

Council Tax: Challenges and Changes, March 2020

Background Information



Valuation Office
Agency

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About this release

This release contains statistics relating to challenges and changes in England and Wales across the Council Tax Valuation Lists in England and Wales. It is the latest in the series of annual publications from the Valuation Office Agency (VOA) and for the first time, this publication will include annual statistics by administrative area from 1993/94 to 2019/20.

This update includes the following tables:

Challenges in the financial year 2019/20

- Table CTCAC1.1: Summary of challenges by administrative area in 2019/20
- Table CTCAC1.2: Summary of band reviews by administrative area in 2019/20
- Table CTCAC1.3: Summary of proposals by administrative area in 2019/20
- Table CTCAC1.4: Summary of appeals by administrative area in 2019/20
- Table CTCAC1.5: Summary of appeals resolved without a tribunal by administrative area in 2019/20
- Table CTCAC1.6: Summary of appeals resolved at tribunal by administrative area in 2019/20

Appeals in the financial year 2018/19

- Table CTCAC1.7: Summary of appeals by administrative area in 2018/19

Appeals in the financial year 2017/18

- Table CTCAC1.8: Summary of appeals by administrative area in 2017/18

Amendments to the Council Tax Valuation List in 2019/20

- Table CTCAC2.1: Amendments to the England (1993) and Wales (2005) Council Tax Valuation Lists by administrative area in 2019/20

Time series: Challenges in the financial years 1993/1994 to 2019/2020

Total challenges

- Table CTCAC3.1: Challenges received by administrative area and financial year
- Table CTCAC3.2: Challenges resolved by administrative area and financial year
- Table CTCAC3.3: Challenges outstanding at the end of each financial year by administrative area

Band reviews

- Table CTCAC4.1: Band reviews received by administrative area and financial year
- Table CTCAC4.2: Band reviews resolved by administrative area and financial year
- Table CTCAC4.3: Band reviews outstanding at the end of each financial year by administrative area

Proposals: England

- Table CTCAC5.1: Proposals received by administrative area and financial year in England
- Table CTCAC5.2: Proposals resolved and appealed by administrative area and financial year in England
- Table CTCAC5.3: Proposals outstanding by administrative area at the end of each financial year in England

Appeals

- Table CTCAC6.1: Appeals (process prior to 1 April 2008) received, resolved and outstanding by administrative area and financial year in England
- Table CTCAC6.2: Appeals received, resolved and outstanding by administrative area and financial year in Wales

The counts shown in all tables, except tables 1.7 and 1.8, are calculated from domestic property data for England and Wales as at 31 March 2020. For table 1.7, the counts are calculated as at 31 March 2019 and for table 1.8, the counts are calculated as at 31 March 2018. The data for all of the counts was extracted from the Valuation Office Agency's (VOA) administrative database on 30 June 2020. Counts in the tables are rounded to the nearest 10;

counts of zero are reported as "0" and counts fewer than five are reported as negligible, denoted by "-".

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

Background notes

The VOA is an Executive Agency of HM Revenue and Customs and has responsibility, amongst other things, to provide Council Tax bands for dwellings in England and Wales. It does not set the level of Council Tax nor collect the tax; 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. Before 1993, 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 ensures that there is a consistent and objective basis on which local authority districts can determine the amount they charge each household in Council Tax. The VOA maintains a high level of professionalism when carrying out this duty.

The VOA places each dwelling into a valuation band; 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 assigned a band based on what their value would have been on either 1 April 1991 (dwellings in England) or 1 April 2003 (dwellings 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.

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

Challenges

The VOA has responsibility for maintaining accurate Council Tax Lists. When evidence suggests that a band may be inaccurate, a taxpayer may 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 that was introduced on 1 April 2008. All proposals received in Wales (or in England prior to 1 April 2008), if unresolved, are automatically transmitted as appeals to Valuation Tribunal Service (VTS) within thirty days of receiving them. Since 1 April 2008 in England, the Council Tax payer has three months after receiving the proposal decision from VOA to appeal it with VTS.

Challenge Outcomes

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. when 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. Note that appeals to add new dwellings to the list are now handled as changes to the list.

The following table shows the possible outcomes of each type of challenge:

Challenge type	Possible outcomes					
	Band increase	Band decrease	No change to band	Deletion	Split/Merger	New Entry
Band review	✓	✓	✓	✗	✗	✗
Proposal	✓*	✓	✓	✓	✓	✓
Appeal	✓	✓	✓	✓	✓	✓**

* Whilst band increases as a result of proposals are possible, they rarely take place.

** Whilst new entries as a result of appeals are possible, they rarely take place.

Changes

Changes to the Council Tax Valuation Lists cover all of the 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.

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 built nearby); or from new information that has been brought to light which makes it clear that the original banding was incorrect (e.g. the dimensions of the dwelling are incorrect). As a result, the Council Tax band may increase, decrease or remain unchanged. Property attribute details (e.g. number of bedrooms) can be

updated on the VOA's administrative system but result in no change being made to the Council Tax band.

Amendments may not necessarily occur as a result of a challenge, for example, they may occur when a property has been altered and then sold. For further information, please visit the VOA guidance at the following location:

<https://www.gov.uk/guidance/council-tax-band-changes>

As part of our drive to improve the quality of our Official Statistics publications, we are currently reviewing the methodology used to create the statistics showing insertions and deletions to the Council Tax Valuation Lists (previously tables CTCAC 3.0 and 3.1) and so these are not being released this year. We plan to reintroduce counts of insertions and deletions as part of an improved content of the Council Tax Stock of Properties release that will be published in 2021 (The Council Tax Stock publication to be released on 24 September 2020 is unaffected).

This Challenges and Changes release does include the number of proposals and appeals that resulted in a property being inserted to or deleted from the Council Tax Valuation Lists. It also contains statistics showing the number of amendments made to the Council Tax Valuation List in 2019/20, where the methodology has been revised to more accurately reflect the number of amendments made to the Council Tax Valuation List.

Methodology

Received Challenges

Band Reviews

A band review is reported if it was registered on the VOA's administrative system on a date within the given publication period.

Proposals

A proposal is reported using the date it was registered on the VOA's administrative system. Only proposals submitted in England from 1 April 2008 are reported, with all other proposals being included in the count of appeals (see [Appeals](#) for further information).

Appeals

An appeal is reported using the date on which the proposal associated with the appeal was registered on the VOA's administrative system. Therefore, the count of appeals for a particular year shows the number of proposals which were received in that year which were subsequently appealed; the appeal may have been submitted at any time up to 30 June 2020 (when the data extract was taken). This allows for the 3 month time period which taxpayers have to appeal the proposal decisions issued up to 31 March 2020.

Resolved challenges

Challenges are reported as resolved using the date they are recorded as 'cleared' in the VOA's administrative system.

Outstanding challenges

Challenges are reported as outstanding if they have been registered on the VOA's administrative system and have not been resolved.

Outcomes

Council Tax band change/no change

A classification of either 'change' or 'no change' is determined by comparing the Council Tax band before and after a challenge.

Deleted

A challenge may result in an entry for a dwelling being deleted from a list, e.g. where a property has been demolished. The property will be recorded as inactive and removed from the Council Tax Valuation List.

Split/merger

A property is reported as a split/merger when the number of properties associated with the challenge is different before and after the challenge.

New Entry

A property is reported as a new entry if it was not on the Valuation List before the challenge. New entries to the list are usually handled by Billing Authority Reports (the taxpayer informs their local Billing Authority of a new entry and the Billing Authority sends a report of that new entry to the VOA). Therefore, the number of new entries to the list as a result of challenges tends to be extremely low.

Assigning Geographies

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

Each property with a Council Tax band held on the VOA's database is assigned to a Billing Authority (BA), each of which have a unique Billing Authority code (BA code). These BA codes have been merged to the codes and names used in the UK statistical geographies maintained by the ONS. 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

Data quality

Suitable data sources

The information supplied in the tables are based on administrative data held within the VOA operational database. Because it is a statutory requirement of the VOA to maintain accurate valuation lists, the data are considered accurate. However, while the VOA actively seeks to maintain accurate Valuation Lists for Council Tax bandings, some reliance is placed upon the taxpayer to notify the VOA of any inaccuracies to their entry in the Valuation List and billing

authorities to notify the VOA of any changes (including new builds, demolitions or alterations).

There is some uncertainty and variability in this process and all administrative data may be subject to processing and system errors. Consequently, although the VOA has made every effort to ensure accuracy of the data underpinning this publication, it is possible that some errors remain. We reflect this by rounding counts to the nearest 10 and suppressing counts lower than 5.

The Valuation Tribunal Service provides regular updates to the VOA about appeals raised and resolved. There can be short delays inputting this information onto the VOA administrative system. As a result, it is possible that appeals raised or resolved shortly before the data extract date may not be recorded.

Assured quality

Our quality assurance follows the approach set out in the VOA Quality Policy which is published here:

<https://www.gov.uk/government/publications/voa-quality-policy/voa-quality-policy>

As part of the production of this publication, quality assurance takes place:

- During the valuation of properties;
- As part of the creation of the data which underpins the publication;
- As part of the coding which produces the publication outputs;
- As part of automated and manual checks of outputs;
- Using a comprehensive QA Check List and a QA Issues Log.

Uses of the data

This publication is released in support of bringing greater transparency to VOA functions. The data are also 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 the valuations for rating in those countries are not carried out by the VOA.

The VOA welcomes feedback from users on the information provided in the release. Please forward any comments to statistics@voa.gov.uk.

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](#) (If this link does not work, it may be because you are viewing this PDF in an internet browser; please try opening this PDF with your device's default software).

A lookup table is included in the metadata zip file on the release page.

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 was taken on the 30 June 2020 in order to capture activity as at 31 March 2020. This publication is published within 2 months of the data extract date.

Releases are always published on 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.

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.

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.

Statistics related to challenges are drawn from the same source and use a coherent and consistent methodology. Therefore, these statistics can be compared over time. Statistics related to changes, shown in table 2.1 (Amendments to the England (1993) and Wales (2005) Council Tax Valuation Lists by administrative area in 2019/20) can not be compared over time. This is because an improved methodology has been used to count amendments in this release, therefore, the statistics in this publication cannot be compared with those published in previous releases.

The statistics in tables 1.7 (Summary of appeals by administrative area in 2018/19) and 1.8 (Summary of appeals by administrative area in 2017/18) have been included in previous Council Tax Challenges and Changes releases. These tables are included in order to show retrospective changes to the number of appeals received, resolved and outstanding in their respective financial years.

The Valuation Tribunal Service (VTS) also publish appeals data. However, the VTS count all appeals that they receive in a specified time period. The VOA counts the appeal in the financial year that the corresponding proposal was received. As the statistics included in this release and the statistics published by VTS use different methods to count appeals, the figures should not be compared.

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 provided in CSV format (see section [CSV Metadata](#)) and a background information document.

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>

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&organisations%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

Glossary

2017-18 – 1 April 2017 to 31 March 2018.

2018-19 – 1 April 2018 to 31 March 2019.

2019-20 – 1 April 2019 to 31 March 2020.

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 the dwelling are incorrect).

Appeal – where a valid proposal has been made, a taxpayer has the right to appeal against the VOA's decision on the proposal to an independent VT. Appeals are often withdrawn or settled before being heard by the VT.

Band review – a band review is carried out when a potential inaccuracy is brought to the attention of the VOA. 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.

Challenges – these are challenges against the entries in the Council Tax Valuation Lists for England (1993) and Wales (2005), consisting of band reviews, proposals and appeals.

Changes – these include any 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. Further details about the circumstances under which a change occurs are included in the [Background Notes](#) section.

Deleted – in some cases a challenge may result in an entry for a dwelling being deleted from a list, e.g. where a dwelling has been demolished.

Dwelling – 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.

New entry – the outcome of a challenge may result in a new entry being added to the list e.g. where a new dwelling has been built.

Proposals – 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 taxpayer for their home. In England, 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). In Wales, the VOA transmits all proposals to the Valuation Tribunal Service (VTS) for appeal within 30 days of receipt.

Split/Merger – where a change has been made to a dwelling, a list entry may be split into two or more entries, e.g. where a house has been converted into a number of flats. Conversely, two or more entries on the list can be merged to form a single entry, e.g. where a number of flats have been converted into a single dwelling.

Valuation Tribunal for England (VTE) – this is an independent body responsible for making decisions on Council Tax appeals in England.

Valuation Tribunal Service (VTS) – this is an administrative statutory body which supports the Valuation Tribunal for England and Valuation Tribunal Wales in their work dealing with appeals.

Valuation Tribunal Wales (VTW) – this is an independent body responsible for making decisions on Council Tax appeals in Wales.

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