

Guidance

Removing a property from the Council Tax list

This guidance explains when we can remove (delete) domestic properties from the Council Tax list, including when a property is derelict, undergoing major renovations, demolished or is now being used as a business. It also explains why we cannot delete properties that are undergoing normal levels of repair.

From: **Valuation Office Agency**

(/government/organisations/valuation-office-agency)

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Applies to England and Wales

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The Valuation Office Agency (VOA) bands properties for Council Tax. The Council Tax band of any property is based on its open market value – the price it could have sold for – at a fixed point in time.

We are responsible for maintaining the lists of Council Tax bands in England and Wales.

In limited circumstances, we may delete a property's Council Tax band from these lists. This happens when the property has been fully demolished, is truly derelict or undergoing major renovation.

If a property is occupied, it is required legally to have a Council Tax band. We will not delete the band, even if significant repair or renovation works are underway.

If your property is now being used as a business

If you are requesting a deletion because a property is now being used for a self-catering holiday let, there is further [guidance on how to move from paying Council Tax to business rates \(https://www.gov.uk/introduction-to-business-rates/self-catering-and-holiday-let-accommodation\)](https://www.gov.uk/introduction-to-business-rates/self-catering-and-holiday-let-accommodation).

If your property is now used as a business, you can submit a challenge by following the guidance below How to request a deletion . There is [guidance on business use, \(https://www.gov.uk/introduction-to-business-rates\)](https://www.gov.uk/introduction-to-business-rates) and there is also [guidance about home-based businesses. \(https://www.gov.uk/government/publications/council-tax-and-business-rates-home-based-businesses\)](https://www.gov.uk/government/publications/council-tax-and-business-rates-home-based-businesses)

Requests to delete a property in poor repair, or undergoing normal repairs

We cannot delete a property that is in poor repair (rather than being truly derelict) or is undergoing what we consider to be normal levels of repair, from the Council Tax List.

What we consider to be poor repair

If a property is capable of a normal level of repair without changing the character of the property it is in poor repair, rather than derelict.

Character covers things like the size of the property, its features, its age, the materials it is made from and its relationship to the overall plot.

Unlike a truly derelict property, a property in poor repair does not need significant structural reconstruction but rather a normal level of repair.

Normal level of repair includes:

- internal/external redecoration
- minor plaster/ceiling repairs
- renewal of kitchen and bathroom fittings
- replacement of electric wiring, central heating system
- repair of localised wet rot
- minor roof repairs
- replacement windows
- the treatment of damp patches

In these circumstances, we will not delete the Council Tax band as repairs would be unlikely to change the character of the property. We would need evidence that the repairs required are more significant than normal levels of repair and the property is truly derelict (see section below on evidence requirements for deleting a property because it is derelict or in disrepair).

We can't reduce the Council Tax band because the property is in a poor state of repair. This ensures that all taxpayers are treated equally and that nobody has a reduction just because their property has not been looked after.

Features of a property undergoing a major renovation

For Council Tax purposes, major renovation is classed as significant redevelopment or reconstruction work affecting most of a property.

Works will be substantial, and of a much greater scale than normal repairs.

While works are ongoing, the property will not be capable of being lived in. If you are living in the property, or it is capable of being lived in, we will not be able to delete the band.

Examples of major renovation include:

- structural alterations
- stripping out of walls, floors, ceilings, fixtures and fittings
- a repair scheme following fire or flood damage, affecting most of the property

Evidence required to show a property is undergoing major renovations

When you ask us to delete your property's Council Tax band due to the property undergoing major renovation, we will ask you for evidence to help make our decision.

The evidence that will help us make a decision includes:

- a description of the planned scheme of works
- details of any works started on the property
- the date when works started together with evidence to support this, such as a contractor invoice and/or receipts for delivered materials or skips for rubbish removal
- a copy of any surveys, architect's plans or planning permissions if available
- labelled and dated photographs of both inside and outside the property, showing its condition and where works have started

The amount of evidence you will have will depend on the size of the scheme, but it's important you provide as much information as possible. We will need to be satisfied that building works are actually underway before we delete a band.

Please see below for details on 'What happens after a property has been deleted from the Council Tax list'

Deleting a property from the Council Tax list because it is derelict or in disrepair

We will remove a property from the Council Tax list if it is truly derelict or is in a state of disrepair. We consider a property to be truly derelict if the property is not habitable.

Features of a derelict property, or a property in disrepair

For Council Tax purposes, a property is in a state of disrepair if it has reached the point that it is not capable of a normal level of repair without changing its character.

The decision is based on our assessment of the physical state of the property. It is not based on how much the property would cost to repair, or whether repairs will actually be done.

Features of a derelict property, or property in disrepair may include:

- many roof tiles or slates missing, leading to extensive water damage in multiple rooms
- collapsed ceilings

- damaged floor joists
- extensive wet or dry rot that has spread to joists, staircases or other structural elements
- missing window frames/external doors
- vegetation growing inside
- stripped wiring and pipework
- other structural problems

A property will normally need to display many of the listed features for us to delete its band.

Evidence required to show a property is derelict or in disrepair

When you ask us to delete your property's Council Tax band, we will ask you for evidence to help us make a decision.

The evidence that will help us make a decision includes:

- The date the property was last lived in and when it became uninhabitable (it is important to note we are unable to delete a property's Council Tax band just because it is empty).
- Details or photos that show failings in the property's structure or services, such as roof, walls, power or drainage.
- Labelled and dated photos of both the inside and outside of the property, including the roof. Note that these should be photos of all of the property, not just selected rooms/areas.
- Details of work required to make the property habitable, including any structural work.
- Details of planning application and the date works started.
- Surveys, and/or structural reports.

Requests to delete a property because it has been demolished

We will delete a property from the Council Tax list if it has been fully demolished.

If only part of the property has been demolished you can ask us to review whether this would change the band. However, if a partial demolition is part of a major renovation project we would consider if the property should be deleted when provided with the evidence.

Evidence that will help us make a decision includes:

- The date the property (or part of the property) was demolished.

- Dated photo(s) to show that the property (or part) has been demolished.
- If only a partial demolition, a plan showing the demolished area(s)
- A dated copy of the contract or invoice from the company who undertook the demolition.

How to request a deletion

If you think your property meets the criteria listed above, you can

- use our online service [Challenge your Council Tax band: How to challenge](https://www.gov.uk/challenge-council-tax-band/how-to-challenge) (<https://www.gov.uk/challenge-council-tax-band/how-to-challenge>) or
- submit a [Council Tax challenge form](https://www.gov.uk/government/publications/council-tax-challenge-form) (<https://www.gov.uk/government/publications/council-tax-challenge-form>)

If we agree to delete the band, we will review the supporting evidence and will backdate the deletion to the earliest appropriate date.

Once we have received and reviewed your request to delete your property, we will tell you how to send us the appropriate supporting evidence.

What happens after a property has been deleted from the Council Tax list

If the property is derelict or in a state of disrepair and we agree to delete the property, this will be from the date the property was last lived in and when it became uninhabitable (it is important to note we are unable to delete a property's Council Tax band just because it is empty).

If the property is undergoing major renovations and we agree to delete your property's Council Tax band, the effective date for deletion is the first day the works physically start. Obtaining planning permission does not mark the start of a scheme.

If we delete your band after the works have started, the deletion will be backdated.

Once the works have been completed, your property will be banded as new. You should tell your local council that you have completed the works, and they will then tell us. If you have converted a single property into flats, each flat will be banded separately.

We will consider all improvements made to the property. This means your Council Tax band may go up. The effective date will be the date works were completed.

Further information on conversions and extensions

House being converted into flats, or flats becoming a single dwelling

Where a single property is being converted into 2 or more units of living accommodation by structural works to divide it, we can delete the band. If part remains capable of occupation, then that part would be banded whilst the works are in progress. When the works are complete, each new unit will be banded separately as a new property.

House being extended

If the original house is capable of occupation whilst the extension is being built, the band won't be deleted. When the extension has been completed, the band won't be reviewed or increased unless the property is subsequently sold. If the extension required part of the main house to be demolished during the works or in connection with any planned works, this will not affect the banding.

Additional resources

You can find out more about removing a property from the Council tax list by reading our blogs. They explain properties in disrepair and renovations and repair in a clear and easy-to-understand way.

- [Properties in disrepair \(https://valuationoffice.blog.gov.uk/2024/02/21/council-tax-properties-in-disrepair/\)](https://valuationoffice.blog.gov.uk/2024/02/21/council-tax-properties-in-disrepair/): In this blog, we explain what makes a property truly derelict. We cover the evidence needed to remove its band and what happens after the band is deleted.
- [Renovations and repairs \(https://valuationoffice.blog.gov.uk/2024/05/08/council-tax-renovations-and-repairs/\)](https://valuationoffice.blog.gov.uk/2024/05/08/council-tax-renovations-and-repairs/): In this blog, we explain what we consider a major renovation. We discuss the evidence needed to remove the property's band and what happens after the band is deleted.

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