



Ministry of Housing,  
Communities &  
Local Government

# Council tax levels set by local authorities: England 2018-19 - revised

- The average Band D council tax set by local authorities in England for 2018-19 will be £1,671 which is an increase of £81 or 5.1% on the 2017-18 figure of £1,591.
- In 2018-19, 148 out of 152 adult social care authorities will utilise some or all of the 3% adult social care precept flexibility when setting their council tax. This additional flexibility accounts for £30 of the average Band D council tax bill.
- The average area Band D council tax will be £1,405 in London (an increase of £55 when compared to 2017-18), £1,658 in metropolitan areas (+£83), £1,729 (+£89) in unitary areas and £1,749 (+£86) in shire areas.
- The council tax requirement in 2018-19 is £29.6 billion, of which £538 million (1.8%) will be raised through the adult social care precept, and £518 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 4.9% in 2018-19.



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# Introduction

This release has been compiled by the Ministry of Housing, Communities and Local Government (MHCLG) and presents National Statistics on council tax levels set by local authorities in England and associated information for the financial year 2018-19. This information is derived from the council tax requirement (CTR) returns submitted by all 326 billing authorities and all 97 major precepting authorities in England in February and March 2018.

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 **Definitions** section).

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, after 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 the parish or other local precepting council.

There are a number of special factors which may have affected the decisions of local authorities when setting their council tax levels for 2018-19. These special factors are:

Adult Social Care – In 2018-19, local authorities have been able to increase council tax by up to an additional 3% to 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.

Referendum principles – Authorities are required to hold a referendum if their relevant basic amount of council tax for 2018-19 is in excess of the council tax referendum principles which apply to them. The referendum principles are:

- 6%, or more than 6% (comprising 3% for expenditure on adult social care and 3% for other expenditure) for authorities with responsibility for adult social care purposes.
- More than £5, or 3% or more, (the greater of the two) for all district councils in two tier areas.
- More than £12 for Police and Crime Commissioners and the GLA charge for the Mayor's Office for Policing and Crime.
- 3%, or more than 3% for all other billing and major precepting authorities.

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

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 2018-19 (see **Definitions** section).

# 1. Calculation of council tax in England 2018-19

Council tax levels are calculated by dividing the council tax requirement by the tax base for tax setting purposes. There are a number of special factors affecting comparability of some figures since 2013-14, 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 2018-19

- The average Band D council tax set by local authorities in England for 2018-19 will be £1,671, which is an increase of £81 or 5.1% on the 2017-18 figure of £1,591. This includes adult social care and parish precepts.
- The council tax requirement (including adult social care and parish precepts) in 2018-19 is £29.6 billion, or £1.9 billion higher when compared with 2017-18.
- Parish precepts in 2018-19 will total £518 million which is £33 million higher than in 2017-18.
- The total tax base used for setting council tax for 2018-19 was 17.7 million Band D equivalent dwellings.

**Table 1: Calculating council tax levels: England summary 2014-15 to 2018-19**

	2014-15	2015-16	2016-17	2017-18	£ million 2018-19
Council tax requirement <i>including</i> adult social care precept, <i>excluding</i> parish precepts <sup>(a)</sup>	23,575	24,325	25,637	27,158	29,044 <sup>(R)</sup>
Parish precepts	389	409	445	485	518
Council tax requirement <i>including</i> adult social care and parish precepts	23,964	24,734	26,082	27,643	29,562 <sup>(R)</sup>
Taxbase for council tax-setting purposes (million)	16.325	16.672	17.052	17.380	17.687
Average Band D council tax (including adult social care, excluding parish precepts) (£)	-	-	1,503	1,563	1,642
Average Band D council tax (including adult social care and parish precepts) (£)	1,468	1,484	1,530	1,591	1,671

(a) 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 an additional 2% to fund adult social care in 2016-17. The social care precept increase can be 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.

(R) Revised following corrections from 1 authority

**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 2017-18. 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 will have a lower increase in average Band D council tax compared to most other authorities with similar functions. This is due to 4 out of 33 London boroughs freezing their average Band D council tax (including adult social care and excluding parish precepts).
- Metropolitan districts, unitaries and shire counties have increases of 5% or over in their average Band D council tax (including adult social care and excluding parish precepts) as many have opted to increase council tax close to referendum principles.
- Shire districts will see an increase of 2.8% (excluding parish precepts) due to referendum principles which allow some authorities to set an increase of £5 or 3%.
- Police and crime commissioners will see an increase of just under 7%.
- Fire and rescue authorities are increasing their average Band D council tax by 2.9%.
- Six new elected combined authority Mayors took office in May 2017. Five Mayors were able to set a council tax precept for the financial years 2018-19 onwards, but only 1 has done so. This is Greater Manchester Combined Authority where they have set a precept component for their police function and a precept component for their general functions, which include fire and rescue services.

**Table 2: Council tax (average Band D) in England 2018-19, and percentage change from 2017-18: by class of authority**

	Average council tax for the authority including adult social care precept, excluding parish precepts (Band D)		Average council tax for the authority including adult social care and parish precepts (Band D)	
	£ (Column 1)	% change (Column 2)	£ (Column 3)	% change (Column 4)
<b>ENGLAND</b>	<b>1,642</b>	<b>5.1</b>	<b>1,671</b>	<b>5.1</b>
<b>Class of authority:</b>				
Inner London boroughs including City	901	4.6	902	4.6
Outer London boroughs	1,246	3.7	1,246	3.7
London boroughs	1,112	3.9	1,112	3.9
Greater London Authority <sup>(a)</sup>	294	5.1	294	5.1
<i>of which The Mayor's Office for Policing and Crime</i>	218	5.8	218	5.8
<i>of which other services</i>	76	3.0	76	3.0
Combined authorities <sup>(b)</sup>	68	-	68	-
Metropolitan districts	1,429	5.0	1,436	5.0
Metropolitan fire and rescue authorities <sup>(c)</sup>	67	2.9	67	2.9
Shire unitary authorities <sup>(R)</sup>	1,431	5.4	1,473	5.4
Shire counties	1,288	5.4	1,288	5.4
Shire districts	181	2.8	223	3.2
Shire fire and rescue authorities	75	2.9	75	2.9
Police and crime commissioners <sup>(d)</sup>	184	6.9	184	6.9
Fire and rescue authorities <sup>(e)</sup>	73	2.9	73	2.9

(a) 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.

(b) This includes West Midlands CA, Cambridgeshire & Peterborough CA, Liverpool City Region CA, Tees Valley CA and the Greater Manchester Combined Authority's general functions. Greater Manchester Combined Authority's general functions also include their responsibility for fire and rescue services. Four out of the five combined authorities set a precept.

(c) Excludes Greater Manchester Fire and Rescue as this is part of the Greater Manchester Combined Authority's general functions.

(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 police function is included.

(e) Excludes fire and rescue services provided by counties, unitaries, GLA and Greater Manchester Combined Authority.

(R) Revised following corrections from 1 authority

**Table 3 and Chart A** gives figures for levels of, and changes in, the average Band D council tax (including parish precepts) for England for the last 11 years.

**Table 3: Average Band D council tax in England and the annual percentage change 2008-09 to 2018-19<sup>(a)(d)</sup>**

	£	% change
2008-09	1,373	3.9
2009-10	1,414	3.0
2010-11	1,439	1.8
2011-12 <sup>(b)</sup>	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
2016-17 <sup>(c)</sup>	1,530	3.1
2017-18	1,591	4.0
2018-19	1,671	5.1

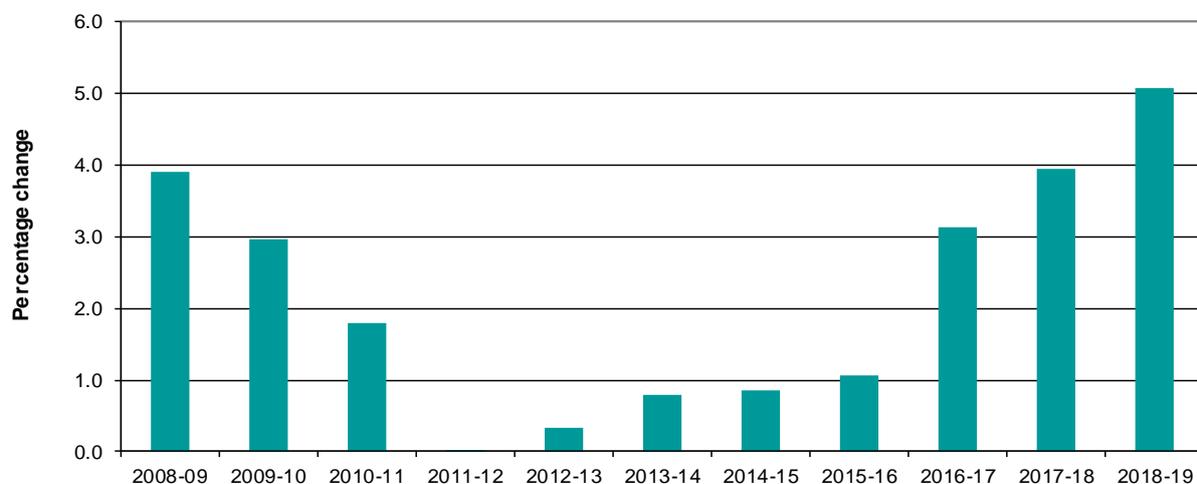
(a) Figures include parish precepts.

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

(c) Local authorities given flexibility to increase council tax by an additional amount to fund adult social care in 2016-17 to 2019-20.

(d) Referendum principles may vary year-on-year. Please see the introduction section of the statistical release for further information.

**Chart A: Average Band D council tax in England percentage change 2008-09 to 2018-19<sup>(a)</sup>**



Notes:

(a) Figures include parish precepts and adult social care precepts.

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

## 2. Adult Social Care Precept

In 2018-19, local authorities with adult social care responsibilities can use an adult social care precept worth up to an additional 3%. This is in addition to the usual funding of adult social care through council tax. This precept applies to London boroughs, 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 2018-19 will generate £538 million, which reflects the 3% referendum principle.
- 148 out of 152 authorities with adult social care responsibilities utilised some or all of the 3% precept flexibility for 2018-19.
- The 3% adult social care precept flexibility in 2018-19 accounts for £30, or 1.8%, of the average Band D council tax bill.

**Table 4: Average Band D council tax precept for adult social care in 2018-19**

	2016-17	2017-18 <sup>(a)</sup>	2018-19
Number of authorities with adult social care responsibilities	152	152	152
Number of authorities utilising some or all of the adult social care precept	144	147	148
Total amount raised through the adult social care precept (£ million) <sup>(b)</sup>	382	552	538
Tax base for council tax setting purposes (millions)	17.052	17.380	17.687
Average Band D council tax attributable to adult social care precept (£) <sup>(b)</sup>	22.39	31.77	30.43

(a) Social care authorities can increase council tax under the social care precept, as well as under the core council tax referendum principle. The social care precept increase can now be 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. This means local authorities can now, for example, elect to increase council tax by an additional 3 per cent in both 2017-18 and 2018-19, but would then not be able to apply any further increase in 2019-20.

(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 2018-19 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 2018-19 that is attributable to the social care precept requires a cumulative calculation of each local authority's decisions the use of the social care precept in each year since its inception in 2016-17.

## 3. 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. 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 2018-19 will be £64.05, an increase of £3.02, or 4.9%, from 2017-18.

**Table 5: Average Band D parish precept for England, 2014-15 to 2018-19**

Parishes and other local precepting authorities charging a non-zero precept					
	2014-15	2015-16	2016-17	2017-18	2018-19
Total number	8,813	8,810	8,818	8,840	8,840
Tax base (thousands)	7,424.2	7,560.4	7,754.3	7,954.4	8,092.1
Aggregate of local precepts (£000)	388,808	409,146	445,073	485,474	518,284
Average parish precept per Band D (£)	52.37	54.12	57.40	61.03	64.05
Change (£)	2.14	1.75	3.28	3.63	3.02
Percentage change	<b>4.3%</b>	<b>3.3%</b>	<b>6.1%</b>	<b>6.3%</b>	<b>4.9%</b>

Individual parish data for 2018-19 will be published later at: <https://www.gov.uk/government/collections/council-tax-statistics>

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

As well as adult social care and parish precepts, the 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 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 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.

- The average area Band D council tax will be £1,405 across London (an increase of 4.1% when compared to 2017-18), £1,658 in metropolitan areas (+5.3%), £1,729 (+5.4%) in unitary areas and £1,749 (+5.2%) in shire areas.

**Table 6: Average area Band D council tax and the annual percentage change by area of authority 2014-15 to 2018-19<sup>(a)</sup>**

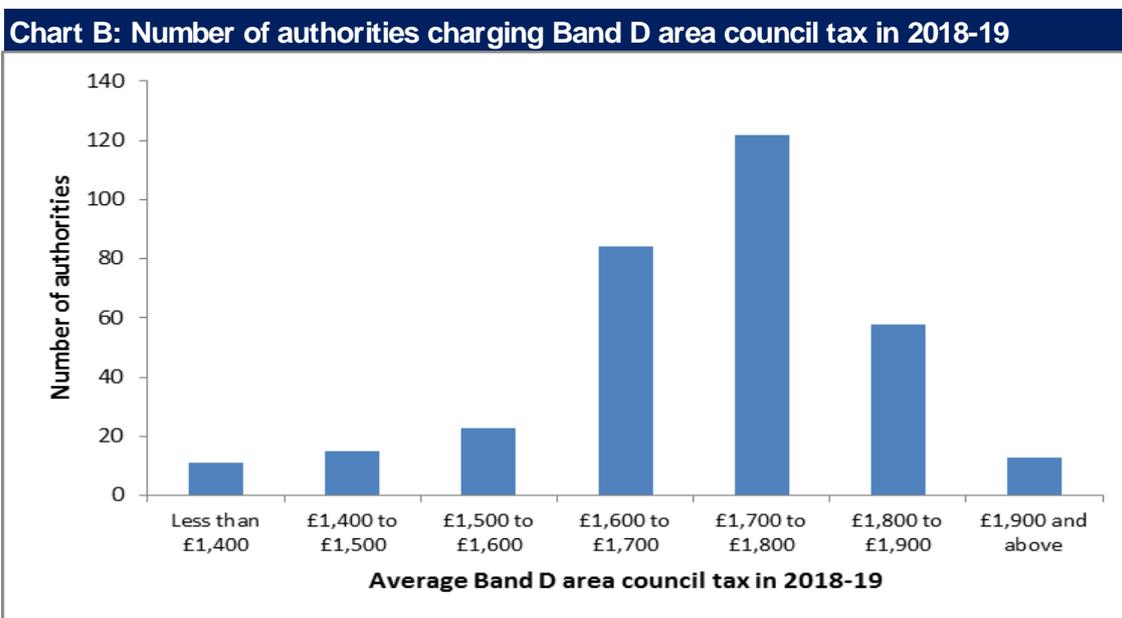
	England		London area		Metropolitan areas		Unitary areas		Shire areas	
	£	% change	£	% change	£	% change	£	% change	£	% change
2014-15	1,468	0.9	1,296	-0.4	1,434	0.9	1,502	1.1	1,527	1.1
2015-16	1,484	1.1	1,298	0.1	1,451	1.2	1,518	1.1	1,547	1.4
2016-17	1,530	3.1	1,306	0.6	1,506	3.8	1,572	3.5	1,601	3.5
2017-18	1,591	4.0	1,350	3.4	1,575	4.6	1,641	4.4	1,662	3.8
2018-19	1,671	5.1	1,405	4.1	1,658	5.3	1,729 <sup>(R)</sup>	5.4 <sup>(R)</sup>	1,749	5.2

(a) Figures include parish precepts and adult social care precepts from 2016-17 onwards.

(R) Revised following corrections from 1 authority

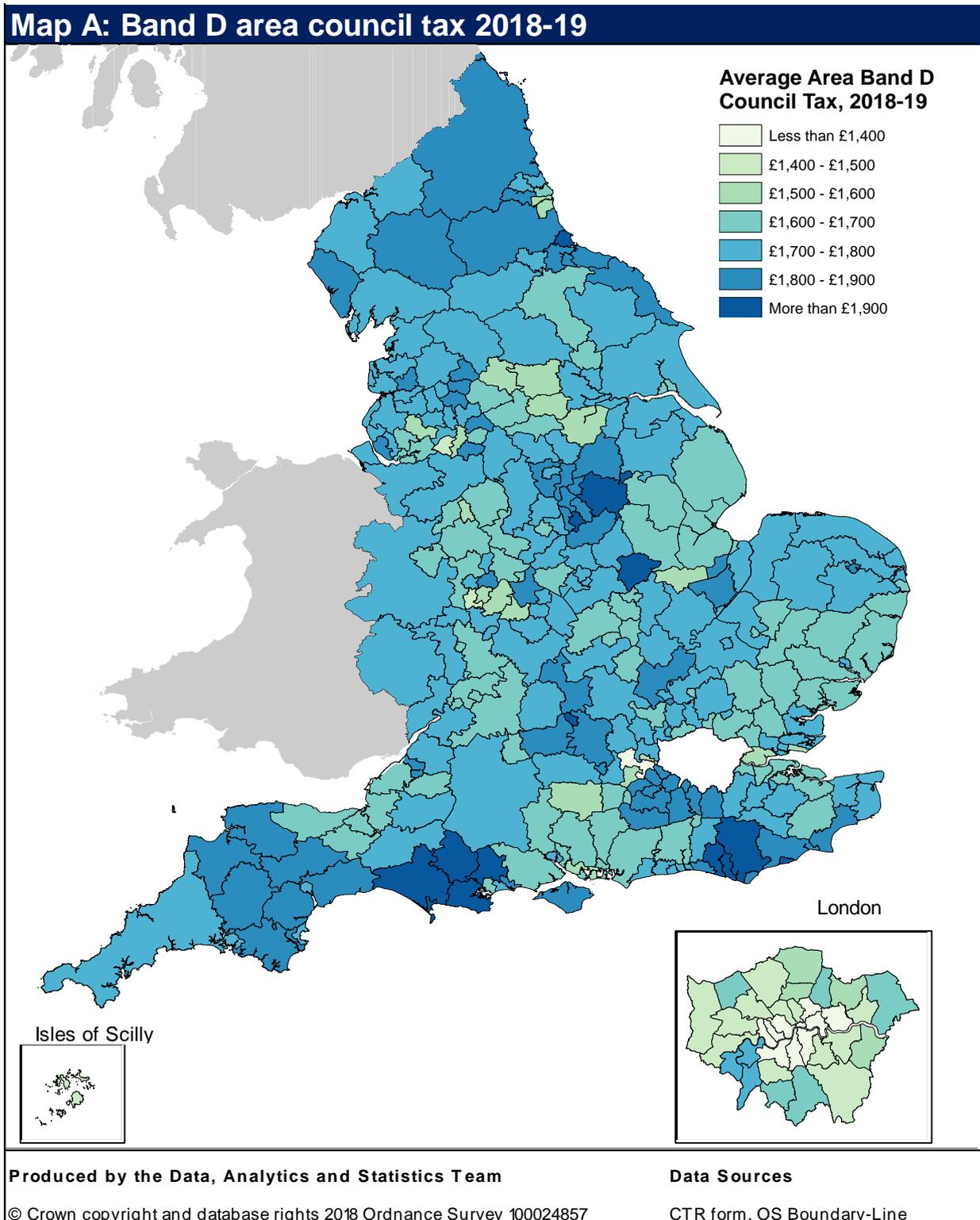
**Chart B** shows the distribution of average Band D area council tax

- In 2018-19 over three-fifths of authorities will have an area Band D council tax that is between £1,600 and £1,800 (206 out of 326 authorities).



**Map A** shows the average area Band D council tax for each local authority in England in 2018-19, these figures include the parish precepts.

As explained above, London is shown 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 an average area Band D council tax less than £1,375. The rest of the country shows a wider spread of values with no real trends seen geographically.



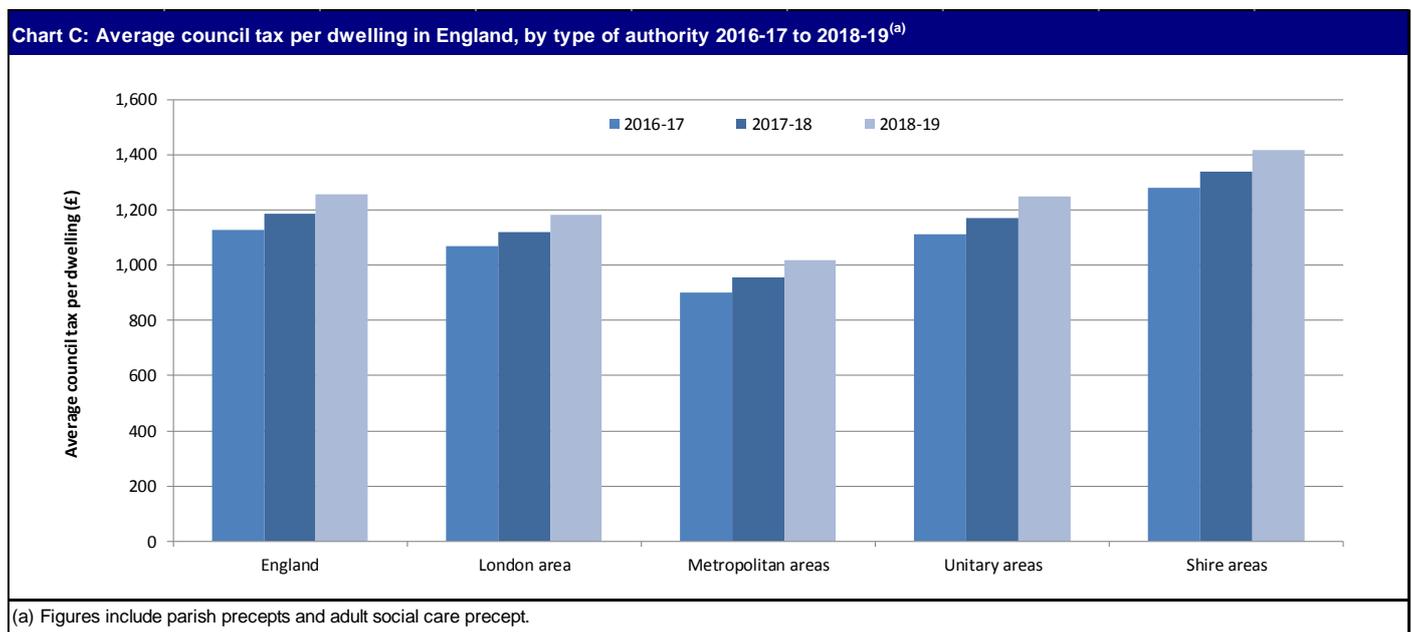
## 5. Average council tax per dwelling

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 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.

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



For more data on average council tax per dwelling see Live Tables on council tax published here: <https://www.gov.uk/government/statistical-data-sets/live-tables-on-council-tax>

## 6. Accompanying 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:

<b>Table 7</b>	2018-19 Council tax (average Band D) and % change on 2017-18: individual local authorities
<b>Table 8</b>	Area council tax for a dwelling occupied by 2 adults by band 2018-19
<b>Table 9</b>	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 2018-19.

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>

## 7. Open Data

Some of these statistics will be available in fully open and linkable data formats at Open Data Communities in due course:

<http://opendatacommunities.org/>

## 8. 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.

**Adult social care precept** – Introduced for 2016-17, local authorities have been able to increase council tax by an additional amount to 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, county councils, metropolitan districts and unitary authorities. In 2016-17, this additional flexibility was set as up to 2%. In 2017-18 and 2018-19 it has been up to 3%, and up to 2% in 2019-20, with a maximum of an increase of 6 percentage points over the period 2017-18 to 2019-20.

**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 2018-19:

Council tax requirement	£29,562 million
Council tax base (as at Jan 2018)	17.687 million
Average Band D council tax	£1,671
Council tax requirement	£29,562 million
Total number of chargeable dwellings (as at Sept 2017)	23.506 million
Average council tax per dwelling	£1,258

**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.

**Combined Authorities** –Six new elected combined authority Mayors took office in May 2017. These are the Mayors for Cambridge & Peterborough Combined Authority, Greater Manchester Combined Authority, Liverpool City Region Combined Authority, Tees Valley Combined Authority, West of England Combined Authority and West Midlands Combined Authority. Of these, all but the

West of England Mayor have the powers to set a council tax precept for the financial years 2018-19 onwards. In addition, the Greater Manchester Combined Authority Mayor has the responsibility for police and fire and rescue services, which he inherited from the former police and crime commissioner and fire authority for the area. The Greater Manchester mayoral precept is – uniquely - split into two distinct, separately-identified components: one for police functions and one for ‘general’ mayoral functions. The ‘general’ component precept covers fire and rescue services and a range of other mayoral functions specified in legislation.

**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 subject to local discretion and 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:

[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/376427/Local\\_Authority\\_Council\\_Tax\\_base\\_England\\_2014\\_Statistical\\_Release.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/376427/Local_Authority_Council_Tax_base_England_2014_Statistical_Release.pdf)

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 up to and including 2015-16. There has been no freeze grant since 2016-17.

**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, the CTR3 form is completed by the Greater London Authority and the CTR4 form is completed by the Greater Manchester Combined 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, combined 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 97 major precepting in England.

**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.

## 9. Technical Notes

### 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.

### Data collection

During February and March 2018, all 326 billing authorities and all 97 major precepting authorities in England were required to complete the CTR form to show how the level of council tax for their area for 2018-19 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 accu-

rate figures on the CTR forms. The form also has to be signed by the Chief Finance Officer of the authority.

There are discontinuities in historic data; this is due to the localisation of the council tax support scheme as explained in the release or due to reorganisations.

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 Ministry of Housing, Communities and Local Government (MHCLG) as the data are received and stored. MHCLG 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 Ministry of Housing, 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 Ministry of Housing, Communities and Local Government website:

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

## Uses of the data

The data in this Statistical Release are used to inform government policy on council tax and monitor existing schemes.

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.

## 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 [ctr.statistics@communities.gsi.gov.uk](mailto:ctr.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](http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance/DatasetsCouncilTax)

Wales:

In English: <http://gov.wales/statistics-and-research/?topic=Local+government&lang=en>

In Welsh: <http://gov.wales/statistics-and-research/?topic=Local+government&lang=cy>

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

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

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

<https://www.gov.uk/government/organisations/ministry-of-housing-communities-and-local-government/about/statistics>

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