



Ministry of Housing,  
Communities &  
Local Government

*Statistical release*

Local Government Finance

# Local Authority Council Tax base England 2020

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

## In this release:

- In England there were a total of 24.8 million dwellings as at 14 September 2020, an increase of 213,000 (or 0.9%) compared with 9 September 2019. Of this number, 24.1 million dwellings were liable for council tax. This was an increase of 187,000 (or 0.8%) compared with 2019.
- There were 15.7 million dwellings (63.5% of all dwellings) liable to pay 100% council tax as they are not entitled to any exemptions, discounts or premiums.
- There were 8.4 million dwellings that were subject to either a discount or to a premium on their council tax. Of these, 8.0 million dwellings (32.2% of all dwellings) were entitled to a discount as a result of being occupied by single adults.
- There were 651,000 dwellings exempt from paying council tax, an increase of 25,000 (or 4.1%) compared with 2019. Exempt dwellings account for 2.6% of all dwellings.
- There were 480,000 dwellings recorded as empty for the purposes of council tax as at 14 September 2020. Of these, 69,000 were being charged a premium.
- There were 263,000 dwellings recorded as second homes for the purposes of council tax.

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## Introduction

This release provides information relating to the stock of domestic dwellings in local authority areas in England. The total number of dwellings is based on the Valuation Office Agency (VOA) Valuation List snapshot as at 14 September 2020 (the snapshot is taken on the 2nd Monday of September each year). Further information relating to discounts, exemptions and premiums is then derived from this snapshot on 5 October 2020 (the 1st Monday of October) and provided on the Council Tax Base (CTB) form submitted by all 314 billing authorities in England. The release provides summary totals at an England level of the number of dwellings, the number of dwellings that are exempt from council tax, and the number liable for council tax. For dwellings liable for council tax, it also gives summary figures for the number receiving different types of council tax discounts and those paying a premium. Information at a local authority level is published in the associated tables.

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

## Changes to this release

### Empty and Second homes

Since 1 April 2013, local authorities in England have had the choice to apply council tax discounts of between 0% and 100% for empty dwellings and between 0% and 50% for second homes. In addition, for empty dwellings, authorities are allowed to charge a premium on top of the normal council tax payable. Between 1 April 2013 and 31 March 2019, the premium was up to 50% for dwellings that have been empty for more than two years. From 1 April 2019, the premium could be up to 100%. From 1 April 2020, the premium could be up to 100% for dwellings that have been empty for between 2 and 5 years and up to 200% for dwellings that have been empty for more than five years. This year is the first year where we asked authorities to split their premium data between these two-year categories, so some caution should be taken when using the figures as some authorities have only reported figures in one category.

Authorities report that they are carrying out exercises to ensure they have identified all occupied properties appropriately – the result of these exercises can change the number of empty dwellings or second homes between years and this may be reflected in the data in this release.

## Chargeable dwellings, exemptions and discounts

**Table 1** provides figures for the total number of dwellings in England in September each year from 2016 to 2020, those that are liable for council tax i.e. chargeable dwellings, those that are exempt from council tax, those that receive discount on their council tax and those that are required to pay a premium on their council tax.

- There were 24.8 million dwellings as at 14 September 2020, an increase of 213,000 (or 0.9%) compared with 9 September 2019. Of this number, 24.1 million dwellings were liable for council tax. This was an increase of 187,000 (or 0.8%) compared with September 2019.
- There were 15.7 million dwellings liable to pay 100% council tax as they are not subject to any exemptions, discounts or premiums. This represents 63.5% of all dwellings.
- There were 8.4 million dwellings that were subject to either a discount or to a premium on their council tax. Of these 8.0 million dwellings were entitled to a discount as a result of being occupied by single adults.
- There were 651,000 dwellings exempt from paying council tax, an increase of 25,000 (or 4.1%) compared with 2019. Exempt dwellings account for 2.6% of all dwellings.

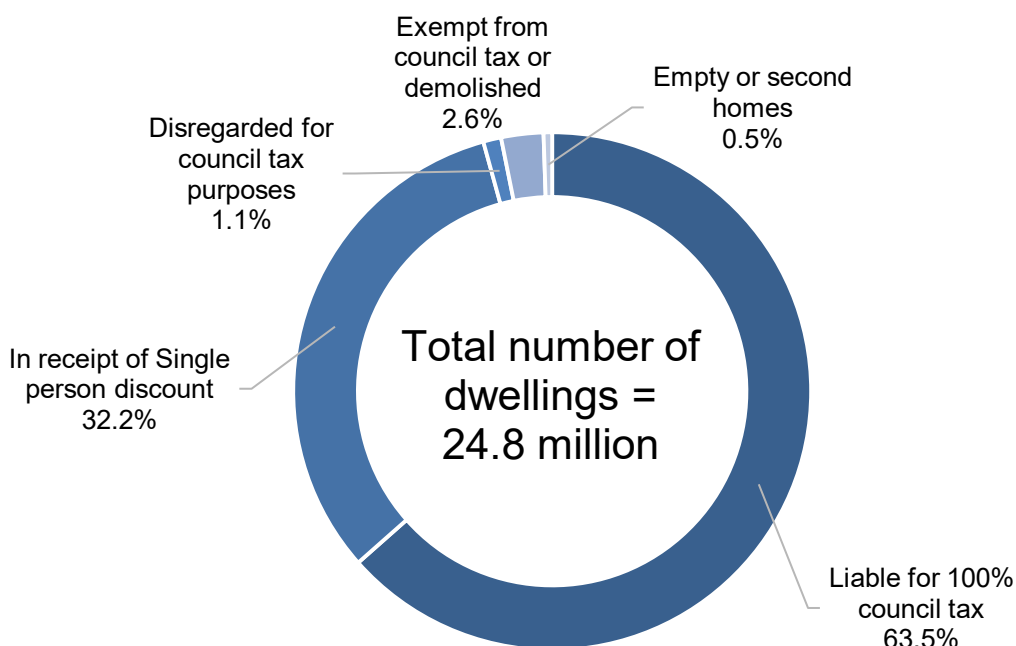
**Table 1: Number of chargeable dwellings 2016-2020 <sup>(a)</sup>**

	Thousands				
	2016	2017	2018	2019	2020
<b>Total number of dwellings on valuation lists</b>	<b>23,863</b>	<b>24,076</b>	<b>24,298</b>	<b>24,549</b>	<b>24,762</b>
<i>less:</i>					
Number of dwellings exempt from council tax	542	568	599	626 <sup>(R)</sup>	651
Number of demolished dwellings	1	1	1	1 <sup>(R)</sup>	1
<b>Number of dwellings on valuation list liable for council tax</b>	<b>23,320</b>	<b>23,506</b>	<b>23,698</b>	<b>23,922</b>	<b>24,109</b>
<i>Of this</i>					
<b>Number of dwellings subject to a discount or a premium</b>	<b>8,075</b>	<b>8,090</b>	<b>8,154</b>	<b>8,254 <sup>(R)</sup></b>	<b>8,391</b>
<i>of which:</i>					
- second homes	22	19	15	13	10
- empty homes subject to a discount	93	79	72	64 <sup>(R)</sup>	53
- empty homes subject to a premium	59	61	62	63 <sup>(R)</sup>	69
- single person	7,657	7,680	7,738	7,837 <sup>(R)</sup>	7,982
- all residents disregarded for council tax purposes	34	34	35	36	36
- all but one resident disregarded for council tax purposes	209	217	232	242	241
<b>Number of dwellings not subject to a discount or a premium</b>	<b>15,245</b>	<b>15,417</b>	<b>15,545</b>	<b>15,668 <sup>(R)</sup></b>	<b>15,718</b>
<i>of which:</i>					
- empty homes	290	314	338	356	358
- second homes	225	230	237	240 <sup>(R)</sup>	253
- others	14,730	14,873	14,970	15,072 <sup>(R)</sup>	15,108

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

(R) Revised following corrections from one authority.

**Chart 1: Split of dwelling stock by category of dwelling as at 14 September 2020**



## Chargeable dwellings, exemptions and discounts by council tax band

**Table 2** provides figures of the number of dwellings in England by council tax valuation band as at 14 September 2020. It shows those that are liable for council tax i.e. chargeable dwellings, those that are exempt from council tax, those that receive a discount on their council tax and those that are required to pay a premium on their council tax. If the occupiers of a dwelling are granted disabled relief for council tax purposes, this reduces the council tax band of the dwelling by one band i.e. if the dwelling would normally be a Band D dwelling, after disabled relief the council tax band would be Band C. However, if the dwelling is in Band A, normally the lowest council tax band available, after disabled relief the band is said to be in council tax Band A-.

- Over half of dwellings subject to a discount or premium are in Bands A and B.
- Just under two thirds of all dwellings are in Bands A to C and only 9.2% are in the top three bands F to H.
- Of the 8.0 million dwellings entitled to a single person discount as at 14 September 2020, over a third were in Band A dwellings.

**Table 2: Dwellings, exemptions and discounts by valuation band as at 14 September 2020**

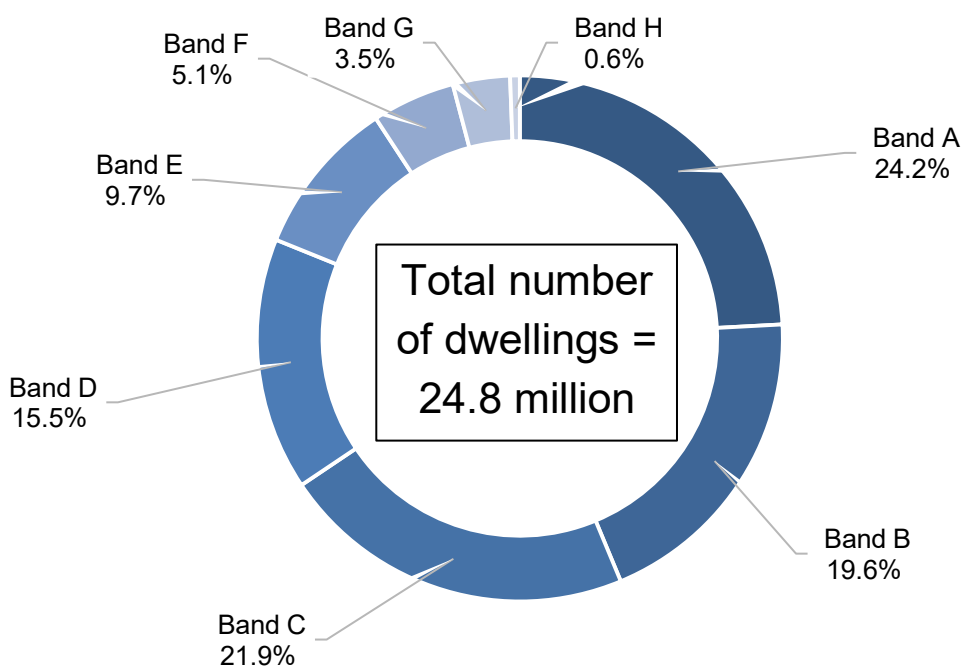
	Band A- (b)	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Thou- sands TOTAL
<b>Number of dwellings on valuation lists</b>	-	5,980	4,848	5,412	3,847	2,391	1,266	871	147	24,762
<i>less:</i>										
Number of dwellings exempt from council tax	-	236	133	122	80	43	20	13	4	651
Number of demolished dwellings <sup>(a)</sup>	-	1	0	0	0	0	0	0	0	1
<b>Number of dwellings on valuation list liable for council tax</b>	-	5,743	4,715	5,290	3,767	2,348	1,246	857	143	24,109
<i>Number of dwellings moved down one band as a result of disabled relief <sup>(b)</sup></i>	15	19	27	24	18	11	9	5	-	127
<b>Number of dwellings liable to council tax adjusted for disabled relief <sup>(c)</sup></b>	15	5,748	4,722	5,287	3,762	2,340	1,244	853	138	24,109
<i>Of which</i>										
<b>Number of dwellings subject to a discount or a premium</b>	5	2,902	1,903	1,717	981	502	227	136	17	8,391
<i>of which</i>										
- second homes <sup>(d)</sup>	-	5	1	1	1	1	0	0	0	10
- empty homes subject to a discount <sup>(e)</sup>	-	19	12	9	6	3	2	1	0	53
- empty homes subject to a premium <sup>(f)</sup>	-	32	13	10	7	4	2	2	1	69
- single person	4	2,789	1,822	1,634	924	468	207	120	14	7,982
- all residents disregarded for council tax purposes	0	5	4	5	4	4	5	7	2	36
- all but one resident disregarded for council tax purposes	1	53	51	58	39	22	11	6	1	241
<b>Number of dwellings not subject to a discount or a premium</b>	10	2,845	2,819	3,569	2,781	1,838	1,017	717	121	15,718
<i>of which</i>										
- empty homes	-	131	73	67	42	23	12	9	2	358
- second homes	-	54	42	49	40	28	17	16	6	253
- others	10	2,660	2,704	3,453	2,699	1,787	989	693	113	15,108

Footnotes on following page

### Footnotes to Table 2

- (a) Figures in Band B to H are below 500 and are therefore presented as 0.
- (b) Dwellings subject to disabled relief are charged council tax at the rate of one band lower than that on the valuation list. Council tax for a Band A- dwelling is charged at 5/9 of the council tax of a Band D dwelling.
- (c) Calculated by subtracting the number of dwellings moved down from this band as a result of disabled relief from the number of dwellings on the valuation list liable to council tax and adding the number of dwellings moved into this band as a result of disabled relief.
- (d) At local authority discretion, second homes can be subject to a discount of between 0% and 50%. If an authority sets a discount of 0% then this is classified in the table as 'not subject to a discount'. All other rates are classified as 'subject to a discount'.
- (e) Empty homes are those dwellings which are unoccupied and substantially unfurnished and, at local authority discretion, can be subject to a discount of between 0% and 100%. If an authority sets a discount of 0% then this is classified in the table as 'not subject to a discount'. All other rates are classified as 'subject to a discount'.
- (f) Empty homes are those dwellings which are unoccupied and substantially unfurnished and, if they have been empty for more than two years, may be charged a premium. From 1 April 2013 to 31 March 2019, the premium was up to 50%. From 1 April 2019, the premium increased to up to 100%. Since 1 April 2020, the premium could be up to 100% for dwellings that have been empty for 2-5 years and up to 200% for properties that have been empty for more than five years.

**Chart 2: Split of dwelling stock by council tax band as at 14 September 2020**



# Empty and second homes

## Empty homes for the purposes of council tax

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

In 2020, 300 out of 314 authorities reported they were charging the premium on some of their empty dwellings. This was the first year where authorities have been asked to report the premium based on the length of time the dwelling had been empty, so some caution should be taken when interpreting the split of data. 247 authorities reported premiums for dwellings that have been empty for 2 to 5 years and 5 years and over. 53 authorities did not report figures split between the two categories. In these cases, we have used the figures as reported.

**Table 3** provides figures for the total number of dwellings in England classed as empty for council tax purposes since 2016 with details of the levels of discounts and premiums applied.

- The total number of empty dwellings as at 14 September 2020 was 480,000 – a decrease of 3,000 or 0.6% on the previous year.
- Of these, only 53,000 empty dwellings were subject to a discount, with 28,000 dwellings receiving a 100% discount.
- 69,000 empty dwellings were liable to pay a premium. 70.9% of dwellings being charged a premium have been empty for 2-5 years. 29.1% of dwellings have been empty for over 5 years.



**Table 3: Number of dwellings classed as empty for the purposes of council tax by level of discount and premium awarded 2016-2020 <sup>(a)</sup>**

	2016	2017	2018	2019	2020
<b>Number of dwellings classed as empty not subject to a discount or premium</b>	<b>290,356</b>	<b>314,313</b>	<b>338,293</b>	<b>355,810</b> <sup>(R)</sup>	<b>358,121</b>
<b>Number of dwellings classed as empty subject to a discount</b>	<b>93,398</b>	<b>79,347</b>	<b>72,206</b>	<b>64,156</b> <sup>(R)</sup>	<b>52,784</b>
<i>of which:</i>					
- 5% discount	624	0	0	0	0
- 10% discount	4,193	3,020	2,298	1,437	830
- 20% discount	467	471	563	502	384
- 25% discount	21,636	20,276	16,990	15,772	13,018
- 30% discount	24	34	16	0	0
- 40% discount	1,125	1,230	997	943	663
- 50% discount	18,546	14,268	12,823	11,923	9,049
- 75% discount	1,810	735	815	690	779
- 100% discount	44,973	39,313	37,704	32,889	28,061
<b>Number of dwellings classed as empty subject to a premium <sup>(b) (c)</sup></b>	<b>59,443</b>	<b>60,898</b>	<b>62,419</b>	<b>62,939</b> <sup>(R)</sup>	<b>69,201</b>
<i>of which:</i>					
- 10% premium	282	139	473	0	0
- 25% premium	258	245	228	0	0
- 50% premium	58,903	60,514	61,718	15,001	6,658
- 100% premium	....	....	....	47,938	44,450
- 150% premium	....	....	....	....	277
- 200% premium	....	....	....	....	17,816
<i>Of which <sup>(c)(d)</sup>:</i>					
<b>Number of dwellings classed as empty (2-5 years) subject to a premium</b>	....	....	....	....	<b>49,037</b>
<i>of which:</i>					
- 50% premium	....	....	....	....	6,327
- 100% premium	....	....	....	....	42,710
<b>Number of dwellings class as empty (over 5 years) subject to a premium</b>	....	....	....	....	<b>20,164</b>
<i>of which:</i>					
- 50% premium	....	....	....	....	331
- 100% premium	....	....	....	....	1,740
- 150% premium	....	....	....	....	277
- 200% premium	....	....	....	....	17,816
<b>Total number of dwellings classed as empty</b>	<b>443,197</b>	<b>454,558</b>	<b>472,918</b>	<b>482,905</b> <sup>(R)</sup>	<b>480,106</b>

Footnotes on following page

### Footnote for Table 3

- (a) Since 1 April 2013, local authorities in England have been able to apply council tax discounts of between 0% and 100% for empty dwellings or charge a premium on top of the normal council tax.
- (b) Not all authorities charge a premium. 300 authorities reported charging a premium in 2020.
- (c) Between 1 April 2013 and 31 March 2019, authorities were able to charge a premium of up to 50% for dwellings that had been empty for more than two years. From 1 April 2019, the premium increased to up to 100%. From 1 April 2020, local authorities have been able to charge a premium of up to 100% for dwellings that have been empty for between 2 and 5 years and up to 200% for dwellings that have been empty for over five years. Data has therefore only been collected for the split between 2 to 5 years and 5 years and over since 2020.
- (d) Some authorities have not reported figures split between the 2-5 years and 5 years over category. In these cases, we have used the figures as reported.
- (R) Revised following corrections from one authority.

## Second homes for the purposes of council tax

Since 1 April 2013, local authorities in England have had the choice to apply council tax discounts of between 0% and 50% for second homes.

**Table 4** provides figures for the total number of dwellings in England classed as second homes for the purposes of council tax since 2016 with details of the levels of discount applied.

- There were 263,000 dwellings recorded as second home for the purposes of council tax as at 14 September 2020 which is an increase of 10,000 (or 4.1%) on 2019.
- Of these, 253,000 were not subject to a discount – an increase of 13,000 (or 5.3%) on 2019.
- Of the 10,000 second homes subject to a discount, 50.2% received a 10% discount and 26.1% received a 50% discount.

**Table 4: Number of dwellings classed as second homes for the purposes of council tax by level of discount 2016-2020**

	2016	2017	2018	2019	2020
<b>Number of second homes not subject to a discount</b>	<b>224,799</b>	<b>229,631</b>	<b>236,936</b>	<b>239,835</b>	<b>252,550</b> <sup>R)</sup>
<b>Number of second homes subject to a discount</b>	<b>21,741</b>	<b>19,116</b>	<b>14,718</b>	<b>12,795</b>	<b>10,403</b>
<i>of which:</i>					
- 5% discount	8,563	7,195	2,934	2,364	1,971
- 10% discount	5,785	7,480	8,091	5,752	5,221
- 20% discount	1,071	286	281	0	0
- 25% discount	-	-	-	319	258
- 30% discount	141	96	79	76	0
- 35% discount	-	-	-	251	234
- 50% discount	6,181	4,059	3,333	4,033	2,719
<b>Total number of dwellings classed as second homes for the purposes of council tax</b>	<b>246,540</b>	<b>248,747</b>	<b>251,654</b>	<b>252,630</b>	<b>262,953</b> <sup>(R)</sup>

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

(R) Revised following corrections from one authority.

## Exemptions from council tax

There are 21 types (class) of exemption from council tax in 2020. These include dwellings left empty by deceased persons and dwellings which are occupied only by students, foreign spouses of students, or school and college leavers. Line 2 in both **Table 1** & **Table 2** showed the total number of dwellings that are exempt from council tax. **Table 5** provides details of these exemptions from council tax split by class of exemption, for 2011 to 2020, along with details of each class of exemption as a percentage of the total number of exemptions for 2020. The table also contains definitions of the council tax exemption classes. **Table 5** is available on-line at:

<https://www.gov.uk/government/statistics/council-taxbase-2020-in-england>

# Accompanying tables and open data

## Symbols used

... = not available

0 = zero or negligible

- = not relevant

|| = discontinuity

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

## Tables

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

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

## Technical Notes

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

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

Information about statistics at MHCLG is available via the Department's website: [www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics](http://www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics)



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