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Please ask for: J Berry

Date: 28 January 2012

Dear Mr Melville

Freedom of Information Act - Requests

Thank you for your requests under the above Act which were received by the Valuation Office Agency (VOA) on 27 December 2012. You have asked six questions and made a number of statements. I am sorry that I was not in a position to respond earlier.

I have therefore considered these requests under the terms of the above Act which gives you the right of access to recorded information held by the Valuation Office Agency (VOA), which is an executive agency of HM Revenue and Customs, captured by these requests.

Background

As you may be aware the Valuation Office Agency (VOA) has a statutory duty to maintain accurate and fair council tax lists for local authorities throughout England and Wales.

Outside of the Freedom of Information Act these lists are published on the internet and can be accessed from our website or GOV.UK as part of this statutory role. Here is a link: <http://www.voa.gov.uk/cti/lnitS.asp?lcn=0> Anyone can view these lists. If a valuation band is amended either up or down it will be shown in the List.

For more information about what the council tax (valuation) bands are and the approach taken have a look at '[How your home is banded](#)' where there is a section headed Council Tax Bands. Properties that did not exist at the relevant date are placed in a valuation band that reflects what they would have sold for in 1991 (in England) or 2003 (in Wales).

Responding to your questions under the above Act.

A) *Were any properties in England incorrectly banded due to errors or mistakes made in the property valuation? The short answer with over 21 million properties must be yes.*

The National Audit Office report on Council Tax Valuations in England and Wales was published on 30 March 1994. This looked at the timeliness of placing 21 million properties in a (valuation) band within twelve months. It also considered whether all properties were banded and put in the right band.

Within their main findings and conclusions it states, *'The general conclusion from the National Audit Office's examination was that the banding of properties was carried out to a level of accuracy that met acceptable professional standards given the time constraints and the statutory limits on valuation methods.'*

To obtain a copy of this report please contact the National Audit Office
<http://www.nao.org.uk/>

The point was made in the report, *'The correct banding for a property is, like all valuations, a matter of professional judgement or opinion'.*

B) *Have any successful appeals been made by council tax payers or property owners since 1993, and have any council tax payers or property owners been awarded or refunded monies due to these errors.*

The VOA publish council statistics on outcomes under the heading 'Challenges' which included appeals back to 2005. Here is a link,
<http://www.voa.gov.uk/corporate/Publications/statisticsCouncilTax.html>

The Agency has an intention, subject to the constraints of the data held, to publish earlier data sets but as you have requested information back to 1993, we estimate that the cost of complying with this request would exceed the appropriate limit. I have set out what the limit is, why it applies in the accompanying Appendix.

The VOA's role is to place a property in a valuation band and it is the role of the local (billing) authority to collect the money and apply any reliefs or refunds. Not every change in a band is an 'error'.

C) *Were local authorities (council's, the collector of council taxes) or Magistrates, the Magistrates courts (prosecutors of alleged non payers), County courts or any higher courts or judges within the justice system made aware of the errors / mistakes in valuations if any.*

There is a right of appeal to an independent Valuation Tribunal (VT) and the outcome is evidenced in the Lists which are publically available. Within the advance search of the Council Tax List Application you can search on 'Court Codes' that relate to Valuation Tribunals and High Courts. The Valuation Tribunal Service (VTS) also publish information in respect of Council Tax appeals such as details of the cases heard on their website.

Further local (billing) authorities are notified of changes to their list on a regular basis.

D) *Did or has the V.O.A directly made or made any such attempt to contact or release through a national statement to council tax payers or property owners including myself to make them aware that possibly there could be or that the V.O.A was sufficiently or directly aware of errors / mistakes made in property valuations that could affect the council tax bands of their properties.*

The VOA publishes the council tax lists which everyone can view the band for their property and compare it with others in the lists. Also there is information relating to our role and what we do on its corporate website. Please see 'Council Tax'.

For example follow the links to,

- Council Tax Scams -
- Beware of bogus council tax agents
- Information about Council Tax
- Find your Council Tax band
- How your home is banded
- What to do if you think your band is wrong
- More on Council Tax

You will also note that Council Tax has been the subject of substantial media attention in recent years. The VOA are often asked for comment and it is our standard practice to advise (council) taxpayers to contact the VOA if they have concerns about their own council tax band.

I would also like to bring to your attention that when the VOA corrects an inaccurate band, we will also review the bands on similar homes in the immediate vicinity. This activity means that bands on neighbouring homes can move up or down and helps to maintain consistency of bands.

E) *Property values are subject to many factors that change over time like availability, areas subject to anti-social problems, available on street parking and charges for local parking, crime and local statistics increasing such things as vehicle insurance and property insurance adding to the cost of home ownership, local authorities or council's failing in their duties to keep areas clean and tidy and therefore affecting marketability or marketable value of properties. Does the V.O.A consider these factors as reasonable effects that would allow property owners or council tax payers to appeal the valuation of the property and therefore the council tax band.*

Council Tax legislation stipulates that the VOA can only make changes to council bands to reflect *physical* changes to a locality. Hence many of the changing factors you have listed above could not be taken into account when reviewing a band.

If a taxpayer feels that physical changes to a locality may have had a detrimental effect on the value of their home, and hence the band, then they can make a 'proposal'. This is formal trigger for the VOA to review a taxpayer's band. If you follow the links, 'What to do if you think your band is wrong'. This sets out the valid grounds for making a proposal It states, 'If you think there has been a material reduction in the value of the property because:

- part of the property has been demolished (unless the demolition is the first stage of building work)
- ***substantial physical changes have taken place in the area where you live since the property was first banded, and you believe these have reduced the value of your property.***
- adaptations have been made to the property to make it suitable for someone with a disability'

Further the VOA publishes its guidance to its staff on its corporate website it is called the 'Council Tax Manual'.

Here is a link

<http://www.voa.gov.uk/corporate/publications/Manuals/CouncilTaxManual/toc.html>

Section 3 - Covers the circumstances and time periods for making a valid proposal (which becomes an appeal). There are separate sections for England and Wales.

F) *Therefore I ask if the V.O.A would accept the loss of City Status for Rochester as a reasonable claim to appeal the council tax bands for properties which were in the City of Rochester as we are now under the unitary authority of Medway as a district and no longer reside in the historical City of Rochester.*

Background provided, *'And finally City Status. In 1993 I purchased a modest property in the historical City of Rochester (Kent) and was very proud to see this printed on the top of the deed and title to my home. For centuries City status was bestowed upon Rochester in Kent, England and the history and heritage of this fine City known to many through the works and writings of Charles Dickens.*

In 1998 with the amalgamation of three councils and authorities the old borough council of Rochester and the newly formed unitary authority of Medway negligently failed to apply for letters patent and lost City status for Rochester failing to perpetuate the ancient name and the long history and proud heritage of the City of Rochester.

For several years attempts have been made by the leader of Medway council Rodney Chambers OBE to bid for City Status for the Medway Towns, each attempt being unsuccessful. Rodney Chambers OBE has stated clearly that City Status would bring in outside investment and therefore jobs and wealth to the area'

As I mentioned above, the VOA can consider only physical changes to a locality when reviewing a band. The loss of City status for Rochester is not a physical factor and your band cannot be reviewed for this reason.

Your appeal rights

If you are not happy with this reply you may request a review by writing to The Chief Executive's Office: Customer Service Team, Valuation Office Agency, Wingate House, 93/107 Shaftesbury Avenue, London, W1D 5BU.
email: customerservices@voa.gsi.gov.uk .

You must request a review within 2 months of the date of this letter. It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

If you are not content with the outcome of the internal review, you have the right to apply directly to the Information Commissioner (ICO) for a decision. Generally, the ICO cannot make a decision unless you have exhausted the complaints procedure provided by the Valuation Office Agency. The Information Commissioner can be contacted at: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF.

Yours sincerely

John Berry

John Berry
Head of Council Tax

Appendix to B).

The appropriate cost limit when considering a request for information has been specified in regulations and for central Government it is set at £600. This represents the estimated cost of one person spending 3½ working days in determining whether the Agency holds the information, and locating, retrieving and extracting the information. Please bear in mind that back in 1993, some thirty years ago, our processes and recording of information were more manual so it makes the retrieving and extracting of data much more time consuming.

Under section 12 of the FOIA the VOA is not obliged to comply with your request and we will not be processing your request further. As the fees regulations provide that where, as here, the cost of providing the information will exceed £600 it is at the discretion of the public authority to either decline to deal with the request as too expensive or charge the full costs. Our policy, in line with HMRC, is not to deal with requests where the cost exceeds £600. If you were to make a new request for a narrower category of statistical information, it may be that we could comply with that request within the appropriate limit, although I cannot guarantee that this will be the case