

Non-domestic rating: Stock of Properties

Data Information and Methodology



Valuation Office
Agency

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Scope of the Data

This release is a new publication that combines aspects of two existing releases: ‘Central & local rating lists: Non-domestic rating in England & Wales’ (last published on 11 December 2014); and ‘Central and local rating lists: summary (England and Wales)’ (last published 30 October 2014). The statistics provide information on the number of rateable properties (also known as “hereditaments”) and their rateable values, the number of rateable properties added to or removed from the non-domestic rating lists between 1 April and 31 March each year, For those properties that have not been added to or removed from the lists, there are also statistics on the number that saw their rateable value increase, decrease or remain the same between 1 April and 31 March each year. These statistics are broken down by property types, sector and geographic location.

Non-domestic rateable properties fall into either a local rating list or a central rating list. There is a single local rating list for each billing authority in England and Wales, and there are two central rating lists, one for England and one for Wales. The majority of the total rateable value comes from properties on the local rating lists. The central rating lists are smaller and contain the rating assessments for the network property of major transport, utility and telecommunications undertakings and cross-country pipelines. There is a single entry in one of the rating lists (either for England or Wales) for each company named in the Central Rating List Regulations 2005.

Property Type / Sector Classifications

In this publication we use three different property type classifications to group rateable properties. These are known as 'Property Type 1', Property Type 2' and 'Sector'. Definitions of these property types can also be found in the glossary.

Primary Description and Special Category (SCat) Codes are assigned to all rateable properties by the VOA and identify the type of property and the recommended approach to valuation. The property type classifications in this release have been assigned by both Primary Description Code and SCat Code. This document defines SCat Code, Primary Description Code, Detailed Property Type and Broad Property Types 1 and 2.

SCat Code- 369 codes

These are the most detailed description and show the nature of the use of the rateable property. While all rateable properties have a SCat Code and a Primary Description Code, the relationship is not uniform and there can be multiple combinations of SCat Code to Primary Description. For example, the 'Other Commercial' Primary Description has 35 different SCat Codes covering a range of rateable properties from ATMs to stud farms.

Primary Description Code-119 codes

These are more generic than SCat Code and show the nature of the use of the rateable property.

(Broad) Property Type 1- ('Commercial', 'Educational, Training and Cultural', 'Industrial', 'Leisure', 'Utilities', 'Miscellaneous')

These 6 property types show the nature of business area and can be split into 35 Detailed Property Type 1 categories.

(Detailed) Property Type 1 - 35 property types

These split the 6 broad property type 1 categories into 35 more detailed categories.

Property Type 2- ("Factories", "Offices", "Other Properties", "Shops", "Warehouses")

These 5 Broad Property Type 2 categories reflect the type of buildings on which the valuation is based

The Broad Property Type 1 categories include a diverse mix of Primary Description codes and cut across multiple Property Type 2 categories. For example, 'Commercial' - the biggest and most diverse category in Broad Property Type 1- cuts across 43 Primary Description categories, 12 Detailed Property Type categories and 4 of the Property Type 2 categories. 'Other properties' is by far the biggest and most diverse category in Property Type 2. It spans 95 Primary Description Codes, 30 Detailed Property Type 1 categories and all 6 Broad Property Type 1 Categories.

Sector and Sub-sector – 4 Sectors and 18 Sub-sectors

These are sectors that VOA analysts and operational staff have allocated the 369 SCat Codes to.

There is some overlap in the Broad Property Types and Sector. Industrial is used in both Sector and Broad Property Type 1. "Office" is part of Sector and Broad Property Type 2.

These are best explained by looking at their composition:-

Industry Sector is made up of; 20 SCat Codes, 13 Primary Descriptions, 2 Broad Property Type 1 categories (“Industrial” and “Commercial”), 5 Detailed Property Type 1 categories and 4 Property Type 2 categories.

Office Sector is made up of; 3 SCat codes, 2 Primary Description codes, 2 Broad Property Type 1 categories (“Commercial” and “Miscellaneous”), 2 Detailed Property Type 1 categories and 1 Property Type 2 category.

Other overlaps:-

“Offices” on Detailed Property Type 1 – maps to the “Offices” category in Broad Property Type 1 and Commercial Property Type 2

Shops on Detailed Property Type 1– maps to “Shops” in Broad Property Type 1 and “Commercial” in Property Type 2

The table below is our best attempt at mapping all classification types described above. This is not an exact science; the 2010 list contains thousands of potential combinations for SCat code to Primary Description code

Look up Table ([MS Excel, 268 KB](#))

Publication Tables Content

- Table CL1 shows the number of rateable properties, total rateable value and average rateable value by administrative area on the 2010 Local Rating Lists.
- Table CL2 shows rateable value by Property Description by country on the 2010 Central Rating List.
- Table CL3 shows the number of rateable properties and rateable value by Property Type 1 (Broad and Detailed) and country on the 2010 Local Rating List.
- Table CL4 shows the distribution of rateable properties and rateable value by rateable value intervals for Property Type 2 on the 2010 Local Rating List.
- Table CL5 shows the number of rateable properties and total rateable value by Property Type 2 and Region on the 2010 Local rating List.
- Table CL6 shows the movements on the 2010 Local Rating List between the start of the reporting period and the end of the reporting period by Property Type 2. The statistics have been categorised as:
 1. Rateable properties which appear at the start of the reporting period but not at the end are “Properties removed”;
 2. Rateable properties which appear at the end of the reporting period but not at the start are “Properties added”;
 3. Rateable properties which appear at the start and the end of the reporting period are “Existing properties”;

4. For rateable properties present at the start and end of the reporting period (grouped as the “Existing properties”), the rateable values are compared to determine if the rateable values have “increased”, “reduced” or “unchanged”.

The total rateable value at the end of the reporting period can be obtained by:

- 1) Taking the value at the start of the reporting period;
- 2) Adding on the net amount due to rateable properties being added (“Properties added” category); and
- 3) Deducting the net amount due to rateable properties removed (“Properties removed” category); and
- 4) Adding the net increase as a result of changes in the rateable value (“RV increased” category); and
- 5) Deducting the net decrease as a result of changes in the rateable value (“RV reduced” category).

It should be noted that while “properties added” and “properties removed” cover properties added or removed from the lists, they can also include instances where the address of a rateable property has changed (perhaps because it was entered incorrectly in the list): this change is implemented by deleting the original entry and inserting a new entry.

- Table CL7 shows the number of rateable properties, total rateable value and average rateable value by special category in England and Wales.
- Tables CL7 NE-CL7SW: show the number of rateable properties, total rateable value and average rateable value by special category in each region.

In these tables SCat Codes have been aggregated up to their Sub-sector (Number of Properties and Rateable Value) and the mean average of the sub-category calculated. Similarly, the Sub-sectors have been aggregated up to their high level Sector and the mean average for each Sector calculated. (Averages are based on unrounded totals).

Data Quality

The information supplied in the tables is based upon administrative data held within the VOA's operational database. All administrative data are subject to processing and system errors and as such while the VOA has made every effort to ensure accuracy of the data underpinning this publication it is possible that some errors remain.

Use made of the data

This publication is being released as part of a drive towards making VOA's data more accessible as well as continuing to improve and make more consistent presentation of

information to assist users to conduct their own analysis of VOA data. The data are used to inform government policy and conduct analyses to support the operations of the VOA.

The data in this publication relate to England and Wales only. The rating law and practice in Scotland and Northern Ireland are different and valuations for rating in those countries are not carried out by the Valuation Office Agency.

This document combines two previous publications ('Non-domestic rating in England & Wales' and 'Central and local rating lists: summary (England and Wales)'). It follows a new format, using more statistical descriptions supported with charts and tables, which has been designed to improve the presentation and to aid understanding of the statistics. This format will be reviewed and we welcome feedback from users on the information provided in this summary.

Please forward any comments to the [Statistics Inbox](#)

Glossary

Area Code - A unique identifier for administrative geographies as specified by the Office of National Statistics (ONS).

Average rateable value - The mean average of the rateable value: total rateable value divided by total number of rateable properties.

Billing Authority - A local authority empowered to collect central and local rates on behalf of itself and other local authorities in its area. In England, shires, metropolitan district, the Council of the Isles of Scilly, unitary authorities, London Boroughs and City of London are billing authorities.

Billing Authority Code – A unique identifier for billing authorities.

Business rates – The commonly used term for non-domestic rates - are charged on most non-domestic properties premises, including most commercial properties such as shops offices, pubs, warehouses and factories.

Central rating list - The Valuation Office Agency's lists of rateable values for companies named in the Central Rating List Regulations 2005, primarily for the network property of major transport, utility and telecommunications undertakings and cross country pipelines. These are separate lists for England and Wales.

Local rating list - The Valuation Office Agency's lists of all the non-domestic rateable properties in England and Wales. There is a separate local list for each Billing Authority.

Primary description (PD) codes - The primary description codes identify the nature of the use of property and the recommended approach to valuation.

Property Description – A broad category assigned to rateable properties listed on the central rating lists.

Property type '1' – A breakdown of properties on the local rating lists into broad and detailed property types. Broad Property Type 1 consists of 6 Detailed Property Type 1 categories which show the nature of the use of the business area (commercial, educational, training and cultural, industrial, leisure, utilities and miscellaneous). Detailed Property Type 1 consists of 35 property types that summarise 119 Primary Description Codes into a more generic type of property/business.

Property type '2' - A broad breakdown of properties on the local rating lists by type of building on which the valuation is based. There are five property types: 'Shops', 'Warehouses', 'Offices', 'Factories' and 'Other Properties'. These are categorised using Primary Description Codes.

Rateable property (also known as hereditament) – A unit of non-domestic property that is, or may become, liable to Non-domestic rating and thus appears in a rating list.

Rateable value (RV) - A legal term for the notional annual rent of a rateable property assessed by the VOA. Every property has a rateable value that is based broadly on the annual rent that the property could have been let for on the open market at a particular date (this is 1 April 2003 for the 2005 lists and 1 April 2008 for the 2010 lists).

Region – A geographical unit formerly referred to as Government Office Region (GOR). The GOR framework was the primary classification for regional statistics and comprised nine regions of England, which combined with the devolved administrations collectively, spanned the United Kingdom. From 1 April 2011 the term GOR was dropped in favour of region. This release comprises England regions plus Wales.

Sector – A breakdown of properties on the local rating lists into the following categories: 'Retail', 'Industrial', 'Office' and 'Other'. The categories are created by mapping the 369 SCat codes to the appropriate Sector. The 'Other' Sector was created where a SCat code could not be assigned to 'Retail', 'Office' or 'Industry' categories.

Special Category - Also known as 'SCat', a code that shows the nature of the use of the rateable property.

Sub-sector – The 4 Sectors can be broken down further into 18 more detailed Sub-sectors.

CSV Metadata

The table shows the variables (and descriptions) appearing on the CSV files that are included in this release:

Variable	Description	Tables
AREA_CODE	Unique identifier for administrative geographies as specified by the Office of National Statistics (ONS)	CL1,CL5,
ALL_COUNT	Number of rateable properties for All properties	CL3,CL4, CL5,CL6
ALL_RV	Total rateable value for All properties in England and Wales	CL3,CL4, CL5,CL6
BA_CODE	Unique identifier for BA	CL1
ECOUNT	Number of rateable properties in England	CL3
E_RV	Total rateable value for England	CL3
EW_COUNT	Number of rateable properties for England and Wales	CL3

EW_RV	Total rateable value for England and Wales	CL3
F_COUNT	Number of rateable properties for Factories	CL4,CL5, CL6
F_RV	Total rateable value for Factories	CL4,CL5, CL6
HERED_CNT	Number of Rateable Properties in the list	CL7's
O_COUNT	Number of rateable properties for offices	CL4,CL5, CL6
O_RV	Total rateable value for offices	CL4,CL5, CL6
OTH_COUNT	Number of rateable properties for Other properties	CL4,CL5, CL6
OTH_RV	Total rateable value for other properties	CL4,CL5, CL6
REGION	Region	CL1, CL5
RV_AVG	Average Rateable Value of the Rateable Properties	CL7's
RV_TTL	Total Rateable Value of the Rateable Properties	CL7's
S_COUNT	Number of rateable properties for shops	CL4,CL5, CL6
S_RV	Total rateable value for shops	CL4,CL5, CL6
SCAT_CODE	Code given to a Rateable Property	CL7 - CL7SW
SCAT_DESC	Description of the Rateable Property a SCat code is applied to CL7's. These include the names of the Sector and Sub-sector the SCat code has been mapped to	CL7 - CL7SW
W_COUNT	Number of rateable properties for Warehouses	CL4,CL5, CL6
W_RV	Total rateable value for Wales	CL4,CL5, CL6