT that resulted in a Council Tax band entry being deleted from the lists	TABLE_CTCAC2_4

APP_RES_NVT_INCREASED	Count of appeals resolved without being heard by a VT that resulted in an increase to the Council Tax band	TABLE_CTCAC2_4
APP_RES_NVT_NEW_ENTRY	Count of appeals resolved without being heard by a VT that resulted in new entries being added to the lists	TABLE_CTCAC2_4
APP_RES_NVT_SPLIT_MERGED	Count of appeals resolved without being heard by a VT that resulted in list entries being split/merged	TABLE_CTCAC2_4
APP_RES_NVT_UNCHANGED	Count of appeals resolved without being heard by a VT that resulted in no change to the Council Tax band	TABLE_CTCAC2_4
APP_RES_SPLIT_MERGED	Count of all resolved appeals that resulted in list entries being split/merged	TABLE_CTCAC2_3
APP_RES_UNCHANGED	Count of all resolved appeals that resulted in no change to the Council Tax band	TABLE_CTCAC2_3
APP_RES_VT	Count of appeals that were resolved after a VT in the financial year	TABLE_CTCAC1_1
APP_RES_VT_DECREASED	Count of appeals resolved after a VT that resulted in a decrease to the Council Tax band	TABLE_CTCAC2_5
APP_RES_VT_DELETED	Count of appeals resolved after a VT that resulted in a Council Tax band entry being deleted from the lists	TABLE_CTCAC2_5
APP_RES_VT_INCREASED	Count of appeals resolved after a VT that resulted in an increase to the Council Tax band	TABLE_CTCAC2_5
APP_RES_VT_NEW_ENTRY	Count of appeals resolved after a VT that resulted in new entries being added to the lists	TABLE_CTCAC2_5
APP_RES_VT_SPLIT_MERGED	Count of appeals resolved after a VT that resulted in list entries being split/merged	TABLE_CTCAC2_5
APP_RES_VT_UNCHANGED	Count of appeals resolved after a VT that resulted in no change to the Council Tax band	TABLE_CTCAC2_5
AP_UNRES	Count of all appeals that were still unresolved at the end of the financial year	TABLE_CTCAC1_2
AREA_NAME	Administrative area name	All tables
BA_CODE	Unique identifier for billing authorities	All tables
BR_REC	Count of band reviews received in the financial year	TABLE_CTCAC1_0
BR_RES	Count of band reviews that were resolved in the financial year	TABLE_CTCAC1_1

BR_RES_DECREASED	Count of resolved band reviews that resulted in a decrease to the Council Tax band	TABLE_CTCAC2_1
BR_RES_INCREASED	Count of resolved band reviews that resulted in an increase to the Council Tax band	TABLE_CTCAC2_1
BR_RES_UNCHANGED	Count of resolved band reviews that resulted in no change to the Council Tax band	TABLE_CTCAC2_1
BR_UNRES	Count of band reviews that were still unresolved at the end of the financial year	TABLE_CTCAC1_2
CHALL_RES_DECREASED	Count of resolved challenges that resulted in a decrease to the Council Tax band	TABLE_CTCAC2_0
CHALL_RES_DELETED	Count of resolved challenges that resulted in a Council Tax band entry being deleted from the lists	TABLE_CTCAC2_0
CHALL_RES_INCREASED	Count of resolved challenges that resulted in an increase to the Council Tax band	TABLE_CTCAC2_0
CHALL_RES_NEW_ENTRY	Count of resolved challenges that resulted in new entries being added to the lists	TABLE_CTCAC2_0
CHALL_RES_SPLIT_MERGED	Count of resolved challenges that resulted in list entries being split/merged	TABLE_CTCAC2_0
CHALL_RES_TOTAL	Count of resolved challenges	TABLE_CTCAC2_0
CHALL_RES_UNCHANGED	Count of challenges that resulted in no change to the Council Tax band.	TABLE_CTCAC2_0
DELETE_MERGER	Count of deletions from the Council Tax valuation lists as a result of a entries being merged	TABLE_CTCAC3_1
DELETE_OTHER	Count of deletions from the Council Tax valuation lists for reasons captured within the 'other' category	TABLE_CTCAC3_1
DELETE_SPLIT	Count of deletions from the Council Tax valuation lists as a result of a entries being split	TABLE_CTCAC3_1
DELETE_TOTAL	Count of all deletions from the Council Tax valuation lists	TABLE_CTCAC3_1
ECODE	Unique identifier for administrative geographies as specified by the Office for National Statistics (ONS)	All tables
GEOGRAPHY	Geographical level of the data: England and Wales (ENGWAL), National (NATL), Regional (REGL), County/Metropolitan County (CTYMET) or Local/Unitary Authority/London Borough (LAUA).	All tables
INSERT_MERGER	Count of insertions into the Council Tax valuation lists as a	TABLE_CTCAC3_0

	result of a entries being merged	
INSERT_OTHER	Count of insertions into the Council Tax valuation lists for reasons captured within the 'other' category	TABLE_CTCAC3_0
INSERT_SPLIT	Count of insertions into the Council Tax valuation lists as a result of a entries being split	TABLE_CTCAC3_0
INSERT_TOTAL	Count of all insertions into the Council Tax valuation lists	TABLE_CTCAC3_0
PROP_REC	Count of proposals received in the financial year	TABLE_CTCAC1_0
PROP_RES	Count of proposals that were resolved in the financial year	TABLE_CTCAC1_1
PROP_RES_DECREASED	Count of resolved proposals that resulted in a decrease to the Council Tax band	TABLE_CTCAC2_2
PROP_RES_DELETED	Count of resolved proposals that resulted in a Council Tax band entry being deleted from the lists	TABLE_CTCAC2_2
PROP_RES_INCREASED	Count of resolved proposals that resulted in an increase to the Council Tax band	TABLE_CTCAC2_2
PROP_RES_NEW_ENTRY	Count of resolved proposals that resulted in new entries being added to the lists	TABLE_CTCAC2_2
PROP_RES_SPLIT_MERGED	Count of resolved proposals that resulted in list entries being split/merged	TABLE_CTCAC2_2
PROP_RES_UNCHANGED	Count of resolved proposals that resulted in no change to the Council Tax band	TABLE_CTCAC2_2
PROP_UNRES	Count of proposals that were still unresolved at the end of the financial year	TABLE_CTCAC1_2
TOTAL_BR_RES	Count of band reviews that were resolved in the financial year	TABLE_CTCAC2_1
TOTAL_PROP_RES	Count of proposals that were resolved in the financial year	TABLE_CTCAC2_2
TOTAL_REC	Count of challenges received in the financial year	TABLE_CTCAC1_0
TOTAL_RES	Count of challenges resolved in the financial year	TABLE_CTCAC1_1
TOTAL_UNRES	Count of challenges that were still unresolved at the end of the financial year	TABLE_CTCAC1_2
TOTAL_APP_RES	Count of all appeals that were resolved in the financial year	TABLE_CTCAC2_3
TOTAL_APP_RES_NVT	Count of appeals resolved without being heard by a VT that were resolved in the financial year	TABLE_CTCAC2_4
TOTAL_APP_RES_VT	Count of appeals resolved after a VT that were resolved in the financial year	TABLE_CTCAC2_5

