



Department for
Communities and
Local Government

Council tax levels set by local authorities in England 2014-15 (Revised)

The figures in this release have superseded those published on 26 March 2014. Minor revisions were made due to changes as a result of further validation work to clarify the treatment of parishes. The revisions affect Table 6.

- The average Band D council tax set by local authorities in England for 2014-15 will be £1,468, which is an increase of £12 or 0.9% on the 2013-14 figure of £1,456.
- The average Band D council tax will be £1,296 in London (a decrease of £6 when compared with 2013-14), £1,434 (+£13) in metropolitan areas, £1,502 (+£16) in unitary authority areas and £1,527 (+£17) in shire areas.
- The council tax requirement (excluding parish precepts) in 2014-15 is £23.6 billion, £0.57 billion more than 2013-14.
- Parish precepts in 2014-15 will total £389 million which is £22 million higher than in 2013-14.
- In 2014-15, 251 out of 421 (60%) authorities will receive the council tax freeze grant. This is 6 fewer than 2013-14. This varies by type of authority, from 14% of police authorities to 68% of shire districts and 100% in London.
- There will be a decrease in the average council tax for the London area of 0.4%.
- There will be an increase in the overall average Band D council tax for Police and Crime Commissioners of 1.2%; if the Mayor's Office for Policing and Crime in London is excluded this figure rises to 1.7%.



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Introduction

This release provides information on council tax levels and associated information for the financial year 2014-15. 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 2014.

The figures in this release have superseded those published on 26 March 2013. Minor revisions were made due to changes as a result of further validation work to clarify the treatment of parishes. The revisions affect Table 6.

Special Factors

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 2014-15.

1) The first factor is the further offer from central government of a council tax freeze grant to those authorities that set their average Band D council tax (excluding parish precepts) either at or below the level for 2013-14. This is the fourth year that freeze grants have been available.

2) The second factor is that local authorities are required to hold a referendum when their council tax increase is higher than the principles proposed by the Secretary of State and approved by the House of Commons. For 2014-15, authorities must hold a referendum if their average Band D council tax increases by 2% or more on the figure for 2013-14.

3) A third factor that affected the way council tax levels for 2013-14 were set was the localisation of council tax support. This was a change in the way council tax benefit is paid which had repercussions on authorities' calculations of their council tax base and council tax requirement (see *Definitions* for further details). Whilst nationally, the concepts have not changed for 2014-15, authorities may have amended their schemes which may have had implication on their council tax requirement for 2014-15.

Further details about these factors can be found in *Definitions* later in the release.

1. Council tax levels set by local authorities in England 2014-15

Council tax can be measured in one of two ways - by 'Band D' or in 'per dwelling' terms. Band D has historically been used as the standard for comparing council tax levels between and across local authorities, as this measure is not affected by the varying distribution of properties in bands that can be found across authorities. Additionally, the number of Band D equivalent dwellings are collected at the same time that the council tax levels are set by the local authority, whereas the 'per dwelling' calculation uses chargeable dwellings figures that are captured some five months in

advance of setting council tax levels. The Band D measure therefore better reflects the latest position. See **Section 5** below for further details on the average council tax per dwelling

Table 1 gives figures for levels of, and changes in, the average Band D council tax for the last 10 years. These figures include parish precepts, whereas comparable figures excluding parish precepts are shown in **Table 4**. Figures in this release are shown in pounds whilst percentage changes are calculated on figures expressed to the nearest penny.

In 2010, the Government announced plans for a **council tax freeze** in England in 2011-12 so local authorities that froze, or reduced, their council tax compared with the previous year would qualify for a grant in each year of the Spending Review. The freeze grant has continued to be available each year since and is once again available to all authorities that have frozen or reduced their council tax for 2014-15.

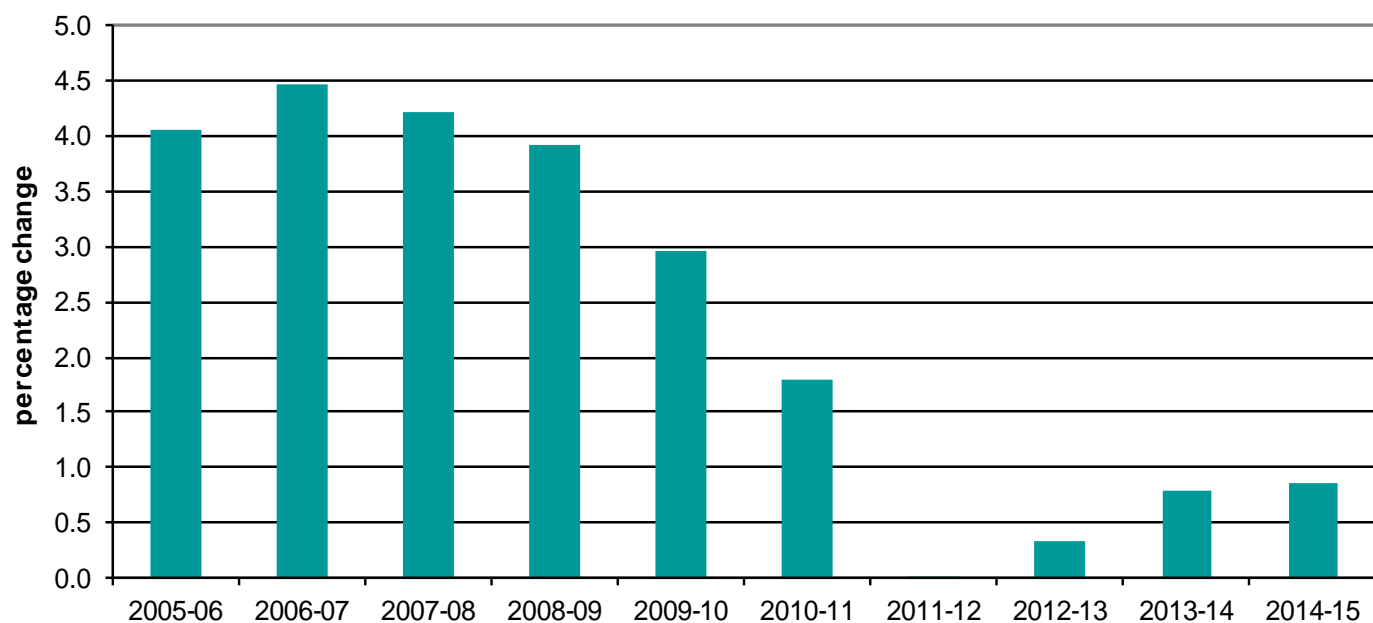
Under the Localism Act 2011, a local authority is now required to hold a referendum if it proposes an increase in its "relevant basic amount of council tax" which exceeds the principles endorsed each year by the House of Commons. Key elements of the council tax freeze scheme and council tax referendums can be found in the *Definitions* section later in the release.

- The average Band D council tax set by local authorities in England for 2014-15 will be £1,468, which is an increase of £12 or 0.9% on the 2013-14 figure of £1,456.

Table 1: Average council tax and % change 2005-06 to 2014-15^(a)		
	£	Band D for area % change
2005-06	1,214	4.1
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
Sources: BR (to 2011-12) and CTR (from 2012-13) forms		
(a) Figures include parish precepts.		

Chart A shows the changes in average Band D council tax since 2005-06.

Chart A: Average Band D council tax % change 2005-06 to 2014-15^(a)



(a) Figures include parish precepts

Table 2 gives both the average Band D council tax levels and percentage change for the last five years for both England and the different types of authorities in England, London, metropolitan, unitary and shire areas.

- The average Band D council tax will be £1,296 in London (a decrease of £6 when compared with 2013-14), £1,434 (+£13) in metropolitan areas, £1,502 (+£16) in unitary authority areas and £1,527 (+£17) in shire areas.

Table 2: Average Band D council tax and % change by area of authority 2010-11 to 2014-15^(a)

	England		London area		Metropolitan areas		Unitary areas		Shire areas	
	£	% change	£	% change	£	% change	£	% change	£	% change
2010-11	1,439	1.8	1,309	0.0	1,399	2.0	1,461	2.3	1,495	2.1
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

Sources: BR (to 2011-12) and CTR (from 2012-13) forms

(a) Figures include parish precepts.

2. Calculation of council tax 2014-15

Table 3 gives a breakdown of how the council tax level for England for 2014-15 has been calculated. Whilst the figures for 2014-15 are comparable to those for 2013-14, apart from the average Band D council tax, the 2013-14 figures are not comparable to previous years due to the localisation of council tax support - see the *Definitions* section for further information. This information is as reported at the time local authorities set their budgets, and has been reported to the Department for Communities and Local Government by the authorities on their CTR forms.

- The council tax requirement (excluding parish precepts) in 2014-15 is £23.6 billion, £0.57 billion more than 2013-14.
- Parish precepts in 2014-15 will total £389 million which is £22 million higher than in 2013-14.
- The total tax base used for setting council taxes for 2014-15 was 16.3 million Band D equivalent dwellings.

Table 3: Calculating council tax levels: England summary 2011-12 to 2014-15

	£ million			
	2011-12	2012-13	2013-14 ^(a)	2014-15
Council tax requirement <u>excluding</u> parish precepts	26,084	26,330	 23,004	23,575
Parish precepts	367	384	367	389
Council tax requirement <u>including</u> parish precepts	26,451	26,715	 23,371	23,964
Tax base for council tax-setting purposes (million)	18.378	18.499	16.056	16.325
Average Band D council tax (including parish precepts) (£)	1,439	1,444	1,456	1,468

Source: BR (2011-12) and CTR (from 2012-13) forms

(a) The localisation of council tax support in 2013-14 changed the way in which the council tax requirement is calculated. The estimated amount of council tax benefit to be passed on to residents has now been excluded whereas it was previously included. This created a discontinuity in the time series in 2013-14.

3. 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 2013-14. 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 2014-15. Details of council tax per dwelling are to be found in **section 5** of this release.

The definition for columns 5 & 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 a decrease in the average council tax for the London area of 0.4%.
- There will be an increase in the overall average Band D council tax for Police and Crime Commissioners of 1.2%; if the Mayor's Office for Policing and Crime in London is excluded this figure rises to 1.7%.
- Shire fire and rescue authorities also increase their average Band D council tax by 1.2%.
- The Greater London Authority's Band D council tax again includes a £20 precept to contribute towards the 2012 Olympic Games.

Further information about which class of authority individual local authorities fall into can be found in Annex A to *Local Government Financial Statistics England No. 23 2013* which is accessible at <https://www.gov.uk/government/publications/local-government-financial-statistics-england-2013>

Table 4 : 2014-15 Council tax (average Band D) and % change: 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	1,444	0.8	1,468	0.9	1,468	0.9
Class of authority:						
Inner London boroughs including City	796	-0.1	796	-0.1	1,094	-0.4
Outer London boroughs	1,124	-0.1	1,124	-0.1	1,423	-0.4
London boroughs	998	-0.1	998	-0.1	1,296	-0.4
Greater London Authority ^(b)	299	-1.3	299	-1.3	-	-
<i>of which The Mayor's Office for Policing and Crime</i>	215	-1.1	215	-1.1	-	-
<i>of which other services</i>	84	-1.9	84	-1.9	-	-
Metropolitan districts	1,236	0.8	1,241	0.8	1,434	0.9
Metropolitan fire and rescue authorities	61	0.9	61	0.9	-	-
Shire unitary authorities	1,241	0.9	1,274	1.0	1,502	1.1
Shire counties	1,112	1.0	1,112	1.0	-	-
Shire districts	167	0.5	203	1.0	1,527	1.1
Shire fire and rescue authorities	69	1.2	69	1.2	-	-
Police and crime commissioners ^(c)	170	1.2	170	1.2	-	-
<i>excluding The Mayor's Office for Policing and Crime</i>	161	1.7	161	1.7	-	-
Fire and rescue authorities ^(d)	67	1.1	67	1.1	-	-
Sources: CTR and CTB forms						
(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) Includes 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.						

4. Council Tax Freeze Grant

Table 5 shows, by class of authority, the number of authorities that will receive the council tax freeze grant in respect of 2014-15 because they have frozen or reduced the level of council tax for 2013-14. In 2011-12 all authorities froze or reduced the level of their council tax and 358 out of 412 (85%) of authorities did so in 2012-13. This figure has fallen to 251 out of 412 (60%) in 2014-15; this is 6 fewer than 2013-14.

- In 2014-15, 251 out of 421 (60%) authorities will receive the council tax freeze grant. This varies by type of authority, from 14% of police authorities to 68% of shire districts and 100% in London.

Table 5: Number and percentage of authorities freezing or reducing council tax levels^(a) by type of authority, 2011-12 to 2014-15

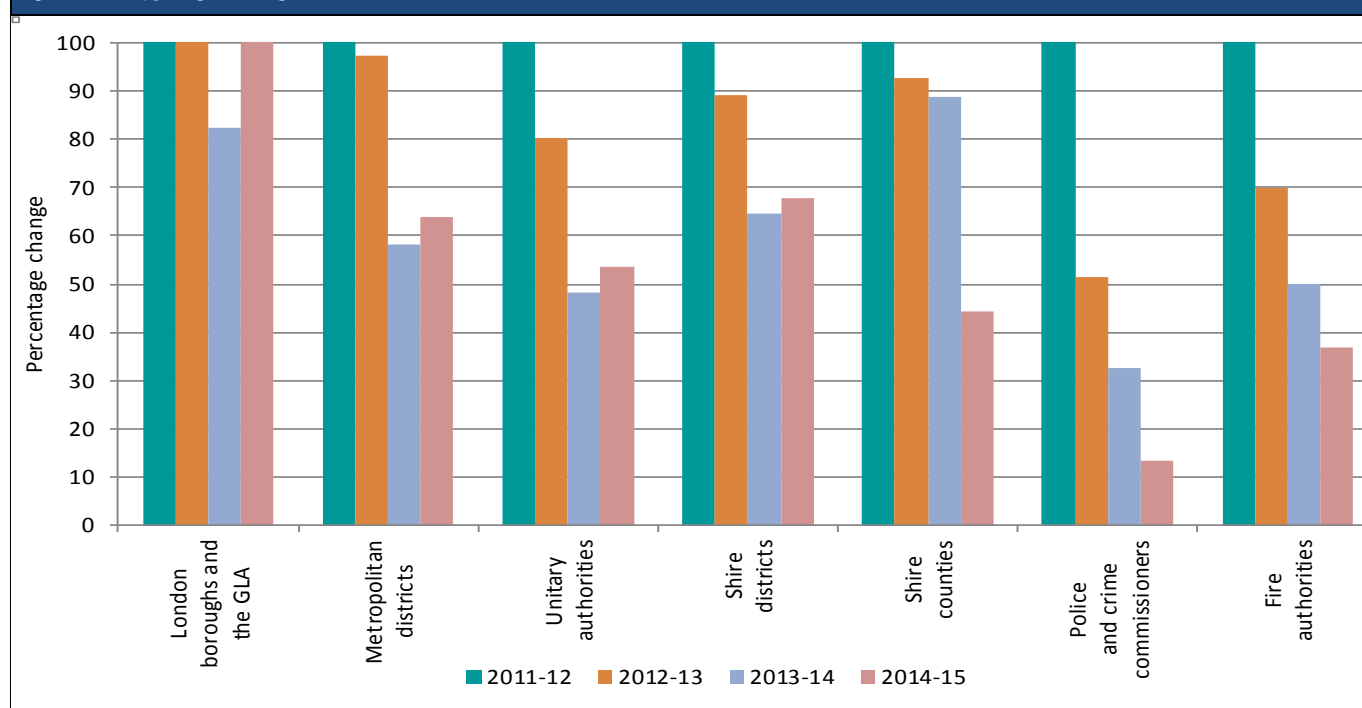
	Number of authorities	2011-12			2012-13		2013-14		2014-15	
		Number	%		Number	%	Number	%	Number	%
ENGLAND	421	421	100.0		358	85.0	257	61.0	251	59.6
London boroughs and the GLA	34	34	100.0		34	100.0	28	82.4	34	100.0
Metropolitan districts	36	36	100.0		35	97.2	21	58.3	23	63.9
Unitary authorities	56	56	100.0		45	80.4	27	48.2	30	53.6
Shire districts	201	201	100.0		179	89.1	130	64.7	136	67.7
Shire counties	27	27	100.0		25	92.6	24	88.9	12	44.4
Police and crime commissioners ^(b)	37	37	100.0		19	51.4	12	32.4	5	13.5
Fire authorities	30	30	100.0		21	70.0	15	50.0	11	36.7

Source: BR (2011-12) CTR (from 2012-13) forms

(a) Figures exclude parish precepts.

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

Chart B: Percentage of authorities freezing or reducing council tax levels by type of authority, 2011-12 to 2014-15



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. 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. In 2013-14, the average per dwelling was further reduced by the localisation of council tax support. Further details on this can be found in the *Definitions* section of this release.

The example below shows the difference between the calculation of the average per Band D and the average per dwelling for England for 2013-14:

Council tax requirement	£23,371 million
Council tax base (as at January 2012)	16.056 million
Average Band D council tax	£1,456

Council tax requirement	£23,371 million
Total number of chargeable dwellings (as at Sept 2012)	22.374 million
Average council tax per dwelling	£1,045

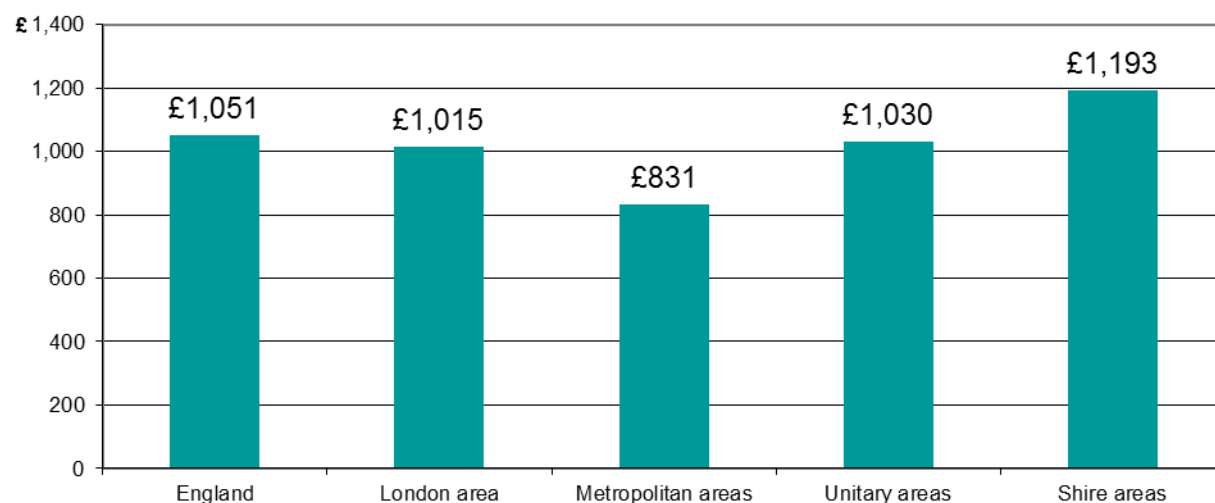
The localisation of council tax support and changes to council tax exemptions and discounts in April 2013 have introduced two significant discontinuities into the average council tax per dwelling time series;

- 1) The localisation of council tax support changed the way in which the council tax requirement (the numerator for the average per dwelling measure) is calculated. The estimated amount of council tax benefit to be passed on to residents has now been excluded whereas it was previously included, this has substantially reduced the size of the council tax requirement from 2013-14 onwards
- 2) 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.

These discontinuities mean that comparisons between average council tax per dwelling and earlier years will be misleading. See *Definitions* section for further information.

Chart C shows the average council tax per dwelling for 2014-15 for both England and the different types of authorities in England, London, metropolitan, unitary and shire areas.

Chart C: Average council tax per dwelling by type of authority 2014-15^(a)



(a) Figures include parish precepts

6. Parish and other local precepting authorities in England

Table 6 shows information relating to parishes and other local precepting authorities and the precepts they raise. The table shows the number and tax base of parishes 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 2014-15 will be £52.74. This is an increase of £2.50 or 5.0% from 2013-14.

Table 6 (R): Average Band D parish precept for England, 2011-12 to 2014-15				
Parishes and other local precepting authorities charging a non-zero precept				
	2011-12	2012-13	2013-14 (R)	2014-15 (R)
Total number ^(a)	9,115	9,065	8,805	8,813
Tax base ^(a) (thousands)	7,984.1	8,046.2	7,307.4	7,424.2
Aggregate of local precepts ^(b) (£000)	367,056	384,104	367,048	388,808
Average parish precept per Band D (£)	45.97	47.74	50.23	52.37
Change (£)		1.77	2.49	2.14
Percentage change		3.9%	5.2%	4.3%

Source: BR (2011-12) and CTR (from 2012-13) forms

(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. The estimated amount of council tax benefit to be passed on to residents has now been excluded whereas it was previously included. These changes mean the tax base and aggregate of local precepts in 2013-14 are not comparable with earlier years.

(R) Figures are revised, additional validation work with a number of local authorities regarding the treatment of a small number of parishes has led to some minor revisions to the figures for 2013-14 and 2014-15.

Table 6 has been revised following further analysis of parish and local level data. More detailed information on local precepting authorities can be found in the [Parishes and other local precepting authorities in England: 2014 to 2015](#) Statistics Release .

7. 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. They 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 is similar to Table 4 but shows details at local authority level, the Tandridge Band D council tax figures including parish precepts due to a change in value of the parish precept in that authority;
- Table 8 shows the average area council tax for a dwelling occupied by two adults in each local authority area, for each council tax band;
- 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 2014-15. The forms are supplied by local authorities in England to the Department for Communities and Local Government. The table also shows details of the number of chargeable dwellings in each authority taken from the Council Tax Base (CTB) forms. Totals are also shown for England and class of authority.
- Table 10 shows the average Band D council tax (excluding parish precepts), 2013-14, 2014-15, % change and qualification for 2014-15 freeze grant offer, by authority.
- Table 11 shows the change in relevant basic amount of council tax for the purposes of a referendum by authority between 2013-14 and 2014-15. No authority is subject to a referendum in 2014-15.

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 No. 23 2013*. This is accessible at.

<https://www.gov.uk/government/publications/local-government-financial-statistics-england-2013>.

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.

Billing Authorities - Billing authorities are the 326 authorities (354 before 1 April 2009) 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.

Budget requirement – This was an amount calculated, in advance of each year, by each billing authority, by each major precepting authority and by each local precepting authority (primarily parish councils). It was broadly the authority's net revenue expenditure allowing for movement in reserves. It was therefore, the amount to be met from revenue support grant, redistributed non-domestic rates, principal formula police grant, GLA general grant and council tax. On occasions it was revised during the year. The requirement to set a Budget requirement was removed under the Localism Act 2011.

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

BR1 forms were completed by billing authorities, BR2 forms by precepting authorities and the BR3 form was completed by the Greater London Authority. These forms were replaced for 2012-13 by the CTR forms.

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.

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.

These forms were introduced for 2012-13 and replaced the BR forms. The CTR form mainly differs from the BR form in that authorities are no longer required to submit information on their Budget Requirement.

Designation - this term was used prior to 2012-13. This was one of the ways the Government protected council taxpayers from excessive increases. It limited a local authority's budget requirement and hence its council tax. Authorities were also required to pay the costs for new council tax bills to be sent out for a lower amount.

Localisation of council tax support – From 1 April 2013 council tax benefit, the means of helping people on low incomes meet their council tax obligations, was replaced by new localised support schemes. This means that, at least for working age people, local councils are now free to design almost any scheme they wish to provide help with council tax.

The main points of the new scheme are:

- Help with council tax becomes the responsibility of the local authority
- The amount provided by central government to local authorities for the new system is approximately 10% less than previous expenditure on council tax benefit
- Support for pensioners will not be affected and local scheme rules will only apply to working age people, meaning that the burden of any expenditure savings will fall entirely on working age claimants

The two main principles for local schemes are

- **Pensioners should be fully protected.** There is no local discretion in relation to people over pension age, as entitlement rules for this group are set nationally and remain as under the previous scheme.
- **Vulnerable groups should be protected as far as possible, as determined locally.** There will not be any central definition of which groups should be counted as 'vulnerable'. Each authority will have to make its own assessment of which kinds of claimant are defined as vulnerable.

Local authorities and local policing bodies in England in 2014-15 will receive £3.7bn toward the costs of local council tax support schemes. The funding is being provided as part of the business rates retention system and reduces the council tax requirement of local authorities. Prior to 2013-14, local authorities were given a grant by the Department for Works and Pensions (DWP) to cover the cost of council tax benefit in their area.

The main impact on the data is that if a local authority chooses to provide full or partial council tax support both the council tax requirement and council tax base will be reduced accordingly. This is different to the treatment in previous years where council tax benefit recipients were still included in the calculations. This produces various discontinuities in the release which have been highlighted throughout. This has a significant impact on 'average cost per dwelling' figures and time series information are not comparable with previous years.

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.

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.

Reserves - These are sums held to finance future spending for purposes falling outside the definition of a provision. Reserves held for stated purposes are known as earmarked reserves, schools reserves are reserves held by individual schools with delegated budgets and the remainder are unallocated reserves.

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.

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

Survey design for collecting CTR data for 2014-15

During February & March 2014, 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 2014-15 had been calculated.

Data quality

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

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. These include:

i) **In form validation:** This refers to warnings that are built into the Excel forms that are sent to authorities. Forms have been pre-programmed with sense checks to highlight figures outside a set range. If an authority inputs figures that are likely to be incorrect, the form flags up to the officer inputting the data that this value could be incorrect. In some fields the figure can still be accepted if a reason is given whereas some cells will definitely be rejected as it is deemed impossible. In the majority of cases this means that the forms are returned completed and without any major validation queries.

ii) **CLASS (Computerised Local Authority Statistics System) validation:** Once the figures have been received by DCLG, they are input into the CLASS database. Further validation

checks are carried out which returns a list of errors and warnings for unexpected figures which team members look through and contact an authority about if necessary.

iii) **Manual (or analytical) validation:** These are extra checks done manually by the teams to double check the figures they receive. During this process the teams also liaise with relevant policy section to clarify and rectify any anomalies.

iv) **Validation by other parties:** A data sharing agreement is reached with CIPFA (Chartered Institute of Public Finance and Accountancy) which enable both parties access to each others data which enhances the validation process.

v) **Post validation:** Figures get checked and double-checked on the statistical releases. Particular attention is paid to making sure the values have been entered correctly and the figures on the graphs and tables correlate with each other.

Uses made of the data

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

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.

Because the statistical release includes data for individual authorities, it enables the public (including council tax payers) to compare its authority with others in the same class or locally. 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 - and 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. Information is also used to answer numerous parliamentary, ministerial and ad hoc questions. 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.

Information on the use and level of earmarked, unallocated and school reserves is used by various customers including policy colleagues and members of the general public to increase their awareness of the financial position of the local authorities.

Symbols and conventions

...	= not available
0	= zero or negligible
-	= not relevant
	= discontinuity
(R)	= revised since the last statistical release

Rounding

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

Revisions policy

This is a revised version of the original statistical release on the local authority council tax levels in England 2014-15 which was published on 26 March 2014. Minor revisions were made due to changes as a result of further validation work undertaken for a different statistics release. The revisions affect table 6.

This revisions 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.

Background notes

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

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

Timings of future releases are regularly placed on the Department's website, <https://www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics#forthcoming-publications> and on the National Statistics website, <http://www.statistics.gov.uk/releasecalendar/currentreleases.asp>

For a fuller picture of recent trends in local government finance, readers are directed to *Local Government Finance Statistics England* No. 23 2013, which is available electronically from the Department for Communities and Local Government website:

<https://www.gov.uk/government/publications/local-government-financial-statistics-england-2013>

User engagement

Users are encouraged to provide feedback on how these statistics are used and how well they meet user needs. Comments on any issues relating to this statistical release are welcomed and encouraged. Responses should be addressed to the "Public enquiries" contact given in the "Enquiries" section below.

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

10. Enquiries

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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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