

## MEDIA RELEASE

### HAVE A NICE PATIO AND YOU'LL PAY MORE COUNCIL TAX

24 August 2009

Henley MP, John Howell, this week called for the Government to come clean on whether it is now planning to reinstate after the general election a revaluation of council tax bands in South Oxfordshire which could see rises of £327 a year for average houses in the constituency.

Leaked Government presentations have shown how tax inspectors from the Valuation Office are currently compiling a new data-base of the features of every home in the constituency. Using complex mathematical techniques, the council tax banding of every home will then be re-calculated, pushing up council tax bills for the targeted homes.

The features that are being recorded by the inspectors include architectural styles, fascias and even sash windows. 'Value significant codes' are logging and recording features like living in a quiet road; patios; roof terraces; balconies; river or hill views; near a field or golf course; conservatories; double glazing; and the number of bedrooms, bathrooms, garage spaces and parking spaces in your home.

John Howell said:

*"We were told by the Government that plans for a tax revaluation in England had been shelved but it now looks as if it is full steam ahead to get it in place for immediately after the general election. When a revaluation took place in Wales in 2005 four times as many houses moved up a council tax band as down. Moving up a tax band for a typical home here would add £327 to the council tax bill.*

*"About 100,000 homes around the country have now been logged for their scenic views. 5,000 of these have been described as having 'value-significant' patios. This level of snooping into our homes is in itself unacceptable and it is ridiculous to tax people for having a nice view.*

*"All this just shows how big the hole in the public finances is if schemes like this are required to plug the gap We have said we will scrap these tax raising powers and end the ability of tax inspectors to enter our homes."*

Cllr Charles Shouler, cabinet member for finance at Oxfordshire County Council, commented:

*"We have been extremely successful in keeping council tax rises low in Oxfordshire and we're committed to continuing with this. In the last council we were able to bring the rate of increase down each year. This is not easy when the grant allocated by Government to Oxfordshire councils is very small and we are having to look at making savings of over £60 million over the next five years.*

*If the revaluation goes ahead, the benefit of all the work we have done will be lost on residents of the county who could see a massive jump in their council tax at a time when they can least afford it."*

#### Notes to Editors

##### **1. Property details being logged on every home**

The Government's council tax inspectors - the Valuation Office Agency - are undertaking an extensive data collection gathering exercise to prepare a council tax revaluation. The data will be used in an 'Automated Valuation Model' database to help calculate new

council tax bills. According to a leaked Government presentation, the property attributes now being collected include: architectural style and construction quality, property type, age, area in square metres, no. of rooms, bedrooms and bathrooms, no. of floors, parking, conservatories, outbuildings and 'value significant codes'.

Valuation Office Agency, *Experience of Automated Valuation Modelling (AVM) in England*.  
<http://www.conservatives.com/pdf/EUpropertyplans.pdf> (PDF) (includes internal presentation notes)

## 2. Council tax inspectors' handbook

The Valuation Office Agency document divides the property attributes into so-called "dwellinghouse codes" and "value significant codes" for the revaluation. Using complex mathematical techniques, the so-called Automated Valuation Model will then calculate the uprated council tax bands, and hence council tax bills. Conservatives obtained this book through a Freedom of Information request.

Valuation Office Agency, *Dwellinghouse Coding: An Illustrated Guide*.  
<http://www.conservatives.com/pdf/secrettaxhandbook.pdf>

## 3. Freedom of Information Act opens up secret database

Using the Freedom of Information Act, details for the number of homes currently classified with each of 'dwellinghouse' and 'value significant' property code is below.

Freedom of Information Act response by the Valuation Office Agency.  
<https://share.acrobat.com/adc/document.do?docid=5534abc0-b46a-426b-861c-838b093f8baa> (PDF file)

As a small snapshot of the incredibly detailed information held, the tax inspectors have logged the following, as of 31 December 2008:

Type of property attribute	Code	Number of dwellings
<b>Value significant codes</b>		
Scenic views - total		94,373
Scenic view – generic	V	9,380
Scenic view – sea (partial)	VC	9,484
Scenic view – sea (full)	VE	26,346
Scenic view – hills/mountains (partial)	VH	3,415
Scenic view – hills/mountains (full)	VI	1,803
Scenic view – lake (full)	VL	1,529
Scenic view – lake (partial)	VM	498
Scenic view – other amenity (e.g. field, golf course) (full)	VO	21,709
Scenic view – other amenity (e.g. field, golf course) (partial)	VP	3,455
Scenic view – river (full)	VR	13,324
Scenic view – river (partial)	VS	3,430
Conservatories	Conservatory Type Codes D,S,G,U	777,169
Two garage spaces	Parking code G2	1,094,880
Three or more garage spaces	Parking code G3+	46,380
Quiet road	TQ	38,081
Council housing – owned by local authorities	ZL	4,143,205
Homes with balconies	VSC codes B, BA, BB, BC, BD	183,128
Patio	OS	4,932
<b>Dwellinghouse codes</b>		
Detached house	HD	3,507,776
Detached bungalow	BD	1,263,441
End terraced house	HE	1,904,006
Mobile home or house boat	TH	59,308
Better quality estate and individual dwellings built after 1945	32	1,331,001
Flats and self-contained accommodation in complexes for the retired	62	134,242
Renovated rural cottages and farmhouses built prior to 1919	02	318,534
Substantial Georgian and Regency town houses	13	3,619
Town houses built from 1950 in terraces	36	183,410
Family annexes	80	16,522
Large family houses vicarages and farmhouses built pre 1919	10	111,561
Flats in converted former commercial and industrial premises	60	416,682

## 4. Council Tax revaluation database being developed

The Government has spent £13 million on refining the council tax revaluation database, even **after** the revaluation in England was supposedly postponed in 2005.

Hansard, 25 November 2008, col. 1332W.  
<http://www.publications.parliament.uk/pa/cm200708/cmhansrd/cm081125/text/81125w0039.htm#08112643001647>

## 5. Local figures

The table below shows the current Band D council tax bill, and models for the effect of being moved up one council tax band due to a council tax revaluation (to Band E).

Council tax 2009-10	Current Band D bill	Bill after revaluation	Change
Cherwell	£1,483	£1,813	+£330
Oxford	£1,543	£1,886	+£343
South Oxfordshire	£1,471	£1,798	+£327

<i>Council tax 2009-10</i>	<i>Current Band D bill</i>	<i>Bill after revaluation</i>	<i>Change</i>
Vale of White Horse	£1,447	£1,768	+£322
West Oxfordshire	£1,415	£1,729	+£314