

The Background

You may make a proposal (appeal) at anytime to delete a dwelling from the valuation list. This leaflet outlines how the Listing Officer would consider this if made on the grounds of disrepair.

Exemption from Council Tax payment, for a vacant dwelling undergoing structural alterations or needing or subject to major repair work is a matter for the local council but from 1st April 2000 new regulations came into force restricting any exemption to 12 months (Class A exemption). *For further advice on exemption please ring your local council - their telephone number will be on your bill.*

The question of whether a property in disrepair should be banded can be considered when you have made a formal appeal called a "proposal" that will safeguard your rights and fixes the date when the circumstances are considered.

The Valuation basis for Council Tax

The valuation band of a dwelling is based on the amount which, subject to certain assumptions, the property might reasonably have been expected to fetch if it had been sold on the open market, by a willing vendor, on 1st April 1991.

All dwellings have to be valued on the assumption they existed as at 1st April 1991. The valuation band is not affected if, since that date, the value of a dwelling falls or increases because of the general changes in the housing market.

There is no provision within the legislation for a temporary change of band.

The steps for considering whether an entry in the Valuation List should be deleted

Is it a dwelling? In simple terms to delete the band the Listing Officer must consider the property is no longer a dwelling and therefore not capable of being assessed for Council Tax purposes

When forming this view he/she must take into account the physical circumstances of the property and is also directed by statutory regulations to **assume the property was in a reasonable state of repair.**

This means having regard to the character of the property and a reasonable amount of repair work being undertaken, could the premises be considered as a dwelling?

If the answer is yes then the band should remain - if not then it should be deleted from the valuation list.

What is reasonable repair?

The character of a truly derelict property is one of dereliction and to make it habitable a substantial amount of repair would need to be undertaken. This would change its character and be more than a *reasonable* amount of repair. Hence this would be deleted from the valuation list.

Alternatively where a property, though in poor order, would be habitable if say the broken sanitary fittings were replaced, some window glass repaired, general tidying up and redecoration carried out the character would be that of a run-down property, the works of repair would be considered reasonable and the banding would remain appropriate.

What are reasonable repairs is decided on the basis of an economic test. Such costs and value are as at 1st April 1991 - the common date for considering valuation.

The repair works to be considered are those necessary to ensure the property is a 'dwelling' and may exclude items that may well be desirable but not necessary.

Modernisation or improvement works are not repairs in deciding reasonable repair.

Making your appeal

You may make a proposal at anytime for the deletion of a banding from the valuation list and can obtain a form from the Listing Officer.

Notes for completion are contained with the form, but you may find the following tips for completion useful:

- Part B - tick 1b
- Give your reasons in Box 2
- In Box 3 provide the date of deletion you consider is appropriate
- Include any supporting documentary evidence

The property will need to be inspected internally and a decision will be made as to whether it is appropriate to delete it from the valuation list. Each case is dealt with on its own facts.

If you are not happy with the decision of the Listing Officer, the local Valuation Tribunal will hear and decide your case. The Listing Officer's representative will provide further explanation.

The Proposal and its scope

If you make a proposal for a deletion then this is the only issue to be decided. Anything else such as the appropriate band is outside the scope of this proposal.

Since December 1993 the opportunities to challenge the valuation band of any property, for other reasons, have been limited by law. Further information and guidance on how and when to appeal can be obtained from the Listing Officer, or the Valuation Office Agency's website

www.voa.gov.uk

Further help

For further help or advice please ring 01206 287100
[or email: eastangliagroup.vo@voa.gsi.gov.uk]

This leaflet is provided for general guidance and is not a full explanation of the law.

The Valuation Office is committed to improving its service to its customers - your comments on this or any of our information leaflets are very welcome. Please contact the Customer Services Manager, Chelmsford Valuation Office Agency, London House, New London Road, Chelmsford, Essex, CM2 0QL

Your local Valuation Officer is Patrick Bond who has offices at:

Norwich Valuation Office

Rosebery Court, Central Avenue
St. Andrews Business Park
Norwich, NR7 0HS
Tel: 01603 241000
Fax: 01603 241099

Ipswich Valuation Office

St Clare House, Greyfriars
Ipswich, IP1 1LR
Tel: 01473 587800
Fax: 01473 587899

Colchester Valuation Office

34 Southway,
Colchester, CO2 7BB
Tel: 01206 287100
Fax: 01206 287199

Chelmsford Valuation Office

London House, New London Road
Chelmsford, Essex, CM2 0QL
Tel: 01245 541200
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Other leaflets available

How to appeal against your rating assessment
How your property is valued for rating
How are holiday cottages valued
Rating of Bed & Breakfast and guest houses
Choosing a rating advisor
Council Tax and the new owner
A guide to disabled facilities at local VO offices

eastangliagroup.vo@voa.gsi.gov.uk

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**Council Tax
& disrepair**