COUNCIL TAX

REFERENCING MANUAL

Index to Council Tax Referencing Manual

Aim of the Council Tax Referencing Manual

The aim of this manual is to provide guidance to Band 5 Council Tax referencers to obtain and record sufficient and accurate information about dwellings to:

- Enable sustainable Council Tax Bands to be allocated.
- Maintain an accurate database

It has been designed as part of the Agency's commitment to helping employees develop their skills and knowledge to support the achievements of personal objectives and the delivery of Agency targets. The best way to use this manual is electronically. Rather than print a hard copy manual that soon becomes out of date, the 'on-line' manual includes hyperlinks to live documents on the intranet to ensure that you are always looking at current information.

The hyperlinks may take a few seconds to connect to the chosen document, so please be patient. A message will appear at the bottom of your screen informing you that the document is being opened, so there is no need to click on the hyperlink more than once.

The manual does **not** refer to Council Tax processes, legal principles or the valuation process.

Guidance on Legal Principles and the Valuation process can be found in the Practice Notes in the CT Manual and in e-Learning modules.

Workbooks, Workshops and Training Courses

Before undertaking a CT referencing role you should have worked through the CT e-Learning modules on the Intranet.

Workbooks are available on the Intranet to provide further guidance to referencing and technical matters. Workshops and Training Courses can be found in the Training Events Catalogue via the Learning homepage on the Intranet.

You should discuss your learning and development needs with your line manager.

You should also ask your line manager to arrange for you to receive training the use of digital mapping and photography.

Council Tax Maintenance Transformed

Process Maps show what the VOA does and how it should be done. Process Maps can be accessed via 'How 2' on the intranet homepage.

Referencing procedures are outlined in the CT Maintenance Transformed Process Map. It is extremely important that all referencing managers, referencers and referencing caseworker support are familiar with their roles within these process maps and follow the guidelines and processes contained within them.

Role of Council Tax Referencer

Council Tax is a significant part of the Agency's work and a Council Tax Referencer makes a valuable contribution to the Agency's business plan and image.

Your role of CT Referencer is to obtain and record sufficient information about dwellings to:

- Allocate sustainable Council Tax bands
- Maintain an accurate database

Referencing is a very rewarding job and your casework will involve dealing with members of the public and many different types of dwellings. You will develop your own style and identify ways of 'streamlining' the job without losing the integrity of the work you do.

Before undertaking a CT referencing role you should have worked through the following CT e-Learning modules on the Intranet:

- Introduction to Council Tax
- Main Sources of CT Information
- Dwellinghouse Coding
- Legal principles
- Valuation Issues
- Valuation Process

You should be familiar with the:

- 'Practical Health & Safety' module contained in the e-Learning 'VOA Welcome Programme' on the Intranet, and
- CT and Best Practice Process Maps, which are part of the How.2 toolkit on the Intranet.

You should also ask your line manager to arrange for you to receive training in the use of digital mapping and photography.

Personal Safety

1. Safety Philosophy

- Nothing is more important than safety.
- All accidents and injuries are preventable. They are not inevitable.
- Safety is an individual responsibility.
- Safety is a way of life, 24 hours a day, 365 days a year.
- Every task should be performed with a concern for safety for ourselves, our fellow employees and the community in which we operate.

2. Guide to Personal Safety

The VOA has produced a number of guides on Health and Safety matters, which you should ensure you are familiar with.

Information on Health & Safety matters can be found on the Human Resources homepage on the intranet.

3. Road Safety

Valuation Office Agency Speed Policy

As part of our overall health and safety policy, the Valuation Office Agency is committed to reducing the risks, which our staff face and create when driving for work.

All staff must play their part, whether they use a company vehicle, their own one or a hire vehicle.

Staff driving for work must never drive faster than conditions safely allow and must obey posted speed limits at all times. Exceeding the speed limit is against the law, and also increases the risks for both Agency staff and the general public.

Staff who drive for work must:

- plan journeys so they can be completed at safe speeds and without exceeding speed limits;
- report road safety problems resulting from official business, including crashes, incidents, fixed penalty notices, summons and convictions for any offence, including speeding, to their line manager;
- present their licence, and any other documents, for inspection on request (currently licences should be checked annually);
- co-operate with, reporting and investigation procedures.

4. Safety on Site

You will be aware that the VOA operates a Health and Safety Policy in accordance with the Health & Safety at Work Act 1974. The Health and Safety policy covers all aspects of our work.

As a referencer, when working outdoors there is a list of dos and don'ts which you **must** abide by:

- All Valuation Office Agency staff must open and use Outlook Calendar for recording official outside appointments and inspection schedules.

  All business appointments outside of the office, including speculative calls, must be recorded in the Calendar in advance. If you change your itinerary, let the office know

- If you are going to go straight home after your inspections let your line manager know

- You should be issued with a personal alarm – make sure you carry it somewhere accessible and test it regularly to make sure it still works

- Take a mobile phone – if it's your own leave your number with your line manager so you can be contacted.

- Ensure you have appropriate telephone numbers with you. These should include local management and HR Business Relations numbers so that you can report a case of exceptional concern or serious incident, straightaway.

- Don't advertise your title on your appointment letter – initial and surname is enough

- Avoid displaying/wearing expensive looking jewellery

- Avoid parking in unlit/isolated locations

- Don't leave files/valuables on display in the car

- Be careful on building sites (open drains, etc.) Wear safety equipment e.g. hard hats (the VOA provides hard hats – use them!)

- If something feels wrong do not attempt to visit a property

- If you feel threatened, leave immediately

- Don't give out too much information about yourself

- You are not expected to tolerate abusive, threatening or violent behaviour.
  If you do experience any problems report them as soon as possible to both local management and HR Business Relations so that appropriate action may be taken.
  The Agency will act robustly in dealing with any situation or individual that causes harm to its staff.

This list is by no means exhaustive but is essential to all of us, and as individuals we must be aware of safety implications. It is ultimately down to the individual to take care on site by applying a common sense approach.

Before undertaking the role of CT Referencer, it is **essential** that you have worked through:

- **the ' Practical Health & Safety' contained in the e-Learning module 'VOA Welcome Programme' on the intranet.**

This e learning module provides guidance on how to protect your personal safety whilst out and about

You may have completed the module earlier, but it is a good idea to refresh your memory prior to commencing inspection work.

What is a Dwelling?

1. Introduction

The definition of a dwelling is laid down in legislation.

Section 3 of the Local Government Finance Act 1992 says a chargeable dwelling is:

- *any dwelling in respect of which Council Tax is payable.*
- *which would have been a hereditament for the purposes of General Rate Act 1967.*
- *is not shown in NDR list.*
- *is not exempt from NDR.*

Section 115 of the General Rate Act tells us that a hereditament is a:

- *"…property which is or may become liable to a rate, being a unit …..shown as a separate item in the valuation list…".*

Broadly speaking, a dwelling is:

- a separate unit of living accommodation with any garden, yard, garage or other outbuilding attached to it, all occupied by the same person(s) and within the same area of land.

Which means a dwelling is not:

- "a yard, garden, outhouse, or other appurtenance belonging to or enjoyed with property used wholly for the purposes of living accommodation"
- "a private garage under 25sq m for a private motor vehicle"
- "private storage premises used wholly or mainly for articles of domestic use"

…except in so far as it forms part of a larger property which is itself a dwelling…"

In most instances it is clear as to what comprises the dwelling and how a property should be banded, e.g. a typical house or flat will have a single CT band. But there are instances where it is more difficult to establish 'the dwelling', particularly when there are a number of dwellings within one building

There will also be occasions when it is unclear as to whether a property should be banded for CT purposes or valued for non-domestic rating purposes.

To complicate things even further there will be instances where a property contains both a domestic and a non-domestic element!

You can find detailed guidance on ' the dwelling' in Practice Note 1 in the CT Manual.

You will also find it beneficial to your understanding of 'What is a Dwelling?' if you work through the CT E Learning 'Valuation Principles' module.

2. Self Contained Units

A self-contained unit means 'a building or part of a building which has been constructed or adapted for use as a separate living accommodation'.
An example may be an extension to the main house to provide a flat for a member of the family.

If a property contains more than one self-contained unit of occupation, it will be divided into as many dwellings as there are self-contained units for CT purposes and each dwelling should have its own CT band. We describe this process as **'disaggregation'**.

When considering whether any living accommodation is a self-contained unit, you must have regard to several key points. These are:

- **Is it a separate dwelling in its own right? Who is the occupier?**
  Firstly establish whether the unit has a separate occupier and is therefore to be banded as a dwelling in its own right

  OR

  Is there one occupier of more than one unit?
  Only in this circumstance will each unit be truly subject to 'disaggregation' and the second or subsequent units be 'treated as' separate dwellings.
  The end result may be the same but it is very important to record the actual circumstances of occupation.

- **The physical character and layout**
  A self-contained unit must be physically capable of use as separate living accommodation

- **The physical identity of the accommodation**
  A self-contained unit will normally not be spread over different parts of a building. For example accommodation consisting of a living room and a kitchen with a bedroom and a bathroom situated across a common hallway is not a self-contained unit.

- **The provision of standard facilities**
  A self-contained unit must have its own living area as well as cooking and washing facilities and a WC.

You can find guidance on 'Disaggregation' in Practice Note 5 in the CT Manual.

3. Multiple Property

Sometimes in certain circumstances a number of dwellings ('multiple property') can be treated as a single dwelling for CT purposes. This is described as '**aggregation'.**

When considering whether it is appropriate to treat separate occupations as a single dwelling we must look at the extent, if any, to which the property has been structurally altered.

A typical example would be a house let in parts where each tenant occupies a separate bedroom but shares the kitchen and bathroom. The house was constructed as a single self-contained dwelling but is actually used as 4 dwellings. Minimal or no adaptation is needed to use the house in this way and since the tenants share facilities the property each dwelling within the house cannot be described as a self contained unit.

You can find guidance on 'Aggregation' in Practice Note 6 in the CT Manual.

4. Composite Properties

A property used for both domestic and non-domestic business purposes is described as a **'composite'**.

'The definition of a composite hereditament is contained in S.64(9) of the Local Government Finance Act 1988 and says:

"A hereditament is composite if part only of it consists of domestic property".

(Hereditament is defined in S.64(1) of the Act by reference to S.115(1) of the General Rate Act 1967 whilst the definition of domestic property is contained in S.66 of the 1988 Act, as amended.)

Composite properties fall into two main categories, namely,
(a) those that include a non-domestic element which appear (or will appear) in the non-domestic rating list (the majority), and
(b) those that include a non-domestic element which is exempt from rating and for that reason do not appear in the non-domestic rating list (the minority).'

Examples of composite properties include **public houses, shops with living accommodation, etc.** and entries for these would appear in both the CT and NDR Lists.
A **farm** is a composite property. However, as farms are exempt from rating, an entry for a farm would only appear in the CT List and not the NDR list.

A composite property is identified in the CT List by the word **'comp'** next to the band.

You can find guidance on 'Composites' in Practice Note 2 in the CT Manual.

5. Caravan Pitches and Boat Moorings

In order to be treated as a dwelling and assigned a CT band a caravan pitch or boat mooring must first be a hereditament and then, secondly, be a domestic property.

Broadly speaking a caravan pitch or boat mooring is a domestic property when either:

i) it is occupied by a caravan or boat that is a sole or main residence of an individual; or
ii) It is an appurtenance enjoyed with other living accommodation and it is not a separate hereditament.

You can find guidance on 'Caravan Pitch and Moorings' in Practice Note 7 in the CT Manual.

A Technical Presentation is also available - ask your Line Manager for details.

6. Borderline Properties

As the name may suggest, a borderline property is one that is on the borderline between being domestic and non-domestic

When considering a borderline property for CT banding you must bear in mind the definition of a dwelling and the extent to which it comprises a domestic property.

Examples of borderline properties include bed and breakfast establishments, guest houses and holiday lets.

Some borderline properties are composites e.g. **a residential property where some of the accommodation is used as an 'office'.** In recent years many more people are working at or from home and using one of the rooms in their home as an 'office'. The 'office' may be liable to business rates whilst the remainder of the property is liable to council tax.
There are many considerations to take into account whether a room in a house used as an 'office' should be 'rated' and each case has to be considered on its own merits. It is usually necessary to visit the property to establish facts.

A Showhouse is a non-domestic property and does not require to be banded for Council Tax. However, when it ceases to be used as a showhouse and is sold for domestic use, it become a dwelling and must be banded.

If you delete a borderline property from the CT list because it has become a non-domestic property for a short period of time, but is likely to revert to being domestic (e.g. a holiday let), you must ensure that you take the necessary steps to ensure that it is included in the NDR list. Most offices maintain a 'Borderline Spreadsheet' or something similar, to keep track of these properties.

You can find guidance on, borderline properties in Practice Note 8 in the CT Manual.

Remember to collect as much information as you can about every dwelling. You can then seek help from your line manager or a more experienced colleague if you have any doubt as to how you should treat the property for CT purposes

Domestic Survey Records

1. Introduction

The format of the dwelling house core record has varied over the years and older versions are often referred to as Survey Particulars or CV/R/37s. The version used today is known as the Dwelling Survey V09072.

In order to preserve the timelessness of dwelling surveys, neither sale prices nor CT bands should be entered on dwelling surveys. The correct place for these, and for details of comparables, is on the working docket.

If a site visit is undertaken **the dwelling survey, including the line drawing or plan attached, should be completed on site.** When dwelling information is obtained from records in the BA offices the dwelling survey should be completed in the BA office, where possible. Not only does this save time, but it also avoids transcription errors.

It is vital that the date the survey data is obtained (e.g. date of inspection) is recorded on the dwelling survey, as this provides a record of the physical details of the dwelling at that date.

2. Individual New Dwellings

You should create a full Dwelling Survey V09072 for each newly built individual dwelling. You should include a line drawing or attach a copy of a plan, if available. Line drawings need not be to scale.

3. New 'Estate' type dwellings

A 'master' dwelling survey VO 9072 should be created for each new type of estate dwelling and housed in an 'estate file'.

A line drawing should be made showing the internal layout, or the developers' sales literature attached. The survey should be written up on a master VO9072 with no identifying details concerning the address included. This can then be photocopied as required and individual addresses and other details added.

In some Groups an estate spreadsheet or other hard copy record may exist for 'estate' dwellings

Ask your line manager what system is used in your office for maintaining survey details for 'Estate' dwellings.

4. Existing Dwellings

When amending an existing dwelling you must print the existing DSR out from Omnidox to the colour printer and amend and update the existing DSR (CV/R/37 or VO9072). You should amend existing survey details, line drawings or plans attached in the sequence red/green/black ink.

If the existing survey is too crowded, you should create a fresh VO9072. Old CV/R/37s/VO 9072s must not be destroyed; instead they should be struck through in red and attached to the new VO9072s.

If a dwelling is divided the old CV/R/37/VO9072 should be attached to one of the new surveys, usually that for the ground floor flat if dealing with a flat conversion.

5. Converted Flats and Maisonettes

It is usually necessary to visit the site once to confirm that the conversion has been carried out. A VO9072 should be created for each flat/maisonette resulting from a conversion and completed as far as possible. It may be possible to calculate sufficient internal measurements from the existing external dimensions, which will allow an approximate EFA to be worked out. Whilst this will be sufficiently accurate for the banding to be made, it is also important to ascertain the other property attributes (rooms, bedrooms, lowest floor level, etc.)

Depending upon the locality, unnecessary time should not be spent in dealing with an existing house which is well within Band A (i.e. not near the upper margin) which is converted into 2 or more flats with minimal adaptation, unless it is known that a significant capital investment has been made and the nature of the dwelling has considerably altered, as each of the resulting dwellings is unlikely to warrant a higher band than A. Once it is confirmed that such a conversion has been completed, “skeleton” VO 9072s should be created and the case cleared.

6. Calculation of Areas

Banding for Council Tax purposes is not heavily dependent upon precise measurements and calculation. All that is needed is an approximate area for comparison purposes in order to produce an accurate banding. Accurate areas of alterations should be calculated from measurements taken on site (or scaled from plans) only if essential; this is a rare requirement in maintenance work.

Where the taking of measurements is impractical it often will be possible to estimate certain dimensions and such estimates must be clearly indicated on the line drawing. For houses and bungalows, Reduced Covered Area (RCA) should be used. For flats and maisonettes, and also for attics and basements, it is usual to adopt Effective Floor Area (EFA).

7. Composites

Where a dwelling is part of a composite property (i.e. a property used for both domestic and non-domestic purposes regardless of whether the non-domestic part is subject to non-domestic rating) you should complete the dwelling survey as far as possible in respect of the domestic part only, including completing dwellinghouse codes.

A special ‘Composite Property’ form (VO7413) was devised for recording details of composite properties and a set should be maintained at each location. You should complete a VO7413 for each new composite property and add it to the existing set. This is in addition to amending the existing dwelling survey or creating a new one.

A note should be taken of the rateable non-domestic part and a survey made if this is thought to be appropriate. If the referencing of the non-domestic part is thought to be beyond the scope of the visiting caseworker, the inspection should be abandoned after an explanation is made to the occupier, and the whole case passed to a more experienced referencer. The aim must be to avoid the need for two visits to be made to what is, as far as the occupier is concerned, a single property. However, referencers should be aware before they make arrangements for an inspection that a non-domestic part will require referencing, and the case passed to a suitably experienced referencer. Therefore, occasions when an inspection will be abandoned will be extremely rare.

GUIDE TO COMPLETION OF DWELLING SURVEY (V0 9072)


Domestic Survey Record

Address

Affix scanning label here

Property Dimension Details

Floor	Item	Length	Width	Area (m^2)	Remarks
			Total area:		

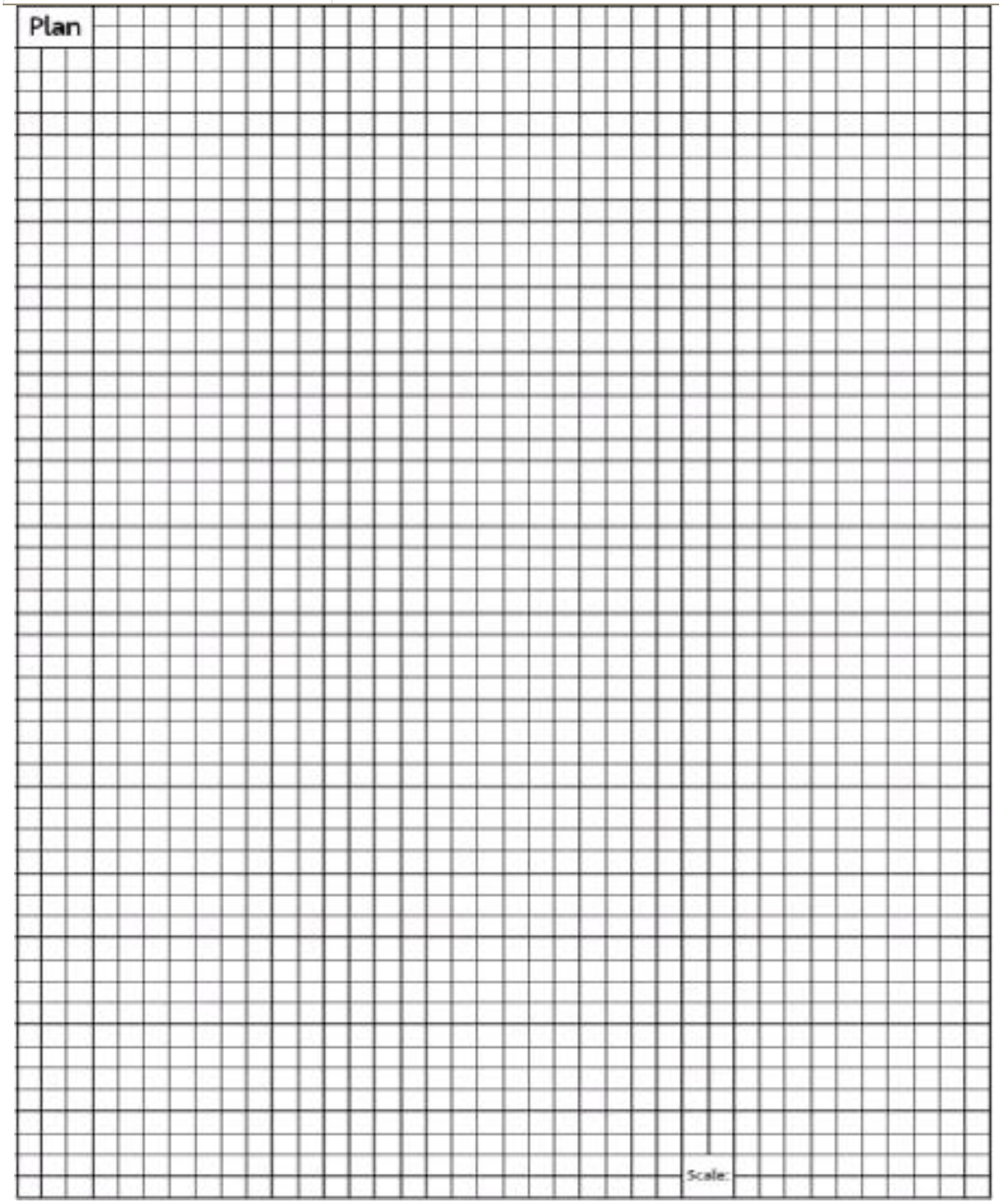
Completed by — Print name here — Date — Effective Date of Plan

Updated by — Print name here — Date — Effective Date of Plan

Updated by — Print name here — Date — Effective Date of Plan

Section Heading	Details
Address	The address of the dwelling the survey relates to, including postcode
Property Dimension Details	Dimensions and total area of dwelling. Total area should be shown as a whole number. Indicate in the remarks whether dwelling measured, estimated, scaled from plan etc.
Completed / Updated by	Print the name of the person who completed / updated the Domestic Survey Record
Date	If inspected (date of the inspection) If cleared at desk (date document filled in)

Effective Date of Plan	Effective date of the property / alterations



Section Heading	**Details**
Plan	A simple line drawing of the dwelling drawn on site or copied from a plan etc (if needed).
Scale	Remember to record the scale of the plan if to scale.

Obtaining Dwelling Information

1) Importance of obtaining accurate information

It is important to collect and record accurate information to keep individual domestic property attributes up to date:

- in order to maintain the current Council Tax Valuation Lists, and
- for any other domestic valuations the VOA may undertake
- to ensure new bandings on current council tax work are right first time

In addition, in order to safeguard the investment already made in the digitisation of CT data and development of the AVM (see *Appendix 1 – Role of AVM*), and to optimise the use of VOA data in wider government policy work and other VOA work streams, it is essential that the property attribute data recorded on the CDB is either maintained or improved at every opportunity. However, the ongoing requirement to collect data more efficiently does not mean that we can inspect every property simply to collect information on each of the property's attributes.

The minimum standard is that on clearance of any report, proposal or appeal, the 'live' assessment will have the 8 primary property attributes, and will have had the plot size checked, if required (see 6. Plot size below). However, whenever you come into contact with a taxpayer, inspect a property or you receive or research information about a property, all property attributes currently held on the CDB should be checked and any missing attributes should be completed, if possible.

2. Council Tax Maintenance Inspection Policy

Only if you have exhausted all the above sources of information, and have still been unable to gather the information you require, should you arrange a drive-by inspection or site visit.

The intention of the Council Tax Maintenance Inspection Policy is:

To obtain the information which is necessary to band a dwelling as early as possible in the process so that the minimum of time is needed.

The VOA is not a business but it must operate in a businesslike manner, and there is no advantage to its client bodies or to taxpayers if unnecessary inspections or visits are carried out.

There is an element of risk management in the way in which information is obtained or verified under the inspection policy. The VOA Management Board carry's this risk itself and, therefore, no risk lies with any individual who operates within the guidelines.

For further guidance on the Council Tax Inspection Policy you should refer to the CT Manual or speak to your line manager.

3. Demolitions and Deletions

Maintenance reports for demolitions (i.e. report code CR01) should normally be taken at face value and dealt with by caseworker support. Sometimes the information will need to be verified by the BA Inspector who might already have visited the site, or perhaps a colleague who has knowledge of the area, or it may be necessary to have a cursory glance when next in the vicinity. Special trips to deal solely with demolitions must **not** be undertaken.

Maintenance reports for deletions (i.e. report code CR02) can also be cleared from the desk if there is no scope for doubt that the entry should be removed, or if the property is now non-domestic and needs to be inspected for NDR purposes.

Requests for deletions as a result of repair, or major structural alterations rendering a dwelling temporarily uninhabitable, will require an inspection to determine the state of repair.

More information can be found in Practice Note 4 in the CT Manual "Disrepair, Building Works, Temporary Disabilities".

4. Sources of Information

Dwelling information can be obtained from a number of sources including:

- The maintenance report - the BA may have supplied sufficient information with the report to update the dwelling record
- Existing office records – Estate Files, NDR files (for composite properties), DVS cases, etc.
- 'Digital Mapping' - this can confirm basic information, such as whether a property is detached, semi-detached, etc.
- Internet websites – e.g. national and local estate agents, national and local property developers, Google maps, Local Live, local planning authorities (more and more planning authorities display planning applications on line)

  Google Maps and Local Live may be used to **view** images that are publicly available but images **must not be reproduced or saved** onto any VOA storage device. Furthermore, accessing such images can result in the use of large amounts of bandwidth, so the web page should be closed down after use. Aerial and/or satellite photography web sites are not used by the VOA as a primary source of information for valuation purposes. These sites are open to all, including VOA staff, who may use them to gain preliminary details of a property or locality to support more comprehensive valuation work. Aerial and satellite images on the web are rarely up to date and will not be a reliable indicator of the current situation on site.

  Google Earth should not be accessed as it requires bespoke software and it is not clear whether use by VOA staff would be within the terms of the software licence.

  'Rightmove' VOA Website - In 2005 the VOA, through HMRC, entered into a contract with 'Rightmove' to provide access to their archive of material that had previously appeared on their public website. As a result of this contract 'Rightmove' created a separate bespoke website for the VOA. The contract with 'Rightmove' specifies that data from this site should only be used for enhancement of our property data and to support the sales validation process in England. The VOA Rightmove website **must not** be used for any other purpose. Access to information on the 'Rightmove' public website is not affected by terms of this contract.
- Local Authorities (Planning/Building Control departments) – many allow us access to their plans etc.
- Developers and site sales offices
- Taxpayers via telephone, letter, questionnaire etc
- Colleagues
- Local press

You must always use the most appropriate and efficient method to obtain the necessary dwelling information when dealing with CT Maintenance reports, proposals or updating dwelling data for any reason.

5. 'Estate' Dwellings

Estates will vary in size from a small number of properties to large developments built in a number of phases, but the general approach should be the same.

Early contact with the sales staff on site along with a site inspection is usually very beneficial. From the ground it is easier to get a picture of how the site is going to be developed and to set it in context with other developments in the locality. In addition, establishing a personal contact eases future

communication and lessens the risk of not being aware of how the estate is progressing and, particularly, picking up changes from the original site layout.

It is usually a straightforward matter to obtain a site plan from the site office or developer showing plots and house types and individual specifications on each house type.

Once the information relating to the development has been gathered a Working In advance (WIA) case should be raised for each property and an Electronic Estate File (EEF) should be created.

The Electronic Estate File contains:

- A Front Control Sheet providing details of:
    - estate name
    - developer's name
    - addresses for each property
    - banding
    - caseworker approving band
    - details if banding appealed
    - property attributes
    - activity codes
    - remarks
    - asking price
    - actual sale price
    - date of sale
    - triage type adopted

- A Details Dimensions Sheet providing details of:
    - whether a photograph of the property exists
    - details of any value significant factors
    - property dimensions

- A Comparables Sheet providing:
    - the address of comparables
    - the comparables Group, Type, Size, Age and accommodation details
    - sale price
    - date of sale
    - band
    - supportive notes

- A Development Overview enabling the person banding the estate to quantify the development under the headings:
    - location
    - character
    - nature of site
    - build density
    - supporting infrastructure, for example, access to public transport and shops

Estate Files and Caseworker Support

The Electronic 'Estate' file enables maintenance reports for subsequent new dwellings on an established estate to be dealt with by caseworker support from the desk once the Band 4 caseworker has approved the bands for each of the developer's types.
Dwelling types can be identified by reference to the estate layout plan. Support staff can then carry out 'Pattern' banding for estate houses by reference to the dwelling type and banding details contained in the estate file for other similar dwellings on the site.

It will be necessary to maintain regular contact with the site office to ensure that the types being built accord with those identified on the copy of the site plan held by the VOA. Regular telephone contact should ensure accuracy is maintained.. If it is known that an estate layout plan has been changed, efforts should be made to obtain an amended plan from the sales staff or even better arrangements should be made with the site office staff to provide a copy to the VOA if the site layout does change.

Once the proposed bands for each property type have been determined the developers can be provided with these to assist in their marketing. Developers must be advised that these are proposed bands and may be subject to change.

6. Plot Size

The 'plot size' forms part of the DWH Code or property attributes **for houses and bungalows only**. Plot size should **not** be collected for flats and maisonettes, caravans, mobile homes or houseboats.

The first set of bulk plot size attributes captured in the CDB was provided via TENET mapping software. For some houses and bungalows a plot size could not be estimated by the TENET software or the estimate is not reliable. These gaps need to be filled and any inaccuracies corrected.

When undertaking current maintenance work for **houses and bungalows** you must aim to **add, check** and **amend** (where necessary) the plot size.

You should also add the relevant plot size accuracy code to indicate how the plot size was calculated. They are as follows:

- S – from reliable scale plan or map
- E – estimated
- A – accurately measured (e.g. on site)

A common sense approach should be taken when identifying the plot size, but under no circumstances should plot size be estimated as a factor of the Reduced Covered Area (RCA) of the house or bungalow. Inspections should not be undertaken purely to determine the plot size.

For most existing houses and bungalows the extent of the plot will be clear from Digital Mapping. This is therefore likely to be your main source of information.

For new houses and bungalows it is very unlikely they will appear in digital mapping at the time the property is banded. Consequently, it will be necessary to obtain the information from a site plan, either from the developer or the Billing Authority, and the plot size estimated.

If visiting the property for current maintenance work, or to validate the property attributes for an important sale, the extent of the plot can be determined on site. In general, however, inspections to determine the plot size should not be made.

For further guidance on 'Plot Size' see Appendix 12

7. Architects and Builders Plans

Architect and Builders Plans can be very useful, particularly in the case of unusual dwellings, and negate the need for an inspection.

Depending on local arrangements with local Planning/Building Control departments, it should be possible to obtain access to plans that have been submitted to them.

If you cannot get access to plans from the local authority it is always a good idea to investigate the possibility of obtaining plans from other sources e.g. architects or builders or even taxpayers.

Plans will be drawn to scale, typically 1:50, 1:100 e.g. 1:50 means 1cm on the plan is equivalent to 50cm on the ground.

Measurements can be scaled off plans using a scale rule and the RCA or EFA calculated.

Points to note when scaling from any plan -

Plans are extremely useful and save a lot of time but there a few points to note when using them:

- There is a risk that the plan may not be accurate, specifications can sometimes change on the final version. However, for CT purposes a reduced covered area is all that is required, so provided the plan is basically as the built version, it will suffice.

- Check there is a scale on the plan. Also, photocopied plans can sometimes be resized, which would obviously throw out the scaled measurements. Tip to check, typical domestic internal doorway is approx. 90cm.

- Ensure the scale rule is used correctly. Particularly with the 'toblerone' type scale rules, it's easy to rotate the rule by accident.

- Consider the final area, e.g. if a standard 1 bedroom flat comes out at 700m2, you've used the wrong scale!

8. Recording Level of Inspection undertaken to obtain information

A range of Council Tax Activity Codes are available to record the level of inspection undertaken to obtain the property attribute information.

It is the responsibility of caseworkers, including support staff undertaking 'pattern banding' of estate-type dwellings, to ensure CT inspection activity codes are input directly to the CT Application or recorded on the Working Docket for input when the a case is cleared. These codes are mandatory.

Council Tax Source Codes appropriate for maintenance, proposal and appeal work are:

Description Of Source	**Remarks**	
A1	Agents – Data obtained from Rightmove	**Source Code** date should be the 'date marketed' from the site
A2	Agents – data obtained from LonRes	
A3	Agents – other	For example, estate agents' particulars (electronic and hard copy) Verbal information supplied by agents, perhaps in the course of negotiations
B1	Billing Authority - Scaled Plans	Including where plans viewed at Local Authority premises
B2	Billing Authority – Data	For example, data supplied on BARs, lists of local authority housing
C1	Central Government - Scaled Plans	For example, plans supplied by the MoD
C2	Central Government – Data	For example NHS asset data or NroSH data
D1	Developer - Scaled Plans	Including plans for social housing

D2	Developer - Estate files	Including data for social housing
E1	Estimated – Group	
E2	Estimated – Type	
E3	Estimated – Age	
E4	Estimated – Area	
E5	Estimated – Number of rooms	
E6	Estimated – Number of bedrooms	
E7	Estimated – Number of bathrooms	
E8	Estimated – Number of floors or floor level	
E9	Estimated – Parking	
EA	Estimated – Conservatory/conservatory area	
	Estimated – Modernised	
EC	Estimated – VSC	
F0	Clerical error – now updated	If a set of property details is entered on the CDB by mistake, then **source code** F0 should be added to that set. Following this a new, correct, set of property details should be added with the appropriate **source code** and **source code** date.
I1	Inspection – full (collect/validate all data)	
I2	Inspection – external (all elevations)	Where all sides of the property are seen on inspection
I3	Inspection – external (not all elevations)	Where it is not possible to see all sides of the property on inspection
N1	No data changed – questionnaire issued	A flag to indicate that a questionnaire has been issued
N2	No data changed – incompatible **code** checked	To indicate that a seemingly incompatible **code** is correct

O1	Office Records - existing records (excluding estate files)	
O2	Office Records – Digital Mapping	
P1	Public domain – (excluding agents)	For example, publicly available aerial photography
S1	Sales information (SDLT/HMLR) -eff date change only	For use when sales information indicates that the effective date is incorrect.
T1	Taxpayer – facts agreed	Particularly in connection with a council tax appeal or IHT case
T2	Taxpayer – conversation (telephone/counter)	
T3	Taxpayer – structured (questionnaire)	This **code** should also be used when a questionnaire validates the existing data (this will record that it has been returned).
T4	Taxpayer – unstructured (letter/e-mail)	
T5	Taxpayer - scaled plans, supplied via Taxpayer	
V1	Change of VSC adjustment factor (**AVM CALIBRATOR USE ONLY**)	To be used when VSC factor is changed

Inspections

Information gathered from sources such as BAs, Local Authority (and other) planning websites, developers, taxpayers, etc. will allow a large percentage of reports to be cleared 'from the desk'. Inspections should only be undertaken where necessary.

1. External Inspections

You will find it possible to make some external inspections from the road at the front, rear or side of the dwelling without entering the curtilage of the property.

It is not always necessary to contact the occupier; however, a customer focused approach means we should always consider contacting them to let them know we are in the area.

2. Internal Inspections

Whilst internal inspections may not be necessary in the majority of cases where all the essential features of the dwelling are readily ascertainable from other sources, circumstances may arise where it is desirable or essential to inspect a dwelling internally in order to get accurate data. Such circumstances may be where:

- state of repair is an issue
- the 'hereditament test' needs to be applied to judge whether it is a dwelling
- an 'extension' may include all the essential features of a self-contained unit and falls to be treated as a separate dwelling.
- areas (where the height of the ceiling) is under 1.5 metres need to be calculated for flats, lofts and attics

If you need to make an internal inspection you must contact the occupier and make an appointment.

Appointments

Although some BAs do not include the name of the taxpayer in the report, it might be possible for casework support to obtain telephone numbers, either from the 'Property Transactions' application (it should have been recorded there when the transaction was registered) or from a number of Internet phone books. BT provides an online service, which can be accessed at bt.com. The online Yellow Pages are also useful for finding business phone numbers. This can be accessed at www.yell.co.uk. Although some BAs do not include the name of the taxpayer in the report, it might be possible for casework support to obtain telephone numbers, either from the 'Property Transactions' application (it should have been recorded there when the transaction was registered), from Directory enquiries (**118 707)** or, increasingly, from a number of Internet phone books - good examples are BT (*thephonebook.bt.com)* and Yellow Pages (*yell.co.uk*).

Dependent on the level of detail provided by the BA on the report (and the reliability placed upon the information), it is sensible to contact the taxpayer prior to making an inspection to determine whether it is possible to make an external inspection when next in the area or, in the case of minor alterations, to confirm the facts with the taxpayer - **this might determine that an inspection is not required**. Taxpayers should be encouraged to grant permission for external inspections to be made, with the accommodation details confirmed by telephone.

In urban areas, it may be practical to check the nature of some alterations from the road whilst undertaking other inspections and then decide whether it is necessary to contact the occupier. Taxpayers **must** be notified of any potential changes to the band to avoid receiving a Notice 'out of the blue'. In **remote** rural areas, it is likely that more appointments will be required, but these should be made by telephone where it is possible to do so.

Where appointments have to be made in writing, these should specify the date and an approximate time only or “am”/”pm” to allow for flexibility. Written appointments must be made in accordance with the commitments of the Council Tax Charter and 7 days notice should be given.

Appointment Letters - Only the standard Council Tax appointment letters (available on the MS Word Template) should be used. The Council Tax home page gives useful information and updates on the correct letter to be used for the relevant circumstance.

Appointments for Coincidence of Transaction (CR10) Reports - When dealing with ‘activated’ CR10 reports it is imperative that no increase is made to the current band without contact with the taxpayer to verify facts. This is to ensure that the taxpayer has been alerted to the situation and does not receive a rebanding notification “out of the blue”.

The verification might indicate that the dwelling needs to be inspected internally before the banding can be revised, or that the report is incorrect, e.g. a report with a reason of ‘extension’ may in fact be for the addition of an annexe.
Where you have not found it possible to make contact with the taxpayer to verify the facts and an internal inspection is necessary, you must make a written appointment.

3. Preparing for Inspections

As with all duties performed by the Agency, good preparation for site inspections is a must.

The work you do in the office beforehand can not only save valuable time when out on inspections, but will give you sufficient background knowledge to approach any inspection with confidence.

Route Planning

You should ensure you make the most efficient use of your time by planning the best route. In urban areas you will usually have ‘A-Z’ street plans within your office or you can use digital mapping which can be particularly useful in rural areas. Portable Satellite Navigation Systems (Sat Nav) are now available in local offices. If you do use one of these please be aware of the possible Health & Safety implications.

Outlook calendar

Once you have confirmed your itinerary for the day note appointment times, addresses and contact names/numbers, where available, in Outlook Calendar. The use of Outlook Calendar is for your health and safety and should be utilised throughout the Agency by all staff for recording all official outside appointments and inspections.
Ensure that you can be contacted by mobile phone when you are out of the office, and if you do not intend to return to the office after your inspections remember to tell your Line Manager or, if not available, a senior colleague.

Transport

You are expected to use the most efficient and economic means of travel when making inspections. In urban areas particularly, the most efficient and economic means might well be public transport. If the properties are close to the office you might even consider cycling or walking.

You can use a private motor vehicle. You can also hire a car. Hire cars are normally the cheapest option for journeys over 135 miles in one day, and the greater the distance travelled the cheaper it is per mile. Preferably hire cars should not be used for short trips, as this proves more expensive and, as best practice, you should consider planning a full days inspection to maximise the use of the car. However, it is recognised that business or operational needs should take priority in this area (instructions for hiring cars can be found on the Intranet).

In order to drive you must hold a current and valid driving licence. If you use a private motor vehicle you must also satisfy the necessary insurance requirements.

Guidelines about travelling and subsistence can be found on the Intranet in 'The Guide' Section 7.

Identity Documents

Before undertaking any inspection you must ensure you have been issued with:

- **Identity Card (V0 9053)**
- **Authority to Inspect (V09056).** Make sure this is kept up to date and signed by the Listing Officer responsible for the Billing Authorities you are working in.

You must carry your Identity card and Authority to inspect with you **at all times** when making inspections.

Further instruction on the issue, care, and security of identity documents can be found in the Personnel Manual Section 20 Part 2 (20.11-26) on the Intranet.

Equipment

To successfully undertake inspections for Council Tax purposes, you will need the following equipment:

20m tape and/or Laser measuring device - You should be issued with your own personal 20m tape. The availability of laser measuring devices in offices may be limited, therefore you may have to book one out for your inspections - check your local office practice. If you do take a laser tape, make sure it is in working order before leaving the office and that the batteries are not flat.

Clipboard, pens & pencils, eraser

Supply of dwelling survey sheets VO9072

Personal Alarm - All staff on outdoor duties are issued with a personal alarm. If you do not have one, ask your line manager. Check it is in working order before leaving the office.

Mobile Phone - All staff on outdoor duties have the option of using a mobile phone supplied by the VOA or using their own mobile. Local management will be able to supply you with the details.

Location plans/street maps

Camera - As with laser measuring devices, the availability of cameras in offices may be limited so you should your local office booking procedure if you are not issued with an individual one. Check that the batteries are fully charged before leaving the office.

Dwellinghouse Coding Guide or Quick Guide to Dwellinghouse Coding

A list Billing Authority addresses can be useful – You can then to provide the taxpayer with the address of the appropriate BA so that they can refer any questions regarding payment of Council Tax.

Of course, you will be provided with a briefcase to carry this equipment.

Finally, make sure you have all the necessary paperwork, case dockets, etc, and always take some spare cases in case of abortive visits.

4. During Inspection

Personal Conduct

As a referencer you will be in constant touch with taxpayers and it is the impression you give to taxpayers which reflects on the Agency. The Citizens and Taxpayers Charters put customer service to the forefront and the VOA must provide a fast, friendly, efficient service to all taxpayers.

Listed below are guidelines, which will assist you in your dealings with taxpayers:

Taxpayers have the right to expect someone presentable
A clean and tidy appearance is essential.

Identify yourself and present your identity document
You should show your identity document for inspection as a matter of course when introducing yourself. Don't wait to be asked!

Always identify yourself readily if challenged by any member of the general public.

Explain where you are from and the purpose of your visit
You should take the utmost care to ensure that you do not give any cause for concern.

Do not insist on entry
Under no circumstances, even when the proper formalities have been observed, should you insist upon entry if the occupier refuses permission. If you are given permission to enter the property but, before the inspection is complete, the occupier asks you to leave, you should comply with the request without question or delay.

Where entry is refused or an inspection is terminated for no apparent reason, you should report the facts to your Listing Officer via your Line Manager.

A comparatively trivial or seemingly insignificant irregularity may provide an opportunity for complaint. Any risk of an allegation that powers of entry on to private property are being abused must be avoided.

Meet rudeness with firm politeness not retaliation nor servility
You are not expected to tolerate any behaviour that you feel is abusive or threatening. If you do experience any problems you should report them as soon as possible to your local management

Aim to be punctual for appointments

Carry out the inspection tactfully and carefully

Never inspect a property if there are only minors present
If you are confronted with a situation where only a child is present on the premises, under no circumstances should any inspection of the property be made. This extends to the taking, or checking, of dimensions or the taking of photographs within the curtilage of the property.

On returning to the office you should send a letter to the occupier explaining the circumstances, and an appointment should be made with a request that an adult will be present on the next occasion

Be sure the person giving you permission to inspect has the authority to do so

Ask questions tactfully and listen attentively to the taxpayer's answers

Answer only questions within the scope of your knowledge and experience
If you don't know the answer, don't guess it! Advise that you will check the answer on your return to the office and let the occupier know as soon as possible.

Do not get drawn into complicated discussions concerning legislation
Avoid discussing matters that you are not familiar with, and any valuation or legal matter outside your responsibility. Information given in good faith, but not soundly based, may mislead the occupier and do more harm than good.

Advise the taxpayer to put his/her comments to the LO either in writing/email or by telephoning.

Speak in a language the taxpayer can understand. Avoid using VOA jargon and technical phrases.

Avoid contentious discussions e.g. the rights or wrongs of the Council Tax system

Don't offer any advice regarding payment of Council Tax
You should advice the taxpayer to contact the appropriate Billing Authority with any questions they have regarding payment of Council Tax. It is useful to have a list of Billing Authority addresses with you when you go out on site.

Inform the taxpayer of the address and telephone number of the appropriate section at the Billing Authority

If you have to refuse any requests, express regret and say why

Explain to taxpayers what happens next. If there is nothing further for them to do until they hear from us, say so

Thank taxpayers for their co-operation and assistance

Remember, it is your responsibility to preserve an attitude of complete impartiality in all your contacts with taxpayers. Always try to be helpful, use common sense and tact, and treat the taxpayer the way you would wish to be treated yourself.

5. Approach to Inspection

You must adopt a methodical, systematic approach to inspecting dwellings to ensure you obtain all the necessary information in the most efficient way.

If you are making a full inspection you should always start by taking a quick look around the outside of the property (or around all the rooms in a flat) to get a feel for what you're dealing with.

You should then:

- Draw your sketch plan or update the existing one on the survey sheet, decide on the required measurements, take your measurements working from front to back and record on the sketch plan.

Line drawings sketched on site are generally sufficient and occasions when redrawing them back at the desk should be rare. Redrawing line drawings is generally unnecessary and can give rise to transcript errors.

- Complete **all** missing dwellinghouse codes ('area' may need to be completed later).

You should not assume that because the dwelling has already been coded that the coding is correct - always check all **existing coding details.**

- Complete the remainder of the dwelling survey sheet.
- Take photographs (of the property and of anything 'value significant') – see below
- If there is a similar property in the immediate vicinity make a note of the address. This can be very helpful when deciding the appropriate band.

Adopt whatever inspection style you are comfortable with. You may, for example, prefer to complete the dwellinghouse coding details first.

Always spend a minute or two at the end of the inspection running through the dwelling survey form to ensure you have all the relevant details. A few minutes spent now could save a lot more time in the long run!

Composites

You should make a note and a survey of the rateable non-domestic part as well as of the domestic part, if appropriate.

If you feel you are not sufficiently experienced to reference the non-domestic part of a composite property you should abandon the inspection after giving an explanation to the occupier *. The whole case should then be passed to a more experienced referencer. The aim must be to avoid the need for two visits to be made to what is, as far as the occupier is concerned, a single property.

*** Research done prior to the inspection should identify potential composite properties and the need to abandon inspections would be an extremely rare occurrence.**

6. Photographs

Digital photography is a key factor in the ongoing evolution of the VOA. The facility to add photographs to an address on the central database has been developed and is available to everyone.

Digital Photography training is available from your ITSO. A best practice guide for taking and adding photographs and a digital photography IT user manual are available on the Intranet.

We must always be conscious of the fact that the photographing of a person's home is a matter that requires tact and diplomacy.

Here are some rules that you **must** adhere to:

- Photographs can be taken from the public highway, but only of features that are visible from that highway

- **Photographs taken externally from within the boundaries or curtilage of the plot must only be taken with the consent of the taxpayer/occupier**

- **No internal photographs of dwellings should be taken for Council Tax purposes except in the rare instance of an internal feature being a factor that could be taken into account when banding - and then only with the consent of the occupier**. Such features could include the poor state of repair or the lack of modernisation.

  Internal photographs should normally be deleted when they have served their purpose.

- Photographs **must not** include any features that are not relevant to, or part of the dwelling, or which could raise questions in the Council Tax environment. Examples are the actual occupier, a car parked in the drive, details of the security system, or valuable items of furniture, jewellery or antiques.

You can find further information about photographing properties in Part 11 of the Customer Services Manual.

Property Details

1. Purpose of Property Details

Property Details was originally introduced in the 1970's and was known as Dwellinghouse Coding. The original purpose of Dwellinghouse Coding was to provide a simple system for understanding the main features and attributes of a property. Rather than saying a property is a semi-detached house built in the inter-war period with a reduced covered area of one hundred and twenty metres we can just say it is 21/HS/120. The coding system is now fundamental to allowing us to make use of IT to help us carry out our valuation work. It can help provide a mental picture of a dwelling. It can also tell us something about its value and enables us to compare similar types for valuation purposes.

In England, during 2003/4, a Bulk Capture Exercise was undertaken to extract the property attributes of each dwelling from hardcopy records, such as the dwelling survey, and digitise these details. A similar Data Capture Exercise started in Wales in 2005. Since 2004, many of these records have been enhanced using other sources of data including inspections and third party data which means that, in many cases, the property attributes are more comprehensive and up to date than the dwelling surveys or precis sheets.

In England and Wales, whenever and for whatever reason we make a site visit to a dwelling, or through our communications with Billing Authorities, builders, developers or the public every opportunity should be taken to check and update the property attribute details. Until now, it has not been compulsory for staff to add a source code when altering a set of property details but if no source code was present then it was not possible to ascertain how the details were sourced and when they were last checked. Following changes to the CDB, it is now mandatory to enter at least one source code every time a set of property details is added/amended. However, if different attributes are obtained from different sources then a source code should be added for each source used.

The most current set of property details, for each effective date will be displayed on the 'Amend/Delete Existing Details or Create New Details' screen in Property Details. Previous, 'historic' sets of property details will be accessible from this page by using Ctrl & F. It is not possible to delete a set of property details, thereby enabling staff to see a complete history of property details.

The DWH Code can help provide a mental picture of a dwelling. It can also tell us something about its value and enables us to compare similar types for valuation purposes.

Property Details are vitally important to all business streams, and it is essential that all dwellings are coded accurately. You should ensure you have worked through the e-Learning **'Dwellinghouse Coding module' 2007** before undertaking the role of CT referencer

2. Property Details

Property Details is made up of 16 individual property attributes and a Reason Code and plot size.

The **17 individual property attributes** are:

- The 'Group' the dwelling has been classified into, this is broadly a signal of its architectural style
- 'Type' i.e. whether the dwelling is detached, semi detached, a caravan or in a converted building etc.
- Age
- Area (i.e. size)
- Central Heating
- Rooms – number of
- Bedrooms – number of
- Bathrooms – number of
- Floors – number of (if the dwelling is a house or bungalow)

- Lowest floor level (if the dwelling is a flat or maisonette)
- Parking (garage, open parking etc.)
- Conservatory type
- Conservatory area
- Outbuildings
- Value Significant Code (VSC) details i.e. any special features which might effect the value of the dwelling
- Modernisation since 1980
- Plot size

Attribute data should always be captured and/or checked when contact is made with the occupier/owner, the property is inspected or where other sources of information are used.

Where it is possible to do so, all previously recorded attributes must be validated (confirmed as correct) and those missing should be inserted to give a complete set of attributes. The following attributes must always be present in Property Details

Whenever possible all 17 attributes must be recorded, but the following 9 are especially important and **must** always be captured in the DWH Code:

- Group
- Type
- Age
- Area
- Number of Rooms
- Number of Bedrooms
- Number of Bathrooms
- Number of floors (for houses or bungalows) or lowest floor level (for flats or maisonettes)

Whilst it is no longer mandatory to collect plot size, every effort should be made to do so. Plot size is an important factor in the value of dwellings.

The **Reason** Code 'R', 'P' or 'V' is used to indicate the reason why a set of property attributes has been recorded.

For further guidance on the use of Reason Codes see Appendix 8.

3. Property Details Effective Date

Property Attribute Effective Date is an important supplement to the dwellinghouse coding and must be recorded correctly. It relates to the date on which the dwelling was known to exist in the physical state described in the associated details.

For guidance on Property Details Effective Date see Appendix 9.

2. Compatibility of Property Attributes

When validating or inputting property attributes it is essential that you ensure all the various attributes are compatible.

i) 'Group', 'Type', 'Age' and 'Area'

These 4 attributes should be compatible with each other. For example, you cannot have:

- Group 08 (Small villa type dwelling built before 1919) with Age Code 'D' (dwellings built between 1930 – 1939)

- Group 51 (2 storey purpose built flats between1930 to present day) with Type 'FC '(non purpose built flats)
- A house with an area of 170m2 is unlikely to be in Group '21' (Standard houses and Bungalows built between 1919 and 1945 with an area range not exceeding 145m2)

ii) No. of Floors and Lowest Floor Level

The Number of Floors and Lowest Floor Level must be compatible with other attributes. For example:

- for a flat or maisonette the **lowest floor** should be recorded.
- for a house or bungalow the **number of floors** should be recorded.
- A flat with the lowest floor level of '4' **cannot** be in Group 50 (Flats and maisonettes in two storey blocks).

The '**Property Details Validation Matrix**', (Council Tax Homepage), lists compatible attributes. Unfortunately, at present the Property Details Application does not prevent incompatible attributes from being inputted, however these incompatible attributes are identified on a monthly basis and you will be asked by your line manager to correct any incompatibilities. So it is important that you take care when entering codes.

Guide to Property Details

Our main source of information for Property Details is the Property Details Guide, which you can find on the Council Tax homepage on the Intranet.

The Guide provides:

- A description of each Group of dwellings, together with photographs of typical dwellings within the Group, and
- Guidance on the other attributes which make up the Property Details such as the 'type', 'age' 'number of rooms' etc.

With experience, you will become familiar with Property Details, and rather than continually referring to 'The Property Details Guide' you may find you only need to refer to the Quick Guide to Property Details (VO9280), also on the Council Tax homepage on the Intranet.

You will find it useful to print out a hardcopy of the 'Quick Guide' to refer to when making site inspections

Property Details Source Codes

Property details form the basis of domestic valuations undertaken by the VOA. It is essential that staff using property details knows how accurate they are, when they were updated and from which source they were obtained. Source codes have a dual purpose; they are designed to 1) indicate the source of the property details and 2) help identify individual attributes that have been estimated.

Property Details Source Codes are compulsory when altering/updating a set of property details. The source codes, which replace the old activity codes, can be found in Appendix 11. The previous codes in Appendix 11 can still be displaced, but cannot be used. It is now mandatory to enter at least one source code every time a set of property details are amended/added. However, if different attributes are obtained from different sources then a source code should be added for each source used.

It is not possible to record a source code without also recording a source code date. When there is any interaction with an occupier (for example a letter, email, report, proposal, telephone enquiry) the property details should be checked, updated and even if no updates are required, a source code added to record that interaction. This will confirm that the property details held on the CDB have been verified and are up to date. When an individual source code has been estimated then a source code has been estimated then a source code beginning with an E should be used. 'E' source codes should always be used in conjunction with the other source codes, so that the source of the data as well as its accuracy is known.

The source code date should be the date on which the information is obtained; the date defaults to the current date so must be changed.

Recording Property Attribute Data

Property Data is held in the Property Details Application within the Computer Database and must be updated in order to maintain an accurate database.

The accuracy of data held in the database is essential to producing accurate and sustainable valuations.

If dwelling details are missing or out of date it means the data we currently hold on that dwelling does not truly reflect the property.

As a caseworker, you may always not input data directly to the central database, **but it is your responsibility** to ensure you obtain and record the information necessary to maintain an accurate database. You must complete/update the Existing/Revised Property Details section on the Working Docket **(See ' Guidance to completing Working Docket in this manual).**

Points to remember when coding on Site

:

- You will find it useful to take a hardcopy of the Property Guide with you at first. As you become more experienced you may find the Quick Guide will be adequate as an Aide Memoire.
- Code or update Property Details on the working docket on site
- 'Age' a dwelling before you 'Group' or 'Type' it
- Not all dwellings will have such attributes as Car Parking. If this is the case enter '0' in the appropriate box. This will indicate the particular attribute does not exist rather than you have missed to note the information.
- Don't forget to update the 'Area' **and** the accommodation when an extension has been built
- It is important to remember that adding an extension and therefore increasing the area doesn't mean that the Group changes. The Property Details Guide indicates a size range. E.g. Group 31 size range up to 120m^2. If a Group 31 house of 112m^2 has a two-storey extension of 25m^2 added it does not make the dwelling a Group 32. Remember the Group attribute reflects its architectural style.

Ageing a Dwelling

Ageing a dwelling can sometimes be a tricky task. A few dwellings proudly display the year built, if only they all did! Usually you will have to estimate the age of a dwelling.

When undertaking dwellinghouse coding you should try to 'Age' the dwelling first, as it will help you form a decision as to the 'Group'.

Estimating Age of Dwelling

To estimate the age of a dwelling you will need to look at various features such as the brickwork, roof, windows and chimney. (See Building Construction section in this manual).

Some features to look out for are:

1) Brickwork

Is the style of brickwork 'stretcher', 'header' or 'random'?
'Headers' and 'Stretchers' together, and random bonds, usually indicate a **solid wall.**
'Stretchers' only usually indicate two skins of bricks, in other words, a **cavity wall.**

The majority of dwellings built **before 1939** had **solid** walls. However, in the period between the World Wars local authority housing was often built with cavity walls, whilst some private housing was not! Many properties with solid walls are rendered, pebble dashed or hung with tiles, all designed to keep out the water.

After 1945 and the end of the Second World War, although there was some early hangover, the majority of housing was built with **cavity** walls.

Of course not all walls are built of brick, especially pre 1919, when locally produced materials were used.

2) Roofs

What is the style of the roof? Roofs come in a variety of styles from pitched to flat and constructed of various materials.

Roofing materials used pre 1919 varied within the locality and could be thatch, slate, stone etc.

A very **steep pitched roof and upstanding gables** may indicate a former thatched roof in pre Victorian era cottages and farmhouses.

Medium pitched (c45%) and hipped roofs were a feature of inter war (1919-1939) design. Plain clay tiles were typical, but sometimes slate or some cheaper varieties (such as asbestos tiles) were used to construct these roofs.

Pitched roofs (with gable end walls) were a common feature in housing built in the period following the end of the War in 1945, through the 1950s and onwards. Concrete interlocking tiles are most common. These were cheaper to build following severe early post war shortages.

Early 1950s bungalows often tend to resemble their pre-war counterparts, especially when an estate was begun before the war but completed after.

Flat Roofs indicate 1960s or 1970s! On blocks of flats, these will often have been subject to a pitched or mono-pitched conversion to cure the endless water problems associated with expansion joints and cracks in large areas of flat roofs.

Low pitched roofs with large concrete interlocking tiles usually indicate 1970s.

3) Windows

The first question to ask is 'are the windows still original?' Windows can help to age a dwelling if they are, but many have been replaced over the years.

Sliding sash windows are usually pre 1919 with some early 1920s hangover. Many have been replaced with 'oblong' fixed glass and top louvers or new modern windows.

Round bay, multiple casement timber framed windows on the ground and first floors indicate inter war, 1919-1939.

Metal framed casements with brass handles and stays, (Hopes or Crittalls were popular manufacturers) were common after 1945 through the 1950s.

Large wooden picture windows were a feature of the 1960s.

In the later 1970s and 1980s windows started getting **smaller,** reflecting an **energy conscious design**.

4) Chimneys (comments apply mainly to urban areas)

Victorian houses had forests of chimneys! Practically every room had a fireplace resulting in a chimney pot.

Inter-war: Heating systems relied on solid fuel right up to the late 1950s, and most house and even flat designs incorporated at least one, and often two, working chimneys.

Late 1950s onwards: In metropolitan areas, smokeless zones were introduced from the late 1950s and cheaper housing tended to be designed around electricity or gas, and often had no chimneys.

1960s& 1970s: If they have chimneys, a gas flue may utilise, but often no functional requirement in design. In urban areas houses built around oil or gas fired C/H may retain a fireplace for traditional effect.

1980s/1990s: In urban areas modern 'cottage' executive style housing requires chimneys for traditional charm and look rather than functional use.

Further guidance about 'Age' can be found in the Dwellinghouse Coding Guide and DWH Coding E Learning modules.

A technical presentation – 'The Dating Game' is also available - ask you line manager for details.

GUIDE TO COMPLETING WORKING DOCKET (VO 7453)

27-JUN-2006 13:43:54 C D Garrett

COUNCIL TAX - 1993 REPORT OF ALTERATIONS

Report Number: BA 9609111/ 432 **DOE BA Code:** 1234
Triage Type: **Target Date:**
Billing Authority: ANCHORAGE BOROUGH

CDB INPUT RECORD
ALTERATION / NO ACTION
Date _____ Inits _____

Report Details: Report Received: 15-MAY-2000 Report Registered: 01-FEB-2006
Reason Code: CR10 Effective Date: 10-MAR-2000 Input By: DD432 Caseworker: BJK432 Team: CT432

Council Tax Valuation List Entry: BA Reference Number: 81326221940034
Address 1 of 1: 2, WENDY WAY, ANCHORAGE
Postcode: AT56JG
Band: B (C) Effective Date: 01-APR-1993 Inactive Date:
Valuer: SJ432

Banding History:

Band: ( )	Effective Date:	Inactive Date:
Band: ( )	Effective Date:	Inactive Date:
Band: ( )	Effective Date:	Inactive Date:

O/S Case(s):

O/S Report(s):

Transaction History:

Date	Type/No	Code	Int	Capval £	AnnVal £	From	Term	Rent £
27-JAN-2006	A51123202	MX	FP	238000				

Party Details: Party Name: Status:
Enter address where different to VL address: **1**
Address:
Postcode:

Existing Property Details:

Gp	Typ	Age	Area	Htg	Rms	Bed	Bth	Flr	Lvl	Pkg	Cons	Out	VSC	Mod	Plot	Rsn	Effdate	DV	Act
21	HS	D	90	Y	5	3	1	2		02	D10				428	R	13-APR-2002	1	60

Revised Property Details: **4**

Remarks:
NEW GARAGE WITH BEDROOM AND EN-SUITE OVER

Notes: **3**
All Action Completed by Caseworker:
Date: Inits: Grade:

Revised Entry: **2**
Address: BA Ref No:

Band	Comp Ind	Effective Date	OR	Inactive Date	Notification Change Code

VO7453

Guide to completing Working Docket (VO7453)

A 'Council Tax – Report of Alterations VO 7453 is produced from the CT Application following the registration of a maintenance report. This report is commonly known as a Working Docket.

Details output to the Working Docket (VO7453) from the CDB include the address, present CT List entry, details of any other outstanding reports or cases on the dwelling, transaction history, and the existing property details. The 'Reason for Report' code (See *Appendix 2 – Reason for Report Codes*) is also shown.

Having ascertained the new/revised Band by reference to such records as the 'CT bible', Key Property Sheets, Settlement Detail Sheets, CT Manual Practice Notes, bands on adjoining dwellings, etc. it is the **responsibility of the CT referencer** to record the revised banding details and revised property details on the Working Docket (VO7453)

The Working docket will be used by support staff as an input docket to update the central database

It is therefore essential that the Working Docket (see previous page) is completed **correctly** as follows**:**

1. Party Details

If known, the name and status of the taxpayer should be entered. The address of the taxpayer should also be entered if it differs from the address of the dwelling being banded.

2) Revised Entry

The new/revised banding details must be in the 'Revised Entry 'section on the Working Docket as follows:

iii) the **address** – if it differs from that presently shown in the CT List

ii) **BA Reference No.**

iii) new/revised **Band** *(see Appendix 3 – CT bands for England* and *Appendix 4 – CT Bands Wales)*

iv) **Comp. Ind** – The word **'Comp'** should be entered if the dwelling is a composite property

v) **Effective Date or Inactive Date** – (*See Appendix 5 – Effective Date of CT Band)*

vi) **Notification Change Code** – *(See Appendix 6 – Notification Change Codes* and *Appendix 7 - No Action Codes*).

If the report is to be a **'No Action'** the above boxes should be left blank on the Working Docket and the words 'No Action' should be written in the **'Notes'** box together with the appropriate 'No Action Code'.

If 'No Action Code CN09' is used you must also provide a brief worded reason in the Notes box giving the reason.

3. All Action Completed by Caseworker

The Date, Initials and Grade of person undertaking the banding review and associated actions should be entered in this section

4. Property Details

The property details should be updated by entering/ amending the following:

- the **property attributes** which make up the dwellinghouse code.
  Where 'WK' is entered in the VSC field, an explanatory note should be entered in the 'Remarks section of the docket
- **Rsn (Reason Code)** - See *Appendix 8 – Property Detail Reason codes*
- **Effdate (Effective date)** - See *Appendix 9 – Property Details Effective Date*
- **DV (Data Validation Code)** – *See Appendix 10 – Data Validation Code*
- **Act (Activity Code)** – *See Appendix 11 –Property Details Activity Codes and Date*

Property Details Effective Date

When updating property details on the working docket you should always check, and where necessary amend, the effective date of the existing set of property details.

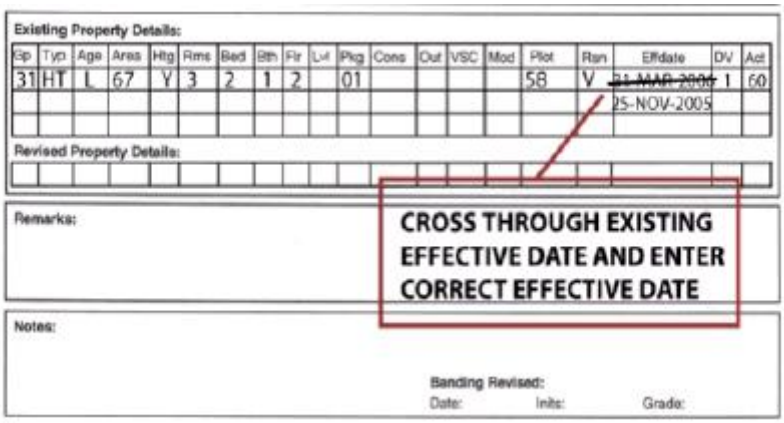
The most up to date set of property details must be recorded with the most recent date.

New Dwellings

The property details effective date shown in the 'Existing Property Details' section on the Working Docket for a new dwelling will default to the date the address was created.

You **must not** adopt this date as the Property Details effective date. You must cross through the existing property details effective date and enter the correct effective date discovered during the banding process

For example:



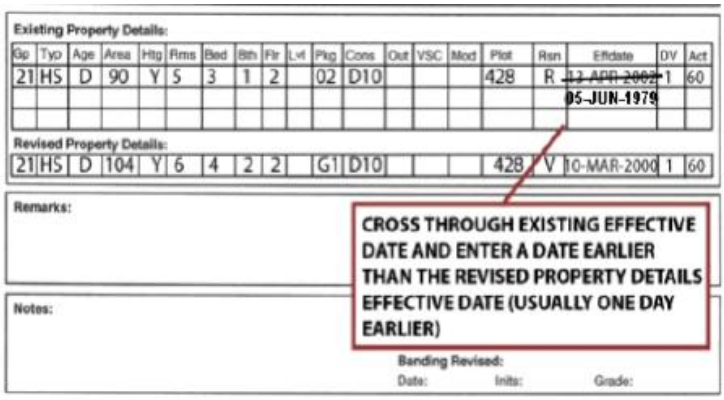
Existing Dwellings

You may well find that the effective date of the revised property details is earlier then that associated with the existing set (eg in the case of an activated CR10 report).

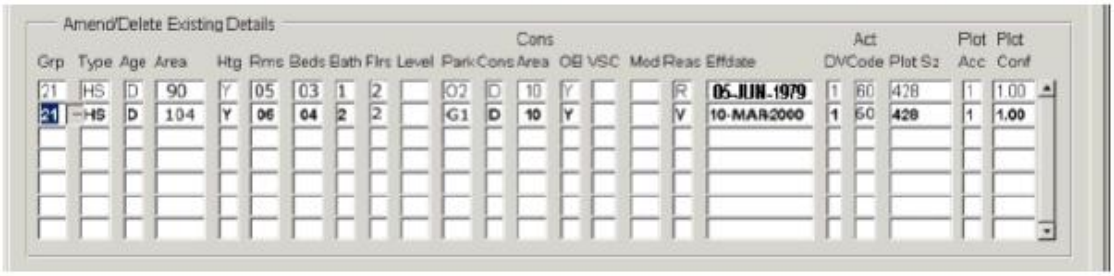
If this is the case, you must cross through the effective date shown for the existing property details on the Working docket, and enter a date earlier than that for the revised set of property details (ideally the

date that the attribute details first applied (date built or date last extended) but if this is not known then make a best estimate).

For example: (change illustration to show an effective date of (say) 05-Jun-1979



When input the property details record in the CDB will then appear as:



Reason Codes

NB This applies to England only.

The property details for an activated CR10 report may have been reviewed and updated earlier as part of the 'Inactivated 10 Review' for the postponed CT 2007 Revaluation. These cases can quickly be identified as Reason Code 'P' will appear for the latest set of property details in the 'Existing Property Details' section of the Working docket.

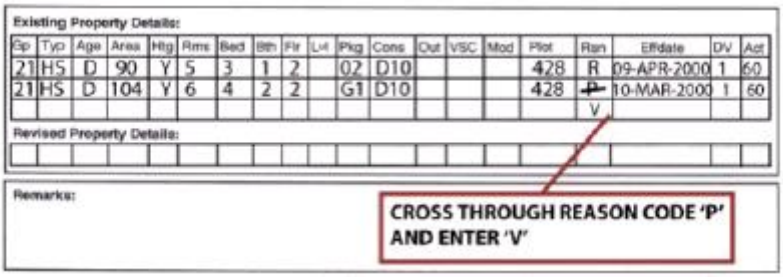
Providing you are content that the updated details are correct, Reason Code' P' should be struck through and Reason Code 'V' entered. The Property Details Effective Date should remain unchanged as the date of the alterations.

If you have reason to believe any attribute within the updated details shown is incorrect, it should be struck through and the correct data entered. Reason Code 'P' should be struck through and Reason Code 'V' entered. The Property Details Effective Date should remain unchanged as the date of the alterations.

Reason Code 'V' will indicate that the property details have been validated (checked) and were correct at the date of transaction.

No entry should be made in the 'Revised Property Details' section of the working docket

For example:



Existing Property Details:

Sp	Typ	Age	Area	Htg	Rms	Bed	Bth	Flr	Lvl	Pkg	Cons	Out	VSC	Mod	Plot	Rsn	Effdate	DV	Act
21	HS	D	90	Y	5	3	1	2		02	D10				428	R	09-APR-2000	1	60
21	HS	D	104	Y	6	4	2	2		G1	D10				428	~~P~~ V	10-MAR-2000	1	60

Revised Property Details:

Remarks:

CROSS THROUGH REASON CODE 'P' AND ENTER 'V'

Council Tax Measuring Practice

Introduction:

Historically Valuation Office Agency (VOA) records for domestic property were recorded in two distinct ways.

- For houses and bungalows a **Reduced Covered Area (RCA)** was measured, and older domestic record sheets (CVR37s) will refer to this. In recent years people have tended to refer (incorrectly) to this as Gross External Area (GEA).
- For flats and maisonettes **Effective Floor Area (EFA)** was generally used. Older record sheets may still refer to RCA, even for flats. In recent years people have tended to refer (again incorrectly) to this as Net Internal Area (NIA).

(Previous CT Instructions referred to GEA for houses and bungalows and NIA for flats and maisonettes. GEA is referred to in the RICS code of measuring practice, as is NIA. GEA and NIA are primarily used, however, for non-domestic properties, and their definitions differ from the way the VOA applies the terms in practice to domestic properties. The term EFA is referred to in the Royal Institution of Chartered Surveyors (RICS) code of measuring practice 6th edition under "Special Use Definitions: Residential". See also Notes 1 and 2 below)

The purpose of this guide is to explain what the terms mean, which methods to use for CT purposes and how to apply them in practice.

Measuring Houses and bungalows

RCA: Reduced Covered Area is a traditional term, not used extensively (if at all) outside the VOA, which is similar in some respects to the term Gross External Area, but varies in important detail.

The RCA includes

- All the area covered within the external walls, measured externally.

The RCA excludes (i.e. it is the covered area reduced by)

- eaves overhang
- open balconies
- covered ways and external passages
- unconverted loft areas
- attached and integral garages*
- washhouses* and fuel stores*/coal bunkers
- conservatories* and porches*
- any extension of a temporary nature or of significantly inferior quality to the main dwelling*.

Whilst excluded from RCA, individual additions such as those asterisked above should be measured and shown separately. Internal areas with a head height of below 1.5m are excluded (other than areas under stairs) but a notional wall thickness is added to each dimension before calculation of areas to maintain consistency e.g. in chalet bungalows or loft conversions with sloping ceilings.

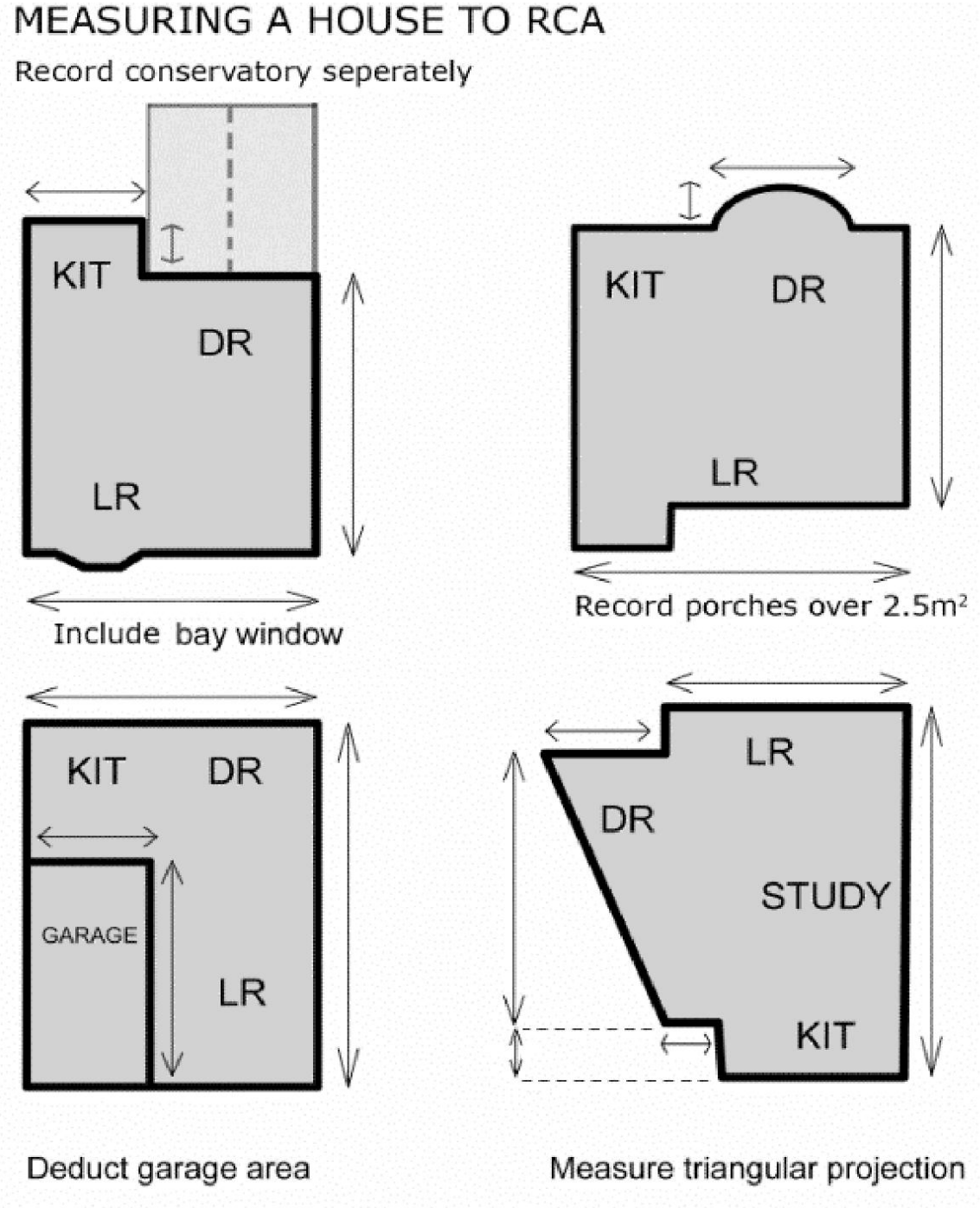
All areas should be measured, including bays. Porches over 2.5 sq m should be recorded, along with conservatories and any permanent outbuildings. Garden sheds and greenhouses need not be recorded.

Note 1: RCA compared to GEA

GEA: Gross External Area is primarily used in the property industry to refer to the measurement of non-domestic buildings. It *includes* garages, pavement vaults, loading bays, outbuildings that share at least one wall with the main building, conservatories, internal balconies and fuel stores.

Thus the VOA definition of RCA is actually significantly different, as recorded for domestic buildings from the RICS definition of GEA. To avoid confusion it is recommended that the term RCA be again adopted across the VOA - and the Council Tax Manual amended accordingly. Also, in view of the use

for 15 million or so VO records, RCA will be recommended as one of the Special Use Definitions in the Residential section of the RICS code.

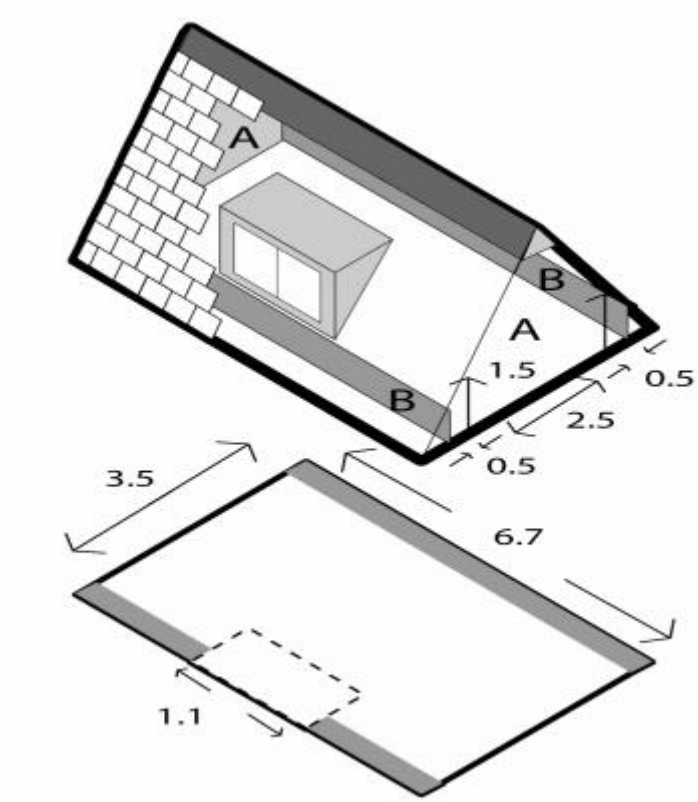


Notes:

- The mid point of a party wall will be the correct dimension
- Bays that include floor area should be included
- Open porches and enclosed porches under 2.5 sq m can be ignored
- Conservatories and larger enclosed porches measure separately
- Garages and large outbuildings measure separately
- Greenhouses and basic garden sheds ignored
- Remember, we are recording details that will affect value.

Rooms in the Roof

Measuring loft conversions, with sloping ceilings, making adjustments for wall thicknesses



Internal measurements only are possible, which will give EFA, all areas under 1.5m being excluded. Therefore an addition on each dimension for notional wall thicknesses will be applicable in a house to adjust to RCA
Thus:

	2.50 x 6.70 = 16.75
Plus dormer (because no low headroom at this point)	0.50 x 1.10 = 0.55
Total EFA	= **17.3m2**

If a house, it is necessary to calculate RCA, not EFA (which would apply to a flat) so therefore the wall thicknesses should be added to the dimensions before calculating as follows:

- Cavity external walls ……add 28cm for each wall
- Solid external walls……add 23cm for each wall
- Internal walls ……..add 11cm for each wall

Converting EFA to RCA

Type of Wall	Add
Cavity Walls	28cms
Solid External Walls	22 cms
Internal Walls	11cms

Basements: where a basement area is finished to the standard of the main house accommodation, so as to include it in the RCA, notional wall thicknesses should be added.

Measuring Flats and Maisonettes

EFA: Effective Floor Area is the useable area of the rooms within a dwelling measured to the internal face of the walls of those rooms. It will not differentiate between structural and non-structural partitioning of rooms. It excludes:

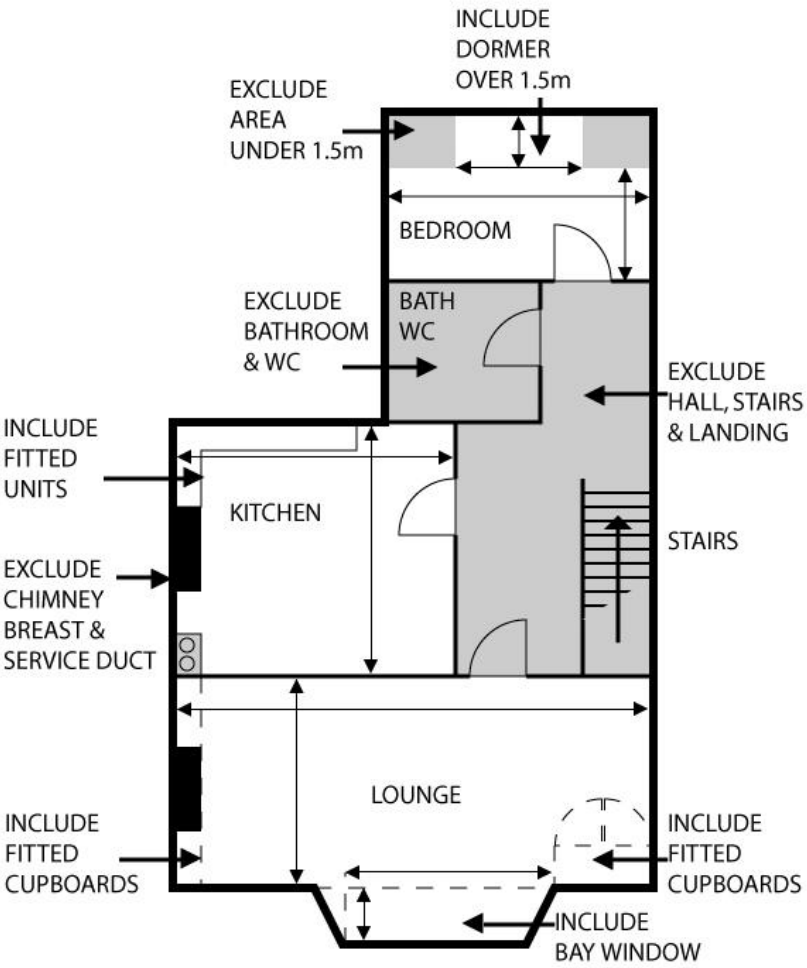
- hallways, landings and passages (regardless of whether enclosed by structural or non-structural partitions)
- cupboards opening off excluded areas
- columns, piers, chimney breasts etc.
- bathrooms/toilets/showers
- all areas with a headroom less than 1.5m
- areas covered by stud walls and partitions

EFA includes the area occupied by fitted units or built-in cupboards within measured rooms. It also includes the area of large walk-in cupboards and stores, accessed from within the dwelling.

Note 2: EFA compared to NIA
NIA: NIA is the useable area within a building measured to the internal face of perimeter walls on all floors. It *includes* areas enclosed by and crossed by non-structural partitions, including such areas as corridors and passages. It will only exclude such areas when used in common with others.

Thus what was previously referred to as NIA is in fact EFA within the above definition and as recognised in the RICS code. To avoid confusion references to 'NIA' in the Council Tax Manual have been amended to 'EFA'. If in some locations NIA as defined in the RICS code has in fact been used, it should be made clear, where relevant, that 'true NIA' is the basis.

MEASURING A FLAT TO EFA



Summary of VOA Code of Measuring Practice Definitions for Council Tax Purposes

1. Reduced Covered Area (RCA)

Reduced Covered Area (RCA) is used for measuring Houses and Bungalows and Chalet style dwellings.
(This was referred to as GEA (Gross External Area) in previous CT instructions).

RCA i**ncludes:**

- All the area covered within the external walls, measured externally.

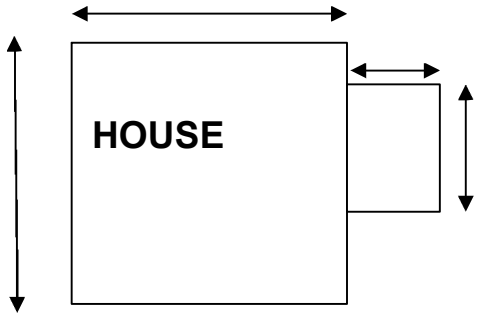
RCA **excludes:**

- Eaves overhang
- Open balconies
- Covered ways and external passages
- Unconverted loft areas
- Attached integral garages*
- Washouses* and fuel stores*/coal bunkers
- Conservatories* and porches*
- Any extension of a temporary nature or of significantly inferior quality to the main dwelling*.
- Areas with a headroom less than 1.5 metres (except under stairs) e.g. attic rooms used as living accommodation or bedrooms with low sloping ceilings, but adding for notional wall thickness.

Whilst excluded from the RCA, individual additions such as those asterisked (*) above should be measured and shown separately

Party walls, e.g. the centre wall between semi detached, are measured to centre lines.

e.g.



2. Effective Floor Area (EFA)

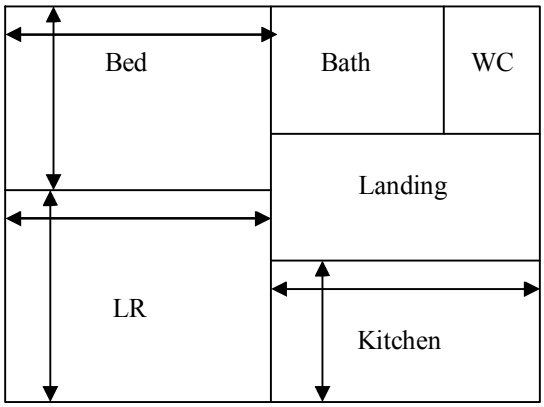
Effective Floor Area (EFA) is used for measuring Flats and Maisonettes.

Broadly speaking EFA is the useable area of a room within a dwelling measured to the internal wall finish (not the skirting board) of those rooms.

EFA **excludes:**

- Hallways and passages
- Landings and stairways
- Bathrooms/showers and WCs
- Cupboards opening off excluded areas
- Areas with headroom of less than 1.5 metres.
- Areas covered by stud walls and partitions

E.g.



Building Construction

Introduction

Building Constructions a vast subject with many styles and materials used. As far as domestic properties are concerned the term ' traditional building construction' is often used. Traditional styles can be explained as the type of construction that has evolved form traditional building crafts such as bricklaying, carpentry, plastering and tiling and slating.

To understand a subject properly there is always a certain amount of background knowledge that has to be acquired. Its worth is sometimes not always obvious in the context of the subject but it provides a more rounded appreciation and a depth of knowledge that can be built upon later in other areas. Building construction is no exception.

Foundations

The foundation of any building will be the part of it that is in direct contact with the ground. The ground on which it rests, except where it is solid rock, will be soil. To achieve the best results the foundations will be made on the sub-soil, that is the layer of soil found under the topsoil at a depth of approximately 150mm to 230mm.

A building's foundations serve three important functions:

- To spread the load
- To give a level base from which to build
- To provide anchorage

The foundation itself is an artificial 'man-made' item and is formed by casting concrete into a foundation trench. The type of foundation needed determines the actual type of trench used and that will depend upon the ground conditions and the style of building. In simple terms, those types of foundations are:

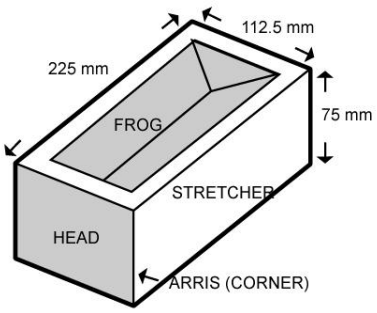
- The common or traditional strip
- The narrow or deep strip
- The raft
- Short-bored pile or beam

The common or traditional strip foundation is the one most often used for domestic dwellings.

Walls

The primary function of the walls is to enclose or divide up the space but they also perform a number of other uses. They provide support by transmitting the load of the roof and floors down to the foundations and add strength and stability to the whole structure. They should provide weather resistance particularly to damp penetration form rain. They should also provide sufficient sound a thermal insulation as well as to offer resistance to fire. In this country, clay is the most common material form which bricks are made.
There are three common varieties of clay brick: -

- Common
- Facing
- Engineering
- The difference between Common and Facing is one of appearance. The engineering brick is used mainly where greater strength is required.



The illustration opposite shows the names of the parts of, a well as the dimensions of the traditional brick. The imperial equivalent of these dimensions are: 9'' x $4^{1/2}$''x 3'', in metric these dimensions are 230mm x 115mm x 80mm. These dimensions are nominal, i.e. they allow 10mm (3/8'') for the mortar joint.

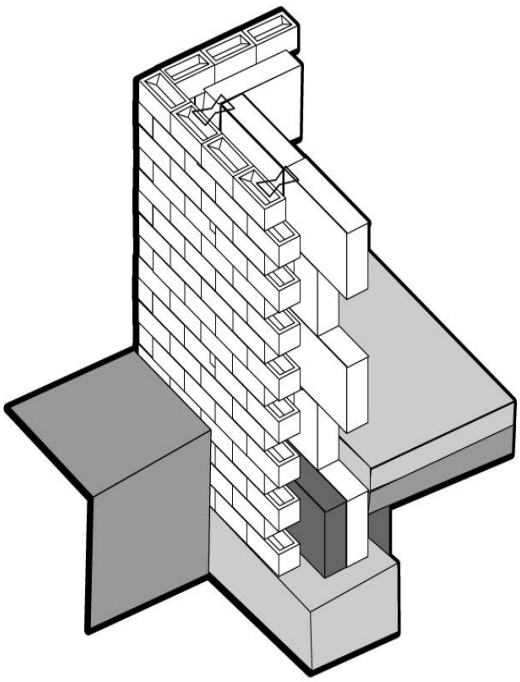
The 'Frog' indentation shown on the upper side of the brick may reduce the amount of clay used by as much as 20% but its main purpose is to provide a good 'key' for the mortar used for the bonding. Traditionally brick are laid 'Frog' uppermost.

Care should be taken when using brick size as a means of estimating dimension as since the 1960's brick manufacturers have introduced a variety of metric sizes.

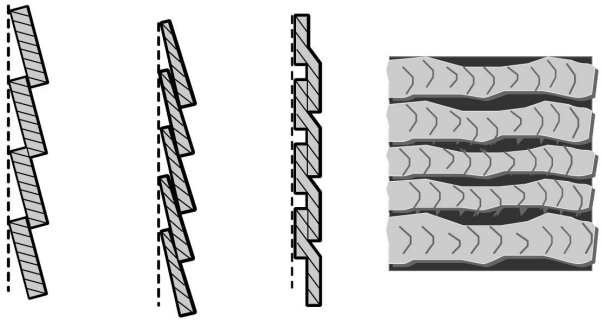
Cavity Wall

A cavity wall is constructed by having two leaves or skins with a space between. The purpose of the space is to isolate the inner and outer leaves and thereby avoid the penetration of moisture through the walls. Also because air is an effective insulator, the property is kept warmer.
The construction is normally of an outer wall in brick stretcher bonding and inner wall of lightweight concrete block work also in a stretcher bond. The cavity may vary form 50mm 10 150mm. To improve the rigidity of the whole wall metal wall ties connect the two leaves. They must be designed to prevent water passing from the outer to the inner leaf and also to stop droppings lodging on them during construction, which could then result in the cavity being bridged.
The principle of the cavity wall was first proposed in the nineteenth century and evolved through various forms and sizes. It was not until the 1930's that the practice became commonplace.
The increased requirement for greater thermal insulation has meant that extra insulation is often added in the cavity gap.

Illustration of cavity wall construction



Weatherboarding



Plain Feather Edge Ship Lap Waney Edge

You will sometimes see walls clad in a variety of 'weatherboarding' Boards of timer are nailed either into plugs set in the wall that they cover or to vertical battens fixed to the wall. The boards are usually hung horizontally although occasionally small areas of vertical weatherboarding are found. This type of facing comes in a variety of styles, the most common being Plain, Feather Edge, Ship Lap and Waney Edge

Stone

Many older properties were constructed with solid stone walls. Different types of stone were used and the stones were known by the name of the geographical area in which they were quarried. For example, Bath, Portland Blue, Bristol Pennant, York, etc. For Council Tax purposes it will be sufficient to simply use the word 'stone for the description on the VO 9072 Dwelling Survey.

Bonding

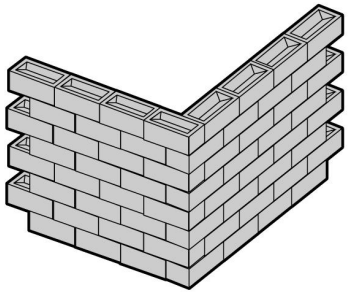
To build any wall the bricks have to be held together by mortar. A 'bond' is the name given to the pattern in which the bricks are laid. The bond also gives strength and stability to the wall. The most common types of bond uses are:

- Stretcher
- English

- Flemish

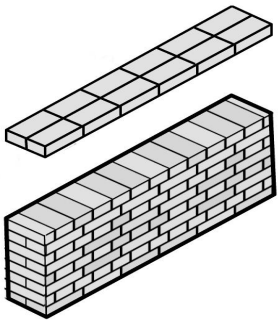
The type of bond used will also in most cases be an accurate indication of whether it is a cavity or solid wall.

Stretcher bond



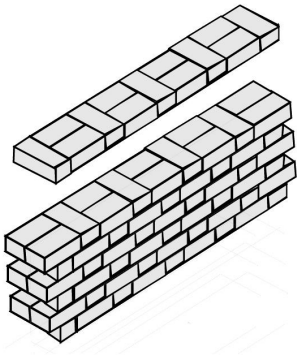
Stretcher bond is a wall in which the face of the wall consists of stretchers, that is the bricks are laid lengthways. I t also an indication of cavity wall construction.

English Bond



English bond is constructed of stretchers and header in alternate courses. It is the strongest of the solid wall bonds

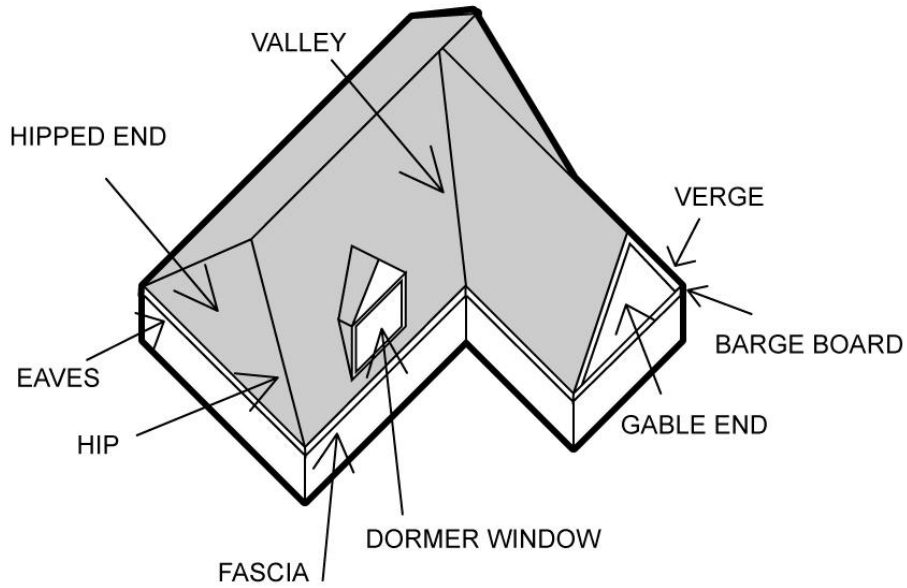
Flemish Bond



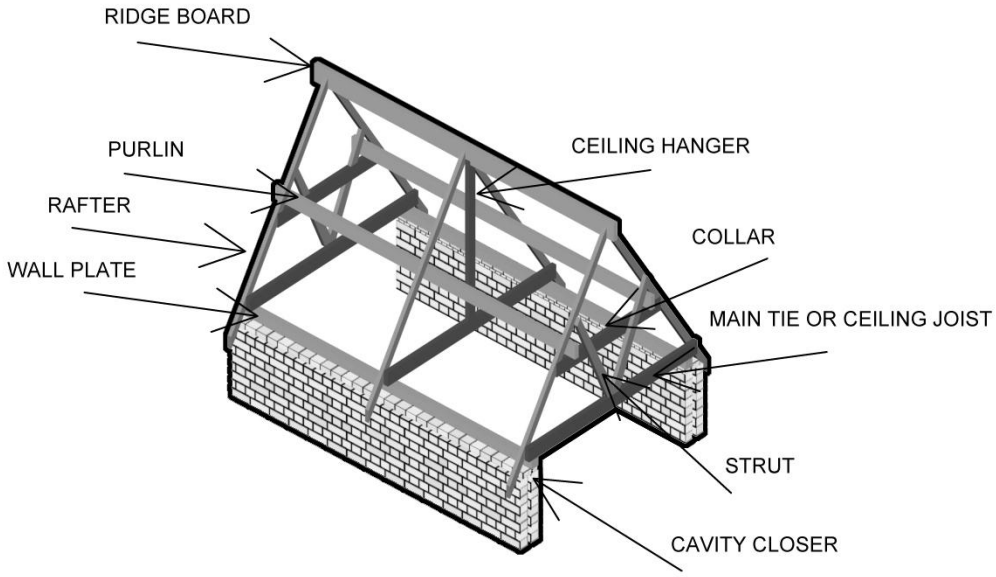
Flemish bond is a wall in which headers alternate with stretchers in the same course. Considered by many to be more attractive than English bond. It is usually a solid wall but in high quality housing developments it is sometimes used as the outer leaf of a cavity wall in which case it will be only 115mm thick ($4^{1/2}$"), the header being created by the use of a 'snapped head' i.e. a brick broken in half.

Roof Structures

The main function of a roof is to cover space and protect that space form the elements. An architect has a wide range of roof types form which to choose. The range varies form a flat roof i.e. one that has a slope of 10% or less, to a pitched roof of many complex angles, slopes and planes.



Whatever the style of the roof it must perform certain functions efficiently to be effective. It must have sufficient strength and durability in this respect it must not only be able to support its own weight but also superimposed load such as snow, winds and maintenance workers etc. It should also provide adequate weather and fire resistance and thermal and sound insulation. The materials chosen must also be durable, i.e. resistant to deterioration or erosion form pollution in the air.
Usually, a domestic property will be constructed using a pitched roof framework with small extensions and projections probably having a flat roof.
The pitched roof structure itself has a number of variations, probably the most common being the trussed roof. They all have common elements and in domestic construction nearly always made of timber. The illustration below identifies the parts that go into the construction of a pitched roof.



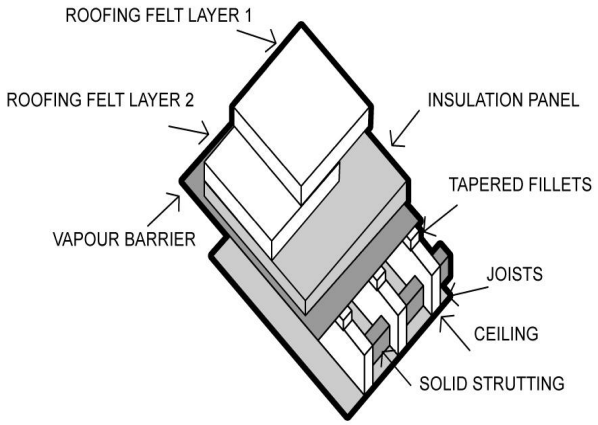
Pitched Roof Coverings

A number of materials are available for covering pitched roofs. The most commonly used are tiles and slates. Older homes will have a traditional clay tile, although nowadays clay tiles are specified in the more expensive property types and in conservation areas.

Concrete roofing tiles are the ones most extensively used in new and replacement roofing.

The use of traditional Welsh roofing slates has given way to tiles in many parts of the country but there are still many older houses with slate roofs. Traditional slate is still used but because of its high cost, the slating of a new roof is done with fibre cement slates that are manufactures to look similar to natural slates.

Flat roofs



The most frequently seen flat roof has an asphalt or bitumen felt finish. The roof itself has a sandwich construction and is built with a slight slope. The diagram opposite illustrates the typical construction. Although asphalt or bitumen felt are the covering most likely to be found on a flat roof, other materials such as lead, copper, zinc and aluminium are occasionally used.

Thatch

In rural areas, it is not uncommon to see thatch as a roof covering. Thatching is an ancient craft, the two main material sued are straw and reed.
The availability of Norfolk reeds has resulted in it being a traditional roof covering in East Anglia although it is also found in other parts of the country. Bundles of reeds are usually laid approximately 300mm thick and secured by tying or hazel rods.
Thatch has very good thermal insulation qualities but has low fire resistance and is subject to attack by birds and vermin.
Straw is also used but is less durable than Norfolk reeds.

Timber Frame construction.

In recent years, timber frame construction has become more and more common for new housing. The system employs a structural (load-bearing) framework of timber sections strengthened by sheet material such as plywood. Timber frame is lighter that brick or concrete construction, which means that the dead load imposed on the artificial foundations, will not be as great and therefore the foundations can be simpler.
The components are often delivered to a site prefabricated and being lighter, can be erected much more quickly that in the traditional building method. Usually it takes only two or three days to assemble the components into a weather proof shell enabling plumbers, electricians and carpenters to work inside much earlier than normal. The internal finish to the frame is usually plasterboard; the external finish may be facing bricks or any other cladding material.

This external veneer has no structural function, it bears no weight other than its own. The roof structure is as for traditional building methods and as such is usually finished in tiles or slates. Its weight is supported entirely by the structural timber shell.
When the house is ready for occupation its appearance, inside and out, is that of a traditionally built house and without prior knowledge it is difficult to distinguish it from one.

Formulae for Calculating Areas

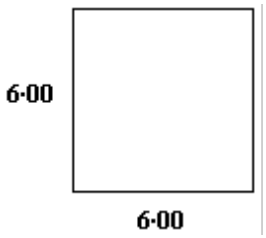
(All the formulae you'll ever need & some you'll hope you never need!)

For Council Tax purposes dimensions should be shown to two places of decimals, areas to one place of decimals and total area to the nearest whole number.

The symbols for metres - m and square metres - m^2 have been omitted, as these would not normally appear on domestic survey sheet.

Plane Figures (Areas)

Square

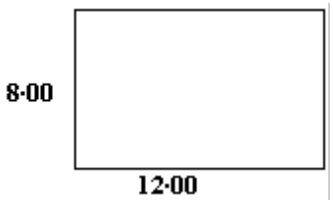


Area = Side × Side

Example 6·00 × 6·00

= 36·0

Rectangle

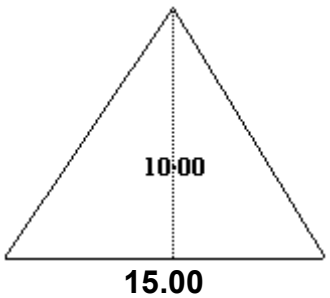


Area = Length × Width

Example 12·00 × 8·00

= 96·0

Triangle



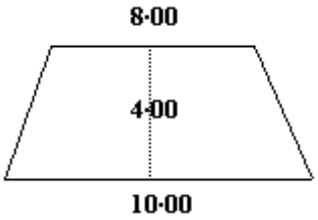
$$\text{Area} = \frac{\text{Base x Perpendicular Height}}{2}$$

$$\text{Example} : \frac{15.00 \times 10.00}{2}$$

$$= \frac{150}{2}$$

$$= 75.0$$

Trapezium



$$\text{Area} = \frac{\text{Sum of parallel sides}}{2} \times \text{Perpendicular height}$$

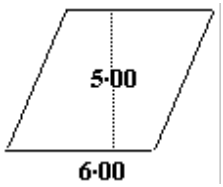
$$\text{Example} \quad \frac{10{\cdot}00 + 8{\cdot}00}{2} \times 4{\cdot}00$$

$$= \frac{18{\cdot}00}{2} \times 4{\cdot}00$$

$$= 9{\cdot}00 \times 4{\cdot}00$$

$$= 36{\cdot}0$$

Rhombus

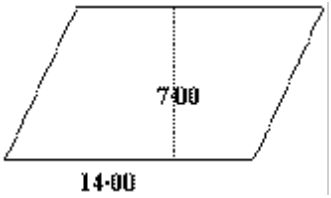


Area = Base × Perpendicular height

Example 6·00 × 5·00

= 30·0

Rhomboid

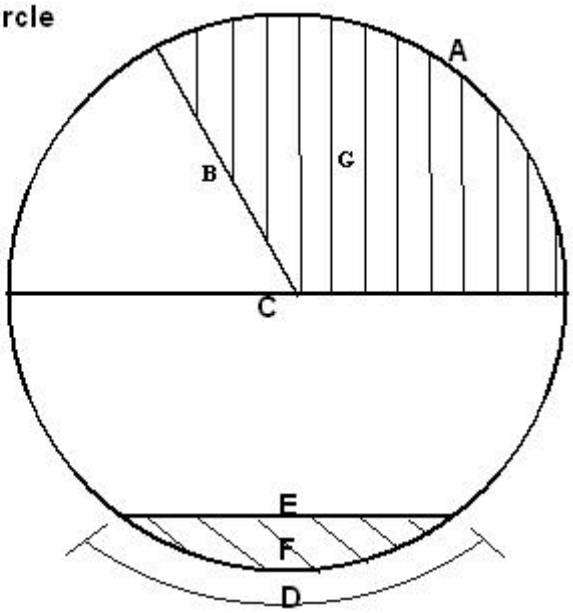


Area = Base × Perpendicular height

Example 14·00 × 7·00

= 98·0

Parts of a Circle



A) A circle is a plane figure bounded by a curved line called the **circumference**

B) A **radius** of a circle is a straight line drawn from the centre to the circumference

C) A **diameter** of a circle is a straight line passing through the centre and

terminated both ways by the circumference (see **chord**)

D) An **arc** is any part of the circumference

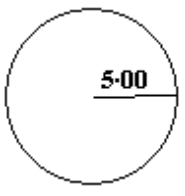
E) A **chord** of a circle is a straight line joining any two points at the circumference. It follows therefore that the diameter is the largest chord of a circle

F) A **segment** of a circle is that part of a circle bounded by an arc and a chord

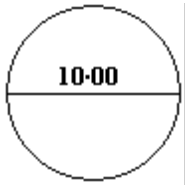
G) A **sector** of a circle is that part of a circle bounded by two radii and the arc between them

Circle

Note: π or Pi is a constant figure obtained by dividing the circumference of a circle by its diameter. Its numerical equivalent, for Valuation Office purposes, is 3·14



Area = πr^2
Example = 3.14 x 5.00 x 5.00
= 3.14 x 25.0
= 78.5



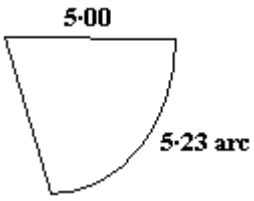
$$\text{Area} = \frac{\pi d^2}{4}$$

$$\text{Example} \quad \frac{3{\cdot}14 \times 10{\cdot}00 \times 10{\cdot}00}{4}$$

$$= \frac{314{\cdot}0}{4}$$

$$= 78{\cdot}5$$

Sector



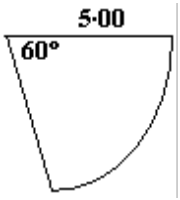
$$\text{Area} = \frac{\text{Radius} \times \text{Arc}}{2}$$

$$\text{Example} \quad \frac{5{\cdot}00 \times 5{\cdot}23}{2}$$

$$= \frac{26{\cdot}15}{2}$$

$$= 13{\cdot}075 = 13{\cdot}1$$

OR



$$\text{Area} = \frac{\text{Sector Angle} \times \pi r^2}{\times 360}$$

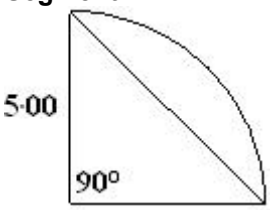
$$\text{Example} \quad \frac{60}{360} \times 3{\cdot}14 \times 5{\cdot}00 \times 5{\cdot}00$$

$$= \tfrac{1}{6} \times 3{\cdot}14 \times 25$$

$$= \tfrac{1}{6} \times 78{\cdot}5$$

$$= 13{\cdot}083 = 13{\cdot}1$$

Segment



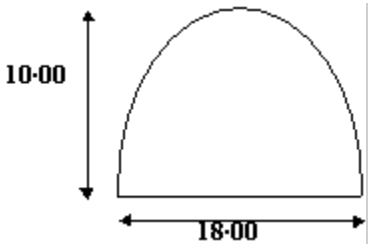
Area = Area of Sector - Angle of Triangle

$$\text{Example} \quad \frac{90}{360} \times 3{\cdot}14 \times 5{\cdot}00 \times 5{\cdot}00 - \frac{5{\cdot}00 \times 5{\cdot}00}{2}$$

$$= \tfrac{1}{4} \times 3{\cdot}14 \times 25{\cdot}0 - \frac{25{\cdot}0}{2}$$

= 1/4 x 78.5 - 12.5
= 19.625 -12.5
= 7.125
= 7.1

Parabola — **Plane figure formed by cutting a cone parallel to its side**



Formula Area = $\frac{2}{3}$ circumscribing rectangle

or $\frac{2}{3}$ base × perpendicular height

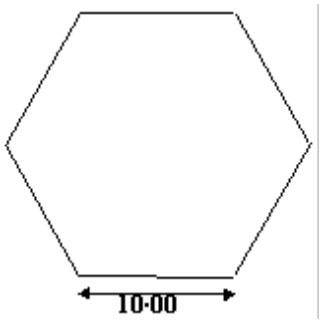
Example Area = $\frac{2}{3}$ × 18·00 × 10·00

= 2 × 6·00 × 10·00

= 120·0

Regular Polygon — **Plane figure with any number of equal angles and**

sides



Formula Area = Side^2 × K (Constant)

Polygon	No of Sides	K
Pentagon	5	1·72
Hexagon	6	2·598
Heptagon	7	3·634
Octagon	8	4·828
Nonagon	9	6·182
Decagon	10	7·694
Undecagon	11	9·366
Duodecagon	12	11·196

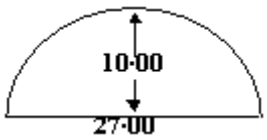
Example Area = Side^2 × K

= 10·00^2 × 2·598

= 100·0 × 2·598

= 259·8

Segment (Approximations)



Area ≙ ⅔ Chord × Perpendicular height

Example 1⅔ × 27·00 × 10·00

= 18·00 × 10·00

= 180·0

A more accurate approximation

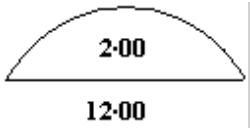
$$\text{Area} \triangleq \tfrac{2}{3}\ \text{Chord} \times \text{Perpendicular height} + \frac{\text{height}^3}{2\ \text{chord}}$$

$$\text{Example 2} \quad \tfrac{2}{3} \times 27{\cdot}00 \times 10{\cdot}00 + \frac{10{\cdot}00^3}{2 \times 27{\cdot}00}$$

$$= 18{\cdot}00 \times 10{\cdot}00 + \frac{1000{\cdot}00}{54{\cdot}0}$$

$$= 180{\cdot}0 + 18{\cdot}5$$

$$= 198{\cdot}5$$



Area ≙ ⅔ Chord × Perpendicular height

Example 1⅔ × 12·00 × 2·00

= 8·00 × 2·00

= 16·0

A more accurate approximation

$$\text{Area} \approx \tfrac{2}{3} \text{ Chord} \times \text{Perpendicular height} + \frac{\text{height}^3}{2 \text{ chord}}$$

Example 2

$$\tfrac{2}{3} \times 12{\cdot}00 \times 2{\cdot}00 + \frac{2{\cdot}00^3}{2 \times 12{\cdot}00}$$

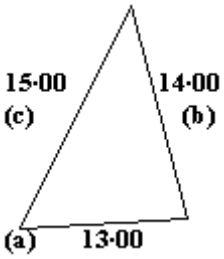
$$= 8{\cdot}00 \times 2{\cdot}00 + \frac{8{\cdot}00}{54{\cdot}0}$$

$$= 16{\cdot}0 + 0{\cdot}3$$

$$= 16{\cdot}3$$

Hero's Formula

For calculating the area of a triangle where it is not possible to measure the perpendicular height, but the dimensions of all three sides are available.



Area $= \sqrt{S(S-a)(S-b)(S-c)}$

Where: S = the semi-perimeter and a, b and c equal the sides of a triangle

Example : S $= \frac{13{\cdot}00 + 14{\cdot}00 + 15{\cdot}00}{2} = \frac{42{\cdot}00}{2}$

$=$

21·00

$\therefore \text{Area} = \sqrt{21{\cdot}00(21{\cdot}00 - 13{\cdot}00)(21{\cdot}00 - 14{\cdot}00)(21{\cdot}00 - 15{\cdot}00)}$

$= \sqrt{21{\cdot}00 \times 8{\cdot}00 \times 7{\cdot}00 \times 6{\cdot}00}$

$= \sqrt{7056{\cdot}0}$

= 84·0

Pythagoras's Theorem

In a right-angled triangle the square described on the hypotenuse is equal to the sum of the squares described on the other two sides.

*

Example $a^2 = b^2 + c^2$

$5{\cdot}00 \times 5{\cdot}00 = (4{\cdot}00 \times 4{\cdot}00) + (3{\cdot}00 \times 3{\cdot}00)$

$25{\cdot}0 = 16{\cdot}0 + 9{\cdot}0$

$25{\cdot}0 = 25{\cdot}0$

Hence $b^2 = a^2 - c^2$ **or** $4{\cdot}00^2 = 5{\cdot}00^2 - 3{\cdot}00^2$

And $c^2 = a^2 - b^2$ **or** $3{\cdot}00^2 = 5{\cdot}00^2 - 4{\cdot}00^2$

Therefore a = $\sqrt{b^2 + c^2}$ = $\sqrt{16+9}$ = $\sqrt{25}$ = 5

b = $\sqrt{a^2 - c^2}$ = $\sqrt{25-9}$ = $\sqrt{16}$ = 4

c = $\sqrt{a^2 - b^2}$ = $\sqrt{25-16}$ = $\sqrt{9}$ = 3

Appendices

APPENDIX 1

The Role of the AVM

AVM stands for **Automated Valuation Model.**

Since 2003 the VOA has been digitising dwelling data. This data is now an integral part of the Central database and is available for, and to be maintained by, current work. The use of the AVM relies on full and accurate Property Attribute Details (i.e. group, type, no. of rooms, area, etc.). The more attribute data we hold, and the more accurate it is, the more accurate the estimates of value we are able to produce using the AVM.

The VOA's AVM uses a method of mathematics, called 'Multiple Regression Analysis', which provides analysis of sale and attribute information. This is known as **calibration.**
The analysis, or calibration, produces a value impact, if any, for each property attribute. This is then applied to 'subject properties' to provide value estimates and comparable evidence upon which trained staff can make a value judgement.

The AVM process creates a model for each 'valuation area' (generally a Billing Authority). Calibrators in each location are responsible for identifying valuation areas and localities (part of a valuation area). During 'calibration' they may also identify value significant attributes for certain properties, which they can flag-up using a Value Significant Code (VSC).

AVMs work well when they have large amounts of data to analyse. The better the quality of the data, the easier it is to build up significant patterns in the analysis (a bit like a digital photograph: the more pixels, the better the picture). Obviously, if the data on any given property is wrong it will effect the valuation of that property but, not only that, if enough data is wrong it can skew the patterns that make the AVM so effective.

The AVM performs particularly well in areas where there are a lot of sales and in areas where there are a lot of similar properties. The UK market has many localities where this is the case.

The valuable work already done in developing the AVM and the huge amount of digitised data on the CDB can now be used to support current Council Tax Valuation Lists and by District Valuer Services for domestic valuations for a variety of purposes.

To find out more about the role of the AVM you should work through the e-Learning module 'The Role of the AVM', which you can find on the Intranet via the Learning homepage/ Council Tax (phase 2). /

APPENDIX 2

REPORTS – REASON FOR REPORT CODES

Code	Reason for Report
CR01	Demolished
CR02	Change from domestic use – deletion from Council Tax List
CR03	New
CR04	Change to domestic use – insertion in Council Tax List
CR05	**Reconstitution (splits and mergers)**
CR06	Composite dwelling which is not covered by any other code
CR07	Demolition of part – potential change to band
CR09	Other reports – immediate review These will include: ○ Information brought to the attention of the LO by a person other than the occupier (i.e. a neighbour, or VOA referencer/caseworker) ○ BA reports which have the wrong reason for report code ○ A BA reference number change ○ A report raised as a result of an invalid appeal (unless the invalid appeal relates to a new dwelling, a reconstitution or a deletion – in which case the appropriate code should be used) ○ A change to the Effective Date
CR10	Structural alterations - potential increase.
CR11+	Boundary Change – deletion **(for use by ITSD only)**
CR12+	Address Change (i.e. to street name)
CR13+	Boundary Change – insertion **(for use by ITSD only)**
CR14+	Minor Address Change (i.e. to house name, number and/or postcode)
CR15	Enquiries received from taxpayers (regarding their own banding) or their representatives where the taxpayer does not have proposal rights This to include: ○ A report raised as a result of an invalid proposal (unless the invalid proposal relates to a new dwelling, a reconstitution or a deletion – in which case the appropriate code should be used)
CR16	Consequential to a band alteration on a neighbouring dwelling – i.e. following a CR15 or CR18 review or the settlement of a proposal
CR17	(Reserved for Completion Notices)
CR18	(Reserved) Enquiries received from taxpayers who have proposal rights

\+ Listing Officer Notification not issued.

APPENDIX 3

Council Tax Bands

ENGLAND

Band	*Value Range*
A	Up to £40,000
B	£40,001 to £52,000
C	£52,001 to £68,000
D	£68001 to £88,000
E	£88,001 to £120,000
F	£120,001 to £160,000
G	£160,001 to £320,000
H	£320,001 and above

APPENDIX 4

Council Tax Bands

WALES

1. 1993 List

Band	*Value Range*
A	Up to £30,000
B	£30,001 to £39,000
C	£39,001 to £51,000
D	£51,001 to £66,000
E	£66,001 to £90,000
F	£90,001 to £120,000
G	£120,001 to £240,000
H	£240,001 and above

2. 2005 List

Band	*Value Range*
A	Under £44,000
B	£44,001 to £65,000
C	£65,001 to £91,000
D	£91,001 to £123,000
E	£123,001 to £162,000
F	£162,001 to £223,000
G	£223,001 to £324,000
H	£324,001 to £424,000
I	£424,001 and above

APPENDIX 5

EFFECTIVE DATE OF THE COUNCIL TAX BAND

1. Basic dates for valuing for CT purposes

There are certain dates, which you must bear in mind when valuing a dwelling in order to place it in the appropriate CT Band.

(i) In **England and for the 1993 List in Wales:**

- **1/4/1991** …….. the valuation date i.e. the Antecedent Valuation Date (AVD)
- **1/4/1993** ……. the date the current CT List came into force. This is the date when the physical characteristics of the dwelling and the locality must be considered for the compiled list.

Any physical characteristics of the dwelling and locality, at later dates, must be taken back to **1/4/1991** in terms of value – In other words we must ask ourselves, "How much would the dwelling have sold for on 1/4/1991?".

(ii) For the **2005 List in Wales:**

- 1/4/2003 …….. the valuation date i.e. the Antecedent Valuation Date (AVD)
- 1/4/2005 ……. the date the current CT List came into force. This is the date when the physical characteristics of the dwelling and the locality must be considered for the compiled list

Any physical characteristics of a dwelling and locality, at later dates, must be taken back to **1/4/2003** in terms of value – In other words we must ask ourselves, "How much would the dwelling have sold for on 1/4/2003?".

2. Effective Date of the Council Tax Band

The Effective Date of the Council Tax Band determines date from which council tax:

- **becomes payable** e.g. in the case of new dwellings (including splits or mergers)
- **ceases to be payable** e.g. in the case of the property being demolished or becoming a non-domestic property
- **liability changes** e.g. where an existing band is increased or decreased

Selecting the correct effective date for the CT band is vital.

Although an effective date is often provided by the BA when submitting a maintenance report it is the **LO's responsibility to ensure that the correct effective date is adopted when the CT list is altered**

3. Circumstances when a List can be altered and relevant Effective Dates

The circumstances under which a CT Valuation List can be altered together with the Effective Date to be adopted is outlined in the Council Tax (Alterations of Lists and Appeals)Regs. 1993.
You can find a list of these circumstances and effective dates in the CT Manual, Appendix 2.9 'Effective dates for Council Tax Purposes' and summarised below:

Circumstance Causing List Alteration		Effective Date to be adopted for CT Band
	A new dwelling	Date the dwelling came into existence (incl. Split/merger)
	A dwelling has ceased to exist	Date dwelling ceased to exist
	When correcting the original compiled error where band will be reduced	1 April 1993 in England 1 April 2005 for the 2005 List in Wales
	When correcting the original compiled error where band where band will be increased	Date of schedule of alteration
Composite Issue (1)	When dwelling has become or ceased to be a composite	Date of change
Composite Issue (2)	An increase or decrease in the domestic use of a composite	Date of change
Disaggregation Issue(1) Original Compilation Error *(1/4/1993 in England or 1/4/2005 for the 2005 List in Wales)*	Incorrectly shown as one, where hereditament should have been shown as 2 or more dwellings under Article 3 CT (Chargeable Dwellings) Order ***NB** Do not confuse with separate dwellings which were separate hereditaments **– that would be 1/4/93 In England or 1/4/2005 for the 2005 List in Wales***	Date of Schedule of alteration
Dissagregation Issue (2) Inaccuracy when making previous alteration.	Incorrectly shown as one, where one hereditament should have been shown as 2 or more dwellings under Article 3 CT(Chargeable Dwellings) Order ***NB** Do not confuse with separate dwellings which were separate hereditaments **– that would be the date they came into existence***	Date of Schedule of alteration
Disaggregation Issue (3) Any other case	E.g. Where a post 1/4/93, or 1/4/2005 for 2005 List in Wales, annexe has been discovered, which has not been separately banded NB This is not a Compiled List error nor a correction of a previous	Wales: Date of coming into existence of annexe (Also England pre 1/4/2007) England: From 1/4/07 Date of schedule alteration

	alteration	
Correcting Inaccuracy	Correcting inaccuracy which arose when making a previous alteration which will REDUCE band. ***NB*** *(1)Does not apply when inaccuracy was failure to disaggregate OR* *(2) correcting inaccuracy which will INCREASE band*	Day on which previous alteration had effect
Material Reduction Cases	Where there has been a material reduction in value and dwellings are rebanded (eg physical change to locality or demolition of part of dwelling	The day on which change of circumstances occurred
Material Increase and relevant transaction	Where there has been a material increase and relevant transaction	Wales: The date of legal completion of transaction (ie date of instrument on PD or SDLT form) (Also England pre 1/4/07) England: From 1/4/07 Date of schedule of alteration

APPENDIX 6

LISTING OFFICER NOTIFICATIONS - NOTIFICATION CHANGE CODES

Code	Reason for Change	Explanation of Code
DELETION OF ENTRY FROM COUNCIL TAX LIST		
CL01	Demol	Dwelling demolished
CL02	Recon	Reconstitution
CL03	DVL	Has ceased to be a dwelling
CL04	Bound	Boundary Change †
CL05	Address	Change of Address †
CL06	Reinstate	Clerical Error – Reinstatement †
CL07		No longer capable of being used as a dwelling *Can only be used where Reason for Report is 'CR01'*
CL09	(non standard)	Other reason for change
INSERTION OF ENTRY IN THE COUNCIL TAX LIST		
CL10	New	New dwelling not previously included in the Council Tax List
CL11	Recon	Reconstituted
CL12	Bound	Boundary Change †
CL13	Address	Change of Address †
CL14	Reinstate	Clerical Error – Reinstatement †
CL19	(non standard)	Other reason for change
AMENDMENT OF ENTRY IN THE COUNCIL TAX LIST		
CL20	Reinstate	Clerical Error - Reinstatement †
CL21	Change to (comp)	Previously wholly domestic now composite hereditament
CL22	Increase (comp)	Increase in domestic use of composite hereditament
CL23	Decrease (comp)	Decrease in domestic use of composite hereditament

CL24	Increase/transaction	Material increase followed by a relevant transaction
CL25	Material reduction	Material reduction
CL26	Correction	Correction of inaccuracy in the Council Tax List
CL27	Alt Del	Alteration to a deleted banding
CL28	Change from (comp)	Previously composite now wholly domestic
CL29	(non standard)	Other reason for change
CL99		Provisional Banding

† These codes are for use where a Listing Officer Notification is not required

APPENDIX 7

NO ACTION CODES

Code	Reason for No Action
CN01	Already reflected in the band
CN02	De Minimus
CN03	Duplicate Report
CN04	Present Band sufficient
CN06	Not liable for banding within Council Tax
CN09	**Non standard reason**

APPENDIX 8

Property Details Reason Codes

Reason Codes 'R', 'P' or 'V' form part of the Dwellinghouse Code and are used to indicate the reason why an individual set of property attributes has been recorded ie:

- 'R' - indicates the property attributes were captured as part of the mass data capture exercise. In some circumstances it will also indicate that the property attributes have been updated as a result of current list maintenance work.

- 'P' indicates that the property attributes have been reviewed and updated to reflect alterations – there will be a **pending** (logged) CR10 maintenance report. NB Although the property attributes have been updated the current CT band cannot be reviewed until a relevant transaction is recorded.

- 'V' indicates that the dwelling has been the subject of a sale and the property details have been validated (checked) as at the date of transaction.

In England, Reason Codes '**V'** and '**R'** should be used for current work as follows:

'V' - where there has been a sale and the property details have been reviewed and updated.

For example:

- Activated CR10 report – where a relevant transaction has been recorded and alterations were made by the previous owner;

- New dwelling which have been sold or awaiting a sale in the near future, e.g. new estate type dwellings.

'R' - where property details have been updated for any current work reason not shown for 'V' above.

Reason Code '**R'** should always be used if there is any doubt as to which code to use.

Special care should be taken when a new dwelling is banded following a rebuild, e.g. where the occupier bought a run-down property, demolished it and built a new dwelling for themselves. It is therefore, not the subject of a sale and Reason Code '**R'** should be recorded in this instance.

In Wales, only Reason Code '**R'** should be used, and only when undertaking mass data capture. Details amended as a result of current maintenance or appeals work should have the reason code left blank. (The code should be input to the Property Details Application as part of the inputting of property attributes after any activity undertaken for current maintenance or appeals work).

APPENDIX 9

Property Details Effective Date

1. Introduction

The Property Details Effective Date **should not** be confused with the effective date of the CT Band, date of inspection, nor the date of input.

A Property Details Effective Date is held against each set of property attributes and should relate to the actual date on which the dwelling became in the physical state described in the associated details.

This enables historical data to be maintained which documents the changes that have been made to the dwelling over a period of time.

The Property Details Effective Date forms an integral part of the property details record and it is essential that it is recorded correctly.

The existing property details effective date must always be checked and, where necessary, amended, when existing property attributes are reviewed.

The most up to date property details recorded for an address should be those associated with the most recent effective date.

2. New Dwellings - Property Details Effective Date

Each new dwelling is initially given a default property details record when the address is created on the system. This default record comprises of the 'heating' field, populated with 'Y' (as all properties are assumed to have central heating), and an effective date only.
This date must **not** be adopted as the Property Details Effective Date.

The Property Details Effective Date of a newly built dwelling should reflect its physical state as at the date of sale.

You should therefore adopt the **date of the transaction** as the Property Details Effective Date for a newly built dwelling.

However:

- If the date of transaction is unknown but the Billing Authority has supplied a completion notice with a maintenance report, you should adopt the **date of completion** as the effective date of the property details.

- Where neither the date of transaction nor a date of completion is known **the effective date of the CT Band** should be adopted as the Property Details Effective Date.
  NB. This date should be changed to the correct effective date as part of the Sales Validation process, when the transaction is registered.

- Where a 'shell' is sold for conversion into a dwelling or a plot of land is sold for a self-build or a similar project, the date of the transaction must **not** be adopted as the Property Details Effective Date. Instead the effective date of the band must adopted as the effective date for property details

3) Existing Dwellings –Property Details Effective Date

The effective date to be adopted for a set of property details for an existing dwelling should be the date from when the property was known to exist in the state reflected in the associated details.

When updating property attribute details following alterations to a dwelling, e.g. in the case of a CR10 report, you should adopt the **date of the alterations** as the effective date of the revised set of property details.

There will be occasions when the actual date of the alterations is unknown. For example, when referencing a dwelling in readiness for an appeal hearing, you may discover that the existing property details are out-of-date because of alterations made by a previous occupier. In such circumstances, you should adopt the **date of transaction** as the effective date for revised Property Details purposes.

The effective date to be adopted for a set of property details for an existing dwelling should be the date from when the property was known to exist in the state reflected in the associated details.

When updating property attribute details following alterations to a dwelling, e.g. in the case of a CR10 report, you should adopt the date of the alterations as the effective date of the revised set of property details.

There will be occasions when the actual date of the alterations is unknown. For example, when referencing a dwelling in readiness for an appeal hearing, you may discover that the existing property details are out-of-date because of alterations made by a previous occupier. In such circumstances, you should adopt the date of transaction as the effective date for revised Property Details purposes.

When adding a new set of property details **following alterations to a property**, the effective date must never be the same or earlier than the previous set of property details. In such cases it will be necessary to alter the effective date of the historic set of details to a date before that of the most current set. The date used should reflect the actual date it came into the physical state reflected in that set of details. If this is not known then it is acceptable to use a date one day earlier than the latest set of details.

If the current property details are being changed or added to and it is **not** a result of a physical change to the property, then there is no requirement to change the property details effective date. However, the effective date should always be checked to ensure it is accurate, and amended if not.

SUMMARY AND EXAMPLES OF PROPERTY DETAILS EFFECTIVE DATES

Reason for updating Property Detail record	Property Details Effective Date to be adopted	Example
1.New Dwelling: Date of Transaction Known	Date of transaction (but see 4 below)	Date of transaction: 25. 07.2005 **Property Details ED**: 25.07.2005
2.New Dwellings: Date of transaction unknown and no completion notice	Effective Date of CT Band	Date of transaction unknown Effective Date of CT Band: 25.07.2005 **Property Details ED**: 25.07.2005
3.New Dwelling: Date of transaction unknown but there is a Completion Notice	Date of Completion Notice	Date of transaction unknown Date of Completion Notice: 25.07.2005 **Property Details ED** 25.07.2005
4.'Shell' of dwelling or plot of land sold for self build dwelling or similar	Effective Date of CT Band	Date of transaction: 22.02.2005 Effective Date of CT Band; 25 07 2005 **Property Details ED**: 25.07.2005
5.Existing Dwelling: New occupier and CR10 report activated. Date of transaction and date of alterations both known.	Date of alterations	***EXAMPLE 1*** Existing Prop Details ED 14.04. 2002 Date of transaction: 25 02. 2006 Date of Alterations: 10.05.2003 **Revised Prop Details ED:** 10.05.2003 ***EXAMPLE 2*** Existing Prop Details ED 14.04.2002 Date of transaction: 25 02.2006 Date of Alterations: 10.05.1998 **Revised Prop Details ED:** 10.05.1998 ***NB*** *In Example 2 the date of existing set of Property Details must be amended to 09.05.1998 i.e. one day earlier than the date of the revised set*
6.Existing Dwelling: CR 10 Review exercise - Alterations taken place and CR10 Report pending awaiting relevant transaction	Date of alterations	***EXAMPLE 1***. No transaction Existing Prop Details ED 14.04.2002 Date of Alterations: 10.05.2003 **Revised Prop. Details ED:** 0.05.2003 Reason Code 'P' ***EXAMPLE 2*** No transaction Existing Prop Details ED 14.04.2002 Date of Alterations: 10.05.1998 **Revised Prop Details ED:** 10.05.1998 Reason Code 'P' ***NB*** *In Example 2 the date of existing set of Property Details must be amended to 09.05.1998 i.e. one day earlier than the date of the revised set*

7.Existing Dwelling: New occupier and CR10 report activated. Property details have already been updated following CR10 review (Reason Code P recorded) Alterations checked and found to be **correct**	Date of alterations	As review has taken place effective date should already be shown as date of alterations Reason Code 'P' must now be amended to 'V' to show details have been validated (checked)
8.Existing Dwelling: As above but alterations checked and found to be **incorrect**	As above	Review already undertaken but: 1) Latest set of property details must be corrected 2) Reason Code 'P' must now be amended to 'V' to show details have been validated checked)
9.Existing Dwelling; No transaction and no CR10 report but Survey details found to be out of date e.g. during inspection for appeal. Occupier states alterations undertaken by previous occupier – date unknown.	Date of transaction (present occupier) or I day earlier	***EXAMPLE 1*** Existing P Details ED: 03.04.2002 Date of transaction: 29:02 :2005 Date of survey update: 25.07.2005 **Revised Prop. Details ED** 29.02.2005 ***EXAMPLE 2*** Existing Prop. Details ED: 03.04.2002 Date of transaction: 13:01 :1997 Date of survey update: 25.07.2005 **Revised Prop. Details ED:** 13.01.1997 ***NB*** *in Example 2 the date of existing set of Property Details must be amended to one day earlier than the date of the revised set*
10. Existing Dwelling No transaction, and no alterations but 'Group', 'Type' or 'Age' found to be wrong	Existing Effective Date	Existing P Details ED 03.04.2002 Amend existing 'Group' 'Type' and 'Area in existing set of property details. **Do Not** create a new set.

APPENDIX 10

Data Validation Codes

Data Validation Codes record the reliability of the data within the property details record i.e.:

Validation Code	Explanation
1	**All attribute codes are from records, inspection or knowledge**
2	All 8 primary codes from records, inspection, or knowledge; other data imputed
3	Group/Type/Area from records, inspection or knowledge; other data imputed
4	Data has been imputed into at least one of the following: Group, Type or Area

'**Data Validation Code 1** – All attributes codes recorded are from records, inspections or knowledge', should be recorded for property details which are updated/recorded as a result of current maintenance and appeal work

APPENDIX 11

Property Source Codes

	Description Of Source	Remarks
A1	Agents – Data obtained from Rightmove	Source Code date should be the 'date marketed' from the site
A2	Agents – data obtained from LonRes	
A3	Agents – other	For example, estate agents' particulars (electronic and hard copy) Verbal information supplied by agents, perhaps in the course of negotiations
B1	Billing Authority - Scaled Plans	Including where plans viewed at Local Authority premises
B2	Billing Authority – Data	For example, data supplied on BARs, lists of local authority housing
C1	Central Government - Scaled Plans	For example, plans supplied by the MoD
C2	Central Government – Data	For example NHS asset data or NroSH data
D1	Developer - Scaled Plans	Including plans for social housing
D2	Developer - Estate files	Including data for social housing
E1	Estimated – Group	
E2	Estimated – Type	
E3	Estimated – Age	
E4	Estimated – Area	
E5	Estimated – Number of rooms	
E6	Estimated – Number of bedrooms	
E7	Estimated – Number of bathrooms	

E8	Estimated – Number of floors or floor level	
E9	Estimated – Parking	
EA	Estimated – Conservatory/conservatory area	
	Estimated – Modernised	
EC	Estimated – VSC	
F0	Clerical error – now updated	If a set of property details is entered on the CDB by mistake, then source code F0 should be added to that set. Following this a new, correct, set of property details should be added with the appropriate source code and source code date.
I1	Inspection – full (collect/validate all data)	
I2	Inspection – external (all elevations)	Where all sides of the property are seen on inspection
I3	Inspection – external (not all elevations)	Where it is not possible to see all sides of the property on inspection
N1	No data changed – questionnaire issued	A flag to indicate that a questionnaire has been issued
N2	No data changed – incompatible code checked	To indicate that a seemingly incompatible code is correct
O1	Office Records - existing records (excluding estate files)	
O2	Office Records – Digital Mapping	
P1	Public domain – (excluding agents)	For example, publicly available aerial photography
S1	Sales information (SDLT/HMLR) -eff date change only	For use when sales information indicates that the effective date is incorrect.
T1	Taxpayer – facts agreed	Particularly in connection with a council tax appeal or IHT case

T2	Taxpayer – conversation (telephone/counter)	
T3	Taxpayer – structured (questionnaire)	This code should also be used when a questionnaire validates the existing data (this will record that it has been returned).
T4	Taxpayer – unstructured (letter/e-mail)	
T5	Taxpayer - scaled plans, supplied via Taxpayer	
V1	Change of VSC adjustment factor (**AVM CALIBRATOR USE ONLY**)	To be used when VSC factor is changed

Appendix 11: Property Details Activity Codes (now historic)

Property Details Activity Codes and Activity Code Date

Activity codes have now been replaced with source codes, this appendix is for reference purposes only.

An explanation of when each Activity Code should be used is provided below.

Code 20 - Data enhanced from office records relating to adjacent dwellings

Where data has been added or corrected by making a judgement based on factual data recorded against comparable properties in the immediate vicinity, code 20 must be recorded.

Code 22 - Data enhanced from office records - recorded details

Where data has been added or corrected using details of the property already recorded in office records, including digital mapping, that were missed during the data collection exercise, code 22 must be recorded.

Where data has been added or corrected partly by using recorded details of the subject property and partly from attributes of adjacent properties, code 20 should be recorded.

(Code 22 will not apply to data obtained from Estate Files - code 60 should be used in this instance)

Code 30 - Data obtained/confirmed from details provided by occupier or owner (questionnaire, telephone call etc but not during a physical inspection)

This should be recorded where data is obtained from the occupier or owner either in writing or verbally including questionnaires (but not during a physical inspection). Even if the data is not changed, code 30 should be recorded to confirm the details are correct at this date.

Code 40 - Data obtained from roadside inspection - estimated

This should be recorded where the information has been estimated e.g. where an extension has been identified and the area or the number of rooms/bedrooms estimated.

Code 42 - Data obtained/confirmed from roadside inspection - factual

This will cover those attributes that can be confirmed externally e.g. Group, Type, Age, Number of floors, Parking etc. This code should also be recorded when an estate type has been confirmed from the roadside.

Code 60 - Data originating from Third Parties

This should be recorded when any information is gathered from:

Billing Authority,

Developers (including pattern coding from estate file)

Agents (including Rightmove),

Internet

Architect's plans (including those supplied by taxpayer).

Code 70 - Data obtained/confirmed from physical inspection

This is an internal or external inspection made from within the curtilage or boundary of the property

The following codes are obsolete and should no longer be used:

Code 25 - Failed attempt to enhance data from office records

Code 35 - Failed attempt to obtain data from contact with occupier or owner

Code 45 - Failed attempt to obtain data from drive by inspection

Code 65 - Failed attempt to obtain data from BA or agent

APPENDIX 12

Plot Size

1) Introduction

The development of the Automated Valuation Model (AVM) is continuing and it is intended that it will support a number of the Agency's work streams. Accordingly, it is essential that the VOA uses the most appropriate data available to generate accurate value estimates. The use of the AVM relies on full and accurate Property Attribute Details (i.e. group, type, age, area, etc). The more attribute data we hold, and the more accurate it is, the more accurate the estimates of value we are able to produce using the AVM.

The CEO AVM modelling team's research and development work has demonstrated that the inclusion of plot size as a data item in the modelling of houses and bungalows generally improves model performance measures; with feedback from Groups indicating that the size of the plot the property stands upon can be very important to the production of accurate value estimates.

The significance of plot size is in explaining differences in value between otherwise similar dwellings. It is used in the modelling of houses and bungalows but not flats and maisonettes.

So plot size data is required for houses and bungalows but is not required for flats or maisonettes.

2) Completeness of Plot Size Data

Plot size estimates were originally provided via IT functionality developed by TENET. This generated plot size data on almost 90% of houses and bungalows. However, there remain many houses and bungalows for which plot size could not be estimated; and many of the original estimates may be inaccurate, for instance due to poor 'x, y' coordinates or insufficient information on Mastermap. To improve the performance of the AVM the gaps need to be filled and any clear inaccuracies corrected.

3) Recording Plot Size

The field for plot size in the CDB is included in the Property Details screens (along with the other Property Attribute Details). Entries here must show size in square metres.

Next to the 'Plot Size' there is a field labelled 'Plot Acc' (plot size accuracy). Where a plot size was calculated via the TENET software, an accuracy indicator between 1.00 (low accuracy) and 5.00 (high accuracy) was also calculated - accuracy being dependent upon how obvious the plot boundaries were*. In the amend details screen you can also see a 'Plot Conf' score (plot size confidence) between 0.00 (low confidence) and 1.00 (high confidence). This reflects the complexity of the calculation undertaken by the software to determine the plot size estimate.

*IT IA 050505 explains the accuracy code as follows:

'A numeric code between 1 and 5 that represents how accurate the allocated plot size is considered. Code 1 indicates a high level of accuracy and code 5 a poor level of accuracy. This is based on the relationship of the dwelling to associated outbuildings and boundaries (where applicable). For example, a single detached property in the centre of a fully enclosed garden area is likely to be allocated a code of 1 (indicating high accuracy), but a row of terraced houses sharing a common garden area is likely to be allocated a code of 5 (indicating low accuracy).'

Changes to (or validation of) the plot size estimate should be undertaken within the Property Details Application. Where the plot size is manually entered or updated, the plot size accuracy code should be changed to one of the following:

- S – measured from a reliable scale plan or map

- E – estimated
- A – accurately measured (on site)

The plot size confidence score will automatically change to 1.00 and cannot be altered. **Where a plot size is checked and found to be accurate, staff should re-enter the data in the plot size field so that the plot size accuracy code can be changed to one of the above codes. This is then a signal that the plot size has been validated and does not have to be re-checked**.

4) Approach to Collecting Plot Size

A common sense approach must be taken to identifying the land that comprises a dwelling's plot and, accordingly, estimating or validating the plot size. Digital mapping is likely to be the main tool and it is important that some, if not all, staff involved in council tax work are familiar with its functionality. In most cases plot size will be straightforward to check on digital mapping. Where digital mapping cannot help (for example on new developments which do not appear on digital mapping), estimates can be made from site plans. These must be considered for each property individually. It is not acceptable, for example, to derive a 'standard' plot size for a dwelling type on an estate and apply that size to each property of that type, or to "factorise" in some way – doing so would not capture differences that might be significant in terms of value.

Reasonably accurate estimates, rather than exact measurements, are acceptable due to the way plot size is currently used in modelling (but this does not mean that we should not obtain accurate information where it is straightforward to do so). The model analyses the relationship between plot size and the dwelling's floor area (RCA). The value estimates produced are adjusted for major increments in the relative size of the plot area to RCA.

When carrying out current council tax maintenance work or sales verification and validation, the aim is that plot sizes of all houses and bungalows are checked and added or amended as necessary. For maintenance work carried out at the desk (e.g. schedule only cases) this can usually be done on digital mapping. **This is invariably straightforward and should not hold up prompt clearance of cases.**

If inspecting a property for current council tax list maintenance work or sales validation it is important to get a feel for the extent of the plot, but measurement on site is not necessary. When back in the office use digital mapping to calculate the plot size, adding polylines if necessary to delineate the approximate extent of the plot.

Under no circumstances should an inspection be undertaken on current work just to establish the plot size.

5) Actions Required For Various Dwelling Types

1. Houses and Bungalows

The extent of the plot is linked to the definition of dwelling provided in the Council Tax legislation. In addition to the footprint of the dwelling itself, plot size should include the land occupied by (to paraphrase section 3 of the Local Government Finance Act 1992):

a) any yard, garden, outhouse or other appurtenance belonging to or enjoyed with property used wholly for the purposes of living accommodation; or
b) any private garage which either has a floor area of not more than 25 square metres or is used wholly or mainly for the accommodation of a private motor vehicle; or
c) any private storage premises used wholly or mainly for the storage of articles of domestic use;

provided that such property is occupied together with the dwelling and it is all situated within a single curtilage.

For most existing properties, the extent of the plot will be clear from digital mapping or TENET and it

will be straightforward to obtain the plot size from the respective functions within either of the mapping tools (future reference to digital mapping in this guidance note implies both mapping tools).

For new properties, it is unlikely they will appear in digital mapping at the time the work is being undertaken. Consequently, a site plan, either from the developer or from the Billing Authority, will be the best tool for estimating plot size.

As stated above, inspection purely to determine plot size should be avoided. Where there is a current case which requires an inspection, or if plot size is necessary for validation of an important sale, the rough extent of the plot can be determined on site and then measured using digital mapping.

2. Flats and Maisonettes

Plot size is not a variable in the flat/maisonette model. Accordingly, this data should not be collected for flats or maisonettes.

3. Caravans, Mobile Homes and Houseboats (dwelling types CD and TH)

These properties are unlikely to be valued using the AVM and it is probable that plot size will be difficult to determine. Accordingly, there is no need to collect plot size data for dwelling types CD or TH.

6. Specific issues and how to deal with them

1. Properties with extra land such as paddocks
   - if a paddock adjoining a house or bungalow is equestrian, or has another non-agricultural use, then this land should be included as part of the dwelling's plot size
   - ask the occupier – most owners would know the hectareage of their paddocks.

2. Agricultural composite properties
   - it is necessary to identify and exclude the agricultural element from plot size; if no self-contained plot can be identified, the plot size will be the footprint of the dwelling (i.e. if the remainder of the property comprises farmyard and agricultural buildings)

3. Houses/bungalows where gardens are separated from the rear of the property by a shared pathway
   - here it will be difficult to determine, from digital mapping, which gardens are associated with which properties because the boundaries do not line up neatly
   - use a 'common sense' approach and estimate the plot from digital mapping

4. Properties with shared land areas, e.g. large country houses and barn conversions that have been divided into a number of properties and each owner has shared use of the garden area
   - if the dwellings have communal use of the gardens, the plot size of each dwelling should be its footprint and no more than that.

5. Properties with more than one dwelling in the grounds, e.g. separately banded annexes, employees cottages
   - unless boundaries are clearly defined on the ground, then the plot size must be determined in the same way as for other properties with shared land areas (see 4 above)

6. Shared drives to two or more properties
   - treat the plot size of the dwelling as being the area that is not shared, plus a Value Significant Code (VSC) and factor to reflect the right to use the driveway (code DS)

7. New open plan estates, where it is difficult to determine boundaries (often to the front of the properties) and developers tend to vary from the original site plan
   - common sense approach – make an estimate of the area based on the site plan

8. Social Housing Estates with open or common frontage or no defined boundary to each property
   - see 7 above; if an inspection is taking place anyway, get a feel for the nature of the division of the land such that estimates can be made from digital mapping, ignoring any common areas

9. End terraces - in some areas land to the side is owned with the property and is not common ground
   - this might need a drive-by inspection, but if it is a current list maintenance case no inspection should be made just to determine plot size

10. Rural properties where it's difficult to determine boundaries
    - the extent of the property should be determined by use of local knowledge, common-sense, or discussion with the occupier

Treatment of land and/or other property reflected in the sale, but outside of the curtilage of the dwelling

This has always been an issue in modeling and could be dealt with in several ways. The central Model Development Team is currently reviewing the matter. As soon as an appropriate methodology is determined, the central team will provide further guidance.