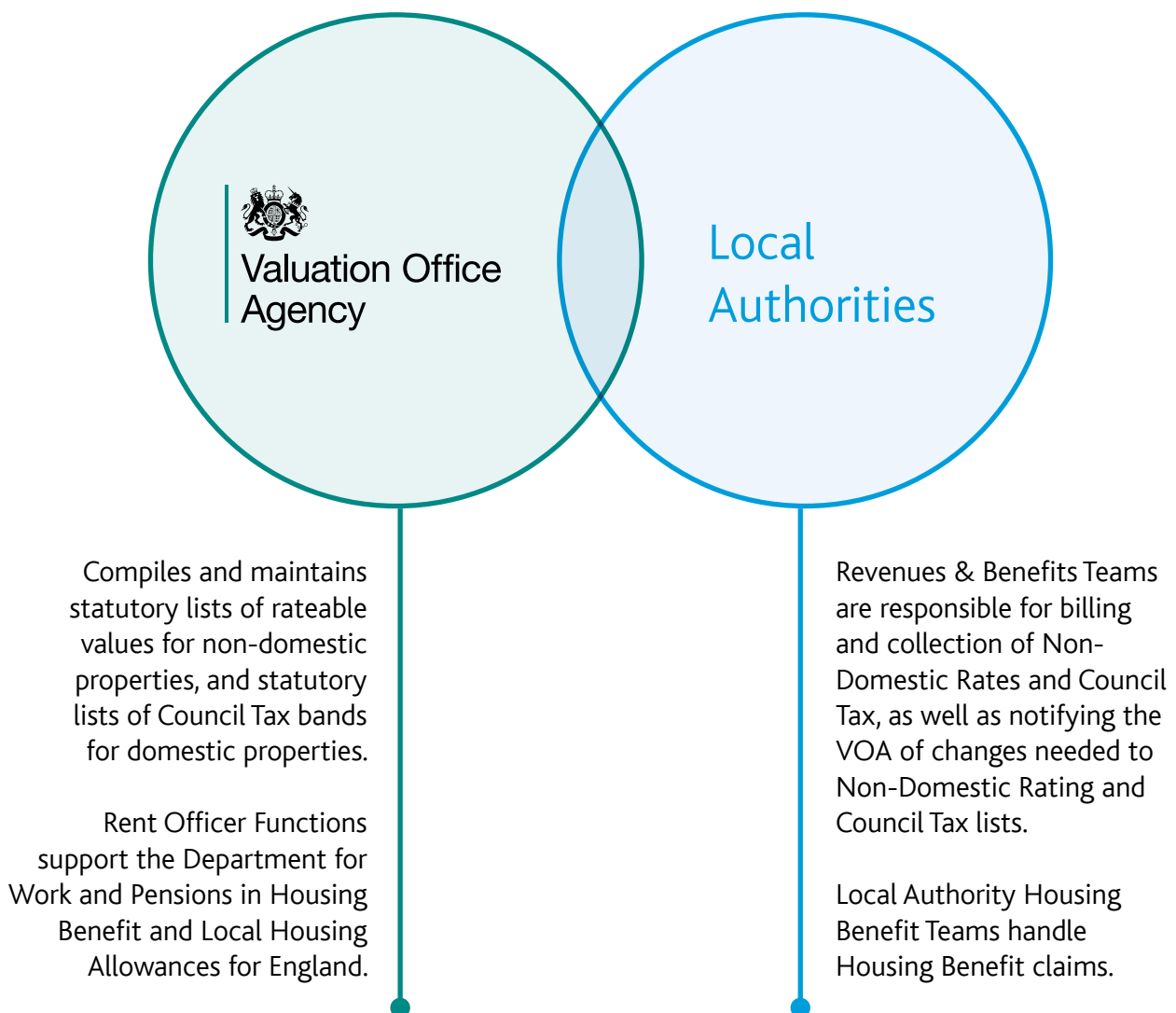




2023-2024

Valuation Office Agency and local authorities – working together to support their shared customers

Who we are and our functions





Purpose of this document

This document sets out our aspirations for the way the Valuation Office Agency (VOA) and local authorities (LAs) work together to deliver their valuation, revenue, and benefit functions.

It is not intended to replace any existing agreements and guidance but adds key principles to support our relationship.

Each partner to this agreement has distinct statutory responsibilities, we will aim to work together to ensure the most effective join-up between our services – providing trusted and reliable property valuations and prompt, accurate billing.

The document sets out the understanding and commitment to working together to support our shared customers, carrying out our functions and promoting proactive and positive two-way communication. It will:

- Define roles of Valuation Office Agency and local authorities
- Provide an overview of VOA teams
- Formalise our commitment to collaborative working

Local authority teams and responsibilities



Billing Authority

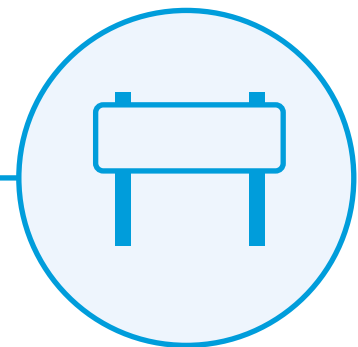
Submitting reports (referred to as Billing Authority Reports (BARs)) informing the VOA of any changes to domestic or non-domestic properties.

Providing VOA with lists of non-domestic occupiers



Housing Benefit

Submitting applications for determinations of rent in respect of claims for Housing Benefit

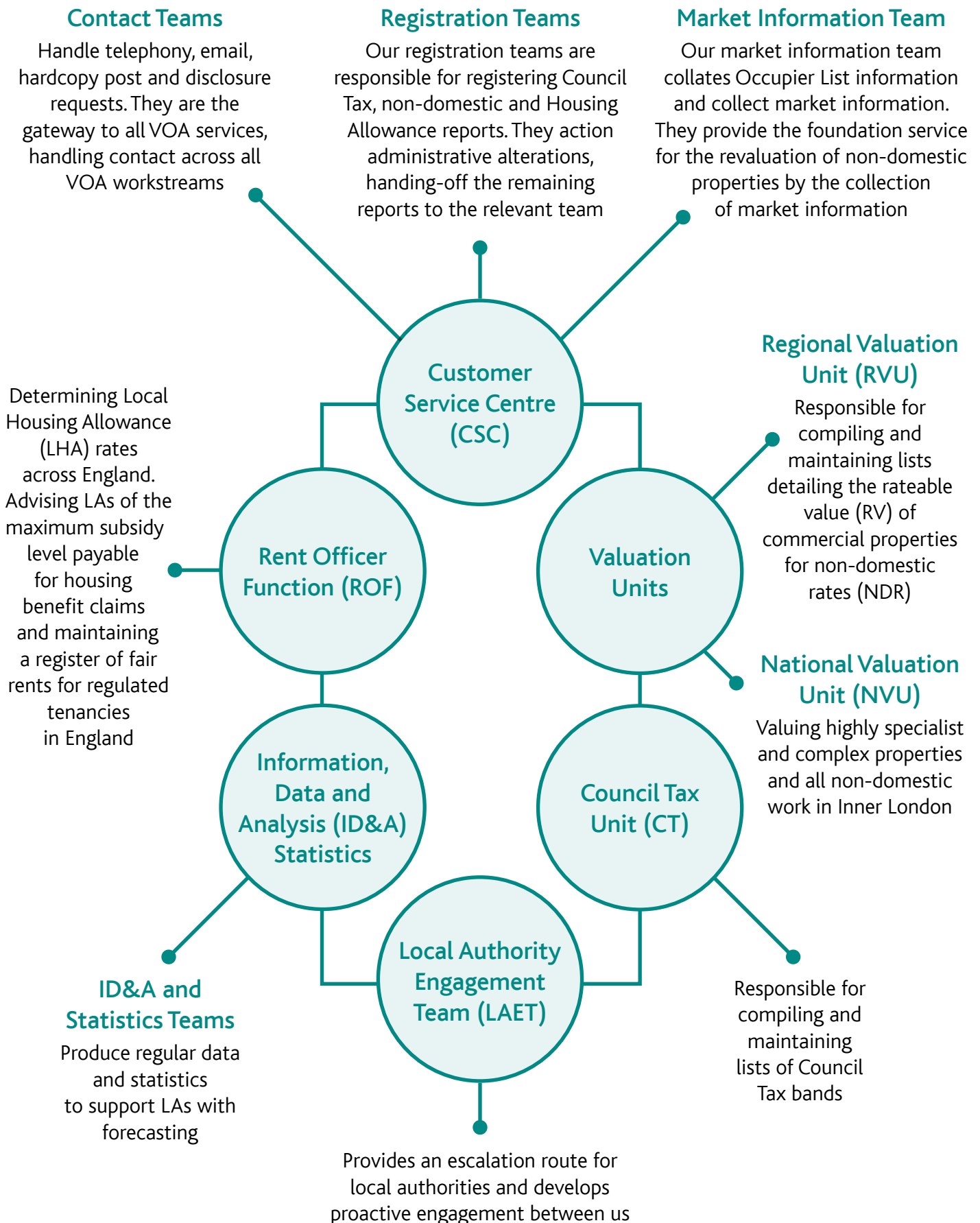


Street Naming & Numbering

Informing the VOA (and other bodies) of property numbers or names and street/road name allocations



Valuation Office Agency's Teams and Responsibilities





Partnership Working

Expected service levels and statistics

The VOA publishes its performance targets within its annual business plans for Council Tax (CT), non-domestic rating (NDR) and Rent Officer Functions (ROF).

The VOA also publishes official statistics on non-domestic rating and Council Tax on [GOV.UK](https://www.gov.uk), including all planned publication dates for the financial year.

Two-way communication

We will create opportunities to have two-way feedback mechanisms, to improve the way we work together. The VOA will aim to continue hosting stakeholder forums, working and focus groups and attend individual and group local authority meetings in the interest of strengthening our working relationships.

Local Authority Engagement Team

The VOA's Local Authority Engagement Team provides an escalation route for local authorities. The team also:

- Focuses on ways we can develop and improve our operational relationships and services
- Aims to ensure relevant changes and points of interest are communicated to local authorities
- Produces a regular newsletter for local authorities
- Champions partnership working and explores opportunities that enable us to deliver a more effective end to end service for our joint customers.

Welsh Language

The VOA has a Welsh Language Scheme in place, prepared under Section 21 of the Welsh Language Act 1993. The Scheme specifies the measures the VOA will take to treat the English and Welsh on a basis of equality and how it intends to ensure a parity of quality between our Welsh and English services. In accordance with our Scheme, we are working to ensure Welsh speaking customers have access to the very best support.



Working Together

To best serve the interests of our shared customers, we will aim to:



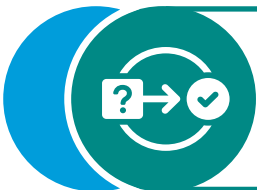
Seek out opportunities to improve the customer experience whilst ensuring we deliver value for money for the taxpayer

Work with each other to ensure the best use of our resources, consulting with each other to have a clear understanding of our respective roles



Seek improvements to the ways in which we work together, making the most of opportunities such as stakeholder forums and working/focus groups

Ensure the information we share with each other is accurate and complete



Identify and raise any issues as soon as possible. There can be no financial redress considered between public bodies, but we will aim to resolve issues quickly

The VOA will support the sharing of non-domestic rating information with LAs who have signed the Information Sharing Agreement and Protocols, via the Local Authority Information Gateway





Overarching obligations

Our respective responsibilities for delivery are:

Billing Authority Report (BAR)

The mechanism local authorities use to inform VOA of changes to domestic and non-domestic properties.



Valuation Office Agency

- Inform local authorities via our BA data transfer site when we reject a BAR, providing a clear reason
- Work to the performance measures set out in our business plan

Local Authority

- Provide regular submission of reports, aiming to meet the [BAR Submission Standards](#)
- Submit BARs using the online BARs submission service where possible
- Utilise [online services and guidance](#)

Changes to Lists

Council Tax List – sets out the Bands of all domestic properties in England and Wales.

Rating List – sets out all rateable values for non-domestic properties in England and Wales.



Valuation Office Agency

- Inform local authorities of any report or case which has resulted in a change to the List
- Inform local authorities of any report considered but no change to the List is required
- Publish dates of update schedules

Local Authority

- Download and use data provided



Completion Notices

Completion Notices are documents issued by the local authority on new buildings or buildings created by the alteration of an existing building. The notice specifies the date of 'completion' and consequently when liability for Council Tax or Business Rates will commence.



Valuation Office Agency

- Retain and refer to any certificates issued

Local Authority

- Supply the VOA with a copy of any completion notices which it serves or withdraws, or where it agrees a completion day with the prospective ratepayer

Occupier Lists

Local authorities in England have a statutory duty to provide the VOA with lists of occupiers of all non-domestic properties. As part of the VOA's work to deliver periodic revaluations of non-domestic properties, they typically contact around one million ratepayers to collect the specific rent and lease information needed – Occupier Lists support this area of work.



Valuation Office Agency

- Works with local authorities to support the provision of occupier lists

Local Authority

England

- Provides occupier lists quarterly on or before 15 January, 15 April, 15 July and 15 October

Wales

- Provides occupier lists in line with the English regulations where possible



Certificates

Issued by VOA to assist billing and collection



Valuation Office Agency

- Issues Transitional Certificates (England only) where appropriate
- Provides renewable energy certificates on request
- Provides Section 44a certificates on request (an apportionment of the rateable value of a hereditament which is partly occupied)

Local Authority

- Identifies qualifying projects for renewable energy
- When requesting a Section 44a certificate – provides owner/occupier's name, Rating List details and details of accommodation which LA regards as unoccupied

Estimate of Rateable Value

Requests for valuation estimates may be requested by local authorities (only) to assist with forecasting future revenue.



Valuation Office Agency

- Provides as accurate an estimate of rateable value as possible to assist with forecasting future revenue

Local Authority

- Requests estimate of rateable value by submission of Billing Authority Report
- Provides sufficient information to allow an estimate to be calculated, including plans



Local Housing Allowance and Housing benefit

Local Housing Allowance (LHA) is a flat rate allowance used in the calculation of a tenant's Housing Benefit claim. Housing Benefit claims are handled by the Local Authority Housing Benefit Department and the Rent Officer helps by providing rental valuations.



Valuation Office Agency

- Works to the performance measures set out in our business plan
- Monitors Local Housing Allowance Data Share uploads

Local Authority

- Refers all cases that are exempt from Local Housing Allowance (LHA), providing full details of the claim
- Provides Local Housing Allowance Data Share uploads
- Provides relevant information to VOA regarding 'potentially violent people' (PVPs)