



Department for Levelling Up, Housing & Communities

Statistical release

Local Government Finance

Local Authority Council Tax base England 2021

The release provides details on the number of dwellings liable for council tax and the number of dwellings that receive council tax discounts, premiums, and exemptions.

In this release:

- In England there were a total of 25.0 million dwellings as of 13 September 2021, an increase of 226,000 (or 0.9%) compared with 14 September 2020. Of this number, 24.3 million dwellings were liable for council tax. This was an increase of 217,000 (or 0.9%) compared with 2020.
- There were 15.8 million dwellings (63.1% of all dwellings) liable to pay 100% council tax as they are not entitled to any exemptions, discounts, or premiums.
- There were 8.6 million dwellings that were subject to either a discount or to a premium on their council tax. Of these, 8.2 million dwellings (32.6% of all dwellings) were entitled to a discount because they were occupied by single adults.
- There were 660,000 dwellings exempt from paying council tax, an increase of 9,000 (or 1.4%) compared with 2020. Exempt dwellings account for 2.6% of all dwellings.
- There were 468,000 dwellings recorded as empty for the purposes of council tax as of 13 September 2021. Of these, 72,000 were being charged a premium.
- There were 253,000 dwellings recorded as second homes for the purposes of council tax.

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Introduction

This release provides information relating to the stock of domestic dwellings in local authority areas in England. The total number of dwellings is based on the Valuation Office Agency (VOA) Valuation List snapshot as of 13 September 2021 (the snapshot is taken on the 2nd Monday of September each year). Further information relating to discounts, exemptions and premiums is then derived from this snapshot on 4 October 2021 (the 1st Monday of October) and provided on the Council Tax Base (CTB) form submitted by all 309 billing authorities in England (this has reduced from 314 due to reorganisations in April 2021). The release provides summary totals at an England level of the number of dwellings, the number of dwellings that are exempt from council tax, and the number liable for council tax. For dwellings liable for council tax, it also gives summary figures for the number receiving different types of council tax discounts and those paying a premium. Information at a local authority level is published in the associated tables.

The information contained in this release can be used to calculate a tax base for a local authority. A “tax base” is the number of Band D equivalent dwellings in a local authority area. To calculate the tax base for an area, the number of dwellings in each council tax band is adjusted to take account of any discounts, premiums or exemptions. The resulting figure for each band is then multiplied by its proportion relative to Band D (from 6/9 for Band A to 18/9 for Band H) and the total across all eight bands is calculated. The tax base is used to determine the level of council tax an authority charges each dwelling. This is shown in the local authority level data table available online.

Changes to this release

Empty and Second homes

Since 1 April 2013, local authorities in England have had the choice to apply council tax discounts for empty properties (empty and unfurnished) and second homes. In addition, for empty dwellings, authorities are allowed to charge a premium on top of the normal council tax payable. Until 1 April 2020, the premium was up to 100%. In 2020-21, authorities could charge a premium of up to 100% for properties empty for 2 to 5 years, and up to 200% on properties empty for more than 5 years. From 2021, the premium could be up to 100% for dwellings that have been empty for between 2 and 5 years, up to 200% for dwellings that have been empty for between 5 and 10 years and up to 300% for dwellings that have been empty for more than 10 years. As the changes in the additional premiums split across the year categories are relatively new, some caution should be taken when using the figures as some authorities may have only reported figures in one category.

In 2021, authorities also reported that they have been carrying out exercises to ensure they have identified all occupied properties appropriately which they were not able to do in 2020 – the result of these exercises may change the number of empty dwellings or second homes between years and this will be reflected in the data in this release.

Chargeable dwellings, exemptions and discounts

Table 1 provides figures for the total number of dwellings in England in September each year from 2017 to 2021, those that are liable for council tax i.e. chargeable dwellings, those that are exempt from council tax, those that receive discount on their council tax and those that are required to pay a premium on their council tax.

- There were 25.0 million dwellings as 13 September 2021, an increase of 226,000 (or 0.9%) compared with 14 September 2020. Of this number, 24.3 million dwellings were liable for council tax. This was an increase of 217,000 (or 0.9%) compared with September 2020.
- There were 15.8 million dwellings liable to pay 100% council tax as they are not subject to any exemptions, discounts or premiums. This represents 63.1% of all dwellings.
- There were 8.6 million dwellings that were subject to either a discount or to a premium on their council tax. Of these 8.2 million dwellings were entitled to a discount as a result of being occupied by single adults.
- There were 660,000 dwellings exempt from paying council tax, an increase of 9,000 (or 1.4%) compared with 2020. Exempt dwellings account for 2.6% of all dwellings.

Table 1: Number of chargeable dwellings 2016-2021 ^(a)

	Thousands				
	2017	2018	2019	2020	2021
Total number of dwellings on valuation lists	24,076	24,298	24,549	24,762	24,987
<i>less:</i>					
Number of dwellings exempt from council tax	568	599	626	651	660
Number of demolished dwellings	1	1	1	1	1
Number of dwellings on valuation list liable for council tax	23,506	23,698	23,922	24,109	24,326
<i>Of this</i>					
Number of dwellings subject to a discount or a premium	8,090	8,154	8,254	8,391	8,564
<i>of which:</i>					
- second homes ^(b)	19	15	13	10	10
- empty homes subject to a discount ^(c)	79	72	64	53	52
- empty homes subject to a premium ^(d)	61	62	63	69	72
- single person	7,680	7,738	7,837	7,982	8,151
- all residents disregarded for council tax purposes	34	35	36	36	38
- all but one resident disregarded for council tax purposes	217	232	242	241	242
Number of dwellings not subject to a discount or a premium	15,417	15,545	15,668	15,718	15,762
<i>of which:</i>					
- empty homes ^(c)	314	338	356	357	345
- second homes ^(b)	230	237	240	253	243
- others	14,873	14,970	15,072	15,108	15,174

(a) Data taken as at the second Monday in September.

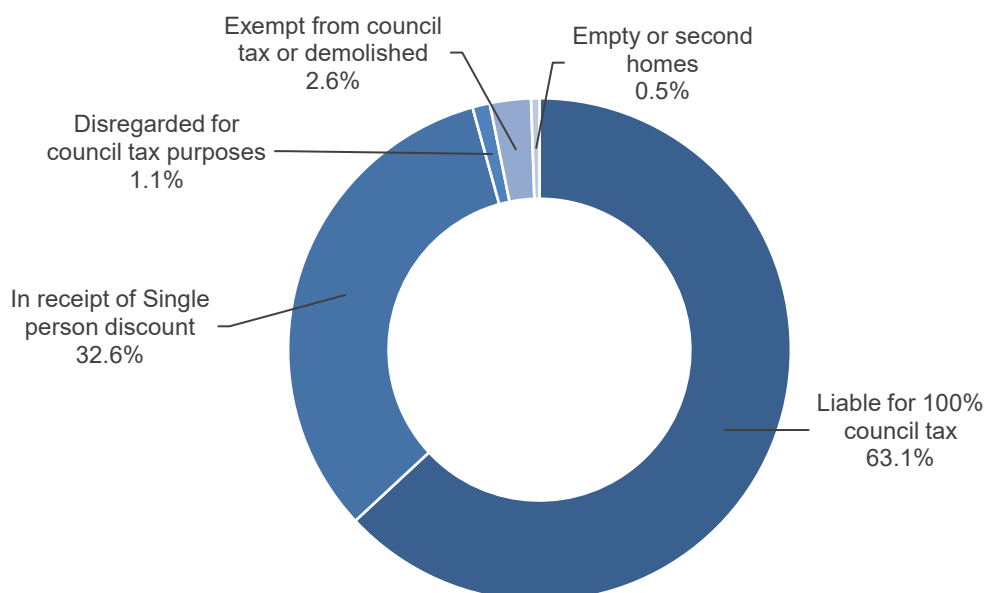
(b) At local authority discretion, second homes can be subject to a discount of between 0% and 100%. If an authority sets a discount of 0% then this is classified in the table as 'not subject to discount'. All other rates are classified as 'subject to discount'.

(c) Empty homes are those dwellings which are unoccupied and substantially unfurnished and, at local authority discretion, can be subject to a discount of between 0% and 100%. If an authority sets a discount of 0% then it is classified in the table as 'not subject to discount'. All other rates are classified as subject to a discount'.

(d) Empty homes are those dwellings which are unoccupied and substantially unfurnished and, if they have been empty for more than two years, may be charged a premium. Not all authorities set a premium.

Chart 1: Split of dwelling stock by category of dwelling as at 13 September 2021

Total dwellings on the Valuation List, 2021 = 25.0 million



Chargeable dwellings, exemptions, and discounts by council tax band

Table 2 provides figures of the number of dwellings in England by council tax valuation band as at 13 September 2021. It shows those that are liable for council tax i.e. chargeable dwellings, those that are exempt from council tax, those that receive a discount on their council tax and those that are required to pay a premium on their council tax. If the occupiers of a dwelling are granted disabled relief for council tax purposes, this reduces the council tax band of the dwelling by one band i.e. if the dwelling would normally be a Band D dwelling, after disabled relief the council tax band would be Band C. However, if the dwelling is in Band A, normally the lowest council tax band available, after disabled relief the band is said to be in council tax Band A-.

- Just under two thirds of all dwellings are in Bands A to C and only 9.2% are in the top three bands F to H.
- 57% of dwellings subject to a discount or premium are in Bands A and B.
- Of the 8.2 million dwellings entitled to a single person discount as at 13 September 2021, over a third were in Band A dwellings.

Table 2: Dwellings, exemptions and discounts by valuation band as at 14 September 2021

	Band A- (b)	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Thou- sands TOTAL
Number of dwellings on valuation lists	-	6,007	4,885	5,464	3,891	2,425	1,287	881	148	24,987
<i>less:</i>										
Number of dwellings exempt from council tax	-	245	135	122	79	42	19	13	4	660
Number of demolished dwellings ^(a)	-	1	0	0	0	0	0	0	0	1
Number of dwellings on valuation list liable for council tax	-	5,762	4,749	5,342	3,811	2,383	1,267	867	145	24,326
<i>Number of dwellings moved down one band as a result of disabled relief ^(b)</i>	15	20	27	23	18	10	9	5	-	126
Number of dwellings liable to council tax adjusted for disabled relief ^(c)	15	5,766	4,756	5,338	3,806	2,376	1,265	863	140	24,326
<i>Of which</i>										
Number of dwellings subject to a discount or a premium	5	2,943	1,948	1,763	1,004	513	233	138	18	8,564
<i>of which</i>										
- second homes ^(d)	-	5	1	1	1	1	0	0	0	10
- empty homes subject to a discount ^(e)	-	19	12	9	5	3	2	1	0	52
- empty homes subject to a premium ^(f)	-	33	13	10	7	4	2	2	1	72
- single person	4	2,828	1,867	1,679	946	479	213	122	14	8,151
- all residents disregarded for council tax purposes	0	6	4	5	5	4	5	7	2	38
- all but one resident disregarded for council tax purposes	1	52	51	59	40	22	11	6	1	242
Number of dwellings not subject to a discount or a premium	10	2,823	2,808	3,575	2,802	1,863	1,033	726	122	15,762
<i>of which</i>										
- empty homes	-	126	71	65	40	22	11	8	2	345
- second homes	-	55	42	46	38	26	16	15	5	243
- others	10	2,643	2,695	3,464	2,724	1,815	1,005	703	115	15,174

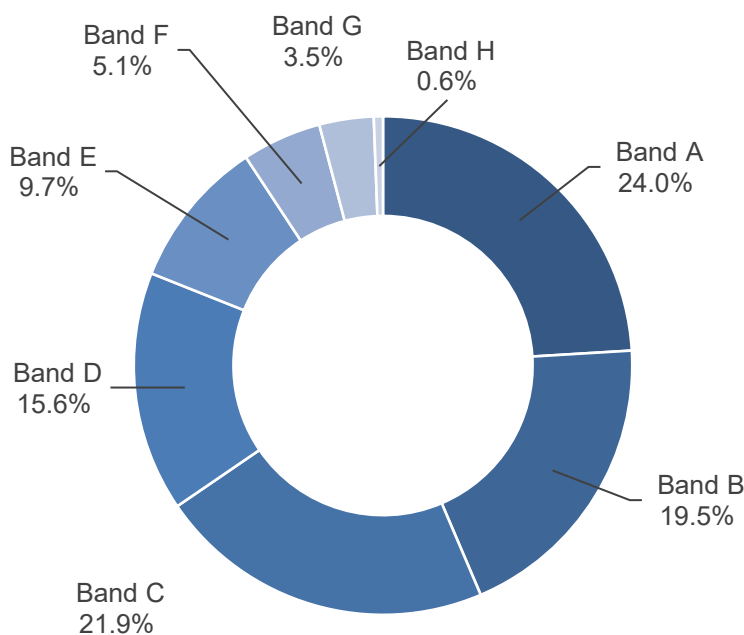
Footnotes on following page

Footnotes to Table 2

- (a) Figures in Band B to H are below 500 and are therefore presented as 0.
- (b) Dwellings subject to disabled relief are charged council tax at the rate of one band lower than that on the valuation list. Council tax for a Band A- dwelling is charged at 5/9 of the council tax of a Band D dwelling.
- (c) Calculated by subtracting the number of dwellings moved down from this band as a result of disabled relief from the number of dwellings on the valuation list liable to council tax and adding the number of dwellings moved into this band as a result of disabled relief.
- (d) At local authority discretion, second homes can be subject to a discount of between 0% and 50%. If an authority sets a discount of 0% then this is classified in the table as 'not subject to a discount'. All other rates are classified as 'subject to a discount'.
- (e) Empty homes are those dwellings which are unoccupied and substantially unfurnished and, at local authority discretion, can be subject to a discount of between 0% and 100%. If an authority sets a discount of 0% then this is classified in the table as 'not subject to a discount'. All other rates are classified as 'subject to a discount'
- (f) Empty homes are those dwellings which are unoccupied and substantially unfurnished and, if they have been empty for more than two years, may be charged a premium. Not all authorities charge a premium – in 2021, 300 out of 309 authorities applied a premium.

Chart 2: Split of dwelling stock by council tax band as at 13 September 2021

Dwellings stock on the Valuation list 2021 = 25.0 million



Empty and second homes

Empty homes for the purposes of council tax

Empty homes are dwellings which are unoccupied and substantially **unfurnished**. At local authority discretion, empty homes can be subject to a discount of between 0% and 100%. If they have been empty for more than two years, they may be charged a premium, which is in addition to the full amount of council tax due. From 1 April 2013 to the 31 March 2019, the premium was up to 50%. From 1 April 2019 to 31 March 2020, the premium increased to up to 100%. From 1 April 2020 to 31 March 2021, the premium could be up to 100% for dwellings that had been empty for between 2 to 5 years and up to 200% for dwellings that had been empty for more than five years. From 1 April 2021, the premium could be up to 100% for dwellings that had been empty for between 2 to 5 years, up to 200% for dwellings that had been empty for between 5 to 10 years, and up to 300% for dwellings that have been empty for 10 years or more. There are therefore some discontinuities in Table 3b below.

In 2021, 300 out of 309 authorities reported they were charging the premium on some of their empty dwellings. This was the second year where authorities have been asked to report the premium based on the length of time the dwelling had been empty, so some caution should be taken when interpreting the split of data as some authorities may only be able to report in one category (particularly where there is no variation in premium). In 2021, 300 authorities reported premiums for dwellings that have been empty for 2 to 5 years, 286 authorities reported premiums empty for 5 to 10 years, and 268 authorities reported premiums for 10 years and over.

Table 3a and **Table 3b** provide figures for the total number of dwellings in England classed as empty for council tax purposes since 2017 with details of the levels of discounts and premiums applied.

- The total number of empty dwellings as at 13 September 2021 was 468,000 – a decrease of 11,000 or 2.4% on the previous year.
- Of these, only 52,000 empty dwellings were subject to a discount, with 26,000 dwellings receiving a 100% discount.
- 72,000 empty dwellings were liable to pay a premium. 70% of dwellings being charged a premium have been empty for 2-5 years, 19% of dwellings have been empty for between 5 -10 years and 10% of dwellings have been empty for more than 10 years.

Table 3a: Number of dwellings classed as empty for the purposes of council tax by level of discount and premium awarded 2017-2021 ^(a)

	2017	2018	2019	2020	2021
Number of dwellings classed as empty not subject to a discount or premium	314,313	338,293	355,810	357,351	344,649
Number of dwellings classed as empty subject to a discount	79,347	72,206	64,156	52,784	51,791
<i>of which:</i>					
- 10% discount	3,020	2,298	1,437	830	845
- 20% discount	471	563	502	384	417
- 25% discount	20,276	16,990	15,772	13,018	13,407
- 30% discount	34	16	0	0	0
- 40% discount	1,230	997	943	663	724
- 50% discount	14,268	12,823	11,923	9,049	9,790
- 75% discount	735	815	690	779	847
- 100% discount	39,313	37,704	32,889	28,061	25,761
Number of dwellings classed as empty subject to a premium ^{(b) (c)}	60,898	62,419	62,939	69,201	71,630
<i>of which:</i>					
- 10% premium	139	473	0	0	8
- 25% premium	245	228	0	0	0
- 50% premium	60,514	61,718	15,001	6,658	6,354
-100% premium	....	....	47,938	44,369	47,243
-150% premium	....	....	....	277	123
- 200% premium	....	....	....	17,897	12,001
- 300% premium	....	....	....	....	5,901
Total number of dwellings classed as empty	454,558	472,918	482,905	479,336	468,070

Footnotes for Table 3a

(a) Since 1 April 2013, local authorities in England have been able to apply council tax discounts of between 0% and 100% for empty dwellings or charge a premium on top of the normal council tax.

(b) Not all authorities charge a premium. 300 authorities reported charging a premium in 2021.

(c) Between 1 April 2013 and 31 March 2019, authorities were able to charge a premium of up to 50% for dwellings that had been empty for more than two years. From 1 April 2019 to 31 March 2020, the premium increased to up to 100%.

From 1 April 2020 to 31 March 2021, local authorities have been able to charge a premium of up to 100% for dwellings that have been empty for between 2 and 5 years and up to 200% for dwellings that have been empty for over five years.

From 1 April 2021, local authorities have been able to charge a premium of up to 100% for dwellings that have been empty for between 2 and 5 years and up to 200% for dwellings that have been empty for 5-10 years, and up to 300% for dwellings that have been empty for 10 years or more.

Table 3b: Number of dwellings classed as empty by premium awarded, 2020 – 2021

	2020 (c)	2021
Number of dwellings classed as empty subject to a premium ^{(a)(b)}	69,201	71,630
<i>Of which:</i>		
Number of dwellings classed as empty (2-5 years) subject to a premium	49,037	50,449
<i>of which:</i>		
- 10% premium	....	8
- 50% premium	6,327	5,048
- 100% premium	42,710	45,393
Number of dwellings class as empty (5 years and over) subject to a premium	20,164	....
<i>of which:</i>		
- 50% premium	331	....
- 100% premium	1,659	....
- 150% premium	277	....
- 200% premium	17,897	....
Number of dwellings class as empty (5-10 years) subject to a premium	....	13,730
<i>of which:</i>		
- 50% premium	....	976
- 100% premium	....	1,073
- 150% premium	....	95
- 200% premium	....	11,586
Number of dwellings class as empty (over-10 years) subject to a premium	....	7,451
<i>of which:</i>		
- 50% premium	....	330
- 100% premium	....	777
- 150% premium	....	28
- 200% premium	....	415
- 300% premium	....	5,901

Footnotes for Table 3b

(a) Not all authorities charge a premium. 300 authorities reported charging a premium in 2021.

(b) Between 1 April 2013 and 31 March 2019, authorities were able to charge a premium of up to 50% for dwellings that had been empty for more than two years. From 1 April 2019 to 31 March 2020, the premium increased to up to 100%.

From 1 April 2020 to 31 March 2021, local authorities have been able to charge a premium of up to 100% for dwellings that have been empty for between 2 and 5 years and up to 200% for dwellings that have been empty for over five years.

From 1 April 2021, local authorities have been able to charge a premium of up to 100% for dwellings that have been empty for between 2 and 5 years and up to 200% for dwellings that have been empty for 5-10 years, and up to 300% for dwellings that have been empty for 10 years or more.

(c) In 2020, some authorities have not reported figures split between the 2-5 years and 5 years over category. In these cases, we have used the figures as reported.

Second homes for the purposes of council tax

Since 1 April 2013, local authorities in England have had the choice to apply council tax discounts of between 0% and 50% for second homes. These are properties that may be empty for part of the year and are furnished.

Table 4 provides figures for the total number of dwellings in England classed as second homes for the purposes of council tax since 2017 with details of the levels of discount applied.

- There were 253,000 dwellings recorded as second home for the purposes of council tax as at 13 September 2021 which is a decrease of 10,000 (or 3.6%) on 2020.
- Of these, 243,000 were not subject to a discount – a decrease of 9,000 (or 5.3%) on 2020.
- Of the 10,000 second homes subject to a discount, 21.6% received a 5% discount, 49.8% received a 10% discount and 24.0% received a 50% discount.

Table 4: Number of dwellings classed as second homes for the purposes of council tax by level of discount 2017-2021

	2017	2018	2019	2020	2021
Number of second homes not subject to a discount	229,631	236,936	239,835	252,550	243,134
Number of second homes subject to a discount	19,116	14,718	12,795	10,403	10,223
<i>of which:</i>					
- 5% discount	7,195	2,934	2,364	1,971	2,210
- 10% discount	7,480	8,091	5,752	5,221	5,088
- 20% discount	286	281	0	0	0
- 25% discount	-	-	319	258	238
- 30% discount	96	79	76	0	0
- 35% discount	-	-	251	234	233
- 50% discount	4,059	3,333	4,033	2,719	2,454
Total number of dwellings classed as second homes for the purposes of council tax	248,747	251,654	252,630	262,953	253,357

(a) Second homes can be subject to a discount of between 0% and 50% at local authority discretion.

Exemptions from council tax

There are currently 21 types (class) of exemption from council tax. These include dwellings left empty by deceased persons and dwellings which are occupied only by students, foreign spouses of students, or school and college leavers. Line 2 in both **Table 1** & **Table 2** showed the total number of dwellings that are exempt from council tax. **Table 5** provides details of these exemptions from council tax split by class of exemption, for 2012 to 2021, along with details of each class of exemption as a percentage of the total number of exemptions for 2021. The table also contains definitions of the council tax exemption classes. **Table 5** is available on-line at: <https://www.gov.uk/government/statistics/council-taxbase-2021-in-england>

Accompanying tables and open data

Symbols used

... = not available

0 = zero or negligible

- = not relevant

|| = discontinuity

Rounding Where figures have been rounded, there may be a slight discrepancy between the total and the sum of constituent parts.

Tables

Accompanying tables are available to download alongside this release. These include Tables 1 to 5 and data for individual local authorities.

These tables can be accessed at <https://www.gov.uk/government/collections/council-taxbase-statistics>

Technical Notes

Please see the accompanying technical notes document for further details. This can be found at <https://www.gov.uk/government/collections/council-taxbase-statistics>

Information on Official Statistics is available via the UK Statistics Authority website: <https://www.statisticsauthority.gov.uk/>

Information about statistics at DLUHC is available via the Department's website: www.gov.uk/government/organisations/department-for-levelling-up-housing-and-communities/about/statistics



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