GUIDANCE ON REFERRING CALLS TO THE VALUATION OFFICE AGENCY (VOA)

<table>
<thead>
<tr>
<th>Caller requirements</th>
<th>Guidance for caller</th>
</tr>
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<tbody>
<tr>
<td>1 Caller wants more information about council tax.</td>
<td>Please refer caller to the <a href="https://www.gov.uk/topic/local-government/council-tax">https://www.gov.uk/topic/local-government/council-tax</a>.</td>
</tr>
<tr>
<td>2 Caller wants to challenge their council tax band.</td>
<td>Please refer caller to <a href="https://www.gov.uk/council-tax-appeals/challenge-your-band">https://www.gov.uk/council-tax-appeals/challenge-your-band</a>.</td>
</tr>
<tr>
<td>3 Caller on Local CT Support and paying a bill for the first time.</td>
<td>The VOA cannot help. Please refer caller to 1 or 2 above as appropriate.</td>
</tr>
<tr>
<td>4 Caller has an empty property.</td>
<td>The VOA can only delete a band if a property is empty and being rebuilt or undergoing structural alterations. Please refer caller to <a href="https://www.gov.uk/council-tax-appeals/challenge-your-band">https://www.gov.uk/council-tax-appeals/challenge-your-band</a> so they can make a proposal online.</td>
</tr>
<tr>
<td>5 Caller has a property that is in poor repair.</td>
<td>The VOA cannot delete a band if a property is in poor repair. A band can only be deleted if the property is derelict and uninhabitable. Please refer caller to our factsheet <a href="https://www.gov.uk/government/publications/council-tax-domestic-properties-in-disrepair-or-derelict">https://www.gov.uk/government/publications/council-tax-domestic-properties-in-disrepair-or-derelict</a>. Or to <a href="https://www.gov.uk/council-tax-appeals/challenge-your-band">https://www.gov.uk/council-tax-appeals/challenge-your-band</a> so they can make a proposal online.</td>
</tr>
<tr>
<td>6 Caller has a property undergoing refurbishment or structural alterations.</td>
<td>The VOA can only delete a band if the works are of a substantial nature and the property is being rebuilt or structurally altered. The VOA cannot delete a band if a property is in poor repair. Please refer caller to our factsheet <a href="https://www.gov.uk/government/publications/council-tax-domestic-properties-in-disrepair-or-derelict">https://www.gov.uk/government/publications/council-tax-domestic-properties-in-disrepair-or-derelict</a>. Or to <a href="https://www.gov.uk/council-tax-appeals/challenge-your-band">https://www.gov.uk/council-tax-appeals/challenge-your-band</a> so they can make a proposal online.</td>
</tr>
<tr>
<td>7 Caller is paying more council tax on a second home.</td>
<td>The VOA cannot help. Please refer caller to 1 and 2 above as appropriate. Callers enquiring about being assessed for non-domestic rates instead of council tax should be referred to <a href="https://www.gov.uk/introduction-to-business-rates">https://www.gov.uk/introduction-to-business-rates</a>.</td>
</tr>
<tr>
<td>8 Caller has no web access</td>
<td>Callers without web access will need to ring the VOA for any of the circumstances in this table. For England telephone 03000 50 1501. For Wales telephone 03000 50 55 05.</td>
</tr>
<tr>
<td>9 Caller is in Band A</td>
<td>The VOA cannot reduce the band any further. For properties in Band A that are empty and/or derelict please see 4 and 5 above.</td>
</tr>
<tr>
<td>10 Caller has a family annexe</td>
<td>The VOA cannot help with the new discount. If the caller is unhappy with the band on their annex, please refer to item 2 above.</td>
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</table>
ADDITIONAL INFORMATION

Background

This advice and guidance provides assistance to colleagues in Billing Authorities (BAs) when dealing with taxpayer enquiries as a result of the seasonal peak in calls when council tax bills are sent out. The guidance has been prepared to assist BA colleagues by setting out where the VOA can help the taxpayer and hence where calls can be referred onto us. This will ensure that our communications are joined up when dealing with telephone calls.

Where taxpayers are seeking further information about banding, as a general rule we would advise BA staff to refer callers to our website https://www.gov.uk/council-tax if they require more information about council tax or if they think they are in the wrong band. Please refer callers to https://www.gov.uk/council-tax-appeals/challenge-your-band if they think they are in the wrong band.

Callers without web access can be advised to telephone the VOA on:

- For England: 03000 501501.
- For Wales: 03000 505505

Dealing with specific enquiries

1. Banding enquiries in general

A taxpayer can challenge their band in one of two ways:

a) Make a proposal in limited circumstances. For example if the caller became the taxpayer for the property within the last 6 months, or if they think that the property should not be banded at all, they can make a formal proposal to reduce or remove their band. If they disagree with the VOA’s decision they can then appeal to the independent Valuation Tribunal. We would normally recommend taxpayers contact us through our main switchboard number, as we can often resolve queries without the need for a proposal. At busy times, especially when CT bills are send out, Taxpayers can make a proposal on-line through https://www.gov.uk/council-tax-appeals/challenge-your-band.

b) If the taxpayer does not satisfy the limited circumstances for making a proposal they can still ask the VOA to review their band. The taxpayer must however bring information to the VOA’s attention to indicate that their band is inaccurate. For example, where they are in a higher band than identical homes nearby. If the caller cannot produce any information to say why their band might be wrong, the VOA cannot review their band.

Callers who are in Band A should be informed that the band cannot be reduced further.

2. Calls from taxpayers paying some of their bill for the first time

The VOA receives comparatively few calls from taxpayers who may want to challenge their band to reduce any new liability. The VOA cannot help with local council tax support issues and therefore callers should not be referred onto us. If callers believe that their band may be wrong, they should be referred to https://www.gov.uk/council-tax-appeals/challenge-your-band in the first instance.
3. Properties undergoing structural alterations

When bills are issued, the VOA receives an increase in the number of calls from taxpayers requesting that their band be deleted. Following the ending of Class A Exemption in England, English councils have gradually reduced or removed discounts (The Class A Exemption still applies in Wales). The VOA can only delete a property from the valuation list if it is truly derelict and unfit for occupation. We cannot delete a band just because the property is in disrepair. The VOA can delete a band if the property is undergoing substantial structural alterations, major renovation or other alterations which result in the property being incapable of occupation.

Callers requiring further information can be referred to our fact sheet https://www.gov.uk/government/publications/council-tax-domestic-properties-in-disrepair-or-derelict. If a caller believes that their band should be deleted, then they should be referred to https://www.gov.uk/council-tax-appeals/challenge-your-band.

Where a band has been deleted and the structural alterations are completed, the property will then be banded as a ‘new’ property, reflecting all extensions and improvements. The new band may therefore be higher than the one that was deleted earlier.

4. Taxpayers losing or reducing discount for empty properties

The VOA cannot delete a band from the valuation list just because it is empty. Following the abolition of Class C Exemption in England, English councils have gradually reduced or removed discounts (The Class C Exemption still applies in Wales). Where properties are empty because of poor repair or are undergoing repairs, the VOA cannot offer any alternative for taxpayers and they should not therefore be advised to contact us. If the works are of a more substantial nature and the property is being rebuilt or structurally altered, then the VOA could then delete the band from the valuation list. In these circumstances the caller should be referred to our fact sheet https://www.gov.uk/government/publications/council-tax-domestic-properties-in-disrepair-or-derelict or to https://www.gov.uk/council-tax-appeals/challenge-your-band.

5. Taxpayers with increased liability on second homes

The VOA can offer no alternative for taxpayers paying more CT on their second homes and we would ask that taxpayers are not advised to call us. If callers believe that the band on their second home may be wrong, they should be referred https://www.gov.uk/council-tax-appeals/challenge-your-band in the first instance or our main switchboard.

BAs may receive calls from owners of holiday homes trying to establish whether they would be better off assessed under non-domestic rates rather than council tax. Callers should be referred to the VOA’s fact sheet on holiday homes through https://www.gov.uk/introduction-to-business-rates.

6. Taxpayers with family annexes

The VOA receives a small number of calls as regards the banding of annexes and the discounts for family annexes offered by BAs. The discount can sometimes prompt enquires from taxpayers about the actual band and these can be referred onto the VOA using the guidance in paragraph 1b above.

Summary

We hope that BA colleagues find this guidance useful and it helps everyone deal with enquiries quickly and efficiently. The VOA would be happy to consider any shared advice for BAs when dealing with taxpayer enquiries. For any further advice or questions, please contact the VOA using our email address: central.ops.performance.and.general.enquiries@voa.gsi.gov.uk.