



Valuation Office
Agency

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Sian Berry AM
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Dear Ms Berry

Housing Committee report - Protecting London's property guardians

Thank you for your letter of 12 February 2018 about property guardians and the enclosed Housing Committee report. In the report you recommend the Valuation Office Agency (VOA) should provide clear guidance on whether commercial properties that are temporarily occupied by guardians are entitled to a temporary revaluation from business rates to council tax.

The VOA's role is to determine whether occupation of a property, including one occupied by property guardians, satisfies the requirement of being a domestic property, as defined by the relevant legislation. If a property meets this definition, it would be liable for council tax. If not, the property would be liable for business rates. Whether a property meets the definition of being domestic would depend on the individual circumstances of the property, including whether it is wholly or partially being used as living accommodation, whether there are self-contained units within the property and the duration of the occupation.

If a property guardian company or owner thinks their property, or part of their property, should be classified as domestic and the change has happened since 1 April 2017, they should use the new Check process to notify the VOA. More details about Check can be found at: <https://www.gov.uk/correct-your-business-rates>. Where the property guardian company or owner provides evidence that a property assessment is inaccurate, the VOA will endeavour to make the change as soon as it can.

The VOA publishes its internal guidance on how we assess properties occupied by property guardians. This is in practice note 8 of the Council Tax Manual, which can be found at: <https://www.gov.uk/guidance/council-tax-manual/council-tax-practice-notes>. We keep this guidance under review to ensure it remains clear and up-to-date with any recent tribunal decisions.

I hope my explanations have been helpful.

Yours sincerely

Melissa Tatton CBE

