

2017 Valuation Office Agency IT Projects

- what it means to Occupiers and Landlords

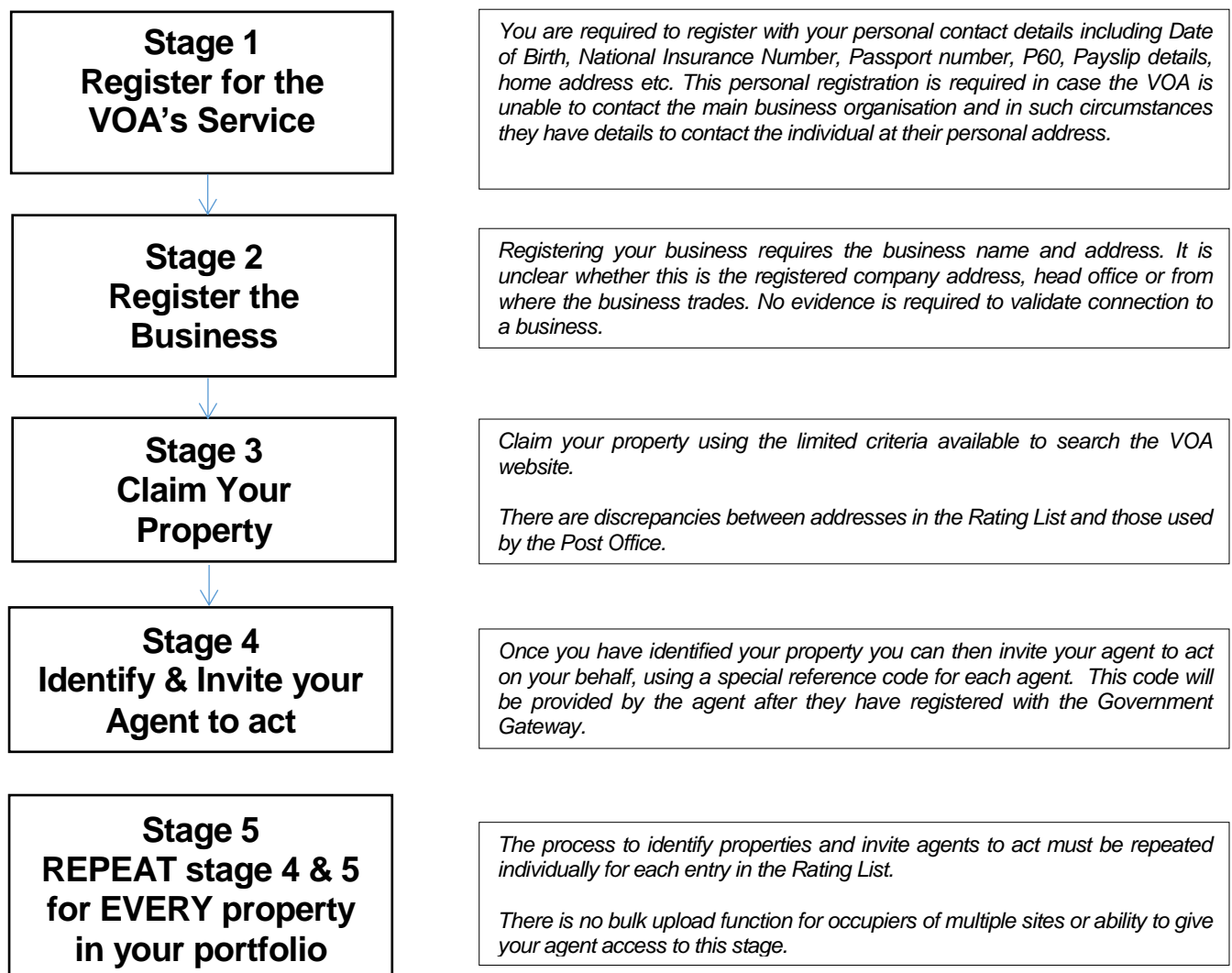
The Valuation Office Agency (VOA) is an executive agency, sponsored by HM Revenue & Customs. As part of its modernisation programme it is developing digital solutions to streamline the way in which it works and receives data.

Check Challenge Appeal (CCA), is the new process to challenge rateable values from April 2017 to provide the VOA with a digital service solution in line with Government Digital Service requirements to the online interface with Government.

The new CCA process in its current form will place a significant additional burden on the ratepayer or Interested Party because of the VOAs proposed authentication and agent linking process.

Before initiating any CCA action an organisation (ratepayer or agent) will be required to register for a Government Gateway organisation account. Once the organisation is registered the user may login to the Government Gateway and from there go to the VOA service. In addition each individual logging on to the Government Gateway will have to register separately, supplying personal details to go through HMRC identity verification.

Government Gateway Authentication Process





Rating
Surveyors'
Association



Check Challenge Appeal (CCA)

The VOA is responsible for the Check and Challenge stages of the new process which replaces the current appeals system and comes into force on 1 April 2017, for properties located in England. The Valuation Tribunal Service (VTS) is responsible for the Appeal stage of the new process.

Ratepayers are considered to be an "Interested Person" (IP) who, having registered for the Government Gateway, will be required to search the rating lists and identify all properties belonging to them or their organisation. They will then indicate the capacity (owner or occupier) and date range that their interest in the property commenced (this can be limited to the commencement of the Rating List). They must then certify their link to the property through either self-certification with a legal declaration or the uploading of evidence that confirms their interest in the property, examples are a rates bill or tenancy agreement.

Only once this stage has been completed a Ratepayer can appoint an agent to act on their behalf, but it will be a prerequisite that the agent has also registered their organisation through the Government Gateway and obtained a unique VOA code. The Ratepayer is then able to select "add" or "manage" Agents and then enters the Agent code and sets the Agent permissions for each property in their portfolio.

All data entry will be done by manual re-keying of data on a property by property basis. No Application Program Interface (API) or solution to upload bulk information has been provided to date, or is expected to be available prior to 1 April 2017. In practical terms, occupiers of multiple properties will need to identify, verify their connection and invite an agent to act separately for each and every property. Following acceptance of an invite, the agent also becomes an Interested Person and can deal with the subsequent stages on the ratepayer's behalf.

An "Interested Person" can undertake the initial Check stage against any property within their portfolio. CCA is a sequential process and it is a requirement that the check stage is completed prior to any Challenge being undertaken against the property.

The Check stage requires an Interested Person to confirm that the factual matters held on the property by the VOA are correct or provide revised factual information on the property and provide a formal declaration as part of the process. These factual matters are extensive and require detailed knowledge of the premises.

The Challenge stage is again undertaken online where the Interested Person reviews the makeup of the valuation that has been applied following the check stage and is able to challenge or dispute the assessment that the VOA has made. The Challenge stage requires the ratepayer or their agent to supply all data supporting the grounds for the challenge and requires far more detailed input than the existing appeals process.

All data entry throughout the entire process will need to be undertaken by the manual re-keying of data. Previous Rating Lists have utilised Web Services for initial communications with emailed responses from the VOA in a standardised format. This has provided an effective electronic communications system with increased efficiency at the VOA and for ratepayers and their agents. This will not be used for the 2017 Rating List. No Application Program Interface (API) or alternative digital communication system has been provided or is expected to be available prior to 1 April 2017.

Mark Higgin
Chair - Rating and Local Taxation Group
Royal Institution of Chartered Surveyors

Martin Davenport
President
Rating Surveyors Association

Andrew Hetherton
Chair - Valuation Association Board
Institute of Revenues Rating & Valuation