

Council Tax: Stock of Properties

England and Wales, 2015



Valuation Office
Agency

Main Findings

- There were 25.0 million domestic properties with a Council Tax band in England and Wales as at 31 March 2015. This represents a year-on-year increase of under one per cent since March 2014.
- 23.6 million properties (94 per cent) are in England and 1.4 million (six per cent) are in Wales.
- At 15 per cent (3.8m) the South East region had the largest share of domestic properties with a Council Tax band in England, followed by London (14 per cent, 3.5m) and the North West (13 per cent, 3.2m).
- Domestic properties with Council Tax band A were the largest group in England, making up approximately 25 per cent of all properties.
- In Wales, domestic properties with Council Tax band C made up the largest group (approximately 22 per cent).
- Of the 25 million domestic properties in England and Wales over a quarter were terraced houses, a quarter were semi-detached houses and a fifth were flats/maisonettes.
- Older properties were most common amongst domestic properties, with almost a quarter of homes in Wales, and a sixth of homes in England, being built before 1900.

About this release:

This release is a new publication that combines aspects of two existing releases: Council Tax Valuation Lists summary (last published on 24 April 2014); and Property Attributes counts (last published 26 June 2014).

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 Valuation Office Agency's (VOA) administrative database on 31 March 2015.

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 "-".

In this publication:

Main Findings	1
National Findings (England and Wales)	2
Background Notes	5
Methodology	6
Data Quality	7
Use Made of the Data	7
CSV Metadata	7
Further Information	8

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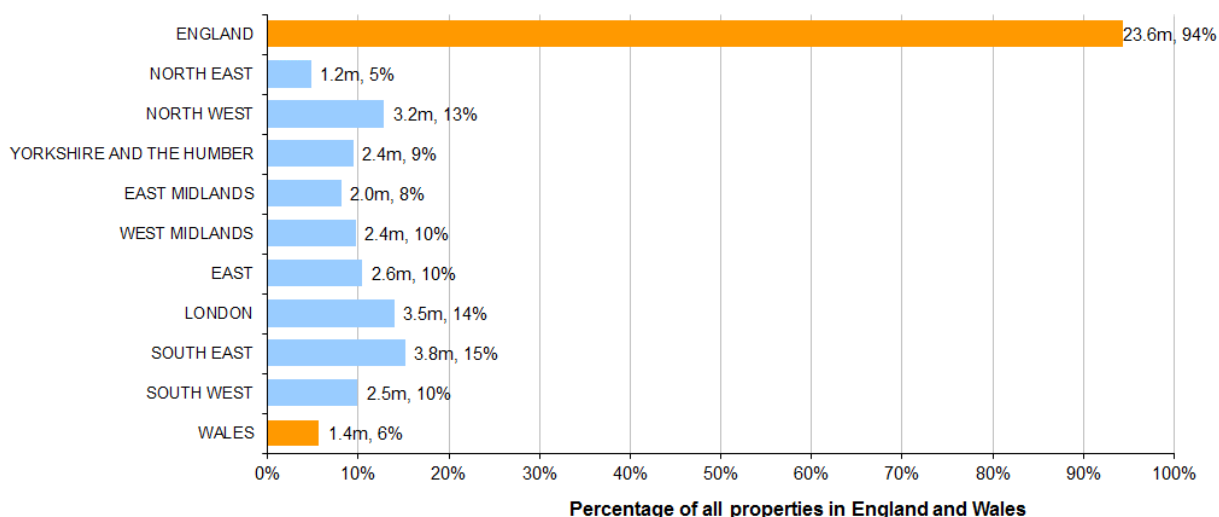
Date of next publication:
June 2016

National Findings (England and Wales)

There were 25.0 million domestic properties with a Council Tax band in England and Wales as at 31 March 2015. This represents an increase of just under one per cent since March 2014. 23.6 million properties (94 per cent of the total) are in England and 1.4 million (six per cent of the total) are in Wales.

At 15 per cent (3.8m) the South East region had the largest share of domestic properties with a Council Tax band in England, followed by London (14 per cent, 3.5m) and the North West (13 per cent, 3.2m). This is shown in Chart 1.

Chart 1: Split of Properties by Country and Region

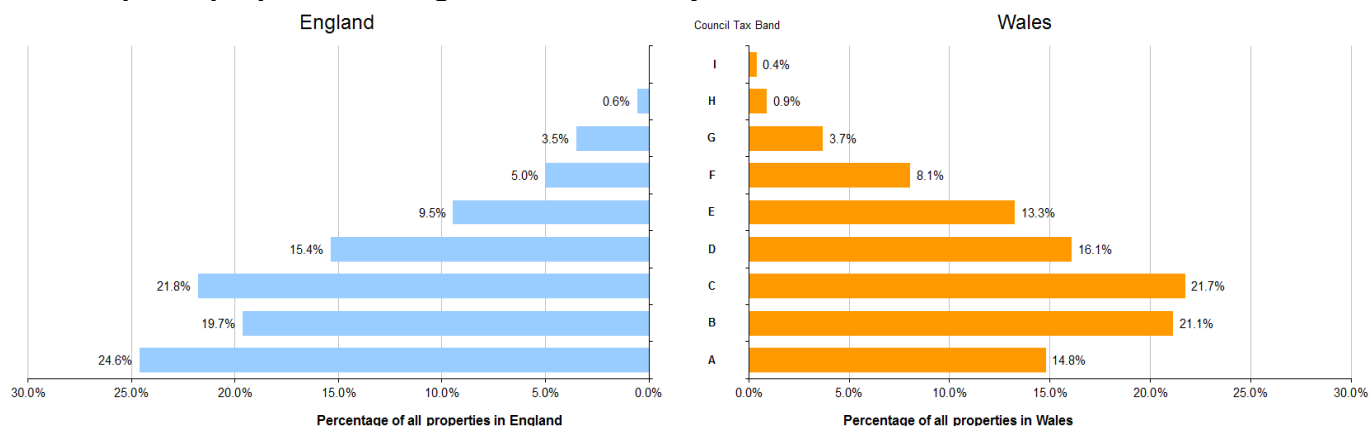


Source: Table CTSOP1.0

Domestic properties with Council Tax band A were the largest group in England, making up approximately 25 per cent of all properties. In Wales, domestic properties with Council Tax band C made up the largest group (approximately 22 per cent). This is shown in Chart 2.

It is worth highlighting that properties in Wales are banded based on their value in 2003, whereas properties in England are based on their value in 1991. Therefore the bands are slightly different in England and Wales, and this is likely to explain some of the differences in distribution of properties by band. More detail can be found in the Background section.

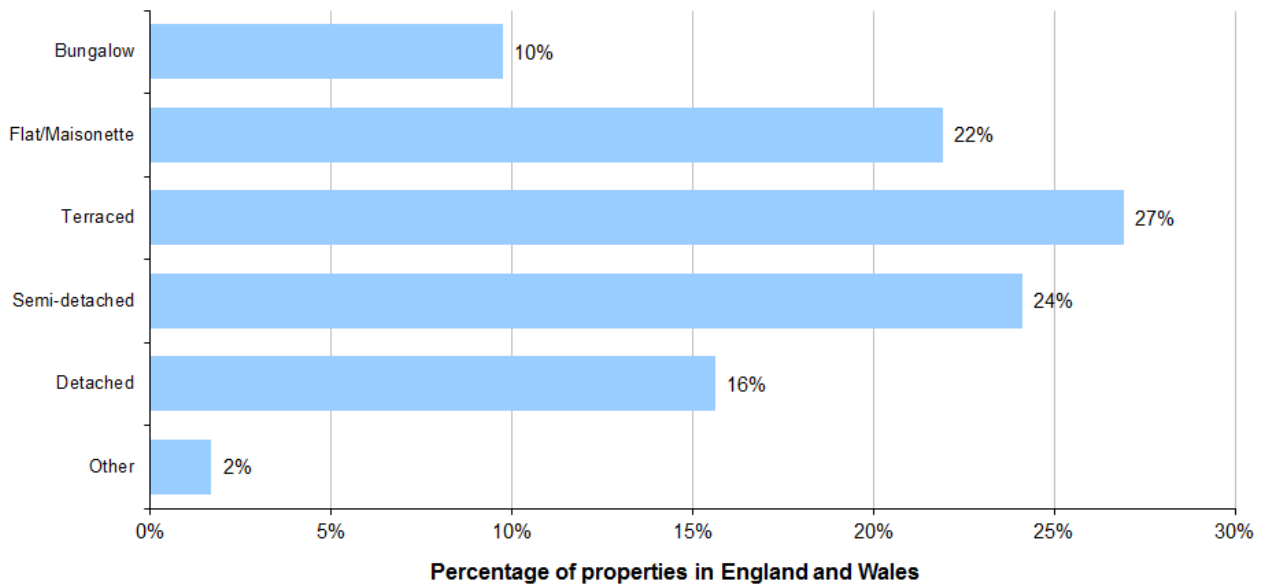
Chart 2: Split of properties in England and Wales by Council Tax band



Source: Table CTSOP1.0

Of the 25 million domestic properties in England and Wales; over a quarter were terraced houses, a quarter were semi-detached houses and a fifth were flats/maisonettes. This is shown in Chart 3.

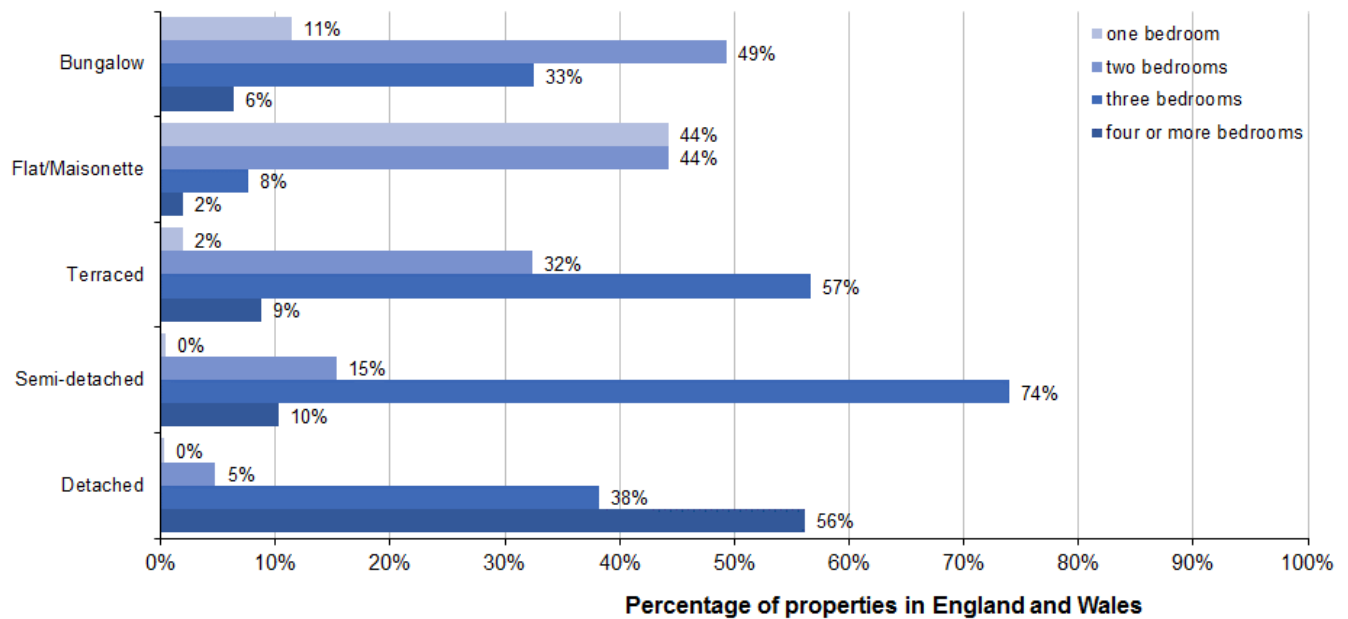
Chart 3: Split of Properties in England and Wales by Property Type



Source: Table CTSOP3.0

Bungalows and flats were most likely to have a smaller number of bedrooms (one or two), while terraced and semi-detached homes were most likely to have three bedrooms. Over half of detached homes had four or more bedrooms. This is shown in Chart 4.

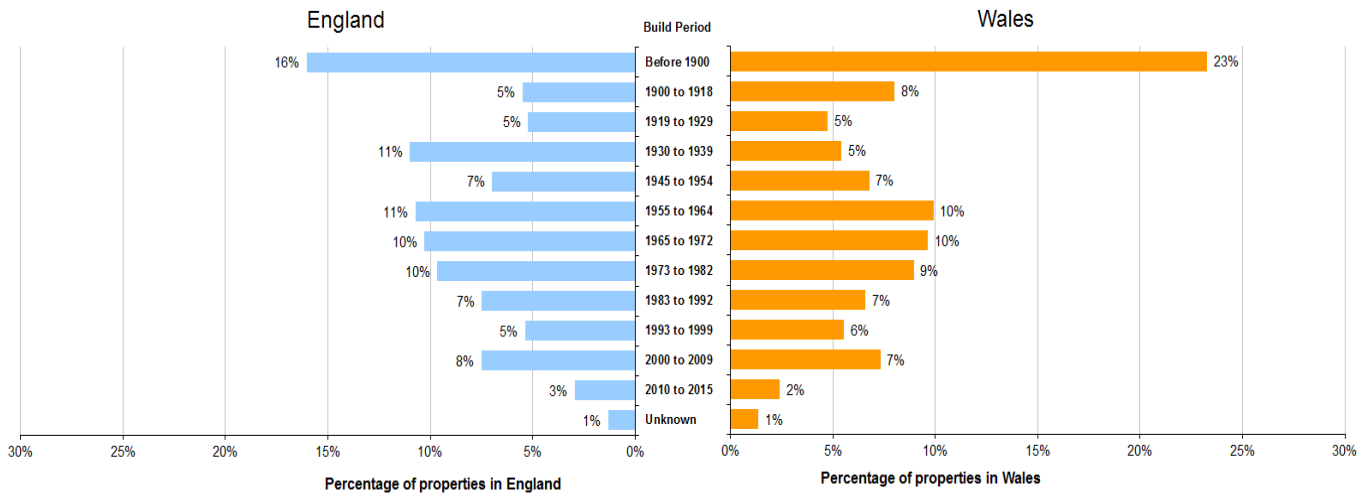
Chart 4: Split of Properties by Number of Bedrooms for each Property Type (England and Wales)



Source: Table CTSOP3.0

Older properties were most common amongst domestic properties, with almost a quarter of homes in Wales and a sixth of homes in England being built before 1900. This is shown in Chart 5:

Chart 5: Build Period of Property in England and Wales



Source: Table CTSOP4.0

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 nor collect the money, which is the task of local government.

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, set by local authority districts, to help pay for local services. It uses the relative value of homes to determine each household's contribution for these local services.

It is the duty of the VOA to act fairly and impartially, and to make sure that each home is correctly assessed and placed in the right band. This is so that there is the fairest possible basis on which local authority districts can send bills to taxpayers for the right amount of Council Tax – no more, no less. 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

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.

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

Methodology

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 2015 version of the NSPL. The matching process resulted in 10,040 out of 25.0 million records (or around 0.04 per cent) 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 per cent 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 per cent 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 2015). 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 per cent 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 and consequently releases of this publication (which provides a snap-shot of the Council Tax Lists), is considered accurate.

While the VOA does actively seek to maintain the 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 in statistics (typically to the nearest 10 for counts).

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 Wales 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/valuation-office-agency-statistics-timetable>)

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>)

Further information on the area codes used in this release please refer to the ONS's website at the following location:
(<http://www.ons.gov.uk/ons/guide-method/geography/geographic-policy/best-practice-guidance/presentation-order-guidance/administrative-areas/index.html>)