



Department for
Communities and
Local Government

Council tax levels set by local authorities in England 2015-16 (Revised)

The figures in this release have superseded those published on 26 March 2015. Minor revisions were made due to changes as a result of further scheduled validation work and the result of a referendum for one authority's council tax levels.

- The average Band D council tax set by local authorities in England for 2015-16 will be £1,484, which is an increase of £16 or 1.1 per cent on the 2014-15 figure of £1,468.
- The average Band D council tax will be £1,298 in London (an increase of £2 when compared with 2014-15), £1,451 (+£17) in metropolitan areas, £1,518 (+£16) in unitary authority areas and £1,547 (+£21) in shire areas.
- The council tax requirement (excluding parish precepts) in 2015-16 is £24.3 billion, or £0.75 billion higher when compared with 2014-15.
- Parish precepts in 2015-16 will total £409 million which is £20 million, or 5.2 per cent, higher than in 2014-15.
- In 2015-16, 240 out of 421 (57 per cent) authorities received the Council Tax Freeze Grant. The proportion of authorities varies by type of authority, from 16 per cent of police authorities to 74 per cent of London authorities.
- There will be an increase in the overall average Band D council tax for Police and Crime Commissioners of 1.7 per cent.



Local Government Finance
Statistical Release

15 July 2015

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Introduction

This release provides information on council tax levels set by local authorities in England and associated information for the financial year 2015-16. This information is derived from the council tax requirement (CTR) returns submitted by all 326 billing authorities and all 95 major precepting authorities in England in February and March 2015.

Uses made of the data

The data in this Statistical Release are used to inform government policy on council tax and monitor existing schemes. These include as the extent to which authorities have frozen or reduced their council tax (and therefore qualify for the associated grant payment) and the amount they should receive.

The data include the council tax level (council tax requirement), which forms the basis of financial assessments of local government spending. Users can therefore look at how local authorities' council tax requirement relates to other elements that finance their revenue expenditure. Since the statistical release includes data for individual authorities, it enables the public (including council tax payers) to compare their own authority with others in the same type of authority or in the surrounding area. This can be done on the basis of Band D council tax - the normal benchmark when comparing council tax levels in different areas or over time - or council tax per dwelling, a more direct measure of the impact on council tax payers in an area.

Users can also examine the contribution of the local parish precept on their council tax bill and compare that with other local authority areas. It is also possible for users to check if an authority's reported relevant basic amount of council tax exceeds the principles approved annually by the House of Commons that determine whether a council tax referendum should be held.

The council tax requirement figure is also used by the Office for National Statistics and HM Treasury for the Public Sector Finances statistics and the National Accounts. Information from this release is also used to answer parliamentary, ministerial and ad hoc questions.

Symbols and conventions

...	= 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.

1. The council tax system in England

Council tax is the main source of locally-raised income for many local authorities. In 2014-15, 24.3 per cent of all budgeted revenue expenditure by local authorities was raised from council tax. It is therefore an important source of funding used for meeting the difference between the amount a local authority wishes to spend and the amount it receives from other sources such as government grants. It was introduced in April 1993 and the amount of council tax payable on a property depends in part on the valuation band to which it is allocated.

There are eight council tax bands ranging from Band A for dwellings valued at less than £40,000 on 1 April 1991 to Band H for dwellings valued at more than £320,00 on that date. Within an authority, the council tax for each valuation band is a fixed ratio to that for Band D. Dependent on their assigned council tax band dwellings pay a proportion of the Band D council tax set for the authority and local authorities set their council tax on the basis of the number of Band D equivalent properties in their area. Bands are assigned by the Valuation Office Agency (VOA). The bands and the proportion of Band D council tax they will pay are shown in the *Definitions* section of this release.

Band D council tax is the usual standard measure of council tax and is the council tax payable on a Band D dwelling occupied as a main residence by at least two adults, before any reductions due to discounts, exemptions or local council tax support schemes. This definition is widely regarded as a benchmark when comparing council tax levels in different areas or over time.

In addition to measuring council tax by Band D it can also be measured in average council tax per dwelling terms. See **Section 5** below for further details on the average council tax per dwelling.

The council tax paid by a dwelling may be made up of several elements. Depending on its location, in addition to the council tax for the local authority responsible for the area, it may consist of council tax that will be redistributed to some or all of the following: county council (the Greater London Authority in London), fire and rescue authority, police & crime commissioner. Dwellings may also be liable for council tax to fund their local parish council activities.

2. Council tax levels set by local authorities in England 2015-16

As in previous years, there are a number of special factors which may have affected the decisions of local authorities when setting their council tax levels for 2015-16. These special factors are:

Freeze grant

A further offer from central government of a council tax freeze grant in 2015-16 has been made to those authorities that set their average Band D council tax (excluding parish precepts) either at or below the level for 2014-15 - this is the fifth year that freeze grants have been available. This year 57 per cent of local authorities have reported that they are taking up the offer of a freeze grant from central government. See **Section 7** for further details.

Referendum

For 2015-16, the council tax referendum principle proposed by Ministers and approved by the House of Commons required authorities to hold a referendum if their relevant basic amount of council tax increased by 2 percentage points or more compared with the equivalent figure for 2014-15.

The Police and Crime Commissioner for Bedfordshire set a Band D council tax increase of 15.8% which required a referendum to confirm this level of increase. However the referendum resulted in a rejection of this increase, and consequently the Bedfordshire PCC Band D council tax increase has been amended to a level compliant with the referendum principle.

Localisation of council tax support

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 2015-16. See the Definitions section of this release for further details on the localisation of council tax support.

The presence of referendum principals and freeze grants has had a large influence on the distribution of percentage changes in council tax levels. There is now very little variation in this distribution with nearly 60% of authorities reporting a freeze or a reduction in their council tax levels while the remaining 40% have set increases between 1.5% and 2%.

Table 1 gives figures for levels of, and changes in, the average Band D council tax for England for the last 10 years. These figures include parish precepts. Comparable figures excluding parish precepts are shown in **Table 4**.

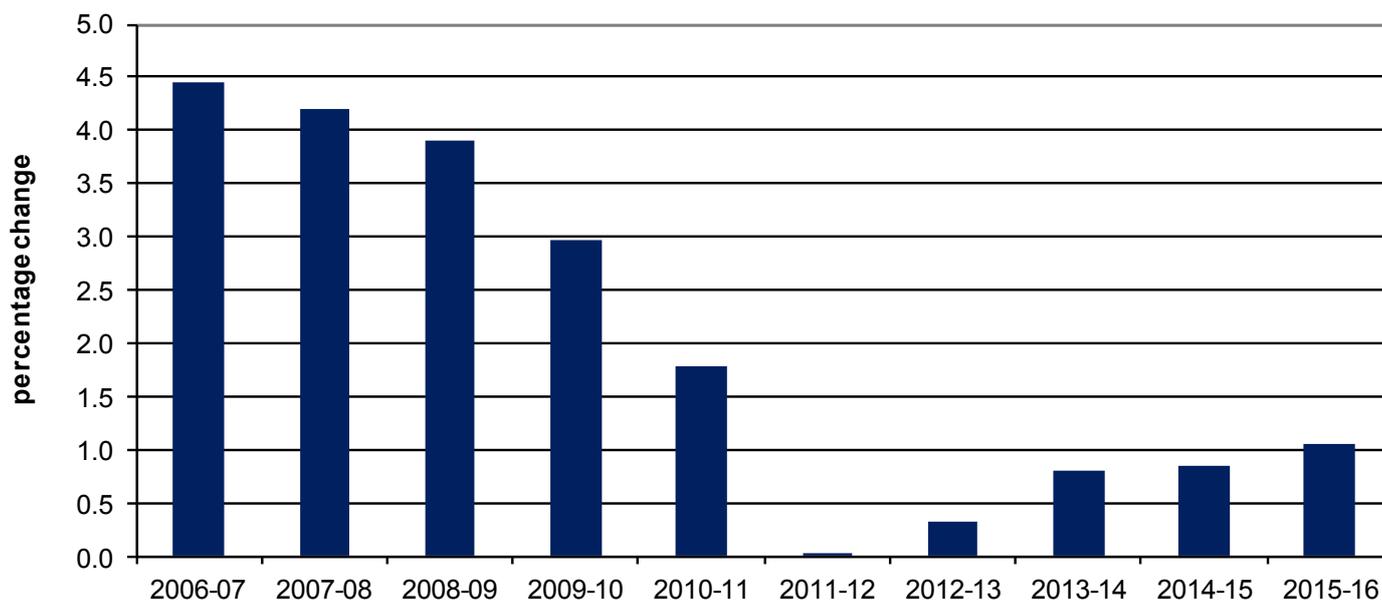
- **The average Band D council tax set by local authorities in England for 2015-16 will be £1,484, which is an increase of £16 or 1.1 per cent on the 2014-15 figure of £1,468.**

Table 1: Average Band D council tax in England and the annual percentage change 2006-07 to 2015-16^(a)		
	£	% change
2006-07	1,268	4.5
2007-08	1,321	4.2
2008-09	1,373	3.9
2009-10	1,414	3.0
2010-11	1,439	1.8
2011-12	1,439	0.0
2012-13	1,444	0.3
2013-14	1,456	0.8
2014-15	1,468	0.9
2015-16	1,484	1.1

(a) Figures include parish precepts.

Chart A shows the annual percentage change in average Band D council tax since 2006-07.

Chart A: Average Band D council tax annual percentage change 2006-07 to 2015-16^(a)



(a) Figures include parish precepts

(b) The percentage change in 2011-12 was zero.

Table 2 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.

- The average Band D council tax will be £1,298 in London (an increase of £2 when compared with 2014-15), £1,451 (+£17) in metropolitan areas, £1,518 (+£16) in unitary authority areas and £1,547 (+£21) in shire areas.

Table 2: Average Band D council tax and the annual percentage change by area of authority 2011-12 to 2015-16^(a)

	England		London area		Metropolitan areas		Unitary areas		Shire areas	
	£ change	%	£ change	%	£ change	%	£ change	%	£ change	%
2011-12	1,439	0.0	1,308	0.0	1,399	0.0	1,462	0.0	1,496	0.0
2012-13	1,444	0.3	1,304	-0.3	1,401	0.2	1,472	0.7	1,502	0.5
2013-14	1,456	0.8	1,302	-0.2	1,421	1.4	1,486	0.9	1,510	0.5
2014-15	1,468	0.9	1,296	-0.4	1,434	0.9	1,502	1.1	1,527	1.1
2015-16 (R)	1,484	1.1	1,298	0.1	1,451	1.2	1,518	1.1	1,547	1.4

(a) Figures include parish precepts.

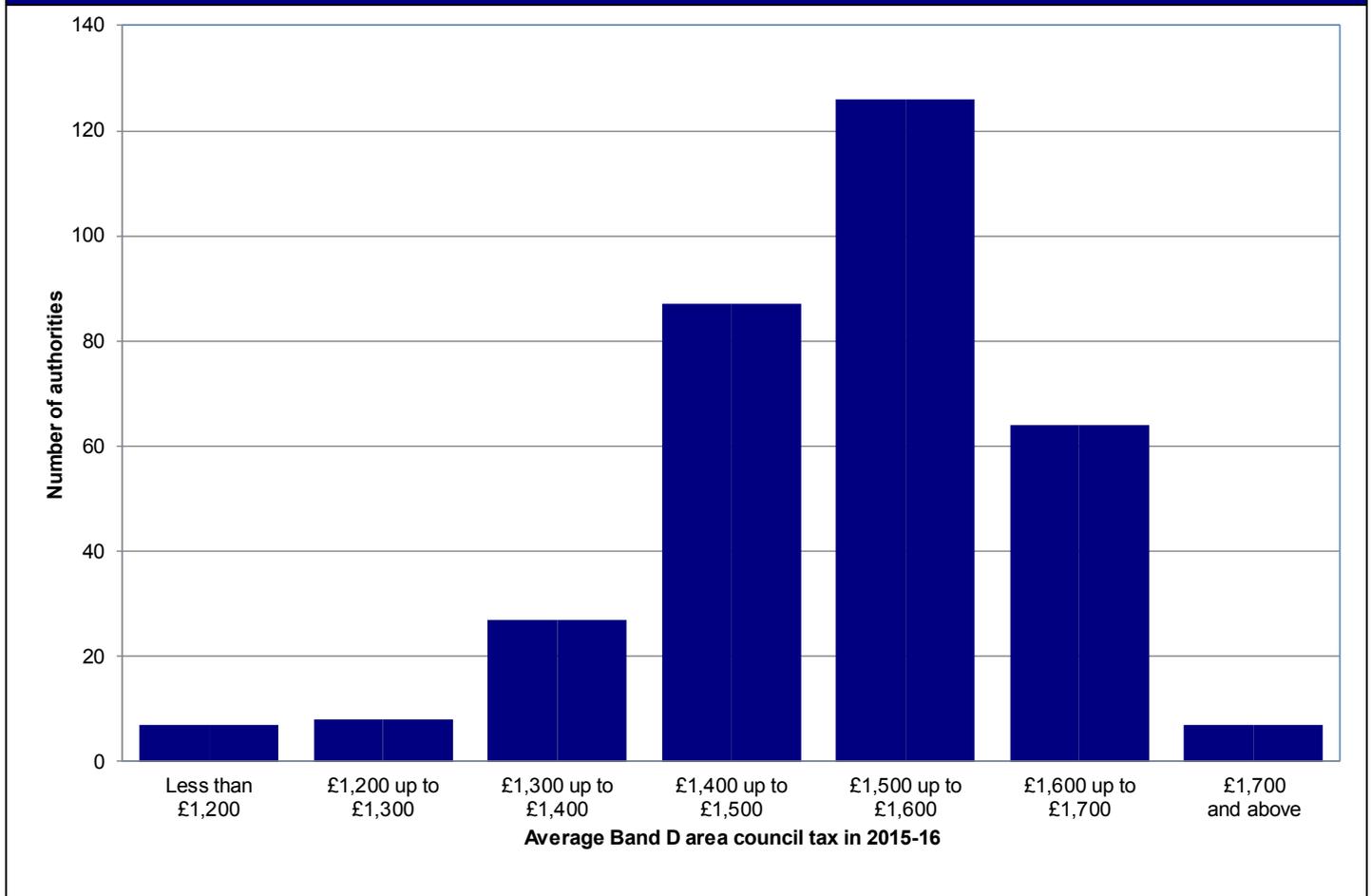
(R) Revised, the average band D level in in Unitary Areas has been revised down by £2 following the Council Tax Referendum held by Bedfordshire Police and Crime Commissioner

- In 2015-16 nearly two thirds of authorities will have an area Band D council tax that is between £1,400 and £1,600 (213 out of 326 authorities).

The three authorities with the lowest average Band D council tax in 2015-16 are Westminster at £674, Wandsworth at £683 and the City of London at £943. The three authorities with the highest

average Band D council tax in 2015-16 are Newark & Sherwood at £1,718, East Dorset at £1,720 and Weymouth & Portland at £1,756.

Chart B (R): Number of authorities charging Band D area council tax in 2015-16

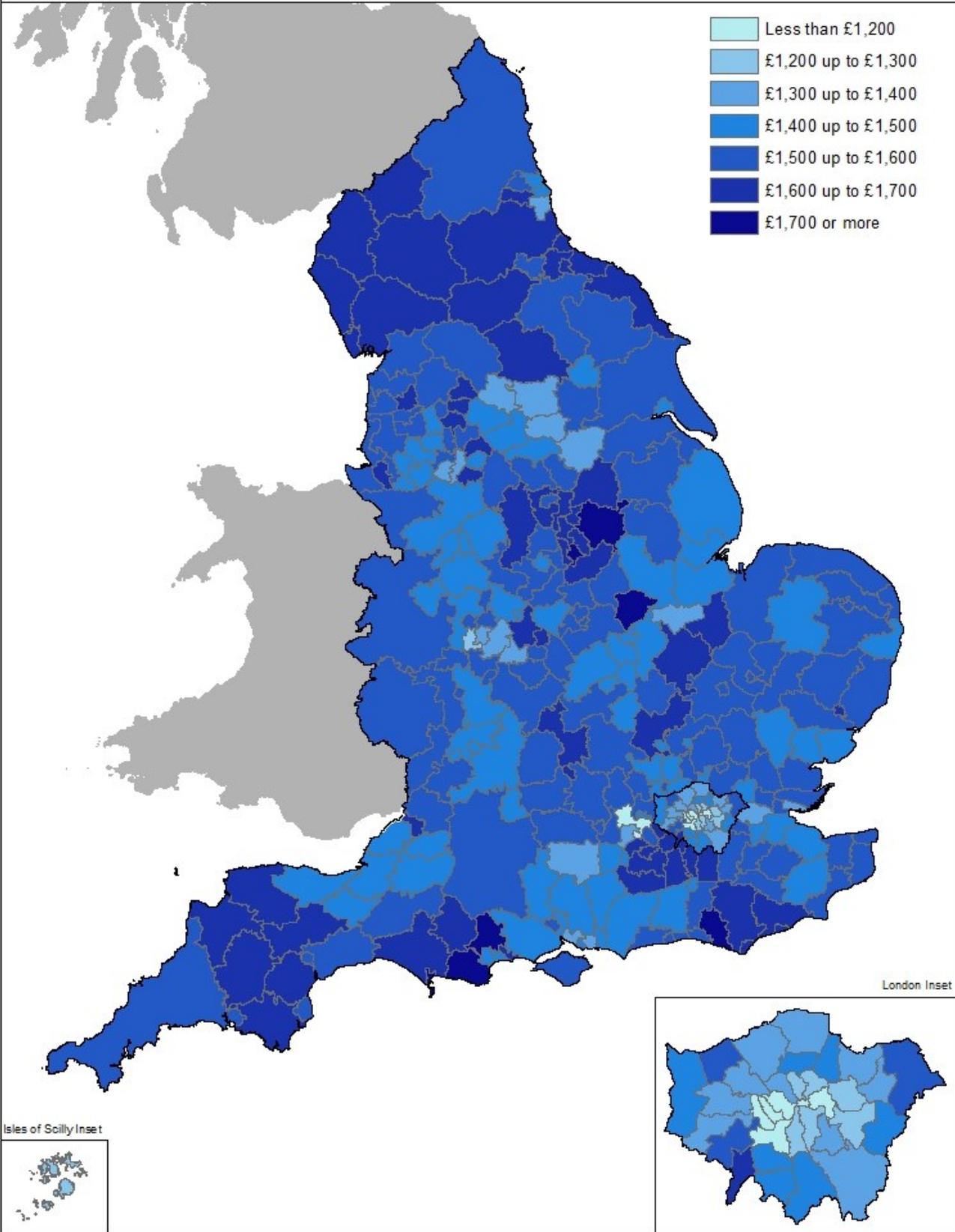


Map A shows the average area Band D council tax for each local authority in England in 2015-16, these figures include the parish precepts.

London shows to be an area of relatively low council tax compared to the rest of the country, with 9 of the 10 lowest local area council tax in the country. Outside of London, Windsor and Maidenhead is the only other local authority to have average area Band D council tax less than £1,200. The rest of the country shows a wider spread of values with no real trends seen geographically.

Department for
Communities and
Local Government

Average Area Band D Council Tax: 2015-16



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Data Sources:
OS Boundary Line
CTR Forms

3. Calculation of council tax in England 2015-16

Table 3 gives a breakdown of how the council tax level for England for 2015-16 has been calculated. The average Band D council tax is comparable across years. However, whilst the other figures shown for 2015-16 are comparable to those for 2013-14 and 2014-15 they are not comparable to previous years due to the localisation of council tax support - see the *Definitions* section for further information.

- **The council tax requirement (excluding parish precepts) in 2015-16 is £24.3 billion, or £0.75 billion higher when compared with 2014-15.**
- **Parish precepts in 2015-16 will total £409 million which is £20 million, or 5.2 per cent, higher than in 2014-15.**
- **The total tax base used for setting council tax for 2015-16 was 16.7 million Band D equivalent dwellings.**

Table 3: Calculating council tax levels: England summary 2011-12 to 2015-16					
	£ million				
	2011-12	2012-13	2013-14 ^(a)	2014-15	2015-16 (R)
Council tax requirement <i>excluding</i> parish precepts	26,084	26,330	23,004	23,575	24,325
Parish precepts	367	384	367	389	409
Council tax requirement <i>including</i> parish precepts	26,451	26,715	23,371	23,964	24,734
Taxbase for council tax-setting purposes (million)	18.378	18.499	16.056	16.325	16.672
Average Band D council tax (including parish precepts) (£)	1,439	1,444	1,456	1,468	1,484

(a) The localisation of council tax support in 2013-14 changed the way in which the council tax requirement is calculated. This created a discontinuity in the time series in 2013-14.

(R) Revised. The council tax requirement has been revised downwards by £4 million due to the council tax referendum held by Bedfordshire Police & Crime Commissioner

Table 3 shows that the Council Tax Requirement in England has increased by £0.75 billion compared to 2014-15. This is an increase of 2.1 percentage points, more than the increase in the average council tax level in England. The additional growth in the council tax requirement is generated through growth in the tax base for council tax-setting purposes. This tax base has increased by 269 thousand Band D equivalent dwellings (1.6 per cent). Local authorities can increase their tax base by building more dwellings and by changing the eligibility for council tax discounts for things such as empty properties.

4. Council tax levels for England

Table 4 shows council tax levels for England as a whole and by class of authority, along with the percentage change over the corresponding figure for 2014-15. This is expressed in terms of average Band D council tax, both excluding (columns 1 and 2) and, where they exist, including parish precepts (columns 3 to 6). Columns 5 and 6 show the average area Band D council tax for 2015-16. Details of council tax per dwelling are to be found in **Section 5** of this release.

The definition for columns 5 and 6 includes the council tax for the other authorities that provide services in the authority's area. See the *Definitions* section later in this release for further information.

- **There will be an increase in the overall average Band D council tax for Police and Crime Commissioners of 1.7 per cent.**
- **Metropolitan fire and rescue authorities are increasing their average Band D council tax by 1.5 per cent whilst shire fire and rescue authorities are increasing their average Band D council tax by 1.4 per cent.**

Table 4: Council tax (average Band D) in England 2015-16, and percentage change from 2014-15: by class of authority

	Average council tax for the authority excluding parish precepts (Band D)		Average council tax for the authority including parish precepts (Band D)		Average council tax for area of billing authority (Band D) ^(a)	
	£ (Column 1)	% change (Column 2)	£ (Column 3)	% change (Column 4)	£ (Column 5)	% change (Column 6)
ENGLAND	1,459	1.0	1,484	1.1	1,484	1.1
Class of authority:						
Inner London boroughs including City	801	0.7	802	0.7	1,096	0.2
Outer London boroughs	1,130	0.5	1,130	0.5	1,425	0.1
London boroughs	1,004	0.6	1,004	0.6	1,298	0.1
Greater London Authority ^(b)	295	-1.3	295	-1.3	-	-
<i>of which The Mayor's Office for Policing and Crime</i>	209	-2.6	209	-2.6	-	-
<i>of which other services</i>	86	2.0	86	2.0	-	-
Metropolitan districts	1,250	1.2	1,256	1.2	1,451	1.2
Metropolitan fire and rescue authorities	61	1.5	61	1.5	-	-
Shire unitary authorities (R)	1,251	0.9	1,286	0.9	1,518	1.1
Shire counties	1,128	1.4	1,128	1.4	-	-
Shire districts	168	0.4	204	0.9	1,547	1.4
Shire fire and rescue authorities	70	1.4	70	1.4	-	-
Police and crime commissioners ^(c) (R)	164	1.7	164	1.7	-	-
Fire and rescue authorities ^(d)	68	1.4	68	1.4	-	-

Sources: CTR

(a) Figures include parish precepts.

(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) Does not include the Mayor's Office for Policing and Crime element from GLA, but excludes City of London Police (as this element is not distinguishable from the amount paid to the City of London).

(d) Excludes fire and rescue services provided by counties, unitaries and the GLA.

(R) The figures for Shire unitary authorities and Police and crime commissioners have been revised following the Council Tax Referendum held by Bedford Police and Crime Commissioner

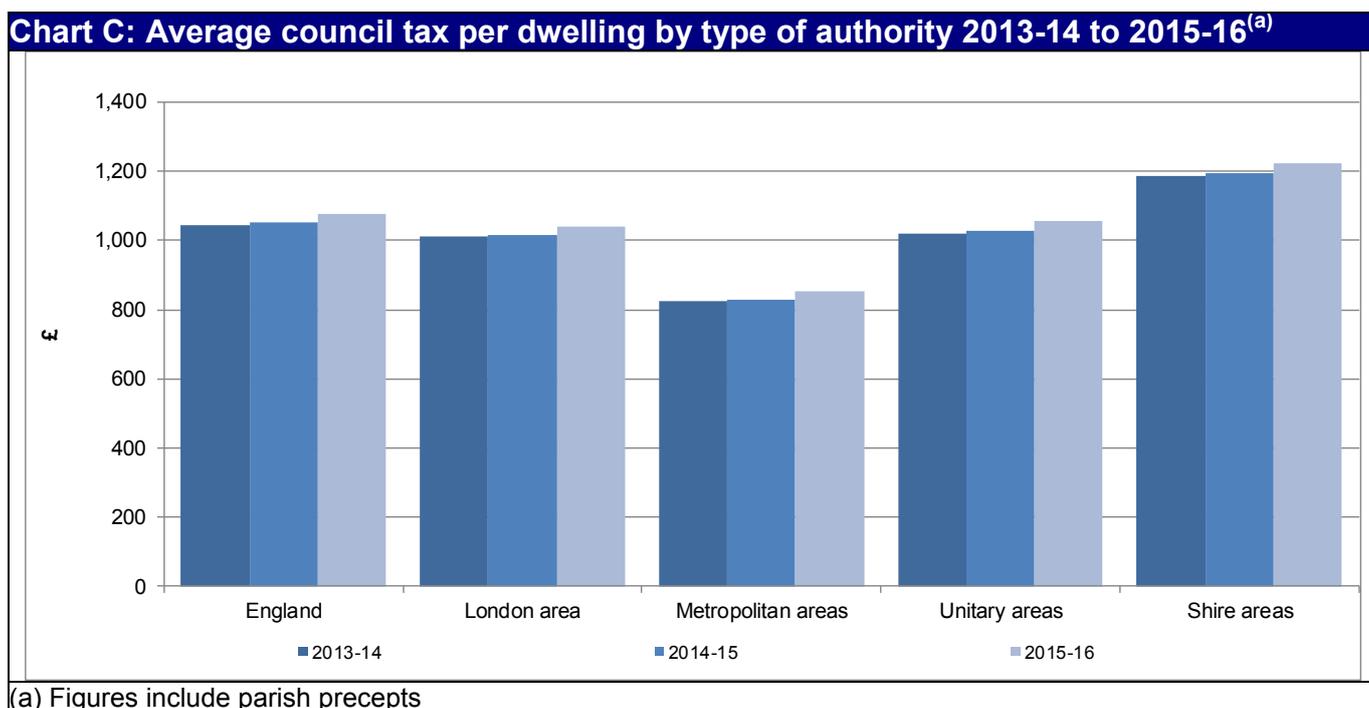
5. Average council tax per dwelling

As mentioned in **Section 1**, 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 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 figure though 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 in terms of the band of dwellings in their area. This means that the average council tax per dwelling measure has more variation than the average per Band D measure.

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 almost two-thirds of all dwellings. The localisation of council tax support and changes to council tax exemptions and discounts in April 2013 introduced two significant discontinuities into the average council tax per dwelling time series which means that comparisons between average council tax per dwelling for 2013-14 and earlier years are not possible. See *Definitions* section for further information.

Chart C shows the average council tax per dwelling for the three years since the introduction of local council tax support for England and for London, metropolitan, unitary and shire areas within England.



6. 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. The table 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. The parishes, or temples, of the City of London are excluded due to their unique arrangements.

- **The average Band D precept charged by a parish or charter trustee for 2015-16 will be £54.12, an increase of £1.75, or 3.3 per cent, from 2014-15.**

Table 5: Average Band D parish precept for England					
Parishes and other local precepting authorities charging a non-zero precept					
	2011-12	2012-13	2013-14	2014-15	2015-16
Total number ^(a)	9,115	9,065	8,805	8,813	8,810
Tax base ^(a) (thousands)	7,984.1	8,046.2	7,307.4	7,424.2	7,560.4
Aggregate of local precepts ^(b) (£000)	367,056	384,104	367,048	388,808	409,146
Average parish precept per Band D (£)	45.97	47.74	50.23	52.37	54.12
Change (£)		1.77	2.49	2.14	1.75
Percentage change		3.9%	5.2%	4.3%	3.3%

(a) From 2013-14 grouped parishes are treated as a single precept, making this figure lower than in previous years
 (b) The localisation of council tax support in 2013-14 has changed the way in which the council tax requirement is calculated. These changes mean the tax base and aggregate of local precepts in 2013-14 onwards are not comparable with earlier years.

Further analysis of parish and local level data will be published later in 2015. Parish data for 2014-15 are available at <https://www.gov.uk/government/collections/council-tax-statistics>

7. Local authorities freezing or reducing council tax

In 2010, the Government announced plans for a council tax freeze in England in 2011-12 where local authorities that froze, or reduced, their council tax compared with the previous year would qualify for a grant. The freeze grant has continued to be available every year since and is once again available to all authorities that have frozen or reduced their council tax for 2015-16.

Table 6 shows, by class of authority, the number and proportion of authorities that have reported a freeze or reduction in the level of council tax compared with 2014-15.

- **In 2015-16, 240 out of 421 (57 per cent) authorities received the Council Tax Freeze Grant, which is 11 fewer than in 2014-15. The proportion of authorities varies by type of authority, from 16 per cent of police authorities to 74 per cent of London authorities.**

Table 6: Number and percentage of authorities reporting to be freezing or reducing council tax levels in England, by type of authority 2011-12 to 2015-16 ^(a)

	Total number of authorities	2011-12		2012-13		2013-14		2014-15		2015-16 (R)	
		Number	%	Number	%	Number	%	Number	%	Number	%
ENGLAND	421	421	100.0	358	85.0	257	61.0	251	59.6	240	57.0
London boroughs and the GLA	34	34	100.0	34	100.0	28	82.4	34	100.0	25	73.5
Metropolitan districts	36	36	100.0	35	97.2	21	58.3	23	63.9	17	47.2
Unitary authorities	56	56	100.0	45	80.4	27	48.2	30	53.6	31	55.4
Shire districts	201	201	100.0	179	89.1	130	64.7	136	67.7	147	73.1
Shire counties	27	27	100.0	25	92.6	24	88.9	12	44.4	7	25.9
Police and crime commissioners	37	37	100.0	19	51.4	12	32.4	5	13.5	6	16.2
Fire authorities	30	30	100.0	21	70.0	15	50.0	11	36.7	7	23.3

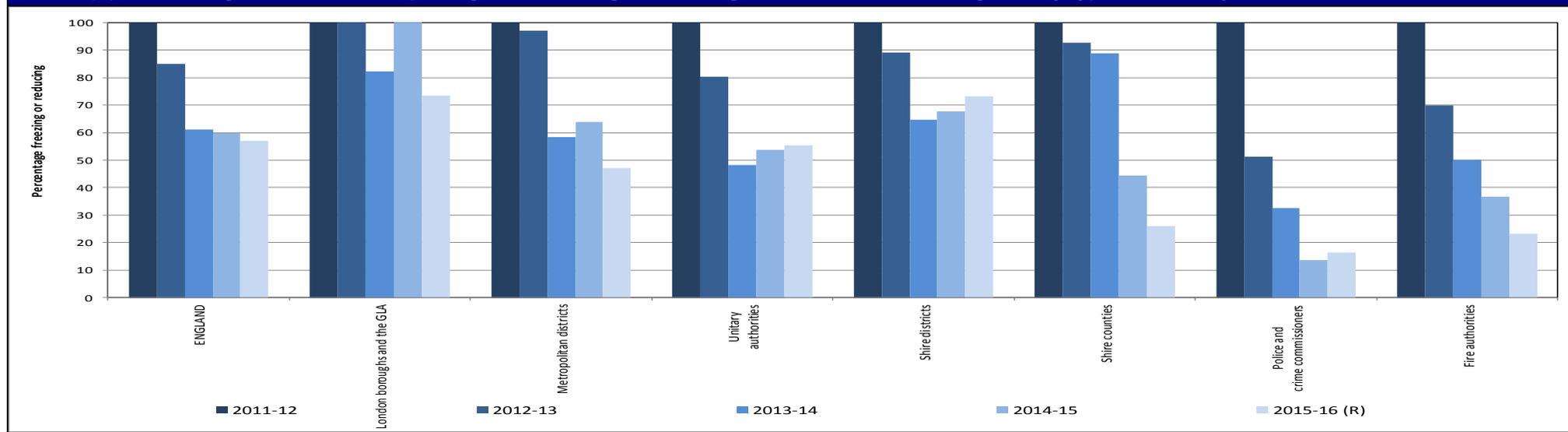
(a) Figures exclude parish precepts.

(b) Excluding The Mayor's Office for Policing and Crime in London.

(c) Staffordshire Moorlands did not increase council tax bills however an increase in special expenses resulted in a 4p increase in the calculation of the authority's average Band D. The authority still received the freeze grant but it was adjusted downwards to account for the special expenses increase. They have been counted as freezing in this table

(R) Revised due to a corrected form submitted by Maldon District Council

Chart D (R) : Percentage of authorities reporting to be freezing or reducing council tax levels in England, by type of authority, 2011-12 to 2015-16



8. Additional 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: 2015-16 Council tax (average Band D) and % change on 2014-15: individual local authorities;
- Table 8: Area council tax for a dwelling occupied by 2 adults by band 2015-16
- Table 9 shows 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 2015-16.
- Table 10: Average Band D council tax (excluding parish precepts), 2014-15, 2015-16, % change and qualification for 2015-16 freeze grant offer, by authority
- Table 11: Change in relevant basic amount of council tax for the purposes of a referendum by authority between 2014-15 and 2015-16

9. Definitions

A list of terms relating to local government finance is given in the glossary at Annex G of *Local Government Finance Statistics England* which is accessible at <https://www.gov.uk/government/collections/local-government-finance-statistics-england>

The most relevant terms for this release are explained below.

Area council tax - The average total amount of council tax payable for a Band D dwelling occupied by two adults within a billing authority's area. It is the sum of the amounts requested: a) by the billing authority; b) by major precepting authorities covering the billing authority's area; and c) by parish or town councils within the billing authority's area. The amount at c) is the total amount requested by parish and town councils, averaged across the whole of the billing authority's area.

Average council tax per dwelling - The total council tax payable in an area divided by the total number of chargeable dwellings in the area.

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

The example below shows the difference between the calculation of the average council tax per Band D and the average council tax per dwelling for England for 2014-15:

Council tax requirement	£23,954 million
Council tax base (as at January 2013)	16.325 million
Average Band D council tax	£1,468
Council tax requirement	£23,954 million
Total number of chargeable dwellings (as at Sept 2013)	22.793 million
Average council tax per dwelling	£1,051

Billing Authorities - Billing authorities are the 326 authorities that are empowered to set and collect council taxes, and manage a Collection Fund, on behalf of themselves and other local authorities in their area. In England, district councils (metropolitan and shire), the Council of the Isles of Scilly, unitary authorities, London boroughs, and the City of London are billing authorities. These are also sometimes known as lower-tier authorities.

Chargeable dwellings - Those 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. The total number of chargeable dwellings in an area is the denominator used to calculate the average council tax per dwelling. In April 2013 council tax exemptions for short term empty properties and properties undergoing major structural repairs were abolished and replaced with a flexible discount rate for all empty properties. This change significantly increased the number of chargeable dwellings in England,

Charter Trustee - A body of councillors charged with preserving the historic property, privileges, rights, status and traditions of areas which have been subsumed within larger authorities as a result of local government reform. Charter Trustees cease to exist when a parish council is formed for the area.

Collection Fund - The fund administered by a billing authority into which council taxes are paid, and from which payments were made to the general fund of billing and precepting authorities.

Council tax - This is a local charge (or charges) set by the billing authority in order to collect sufficient revenue to meet their demand on the collection fund and 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. The Valuation Office Agency assesses the properties in each district area and assigns each dwelling to one of eight valuation bands; A to H. Council tax is set on the basis of the number of Band D equivalent properties. Tax levels for dwellings in other bands are set relative to the Band D baseline.

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.

Dependent on their assigned council tax band dwellings pay a proportion of the Band D council tax set for the authority. The bands and the proportion of band D council tax they will pay are:

Band	Value of dwelling (estimated at April 1991)	Proportion of the tax due for a Band D dwelling
A	£40,000 and under	6 / 9
B	£40,001 - £52,000	7 / 9
C	£52,001 - £68,000	8 / 9
D	£68,001 - £88,000	9 / 9
E	£88,001 - £120,000	11 / 9
F	£120,001 - £160,000	13 / 9
G	£160,001 - £320,000	15 / 9
H	Over £320,000	18 / 9

Local authorities set their council tax on the basis of the number of Band D equivalent properties in their area.

Council 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 reduced to take account of discounts 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 adjustment is then made for the collection rate. The tax base figure that is used by a local authority when it sets its council tax uses an adjustment for the collection rate, the actual discount for second homes and any premium applicable to empty homes.

Council tax discounts – These are based partly on the dwelling and partly based on the occupants of the dwelling and therefore not every dwelling in an authority area is liable to pay the full council tax amount. The full council tax bill assumes that there are at least 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 per cent). In addition to discounts there are 20 categories of “Disregards” that can be applied to adults living in a dwelling which reduce the amount of council tax payable. Where all but one of the residents are “disregarded for council tax purposes” the discount is 25 per cent and 50 per cent where all residents are disregarded. These categories range from persons being in detention, students (including student nurses) and apprentices to people associated with visiting armed forces or diplomats.

Council tax exemptions - 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 section 4 of this statistical release

In April 2013 council tax exemptions for short term empty properties and properties undergoing major structural repairs were abolished and replaced with a flexible discount rate for all empty properties. This change significantly increased the number of chargeable dwellings in England, the denominator used in the average per dwelling measure.

Council tax freeze grant – a scheme introduced in 2011-12 to pay a grant to local authorities that froze or reduced their council tax in that year. Further schemes have been offered to authorities that froze or reduced their council tax in all subsequent years.

Council tax referendums - The Localism Act 2011 abolished central government capping and made provision for binding referendums to be held on excessive council tax increases. A referendum must be held where an authority's council tax increase is higher than the principles proposed annually by the Secretary of State and approved by the House of Commons.

Council tax requirement - This is an amount calculated, in advance of each year, by each billing authority and by each major precepting authority. It is the amount of revenue to be met from council tax, and is equivalent to an authority's Band D council tax multiplied by its council tax base.

Council Tax Requirement (CTR) forms - A return completed by all billing and precepting authorities in England giving details of how their council tax requirement is calculated and what council tax a Band D two-adult dwelling should pay.

CTR1 forms are completed by billing authorities, CTR2 forms by precepting authorities and the CTR3 form is completed by the Greater London Authority.

Localisation of council tax support – This replaced council tax benefit from 1 April 2013. Support to low-income council taxpayers is no longer a benefit (where claimants are liable for the full charge but it is paid by government) but a locally set discount (claimants are only liable for part of the charge, but have to pay it themselves). Local authorities are now required to design their own scheme

The pensioner scheme is set nationally and replicates the level of support under council tax benefit (i.e. the lowest-income pensioners do not have to pay any council tax).

This reform has reduced the amount of council tax local authorities have to raise but has also reduced the size of the tax base for council tax-setting purposes.

Local precepting authority – parish / town councils, chairmen of parish meetings, charter trustees and the treasurers of the Inner and Middle Temples are all local precepting authorities. These local authorities make a precept on the billing authority's general fund.

Major precepting authority - These are county councils in two-tier areas, police authorities, fire

and rescue authorities and the Greater London Authority. These local authorities make a precept on the billing authority's Collection Fund. Including the Greater London Authority, there are 95 major precepting in England.

Olympic precept - A precept on all properties liable for council tax within the Greater London Authority area to contribute towards the 2012 Olympic Games. The precept was introduced in 2006-07 and has been set at £20 per Band D equivalent property for each year. It is anticipated this will remain in place until 2016-17.

Parish - The term parish means an English civil parish. A parish may be represented by a parish council or parish meeting. A parish council can resolve to have the status of a town and can have city status conferred on it by royal prerogative. A parish council or parish meeting may resolve to adopt the style of a community, neighbourhood or village. They are local precepting authorities.

Parish precepts – Parish councils can raise a precept on the principal council (the billing authority). This is the main source of a parish council's income and the level of the precept is at the discretion of the parish. Parishes and Charter Trustees are local precepting authorities.

Precept - The amount of money (council tax) that a local or major precepting authority has instructed the billing authority to collect and pay over to it in order to finance its net expenditure.

Relevant basic amount of council tax – It is used as the basis for deciding if a referendum is required to approve or reject a local authority's level of council tax for the year.

Temples of London – The Inner and Middle Temples are self-governing bodies located in the west of the City of London. The Temples were defined as local authorities with many of the same powers and responsibilities, except in relation to housing, as the Inner London boroughs, under the London Government Act 1963. The Inner Temple and Middle Temple, through powers vested in the Under Treasurer and Sub-Treasurer of the Middle and Inner Temple respectively, exercise a small number of local authority functions. All other functions fall under the responsibility of the City of London.

10. Technical Notes

Survey design for collecting CTR data for 2015-16

During February and March 2015, all 326 billing authorities and all 95 major precepting authorities in England were required to complete the CTR form to show how the level of council tax for their area for 2015-16 had been calculated.

Data quality

This Statistical Release contains National Statistics and as such has been produced to the high professional standards set out in the National Statistics Code of Practice. National Statistics

products undergo regular quality assurance reviews to ensure that they meet customer demands.

The information in this release is based on data returned to the Department for Communities and Local Government by English local authorities on Budget Requirement (BR) forms, up to and including 2011-12, and the Council Tax Requirement (CTR) forms since then. The data are collected using legislative powers that require all precepting and billing authorities to return completed forms within seven days of the calculation and council agreement of an authority's council tax requirement for the coming year. This effectively ensures a 100 per cent response rate before the release is compiled.

In some cases there are inconsistencies between figures reported by a major preceptor and a billing authority on which it precepts. These inconsistencies may, in turn, affect national average or aggregate figures. Although work is done to identify and rectify reporting errors and inconsistencies prior to release, it is not always possible for an authority to amend its figures due to the legislation under which authorities set their level of council tax.

The key financial aggregate reported on the form (council tax requirement) is fixed once reported on an authority's CTR form and cannot, except in certain exceptional circumstances be varied during the year. Consequently, local authorities have a very strong financial incentive to report accurate figures on the CTR forms. The form also has to be signed by the Chief Finance Officer of the authority.

There are discontinuities in the data for previous years; this is due to the localisation of the council tax support scheme as explained in the release.

Figures are subjected to rigorous pre-defined validation tests both within the form itself, while the form is being completed by the authority and also by Department for Communities and Local Government as the data are received and stored. DCLG also works closely with CIPFA (the Chartered Institute of Public Finance and Accountancy) who collect similar data at the same time to ensure that discrepancies in the data are resolved quickly.

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

Revisions policy

This policy has been developed in accordance with the UK Statistics Authority Code of Practice for Official statistics and the Department for Communities and Local Government Revisions Policy (found at <https://www.gov.uk/government/publications/statistical-notice-dclg-revisions-policy>). There are two types of revisions that the policy covers:

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

At time of publication there are no scheduled revisions for this series.

Timings of future releases are regularly placed on the Department's website, <https://www.gov.uk/government/publications/uses-of-local-authority-spending-and-finance-data>

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

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

User engagement

Users are encouraged to provide comments and 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 should be sent to br.statistics@communities.gsi.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>

Devolved administration statistics

Both the Scottish Government and the Welsh Assembly Government also collect council tax data. Their information can be found at the following websites:

Scotland:

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

Wales:

In English: new.wales.gov.uk/topics/statistics/theme/loc-gov/ctlevels/?lang=en

In Welsh: new.wales.gov.uk/topics/statistics/theme/loc-gov/ctlevels/?lang=cy

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Information on Official Statistics is available via the UK Statistics Authority website:

www.statistics.gov.uk/hub/browse-by-theme/index.html

Information about statistics at DCLG is available via the Department's website:

www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics

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