



Department for Levelling Up,
Housing & Communities

Local Authority Council Tax base England 2021

Technical Notes



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November 2021

Contents

Data collection	4
Data quality	4
Things to note on this release	4
Quality assurance	5
Imputation	5
Definitions	6
Revisions policy	8
Non-Scheduled Revisions	9
Scheduled Revisions	9
Other information	9
Uses of the data	9
Related Statistics	10
Devolved administration statistics	10
User engagement	10

Data collection

During October 2021, all 309 billing authorities in England were asked to complete the CTB & CTB (Supplementary) form to show the number of dwellings in their area by council tax band. They were also required to show the number exempt from council tax (by the total and by type of exemption), the number that were entitled to discounts by type of discount and the number that were required to pay a premium. The response rate of the CTB and CTB (Supplementary) was 100%.

Data quality

Things to note on this release

Empty homes premium

In 2020, following the introduction from the 1 April 2020, when the premium was extended so that a premium of up to 200% could be applied to properties that had been empty for more than 5 years, authorities were asked to report the premiums by length of time the property had been empty. Of the 300 authorities that reported that a premium had been applied, 247 reported data in both the 2 to 5 year and 5 year and over categories and 53 reported data just in one category. In these cases, we have used the figures reported for the 2020 data.

This year, following the introduction from the 1 April 2021, when a premium of up to 300% was introduced for properties that have been empty for more than 10 years, local authorities were asked to split the premium data between 2 to 5 years, 5 to 10 year and 10 years and over. Of the 300 authorities that reported that a premium had been applied, 300 reported data in the 2 to 5 year category, 286 reported data in the 5 to 10 year category and 268 reported data in the 10 years and over category. 13 authorities reported data just in one category.

As these changes are new, we have used the figures as reported, so some caution should be taken when interpreting the data.

Local council tax support (LCTS)

Hardship Fund reductions are a section 13A1(c) discretionary power, and as such should not have been included within the LCTS figures reported on the CTB form. However, caution should be taken as we are aware from validations on significant variations between the annual data in the 2019 and 2020 data collection, that some authorities had included them within the figures submitted. Where these were identified, local authorities have rectified their data, however it is possible that not all instances were identified through validation checks, and that this has occurred in other years.

Quality assurance

This statistical release contains Official Statistics and as such has been produced to the high professional standards set out in the Code of Practice for Statistics. Official Statistics products undergo regular quality assurance reviews to ensure that they meet customer demands.

The information in this release is based on data as reported to the Department for Levelling Up, Housing and Communities (DLUHC) by billing authorities in England on Council Tax Base (CTB) and Council Tax Base (Supplementary) forms.

Figures are subjected to pre-defined validation tests both within the form itself, while the form is being completed by the authority, and also by DLUHC as the data are received and stored.

Finally, the release document, once prepared, is also subject to peer review before being cleared as fit for the purposes of publication.

Imputation

No imputation has been required for this release.

Definitions

A list of terms relating to local government finance is given in the glossary of Local Government Finance Statistics England.

This is accessible at: <https://www.gov.uk/government/collections/local-government-finance-statistics-england>

The most relevant terms for this release are explained below.

Band D council tax - The council tax payable on a Band D dwelling occupied as a main residence by two adults, before any changes due to discounts, premiums, exemptions, or council tax benefit. This definition is widely regarded as a benchmark when comparing council tax levels in different areas or over time.

Billing authorities - The authorities that are empowered to set and collect council taxes on behalf of themselves and other local authorities in their area. In 2021-22, there were 309 billing authorities in England, consisting of shire district councils, metropolitan district councils, unitary authorities, and London boroughs. In 2020-21, there were 314 billing authorities.

Chargeable dwellings - Domestic dwellings in an area for which council tax is payable. It excludes dwellings on the valuation list which are exempt from paying council tax. Each chargeable dwelling is counted as one dwelling, whether or not a full council tax bill is payable for it.

Council tax - This is a local charge (or charges) set by the billing authority in order to collect revenue to meet the cost of their services. It may also include the precepts issued by the precepting authorities. It replaced the community charge on 1 April 1993 and is calculated based on the council tax band assigned to the dwelling.

Council tax band - There are eight council tax bands, A to H. Each domestic dwelling is assigned a council tax band by the Valuation Office Agency (VOA). Council tax bands are based on the value of the dwelling as at 1 April 1991. Any dwelling built after this date is given a notional 1991 value for council tax purposes.

Demolished dwellings (and dwellings outside the area of the authority) – These are dwellings shown on the Valuation List which, when the CTB form is completed, have been demolished or which were outside the area of the authority on 13 September 2021.

Disabled council tax relief - 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, and 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-. The ratio of council tax payable for a band A- dwelling in relation to Band D is 5/9.

Discounts on council tax - Available so not every dwelling on the valuation list is liable to pay full council tax, which is partly based on the dwelling and partly based on the occupants of the dwelling. The full council tax bill assumes that there are two adults living in a dwelling but if, for example, only one adult lives in a dwelling (as their main home), the council tax bill is reduced by a quarter (25%).

Disregarded for council tax purposes - In addition to discounts there are 20 categories of “Disregards” that can be applied to adults living in a dwelling. Where all but one of the residents are “disregarded for council tax purposes” the discount is 25%; where all residents are disregarded the discount is 50%. These categories range from persons being in detention, students (including student nurses) and apprentices to people associated with visiting armed forces or diplomats.

Empty Homes Premium - A premium in addition to the full council tax payable, that billing authorities can charge on homes that have been empty (i.e., unoccupied and unfurnished) for two years or more. The premium set is determined by local authorities each year.

The premium has changed since it was first introduced:

- From the 1 April 2013 until 31 March 2019, the premium was up to 50% of the council tax.
- From 1 April 2019 until 31 March 2020, the premium was up to 100% of the council tax.

- From 1 April 2020 until 31 March 2021, the premium was up to 100% for dwellings that have been empty for between 2 to 5 years and up to 200% for dwellings that have been empty for more than five years.
- From 1 April 2021, the premium could be up to 100% for dwellings that have been empty for between 2 to 5 years, up to 200% for properties that have been empty for between 5 to 10 years, and up to 300% for properties that have been empty for 10 years or more. For example, if a property has been empty for 3 years, they could pay up to a 100% premium on top of the council tax that they would usually pay.

Exemption from council tax - There are 21 classes of exemption from council tax which range from a dwelling which is only occupied by persons under the age of 18 to a number of types of vacant dwellings including unoccupied clergy dwellings and dwellings left empty by deceased persons. A full list of the exemption classes that can be applied can be found in on **Table 5**.

Family Annexe discount - Any annexe self-contained within a dwelling where the resident is a family member of the residents of the main dwelling receives a 50% discount on their council tax bill, which is known as the Family Annexe discount. DLUHC provide local authorities a grant specifically for the purpose of funding this discount.

Tax base - This 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 and 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. An authority's tax base is taken into account when it calculates its council tax.

Revisions policy

This policy has been developed in accordance with the UK Statistics Authority's Code of Practice for Statistics and the Department for Levelling Up, Housing and Communities Revisions Policy and can be found at

<https://www.gov.uk/government/publications/statistical-notice-dclg-revisions-policy>

It covers two types of revisions that the policy covers, as follow:

Non-Scheduled Revisions

Where a substantial error has occurred as a result of the compilation, imputation or dissemination process, the statistical release, live tables and other accompanying releases will be updated with a correction notice as soon as is practical.

Scheduled Revisions

There are no planned revisions to this release.

Revisions in this release

There are no revisions to the previous year's data in this release.

Other information

Uses of the data

The data in this statistical release are used as part of a range of data to allocate resources to local authorities. For example, it will be used by DLUHC to calculate the value of a specific grant to fund the Family Annexe discount. The Office for Budget Responsibility (OBR) uses the information within this release to help produce the forecasts in the Fiscal and Economic outlook. External agencies use and publish detailed analyses of the CTB data to plot trends from year to year on all the key items of data, relevant to empty homes, contained within the main CTB and supplementary CTB tables. These analyses can be used

- to inform public debate and
- as a basis for benchmarking between local authorities.

The CTB data are also used extensively in Parliament and elsewhere in relation to the number of empty dwellings, second homes and dwellings with exemptions.

Related Statistics

This Statistical Release can be found at the following web address:

<https://www.gov.uk/government/collections/council-taxbase-statistics>

Timings of future releases are regularly placed on the gov.uk website,

<https://www.gov.uk/government/statistics/announcements>

For a fuller picture of recent trends in local government finance, readers are directed to Local Government Finance Statistics England which is available electronically from the Department for Levelling Up, Housing and Communities website:

<https://www.gov.uk/government/collections/local-government-finance-statistics-england>

Devolved administration statistics

Both the Scottish Government and the Welsh Government also collect details of the number of chargeable dwellings. Their information can be found at the following websites:

Scotland:

www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance/DatasetsCouncilTax

Wales:

In English:

<https://gov.wales/council-tax-dwellings>

In Welsh:

<https://llyw.cymru/anheddaur-dreth-gyngor>

User engagement

Users are encouraged to provide feedback on how these statistics are used and how well they meet user needs. Comments on any issues relating to this statistical release are welcomed and encouraged. Responses should be addressed to the contact given in the first page of the release and should be sent to ctb.stats@communities.gov.uk

The Department's engagement strategy to meet the needs of statistics users is published here: <https://www.gov.uk/government/publications/engagement-strategy-to-meet-the-needs-of-statistics-users>