

Department for Levelling Up, Housing & Communities



Statistical release

Local Government Finance

Council tax levels set by local authorities: England 2022-23 (revised)

This release contains information on the council tax levels set by local authorities in England, and associated data. These figures do not include the support for energy costs bills provided through the £150 non-refundable council tax rebate that is being given to households in Bands A to D and the discretionary payments to those needing support but not in these bands.

In this release:

- The average Band D council tax set by local authorities in England for 2022-23 will be £1,966, which is an increase of £67 or 3.5% on the 2021-22 figure of £1,898. This figure does not take into account the £150 council tax rebate being given to households in Bands A to D.
- In 2022-23, of 152 adult social care authorities, 150 will utilise some or all of their adult social care precept flexibility when setting their council tax. The maximum flexibility is 1% (or 4% for authorities that opted to defer the precept flexibility available to them in 2021-22). This additional flexibility accounts for £22 of the average Band D council tax bill.
- The average area Band D council tax will be £1,684 across London (an increase of £62 or 3.8% when compared to 2021-22), £1,960 in metropolitan areas (+£67 or 3.6%), £2,034 (+£64 or 3.3%) in unitary areas and £2,041 (+£71 or 3.6%) in shire areas.
- The council tax requirement in 2022-23 is £36.3 billion, of which £408 million (1.1%) will be raised through the adult social care precept, and £655 million (1.8%) will be raised through parish precepts.
- For those areas where parishes charge a precept, there has been an average Band D parish precept increase of 4.1% in 2022-23.
- The average council tax per dwelling will be £1,493 in 2022-23. The illustrative average amount per dwelling after the £150 rebate is provided is estimated to be £1,375¹.

¹ The council tax rebate is a separate payment to households and not part of the council tax levels set by local authorities. It therefore does not change the amount of council tax that is being charged to billpayers.

Release date: 16 May 2022 (originally published 30 March 2022)

Date of next release: March 2023

Contact: Jo Coleman, 0303 444 2141, ctr.statistics@levellingup.gov.uk

Media enquiries: 0303 444 1209 NewsDesk@levellingup.gov.uk

Table of contents

ln '	this release:	1
Та	able of contents	3
Sp	pecial Factors in 2022-23	4
1.	Calculation of council tax in England, 2022-23	7
2.	Adult Social Care Precept	12
3.	Parishes and other local precepting authorities in England	13
4.	Council tax levels set by local authorities by area type	14
5.	Average council tax per dwelling	16
Ac	companying tables and open data	17
Те	echnical Notes	18

Introduction

This release has been compiled by the Department for Levelling Up, Housing and Communities (DLUHC) and presents National Statistics on council tax levels set by local authorities in England and associated information for the financial year 2022-23. This information is derived from the council tax requirement (CTR) returns submitted by all 309 billing authorities and all 97 major precepting authorities in England during February and March 2022. The release was originally published on the 30 March 2022, with a revision to Table 5 made in this release following the validation of the individual parish level data.

Council tax is the main source of locally raised income for many local authorities. It was introduced in April 1993 and the amount of council tax payable on a property depends in part on the council tax band to which it is allocated (see **Technical notes** document).

Band D council tax is the standard measure of council tax (all other bands are set as a proportion of the Band D) and is the council tax payable on a Band D dwelling occupied as a main residence by at least two adults. The average Band D council tax in this release is determined by dividing the council tax requirement by the tax base for council tax setting purposes, which accounts for any reductions due to discounts, exemptions or local council tax support schemes. Council tax can also be measured in average council tax per dwelling terms (see **Section 5**).

The council tax bill may be made up of several elements. In addition to the council tax for the billing authority responsible for the area, it may include council tax that is collected for some or all of the following categories of authority; county council (the Greater London Authority in London), fire and

rescue authority, police & crime commissioner, combined authority, and parish or other local precepting council.

Council Tax Rebate

On 3 February 2022, the Government announced a package of support for rising energy prices. This included a one-off £150 non-refundable rebate for households in England living in council tax Bands A to D properties. This was termed as a council tax rebate. This excluded properties that were empty as at 1 April 2022 and properties that were classed as second homes for council tax purposes, and included properties that receive a class N, S, U or W exemption. Around 78% of chargeable dwellings were in Bands A – D in 2021 and not classed as an empty or second home for council tax purposes.

Additionally, discretionary funding has been given to provide the same rebate for households in need of support but who are not eligible for the council tax rebate. These may cover low income households living in Band E to H properties. Councils will determine this discretionary rebate.

Further details about the rebate can be found in the following link https://www.gov.uk/government/publications/the-council-tax-rebate-2022-23-billing-authority-guidance

The council tax rebate is a separate payment to households and not part of the council tax levels set by local authorities. It therefore does not change the amount of council tax that is being charged to billpayers. Data on the rebate has not been collected as part of this data collection and it is not reflected in the average Band D council tax shown in this release.

Special Factors in 2022-23

There are several special factors which may have affected the decisions of local authorities when setting their council tax levels for 2022-23. These special factors are:

<u>Adult Social Care</u> – In 2022-23 adult social care authorities are able to increase council tax by an additional 1 per cent plus any of the 3% flexibility that they had decided to defer to 2022-23. This flexibility would fund adult social care only. This is in addition to the usual funding of adult social care through council tax. This applies to London boroughs (including the City of London), county councils, metropolitan districts, and unitary authorities.

Local Government reorganisation – There are no local government reorganisations coming into effect

from the 1 April 2022.

However, it should be noted that the West Yorkshire Combined Authority took on responsibility for West Yorkshire Police, and so had the ability to set a precept for both their general functions and police functions. The data was collected on the CTR4 version of the form.

<u>Referendum principles</u> – Authorities are required to hold a referendum if their relevant basic amount of council tax for 2022-23 is in excess of the council tax referendum principles which apply to them.

The referendum principles are:

Authorities with responsibility for adult social care (county councils, unitary authorities, London boroughs and metropolitan district councils)

- 3% or more than 3% [comprising up to maximum of 1% for expenditure on adult social care and 2% on other expenditure] for authorities with responsibility for adult social care services.
- 3% or more than 3% [comprising up to maximum of 1% for expenditure on adult social care and 2% on other expenditure] for unitarising authorities with responsibility for adult social care services which are equalising different council tax levels across their predecessor areas. The principle may be applied to either the increase in each individual predecessor area, or to the tax base-weighted average band D figure of all the predecessor areas.
- 6% or more than 6% [comprising up to a maximum of 1% for expenditure on adult social care and 2% on other expenditure plus up to a further 3% on adult social care] for authorities that opted to defer the Precept flexibility available to them in 2021-22.

Shire districts

- More than £5, or 2% or more than 2%, (the greater of the two) for district councils in two-tier areas.
- More than £5, or 2% or more than 2%, (the greater of the two) for West Suffolk District Council.
 The principle may be applied to either the increase in each of its individual predecessor areas, or to the tax base-weighted average band D figure of all the predecessor areas.

Other major precepting authorities

- More than £10 for Police and Crime Commissioners.
- More than £10 for the police component of the Greater Manchester Combined Authority and The West Yorkshire Combined Authority precept.

- More than £5 for fire and rescue authorities whose basic amount of council tax for 2021-22 is within the lower quartile of basic amounts of council tax for 2021-22 for all fire and rescue authorities
- More than £31.93 for the adjusted relevant basic amount of council tax of the GLA.
- More than £21.93 for the unadjusted relevant basic amount of council tax of the GLA.
- 2%, or more than 2% for authorities not covered by the above categories.

No referendum principles were set for combined authorities or local precepting authorities.

<u>Localisation of council tax support</u> - The localisation of council tax support introduced in 2013-14 allows authorities to amend their scheme each year if they wish, which may have affected their council tax requirement for 2022-23 (see **Definitions** section in the accompanying Technical Document).

1. Calculation of council tax in England, 2022-23

Council tax levels are calculated by dividing the council tax requirement by the tax base for tax setting purposes. The council tax requirement represents how much revenue councils have agreed is needed to be met through council tax. The tax base is the number of Band D equivalent dwellings in the authority determined for tax setting purposes for the year ahead. There are a several special factors affecting comparability of some figures from year to year, including the referendum principles that are set each year. See the **Introduction** section for more information.

Table 1 gives a breakdown of the council tax level for England for 2022-23.

- The average Band D council tax set by local authorities in England for 2022-23 is £1,966, which is an increase of £67 or 3.5% on the 2021-22 figure of £1,898. This includes adult social care and parish precepts. This does not take into account the £150 council tax rebate that will be provided to households in Bands A to D (see introduction note).
- The council tax requirement (including adult social care and parish precepts) in 2022-23 is £36.3 billion, £1.9 billion higher when compared with 2021-22.
- Parish precepts in 2022-23 will total £655 million which is £37 million higher than in 2021-22.
- The total tax base used for setting council tax for 2022-23 was 18.5 million Band D equivalent dwellings.

Table 1: Calculating council tax levels: England summary 2018-19 to 2022-23

_						£ million
_	2018-19	2019-20	2020-21	2021-22		2022-23
Council tax requirement <u>includ-ing</u> adult social care precept, <u>ex-cluding</u> parish precepts ^(a,b)	29,045	30,894	32,544	33,819		35,658
Parish precepts	518	554	596	618	(R)	655
Council tax requirement <u>includ-ing</u> adult social care and parish precepts	29,563	31,448	33,141	34,437	(R)	36,313
Tax base for council tax-setting purposes (million)	17.687	17.972	18.232	18.139		18.473
Average Band D council tax (including adult social care, excluding parish precepts) (£)	1,642	1,719	1,785	1,864		1,930
Average Band D council tax (including adult social care and parish precepts) (£)	1,671	1,750	1,818	1,898	(R)	1,966

⁽a) The Government is providing a £150 one-off Energy Bills Rebate for most households in council tax bands A-D. This is not reflected in these figures for 2022-23.

(R) Revised following revisions from one local authority.

⁽b) Since 2016-17 social care authorities have been able to increase council tax under the social care precept, as well as under the core council tax referendum principle. Local authorities were given the flexibility to increase council tax by up to 3 per cent a year in 2017-18 and 2018-19 and increase by up to 2 per cent in 2019-20, while being capped at a maximum total of 6 percentage points rise over the period 2017-18 to 2019-20. In 2020-21 adult social care authorities were able to increase council tax by an additional 2 per cent to fund adult social care. In 2021-22 it was announced that adult social care authorities were able to increase council tax by an additional 3 per cent over two years (2021-22 and 2022-23) to fund adult social care, with no limitation as to how this is split between the two years. But for 2022-23, the additional amount was set as a 1 per cent increase plus any amount of the 3% that had not been used in 2021-22 because the authority had planned to defer it to 2022-23.

Table 2 shows average Band D council tax levels for England as a whole and by class of authority, along with the percentage change over the corresponding figure for 2021-22. This is shown including adult social care precept only (column 1 & 2) and including both adult social care and parish precepts (column 3 & 4).

Table 2 shows:

- London boroughs have an increase in average Band D council tax of 2.4% (including adult social care and excluding parish precepts).
- Metropolitan districts have an increase of 3.2% for average Band D council tax (including adult social care and excluding parish precepts).
- Unitary authorities have an increase of 3.1% in their average Band D council tax (including adult social care and excluding parish precepts).
- Shire counties will see an increase of 3.7% in their average Band D council tax (including adult social care).
- Shire districts will see an increase of 2.3% (excluding parish precepts) due to referendum principles which allowed some authorities to set an increase of £5 or 2%.
- Police and crime commissioners will see an increase of 4.3% (£9.96) due to referendum principles which allowed these authorities to set an increase of £10.
- Fire and rescue authorities are increasing their average Band D council tax by 3.6% due to referendum principles which allowed some authorities to set an increase of up to £5 rather than 2%.

Table 2: Council tax (average Band D) in England 2022-23, and percentage change from 2021-22: by class of authority

	the authori adult socia cept, exclu	uncil tax for ty including al care pre- ding parish (Band D)	Average council tax for the authority including adult social care and par- ish precepts (Band D)		
	£	% change	£	% change	
	(Column 1)	(Column 2)	(Column 3)	(Column 4)	
ENGLAND (a)	1,930	3.5%	1,966	3.5%	
Class of authority:					
Inner London boroughs including City	1,041	2.3%	1,042	2.3%	
Outer London boroughs	1,449	2.5%	1,449	2.5%	
London boroughs	1,289	2.4%	1,289	2.4%	
Greater London Authority (b)	396	8.8%	396	8.8%	
of which The Mayor's Office for Policing and Crime	277	3.7%	277	3.7%	
of which other services	118	22.7%	118	22.7%	
Combined authorities ^(c)	74	12.2%	74	12.2%	
Metropolitan districts	1,657	3.2%	1,665	3.2%	
Metropolitan fire and rescue authorities	75	4.9%	75	4.9%	
Shire unitary authorities	1,656	3.1%	1,711	3.1%	
Shire counties	1,494	3.7%	1,494	3.7%	
Shire districts	199	2.3%	249	2.7%	
Shire fire and rescue authorities	82	3.2%	82	3.2%	
Police and crime commissioners ^(d)	240	4.3%	240	4.3%	
Fire and rescue authorities ^(e)	81	3.6%	81	3.6%	

(a) The Government is providing a £150 one-off Energy Bills Rebate for most households in council tax bands A-D. This is not reflected in these figures.

⁽b) This includes core GLA, Transport for London (TfL), The London Legacy Development Corporation, the London Fire and Emergency Planning Authority (LFEPA) and The Mayor's Office for Policing and Crime.

⁽c) Two (Liverpool City Region CA and the Greater Manchester Combined Authority) out of the eight combined authorities set a precept in 2022-23. This reflects only Greater Manchester Combined Authority's general functions which includes their responsibility for fire and rescue services.

⁽d) Does not include the Mayor's Office for Policing and Crime element from GLA and excludes City of London Police (as this element is not distinguishable from the council tax charged by the City of London). Greater Manchester Combined Authority's and West Yorkshire Combined Authority's police function are included.

⁽e) Covers both metropolitan and shire fire and rescue authorities. It excludes fire and rescue services provided by counties, unitaries, GLA and Greater Manchester Combined Authority.

Table 3 and **Chart A** give figures for, levels of, and changes in, the average Band D council tax (including parish precepts) for England for the last 13 years.

Table 3: Average Band D council tax (including parish and adult social care precepts) in England and the annual percentage change 2010-11 to 2022-23

	£	Annual % change ^(a,b)
2010-11	1,439	1.8
2011-12 ^(c)	1,439	0.0
2012-13	1,444	0.3
2013-14	1,456	0.8
2014-15	1,468	0.8
2015-16	1,484	1.1
2016-17 ^(d)	1,530	3.1
2017-18	1,591	4.0
2018-19	1,671	5.1
2019-20	1,750	4.7
2020-21	1,818	3.9
2021-22	1,898 ^(R)	4.4 (R)
2022-23	1,966	3.5

⁽a) The Government is providing a £150 one-off Energy Bills Rebate for most households in council tax bands A-D. This is not reflected in these figures for 2022-23.

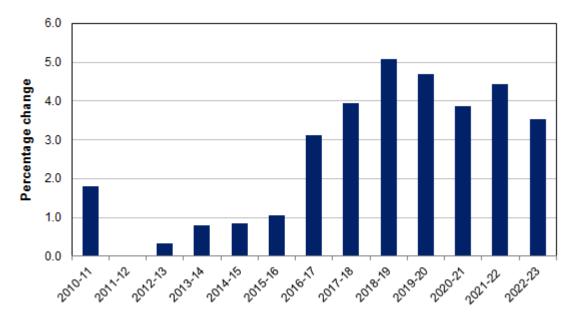
⁽b) Referendum principles vary year to year which will affect the annual change. Please see the introduction section of the statistical release for further information.

⁽c) Freeze grant was paid to local authorities that froze or reduced council tax between 2011-12 to 2015-16.

⁽d) Local authorities have been given flexibility to increase council tax by an additional amount to fund adult social care since 2016-17.

⁽R) Revised following revisions from one local authority.

Chart A: Average Band D council tax in England percentage change 2010-11 to 2022-23 (including parish and adult social care precepts)



(a) Freeze grants were paid to local authorities that froze or reduced council tax between 2011-12 and 2015-16.

2. Adult Social Care Precept

Local authorities with adult social care responsibilities have been able to increase council tax by up to an additional 1% in 2022-23. Additionally, authorities that had not utilised all 3% in 2021-22 because they had chosen to defer it to 2022-23 could utilise up their remaining amount (up to a further 3%). This is in addition to the usual funding of adult social care through council tax. This precept applies to London boroughs (including the City of London), county councils, metropolitan districts, and unitary authorities.

Table 4 shows the number of authorities using some, or all, of this year's adult social care precept flexibility and how much additional council tax was raised through it.

- The additional adult social care precept flexibility in 2022-23 will generate £408 million.
- Of 152 authorities with adult social care responsibilities, 150 utilised some, or all, of their precept flexibility for 2022-23.
- The adult social care precept flexibility in 2022-23 accounts for £22, or 1.1%, of the average Band D council tax bill.

Table 4: Average Band D council tax precept for adult social care in 2022-23 (a)

	2018- 19	2019- 20	2020- 21	2021- 22	2022- 23	
Number of authorities with adult social care responsibilities	152	151	151	152	152	
Number of authorities utilising some or all of the adult social care precept (c)	148	85	151	148	150	
Total amount raised through the adult social care precept (£ million) (b)(c)	538	200	497	611	^(R) 408	
Tax base for council tax setting purposes (millions)	17.687	17.972	18.232	18.139	18.473	
Average Band D council tax attributable to adult social care precept (£) (b)	30.41	11.15	27.27	33.66	^(R) 22.08	

⁽a) Social care authorities can increase council tax under the adult social care precept, as well as under the core council tax referendum principle. The adult social care precept increase was up to 3 per cent a year in 2017-18 and 2018-19 and an increase by up to 2 per cent in 2019-20, while being capped at a maximum total of 6 percentage points rise over the period 2017-18 to 2019-20. In 2020-21 the increase could be up to 2 per cent.

In 2021-22, adult social care authorities were able to increase council tax by an additional 3 per cent in total across 2021 and 2022-23 to fund adult social care. In 2022-23, the increase could be up to 1 per cent, plus any precept flexibility that had been deferred from the 2021-22 scheme (up to 3 per cent).

- (b) All increases to council tax, whether or not attributable social care precept, become the new baseline for increases for the following year. As a result, these figures do not reflect the full amounts in 2022-23 that follow from increases to council tax levels as a result of the social care precept. This is because full extent of the element within both i) council tax bills and ii) council tax receipts in 2022-23 that is attributable to the social care precept requires a cumulative calculation of each local authority's decisions on the use of the social care precept in each year since its inception in 2016-17.
- (c) Islington has been included in the figure for 2019-20, as they utilised the social care precept, although their precept element appeared as £0.00
- (R) 2021-22 figures revised following revisions from two local authorities.

Parishes and other local precepting authorities in England

Table 5 shows information relating to parishes and other local precepting authorities and the precepts they raise. Not all areas have parishes and therefore, the tax base in this table is lower than in **Table 1**. The table below shows the number and tax base of town and parish councils and charter trustees charging precepts and the average parish precept on an average Band D property in a precepting area. It also shows comparisons with previous years. This table may be revised once data on individual parish level data has been validated and published.

• The average Band D precept charged by a parish or charter trustee for 2022-23 will be £74.81, an increase of £2.95, or 4.1%, from 2021-22.

Table 5: Average Band D parish precepts for England 2018-19 to 2022-23

Parishes and other local precepting authorities charging a non-zero precept

			•			
	2018-19	2019-20	2020-21	2021-22	2022-23	(R)
Total number	8,838	8,859	8,886	8,877	8,874	
Tax base (thousands) (a)	8,083.0	8,253.8	8,532.7	8,600.7	8,757.7	
Aggregate of local precepts (£000) (b)	517,629	554,492	596,362	618,060	655,138	
Average parish precept per Band D (£)	64.04	67.18	69.89	71.86	74.81	
Change (£)	3.01	3.14	2.71	1.97	2.95	
Percentage change	4.9%	4.9%	4.0%	2.8%	4.1%	

⁽a) Council tax payers in the Charter Trustees for the City of Durham have only been included once here, although they are actually spread across multiple parishes in Durham.

Individual parish data for 2022-23 will be published at: https://www.gov.uk/government/statistical-data-sets/live-tables-on-council-tax

4. Council tax levels set by local authorities by area type

As well as adult social care and parish precepts, the average area Band D council tax is made up of several elements. In addition to the council tax for the local authority responsible for billing in the area, it will include council tax that will be redistributed to some, or all, of the following (depending on the authority area): county council (the Greater London Authority in London), fire and rescue authority, police & crime commissioner and combined authority.

Table 6 gives both the average Band D council tax levels and the annual percentage change for the last five years both for England and for London, metropolitan, unitary and shire areas within England. In order to calculate year-on-year changes that reflect local government reorganisation, 2020-21 and 2021-22 figures have been adjusted for the percentage change calculation, but the adjusted figures are not shown in the table.

• The average area Band D council tax will be £1,684 across London (an increase of 3.8% when

14 Council tax levels set by local authorities in England 2022-23, Statistical Release

⁽b) The aggregate of local precepts may be different to the total reported by the Local Authority due to rounding.

⁽R) The 2022-23 figures have been revised since they were initially published in March 2022, as a result of the validation of individual parish level data.

compared to 2021-22), £1,960 in metropolitan areas (+3.6%), £2,034 (+3.3%) in unitary areas and £2,041 (+3.6%) in shire areas.

Table 6: Average area Band D council tax and the annual percentage change by area of authority, 2018-19 to 2022-23 (a,b)

	England London area Metropol ar		England		olitan Ireas	Unitary areas		Shire areas (c)			
		£	%	£	%	£	%	£	%	£	%
2018-19		1,671	5.1	1,405	4.1	1,658	5.3	1,729	5.4	1,749	5.2
2019-20		1,750	4.7	1,477	5.1	1,739	4.9	1,814	4.3	1,826	4.7
2020-21		1,818	3.9	1,534	3.9	1,809	4.0	1,886	3.9	1,895	3.8
2021-22	(R)	1,898	4.4	1,622	5.7	1,893	4.6	1,970	4.6	1,970	3.8
2022-23		1,966	3.5	1,684	3.8	1,960	3.6	2,034	3.3	2,041	3.6

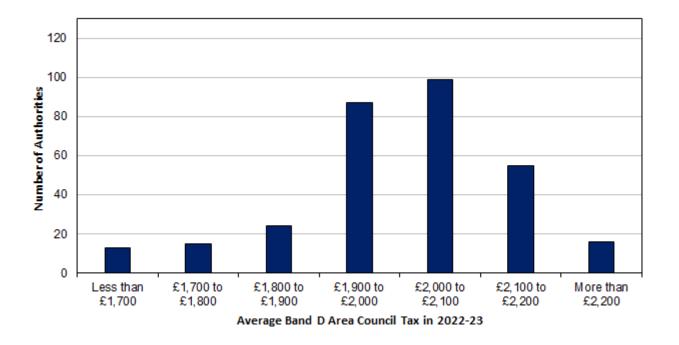
⁽a) The Government is providing a £150 one-off Energy Bills Rebate for most households in council tax bands A-D. This is not reflected in these figures.

- (b) Figures include parish precepts and adult social care precepts
- (c) The year-on-year percentage change has been calculated to reflect local government restructuring to allow for like-for-like comparisons at class level in 2019-20, 2020-21 and 2021-22.
- (R) England and unitary areas revised following revisions from one local authority.

Chart B shows the distribution of average area Band D area council tax

• In 2022-23, over half of all authorities will have an area Band D council tax that is over £2,000.

Chart B: Distribution of authorities charging Band D area council tax in 2022-23



London is shown to be an area of relatively low council tax compared to the rest of the country, with 11 of the 13 authorities with an area council tax of have less than £1,700 being London boroughs. Windsor and Maidenhead and the Isles of Scilly are the only other local authorities to have an average area Band D council tax less than £1,700.

5. Average council tax per dwelling

As mentioned in the introduction, council tax can be measured in one of two ways - by Band D or in per dwelling terms. The number of Band D equivalent dwellings are collected at around the same time that the council tax levels are set by the local authority, whilst the per dwelling calculation uses the number of chargeable dwellings figures that are captured some five months in advance of setting council tax levels on the Council Tax Base (CTB) return. Consequently, the Band D measure better reflects the latest position and so Band D has historically been used as the standard for comparing council tax levels between and across local authorities. The average council tax per dwelling is lower than the average Band D council tax. This is because in England council tax bands A to C account for over half of all dwellings.

The average council tax per dwelling will be £1,493 in 2022-23, an increase of 4.5% over 2021-22.

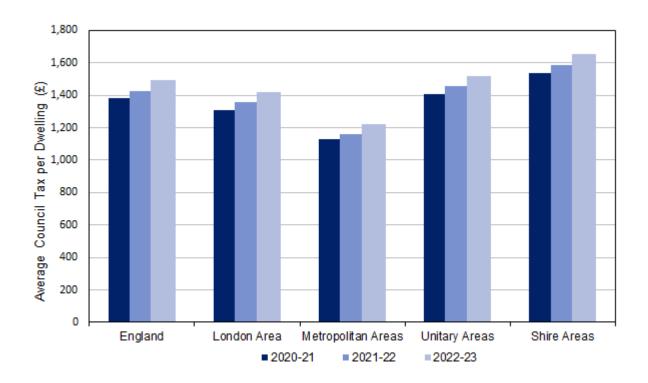
The Government is providing a £150 one-off Energy Bills Rebate for most households in council tax bands A-D. This is a separate payment to households, and not part of the council tax levels set by local authorities. Consequently, the council tax levels for 2022-23 are not reduced by the rebate. However, for illustrative purposes using the number of chargeable dwellings in Bands A-D and the number classified as empty or second homes for council tax purposes (which are excluded from the rebate), the average rebate per chargeable dwelling is estimated to be £118² and the illustrative average amount per dwelling after the £150 rebate is provided is estimated to be £1,375.

The average council tax per dwelling figure is a useful measure for comparing the amount of council tax paid by the average taxpayer in each local authority. Different local authorities often have very different tax bases because of the types of dwellings in their area. This means that the average council tax per dwelling measure has more variation than the average per Band D equivalent measure.

² The rebate is also available to households in exemption classes N, S, U or W. These are not included in the average rebate per chargeable dwelling as exempt dwellings are excluded from the average council tax per chargeable dwelling measure.

Chart C shows the average council tax per dwelling for the last three years by type of authority:

Chart C: Average Council Tax per Dwelling in England by type of authority 2020-21 to 2022-23



Accompanying tables and open data

Symbols used

... = not available

0 = zero or negligible

- = not relevant

|| = a discontinuity in data between years

(R) = Data has been revised since the last release was issued

Rounding Where figures have been rounded, there may be a slight discrepancy between the total and the sum of constituent parts. In particular, figures in this release are shown in pounds whilst the percentage changes are calculated on figures expressed to the nearest penny.

Tables

There are a number of additional tables produced for all authorities that are not included in the printed version of this release owing to their size. These are available on the Department's website and can be found at https://www.gov.uk/government/collections/council-tax-statistics

Below is a brief description of the data contained in the tables:

- **Table 7** 2022-23 Council tax (average Band D) and % change on 2021-22: individual local authorities.
- **Table 8** Area council tax for a dwelling occupied by 2 adults by band 2022-23: individual local authorities.
- **Table 9** Data as reported by billing and major precepting authorities on their Council Tax Requirement (CTR) form, that have been used in calculating their council tax level for 2022-23.

Live tables on Band D council tax and Average council tax per dwelling from 1993 can be found at: https://www.gov.uk/government/statistical-data-sets/live-tables-on-council-tax

Technical Notes

Please see the accompanying technical notes document for further details. This can be found, for the relevant year, at https://www.gov.uk/government/collections/council-tax-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: https://www.gov.uk/government/organisations/department-for-levelling-up-housing-and-communities/about/statistics



© Crown copyright, 2022

Copyright in the typographical arrangement rests with the Crown.

You may re-use this information (not including logos) free of charge in any format or medium, under the terms of the Open Government Licence. To view this licence visit http://www.nationalarchives.gov.uk/doc/open-government-licence/version/3/

This document/publication is available on our website at https://www.gov.uk/government/organisations/department-for-levelling-up-housing-and-communities

If you have any enquiries regarding this document/publication, please contact us at enquiries.officialstatistics@levellingup.gov.uk or write to us at:

Department for Levelling Up, Housing and Communities Fry Building 2 Marsham Street London SW1P 4DF

Telephone: 030 3444 0000

For all our latest news and updates follow us on Twitter: https://twitter.com/luhc

May 2022