

What to do if you disagree with your council tax banding



The purpose of this leaflet

This leaflet tells you what to do if you disagree with your council tax banding or any other aspect of the entry for your property in the council tax valuation list. It explains:

- How your property is valued and put into one of the eight council tax bands.
- How you can check your banding and find out more about council tax.
- The limited circumstances in which you can formally challenge the entry in a list for your property by submitting to the Valuation Office Agency (VOA) a 'proposal' to alter the list.
- The process for dealing with a 'proposal.'
- What we can do if you disagree with your banding but none of the limited circumstances for making a formal challenge apply.

This leaflet should not be regarded as a complete guide to the law.

If you require this leaflet in an alternative format, such as large print, please contact your local Valuation Office. Contact details for your local office can be found at the back of this leaflet.

Further information about council tax banding is available from your local Valuation Office – ask for the booklet 'Understanding your council tax banding – The current rules for council tax in England'.

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How your property is banded for council tax purposes

It's our job to make sure that your home is in the correct band, so that you pay the right amount of council tax. To determine the correct band for your home, we take into account the size, age, character and locality of the property, information about what similar properties have sold for in April 1991 and the bandings of similar properties in the locality.

We also make certain assumptions: for example that the property is in a reasonable state of repair. This means we assume that for its age, character and the area it is in, the property will be in a reasonable condition. This ensures that all similar properties are treated in a fair way.

Council tax is based on what a property would have sold for on a set date: 1 April 1991. This common date ensures that every property, even those that weren't built at the time, is treated in the same way, giving a fair and consistent approach for everyone. Even new homes are valued on the basis of what they would have been worth on 1 April 1991. Any increase or decrease in a property's value caused by general fluctuations in the housing market will not affect a council tax band, unless and until there is a council tax revaluation.

More information on how we value property for council tax can be found in the council tax section of the VOA website – www.voa.gov.uk.

The table below shows the range, based on 1 April 1991 values, for each band in England. Your local council sets the level of council tax and can tell you the amount payable for each band.

Band A	Up to £40,000		
Band B	£40,001	to	£52,000
Band C	£52,001	to	£68,000
Band D	£68,001	to	£88,000
Band E	£88,001	to	£120,000
Band F	£120,001	to	£160,000
Band G	£160,001	to	£320,000
Band H	£320,001 and above		

Checking your council tax banding

Valuation Office Agency – your first port of call

If you want to discuss your council tax banding, or any other aspect of the list entry, you should contact your local Valuation Office and speak to a member of the council tax team, who can answer your questions and explain how the council tax band has been allocated. You will find contact details for the Valuation Office at the back of this leaflet.

There are a number of things you can do prior to contacting us which might answer some of your questions:

- Visit our website www.voa.gov.uk – here you can find out more about council tax and you can compare your council tax band with other properties in your area. Particularly look at those that are in the same location, of similar age and size; this will give you an indication of whether you might have good reason to challenge your banding.
- Think about any alterations that may have been made to your property, or those you are comparing it to, that make a difference. Often improvements will not be reflected in a council tax banding until a property has been sold.

When you contact us, we will ask you to:

- Confirm the details of your property.
- Explain the reasons why you think the list entry is wrong (for example, you may feel that the property is in the wrong band because other, similar properties in your street are in a lower band).

We will check the list entry and try to deal with any points you raise.

If it is not possible to resolve your enquiry we may need to conduct a more detailed, 'band review'.

In certain circumstances you may also be in a position to submit a valid 'proposal' to alter the list (see Note) – we can send you a form to complete

or you can do this via our website

www.voa.gov.uk

We will contact you as soon as possible to let you know the outcome of any review we undertake.

NOTE: *If you submit a formal proposal that meets one of the limited circumstances (and is therefore accepted as 'valid'), any disagreement between us on the outcome of your case can be appealed to the Valuation Tribunal (VT). The VT is an independent body, separate from the VOA and the local council, that hears and makes decisions about appeals relating to council tax. An appeal to the VT is not possible if you disagree with the outcome of an informal band review.*

IMPORTANT: By law the VOA can only accept as 'valid' a proposal to alter the council tax valuation list in a limited number of circumstances. If you submit a proposal that doesn't appear to be covered by one of the circumstances listed below, we will write to you explaining that we believe your proposal is 'invalid'. If you do not agree, you can appeal the invalidity decision to the Valuation Tribunal. The VT will only consider whether the proposal has been validly made; they will not, at this stage, consider the council tax list entry itself. In many cases the quickest and easiest way to get your query dealt with is to contact your local Valuation Office first: enquiries can often be resolved on the spot.

Checking your council tax banding does not cost you anything. VOA staff are always available to guide you through the process, so you do not have to employ an estate agent, solicitor, surveyor or any other person to assist you unless you choose to do so.

If you do choose to employ someone to handle a proposal or appeal for you, be aware that you are likely to be charged a fee for any work carried out on your behalf, even if this involves only giving advice and information. Please make sure you fully understand the terms of any contract before you sign it.

Circumstances in which you can make a valid proposal

The table below shows the most common circumstances in which you can make a 'proposal' that will be accepted as 'valid'. For a full list see our website, or contact your local Valuation Office.

Circumstance	Time limitations
You have become the new council taxpayer for a property and you disagree with the list entry.	You can make a proposal within six months of becoming the taxpayer
If your property needs to be added to the valuation list (for example it is a newly built house).	You can make a proposal at any time
<p>If you think there has been a 'material reduction' in the value of the property because:</p> <ul style="list-style-type: none"> • 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 	You can make a proposal at any time
You have received a notice from the VOA's Listing Officer advising you that he/she has altered the entry for your property in the council tax valuation list and you do not agree with the alteration.	You can make a proposal within six months from the date the list was altered
If parts of the property have been separately banded but should now be banded as one (for example flats merged into one house).	You can make a proposal at any time

If one of the circumstances listed on page 5 applies to you then please read on...

If you have any questions, or if the circumstances when a valid proposal is permitted do NOT apply to you, please contact your local Valuation Office – our contact details are at the back of this leaflet. We will be happy to help.

Challenging your banding by formal proposal – the process

If you meet one of the limited circumstances for making a formal challenge to the list entry for your property, this is the procedure:

Step1 Complete a proposal form

Complete a proposal form online at www.voa.gov.uk or in writing – the form is available from your local Valuation Office.



Remember: If we think you don't meet one of the circumstances on page 5, your proposal will be challenged as 'invalid'. If you are in any doubt speak to your local Valuation Office first.

When completing your proposal form, you should aim to give us all the information you think is relevant to your case. Why do you believe that the list entry is incorrect? If you think the banding is too high what leads you to this conclusion? Do you have any evidence that supports your view; for example, information about similar properties.

NOTE: house price indices* do not constitute strong evidence of value in these circumstances.

**These track the price of an 'average' house over a period of time. However, different surveys vary according to how they calculate this average and where the information comes from.*

When we receive your completed proposal form, we will check that it is valid, send you a letter to acknowledge receipt and give you the name of the person who will be dealing with your case. If we believe it is invalid we will, as soon as possible and within four weeks, send you a letter called an 'Invalidity Notice' and explain your options including your right of appeal to the independent Valuation Tribunal.

Step 2 We will investigate your case

We will consider all the issues you have raised and review the list entry. If we can agree with your proposed change we will write to let you know.



If we need to discuss the matter in more detail we will contact you.

If we do not have all the information we need to make a decision about your case we will arrange a visit to your property. We may be able to get all the information we need from an inspection of the exterior but if we can't get all the information we need from the outside, we may ask to come inside the property. Sometimes a photograph of your property will be taken to record the main features and other aspects that might affect value. These are generally taken from the road and reflect what any other passer-by could see. It is important that you are aware that photographs held by the VOA are not accessible to any other parties.

When a visit is necessary, we will always try to arrange an appointment time that is convenient for you. These visits usually take between 10 and 30 minutes.

Step 3 Reaching a decision on your case

Once our investigation is complete, we will send you a letter that sets out the decision. This letter is called a 'Decision Notice' and headed 'Decision of the VOA's Listing Officer'. The Listing Officer is the person authorised by law to make alterations to the council tax valuation list.



The Decision Notice will include an explanation to help you understand why we have reached the decision. If you have any questions about the decision you should contact the person who dealt

with your case; they will be able to clarify anything that you are unsure about.

We will give you a decision as soon as possible and always within four months from the date we received your proposal.

What happens next?

Where this decision requires a change to the council tax list, we will make that change and write to confirm that this has been done. We also tell your local council who will then revise your bill and make any adjustments to your payments.

If you still think that the list entry is incorrect then you can appeal, within three months of the decision, to the Valuation Tribunal (VT). The VT is an independent body, separate from the VOA and the local council, that hears and makes decisions about council tax appeals.

If you wish to appeal you can request an appeal form from the local Valuation Tribunal office or download an appeal form from their website www.valuation-tribunals.gov.uk. Details of how to do this will be on the VOA Decision Notice. The clerk of the Valuation Tribunal will send you a notice of acknowledgement and guidance about the appeal process.

PLEASE NOTE: You can only appeal a VOA decision if your case has been accepted as a valid 'proposal'. See 'Circumstances in which you can make a valid proposal' on page 5.

Further information

Valuation Office Agency

The Valuation Office Agency (VOA) is part of HM Revenue & Customs and is responsible for allocating a council tax band to every home in England, so your council can calculate the council tax bill. We are not part of your local council but we do work closely with them on the council tax system.

Council tax information can be found on our website www.voa.gov.uk or by contacting one of our local offices. Contact details are listed below.

We have information available on other aspects of council tax, including a leaflet called 'Understanding your council tax banding' and a leaflet on the VOA's standards of service, 'Our charter for council tax'.

To contact us:

- Call us on 03000 501 501 which will connect you to your local office
- Visit our website www.voa.gov.uk and see the 'Contact Us' section

Local councils

Local councils calculate council tax liabilities, assess eligibility and apply discounts and exemptions where applicable; issue bills and collect payments. Contact details for your local council can be found on your council tax bill.

Valuation Tribunal

The Valuation Tribunal is an independent body, separate from the VOA and the local council, that makes decisions about appeals relating to council tax.

www.valuation-tribunals.gov.uk

VO 7857 (04/08)

This booklet is published by the Valuation Office Agency

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