



Department for  
Communities and  
Local Government

# *Statistical Release*

30 January 2014

## Local Authority Council Taxbase – 2012 England (revised)

The figures in this release have superseded those published on 20<sup>th</sup> November 2012. These minor revisions are due to amendments to a small number of local authority returns where some dwellings were incorrectly recorded as empty properties rather than second homes. These were identified as a result of further validation and representations made as part of the New Homes Bonus scheme.

- In England there were 22.4 million dwellings on the Valuation Office valuation list liable for council tax as at 10 September 2012. This is an increase of 1% compared with 2011 and an increase of 3% compared with 2008.
- The number of dwellings on the valuation list that are exempt from council tax increased by 2% compared with 2011.
- 7.7 million dwellings were entitled to a discount as a result of being occupied by single adults. This represents 33% of all dwellings.
- The discount given to long term empty dwellings can vary between 0% and 50%. Between 2011 and 2012 the number of long-term empty dwellings subject to a discount fell by 33,000 (or 26%). In the same period the number of long-term empty dwellings not subject to a discount increased by 8,000 (or 5%). This gives a net reduction of 25,000, or 9%, in the total number of long term empty dwellings between 2011 and 2012.

This release provides revised information relating to the local authority council tax base based on the Valuation Office Agency (VOA) Valuation List as at 10 September 2012 and 12 September 2011. The information is derived from Council Tax Base (CTB) and Council Tax Base (Supplementary) forms submitted by all 326 billing authorities in England. Information is available at a local authority level in the associated excel files.

The release has been compiled by the Local Government Finance – Data Collection, Analysis and Accountancy division of the Department for Communities and Local Government.

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Web-link (DCLG statistics)

<https://www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics#statistical-series>**Local Authority Council Taxbase – 2012 England**

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## Local Authority Council Taxbase – 2012 England

### Chargeable dwellings, exemptions and discounts: 2008 to 2012

1. **Table 1** provides figures for dwellings liable for council tax i.e. chargeable dwellings, those that are exempt from council tax and those that receive discount on their council tax from 2008 to 2012.

- In England there were 22.4 million dwellings on the Valuation Office valuation list liable for council tax as at 10 September 2012 an increase of 1%
- The number of dwellings on the valuation list that are exempt from council tax increased by 2% compared with 2011.
- 7.7 million dwellings were entitled to a discount as a result of being occupied by single adults. This represents 33% of all dwellings.
- The discount given to long term empty dwellings can vary between 0% and 50%. Between 2011 and 2012 the number of long-term empty dwellings subject to a discount fell by 33,000 (or 26%). In the same period the number of long-term empty dwellings not subject to a discount increased by 8,000 (or 5%). This gives a net reduction of 25,000, or 9%, in the total number of long term empty dwellings between 2011 and 2012.
- Between 2008 and 2012 the number of long term empty dwellings that were subject to a discount fell by 91,000, or 50%. In the same period the number of long term empty dwellings that do not receive a discount increased by 18,000 or 13%. This gives a net reduction of 73,000, or 22%, in the total number of long term empty dwellings between 2008 and 2012.

**Table 1: Number of chargeable dwellings 2008-2012 <sup>(a)</sup>**

	Thousands				
	2008	2009	2010	2011	2012
Total number of dwellings on valuation lists	22,596	22,766	22,899	23,036	23,178
Number of dwellings exempt from council tax	777	784	777	788	802
Number of demolished dwellings	3	2	2	2	2
<b>Number of dwellings on valuation list liable for council tax <sup>(b)</sup></b>	<b>21,816</b>	<b>21,979</b>	<b>22,120</b>	<b>22,246</b>	<b>22,374</b>
<b>Number of dwellings subject to a discount</b>	<b>8,177</b>	<b>8,243</b>	<b>8,304</b>	<b>8,303</b>	<b>8,293</b>
<i>of which:</i>					
- second homes <sup>(c)</sup>	246	252	246	246	260 <sup>(R)</sup>
- long-term empty homes <sup>(d)</sup>	184	173	156	126	93 <sup>(R)</sup>
- single adults	7,544	7,604	7,674	7,703	7,706
- all residents disregarded for council tax purposes	32	33	33	33	33
- all but one resident disregarded for council tax purposes	170	181	195	196	201
<b>Number of dwellings not subject to a discount</b>	<b>13,638</b>	<b>13,736</b>	<b>13,816</b>	<b>13,943</b>	<b>14,081</b>
<i>of which:</i>					
- long-term empty homes <sup>(d)</sup>	143	143	144	153	161
- others	13,496	13,593	13,672	13,790	13,920

Source: CTB return

(a) As at 15 September 2008, 14 September 2009, 13 September 2010, 12 September 2011 and 10 September 2012

(b) Total dwellings on valuation list less those exempt from council tax and demolished dwellings

(c) At local authority discretion, second homes can be subject to a discount of between 10% and 50%.

(d) Long-term 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 50%.

(R) Minor revisions were made to Reading, Sandwell and Stafford on 29 January 2013, and Manchester, South Tyneside and Dacorum on 30 January 2014. These revisions were due to changes as a result of further validation and representations made as part of the New Homes Bonus scheme.

**Chargeable dwellings, exemptions and discounts – by valuation band:  
September 2012**

3. **Table 2** provides figures for dwellings on the valuation list liable to council tax i.e. chargeable dwellings, those that are exempt from council tax and those that receive discount on their council tax, by valuation band as at 10 September 2012.

- 2.7 million Band A dwellings (50% of all dwellings liable to Band A council tax) were entitled to a single adults discount as at 10 September 2012.

4. If the occupiers of a property are granted disabled relief for council tax purposes, this reduces the council tax band of the property by one band i.e. if the property would normally be a band D property, after disabled relief the council tax band would be band C. However if the property 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-. The ratio of council tax payable for a band A- property in relation to band D is 5/9

**Table 2: Dwellings, exemptions and discounts by valuation band as at 10 September 2012**

	Thousands									
	Band A <sup>(a)</sup>	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	TOTAL
Number of dwellings on valuation lists	0	5,744	4,548	5,047	3,552	2,188	1,155	812	133	<b>23,178</b>
Number of dwellings exempt from council tax	0	281	171	157	95	51	24	18	5	<b>802</b>
Number of demolished dwellings	0	1	0	0	0	0	0	0	0	<b>2</b>
<b>Number of dwellings on valuation list liable to council tax <sup>(b)</sup></b>	<b>0</b>	<b>5,462</b>	<b>4,376</b>	<b>4,890</b>	<b>3,457</b>	<b>2,137</b>	<b>1,131</b>	<b>794</b>	<b>127</b>	<b>22,374</b>
<i>Number of dwellings moved down one band as a result of disabled relief <sup>(a)</sup></i>	13	19	26	23	18	10	9	5	0	<b>124</b>
<b>Number of dwellings liable to council tax adjusted for disabled relief <sup>(c)</sup></b>	13	5,468	4,384	4,887	3,451	2,129	1,130	789	122	<b>22,374</b>
<b>Number of dwellings entitled to a discount</b>	<b>4</b>	<b>2,896</b>	<b>1,842</b>	<b>1,693</b>	<b>976</b>	<b>494</b>	<b>225</b>	<b>142</b>	<b>22</b>	<b>8,293</b>
<i>of which</i>										
- second homes <sup>(d) (R)</sup>	0	55	44	51	41	29	18	17	6	<b>260</b>
- long-term empty homes <sup>(e) (R)</sup>	0	43	17	14	8	5	3	2	1	<b>93</b>
- single adults	3	2,748	1,735	1,576	891	438	191	110	12	<b>7,706</b>
- all residents disregarded	0	4	3	4	4	4	5	7	2	<b>33</b>
- all but one resident disregarded	0	46	43	48	32	17	8	5	0	<b>201</b>
<b>Number of dwellings not entitled to a discount</b>	<b>9</b>	<b>2,572</b>	<b>2,542</b>	<b>3,194</b>	<b>2,476</b>	<b>1,636</b>	<b>904</b>	<b>648</b>	<b>100</b>	<b>14,081</b>
<i>of which</i>										
- long-term empty homes <sup>(e)</sup>	0	65	30	26	17	10	6	5	2	<b>161</b>
- others	9	2,507	2,512	3,168	2,458	1,626	899	643	98	<b>13,920</b>

Source: CTB returns

(a) 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.

(b) Total dwellings on valuation list less those exempt from council tax and demolished dwellings

(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 10% and 50%.

(e) Long-term 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 50%.

(R) Minor revisions were made to Reading, Sandwell and Stafford on 29 January 2013, and Manchester, South Tyneside and Dacorum on 30 January 2014. These revisions were due to changes as a result of further validation and representations made as part of the New Homes Bonus scheme.

## Exemptions from council tax

5. **Table 3** provides details of the number of dwellings on the valuation list that are exempt from council tax, split by class of exemption, for 2008 to 2012, along with the details of the each class of exemption as a percentage of the total number of exemptions for 2012.

- The number of dwellings exempt from council tax increased by 2% in September 2012 over the September 2011 figure.
- 35% of all exemptions are class C (short term vacant dwellings).
- A further 27% of all exemptions are class M or N (student related exemptions). Of these, class M exemptions have increased by more than 47% in the period 2008 to 2012.
- The number of class L exemptions (unoccupied dwellings repossessed by a mortgage lender) again fell between September 2011 and September 2012 to 9,400, the fourth consecutive fall. There are now 6,500 (or 41%) fewer class L exemptions than the peak in 2008.

**Table 3: Number of dwellings exempt from council tax by class of exemption 2008 to 2012**

Class of exemption	Dwellings (thousands) <sup>(a)</sup>					As % of exemptions
	2008	2009	2010	2011	2012	
Class A	39.7	32.0	32.9	34.9	33.6	4.2
Class B	1.6	1.9	1.6	2.3	4.4	0.5
Class C	274.5	281.3	266.1	268.6	277.9	34.6
Class D	1.8	1.9	2.0	2.0	1.9	0.2
Class E	30.6	32.7	33.5	34.6	33.7	4.2
Class F	73.1	69.6	70.5	69.9	72.2	9.0
Class G	12.7	11.7	10.7	10.3	10.1	1.3
Class H	1.1	1.1	1.0	1.0	0.9	0.1
Class I	3.1	3.3	3.5	3.6	3.3	0.4
Class J	0.7	0.8	0.9	0.9	0.9	0.1
Class K	0.6	0.6	0.5	0.4	0.3	0.0
Class L	15.9	15.5	11.8	11.1	9.4	1.2
Class M	31.6	33.3	37.9	42.6	46.6	5.8
Class N	162.4	167.5	171.5	173.2	173.6	21.6
Class O	45.7	46.0	45.4	45.0	44.9	5.6
Class P	11.5	11.0	10.8	10.9	10.3	1.3
Class Q	0.7	1.8	2.1	2.2	1.8	0.2
Class R	4.3	4.3	4.5	4.5	4.6	0.6
Class S	7.4	7.5	7.0	6.4	5.8	0.7
Class T	3.9	4.3	4.8	5.1	5.5	0.7
Class U	43.1	45.1	46.5	47.8	49.2	6.1
Class V	4.0	3.9	3.9	3.9	3.9	0.5
Class W	6.9	7.1	7.2	7.3	7.5	0.9
<b>Total</b>	<b>777.0</b>	<b>784.2</b>	<b>776.6</b>	<b>788.1</b>	<b>802.2</b>	<b>100.00</b>

Source: CTB(Supplementary) return

(a) As at 15 September 2008, 14 September 2009, 13 September 2010, 12 September 2011 & 10 September 2012

6. The list below gives a definition of the council tax exemption classes. It should be noted that the description given for each class is merely convenient shorthand and not an exhaustive legal description of the circumstances in which an exemption is applicable.

### Definitions of the council tax exemption classes

Class A Vacant dwellings where major repair works or structural alterations are required, under way or recently completed (up to twelve months).

Class B Unoccupied dwellings owned by a charity (up to six months).

- Class C A vacant dwelling (i.e. empty and substantially unfurnished) (up to six months).
- Class D A dwelling left unoccupied by people who are in prison.
- Class E An unoccupied dwelling which was previously the sole or main residence of a person who has moved into a hospital or care home.
- Class F Dwellings left empty by deceased persons.
- Class G An unoccupied dwelling where the occupation is prohibited by law.
- Class H Unoccupied clergy dwellings.
- Class I An unoccupied dwelling which was previously the sole or main residence of a person who is the owner or tenant and has moved to receive personal care.
- Class J An unoccupied dwelling which was previously the sole or main residence of a person who is the owner or tenant and who has moved in order to provide personal care to another person.
- Class K An unoccupied dwelling where the owner is a student who last lived in the dwelling as their main home.
- Class L An unoccupied dwelling which has been taken into possession by a mortgage lender.
- Class M A hall of residence provided predominantly for the accommodation of students.
- Class N A dwelling which is occupied only by students, the foreign spouses of students, or school and college leavers.
- Class O Armed forces' accommodation. (Included as exempt dwellings rather than chargeable dwellings because contributions in lieu will be paid in respect of them).
- Class P A dwelling where at least one person who would otherwise be liable has a relevant association with a Visiting Force.
- Class Q An unoccupied dwelling where the person who would otherwise be liable is a trustee in bankruptcy.
- Class R Empty caravan pitches and boat moorings.
- Class S A dwelling occupied only by a person, or persons, aged under 18.
- Class T A dwelling which forms part of a single property which includes another dwelling and may not be let separately from that dwelling, without a breach of planning control.



- Class U A dwelling occupied only by a person, or persons, who is or are severely mentally impaired who 'would otherwise be liable to pay the council tax or only by one or more severely mentally impaired persons and one or more students, students' foreign spouses and school and college leavers.
- Class V A dwelling in which at least one person who would otherwise be liable is a diplomat.
- Class W A dwelling which forms part of a single property, including at least one or other dwelling, and which is the sole or main residence of a dependent relative of a person who is resident in the other dwelling.

### **Terminology used in this release**

**Discounts on council tax** are available so not every property on the valuation list is liable to pay a full council tax, which is partly based on the property and partly based on the occupants of the property. The full council tax bill assumes that there are 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%).

**Disregarded for council tax purposes** is in addition to discounts for single adults occupying a property. There are 20 categories that can be applied so that adults can be classed as being "disregarded for council tax purposes". The discount is 25% where all but one of the residents are disregarded for council tax and 50% 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.

**Exemption from council tax.** There are 23 classes of exemption from council tax. These range from a dwelling which is only occupied by persons under the age of 18 to a number of types of vacant properties 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 at paragraph 6 above.

**Formula Grant** was the main channel of government funding from 2006-07 to 2012-13. This included redistributed national non-domestic rates, revenue support grant and police grant. The distribution took into account each authority's needs, and ability to raise resources locally, relative to all other councils which provide the same service. The distribution system also included a floor damping mechanism. There were no restrictions on what local government could spend it on. This is being replaced in 2013-14 by the Business Rates Retention System which enables local authorities to retain a portion of their business rates.

**New Homes Bonus** was introduced in the summer of 2010 and was payable from April 2011. It is a cash payment to local authorities in recognition of their success in providing new dwellings and also bringing empty dwellings back into use. Because of this bonus, a large number of authorities have taken the opportunity to review those properties in their area that are recorded for council tax purposes as either empty or as second homes. Further details can be found on the department's website at <https://www.gov.uk/government/policies/increasing-the-number-of-available-homes>

**Taxbase** is the number of Band D equivalent properties in a local authority's area. An

authority's taxbase is taken into account when it calculates its council tax, and when central government calculates allocations of formula grant.

## **Data quality**

The figures in this release have superseded those published on 20<sup>th</sup> November 2012. Minor revisions were made to Reading, Sandwell and Stafford on 29 January 2013, and Manchester, South Tyneside and Dacorum on 30 January 2014. These revisions were due to changes as a result of further validation and representations made as part of the New Homes Bonus scheme.

The information in this release is based on data returned to the Department for Communities and Local Government by billing authorities in England on Council Tax Base (CTB) and Council Tax Base (Supplementary) forms. The data collected are used in calculating each local authority's Council Tax Base for Revenue Support Grant purposes so this effectively ensures a 100% response rate before the release is compiled.

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 in the Department for Communities and Local Government as the data are received and stored.

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

## **Uses made of the data**

The data in this Statistical Release are used as part of a range of data to allocate resources to local authorities as part of the Local Government Financial Settlement.

External agencies use and publish detailed analyses of the CTB data to plot trends from year to year on all the key items of data, relevant to empty homes, contained within the main CTB and supplementary CTB tables. These analyses can be used

- to inform public debate and
- as a basis for benchmarking between local authorities.

The CTB data are also used extensively in Parliament and elsewhere in relation to the number of empty dwellings, second homes and dwellings with exemptions.

## **Background Notes**

1. The information for October 2012 in this Statistical Release has been derived from Council Tax Base (CTB) and Council Tax Base (Supplementary) forms submitted by all 326 billing authorities in England.

2. Since 1 April 2004, councils in England have the choice to apply council tax discounts of between 10% and 50% for second homes, to reduce or end discounts for long term empty property, and to grant discretionary discounts and exemptions.
3. Information from CTB returns is used to calculate the Council Tax base for Revenue Support Grant Purposes for each local authority which is used in the Local Government Finance settlement. For further details of the settlement, please refer to the Department for Communities and Local Government website <https://www.gov.uk/government/organisations/department-for-communities-and-local-government>.
4. The Council Tax base for Revenue Support Grant Purposes is not the taxbase that is used by a local authority when it sets its council tax. That is the Tax-Setting Tax base. Although its definition is similar, it differs:
  - in relation to its timing;
  - because it is based on an assumed collection rate of under 100% (rather than the 100% assumed for the Council Taxbase for Revenue Support Grant purposes);
  - because it is based on the actual discount for second homes (rather than the 50% assumed for all local authorities for the Council Taxbase for Revenue Support Grant purposes); and
  - because it is based on the actual discount for empty homes, or premium, (rather than the 100% assumed for all local authorities for the Council Taxbase for Revenue Support Grant purposes).

The introduction of localising council tax support will result in the tax base that authorities use for setting their council base being reduced where a dwelling is in receipt of a council tax support. As local council tax support does not commence until 2013-14 the council tax base for revenue support grant has not taken these reductions into account.

5. Enquiries about this release should be addressed to John Farrar at [john.farrar@communities.gsi.gov.uk](mailto:john.farrar@communities.gsi.gov.uk) (Tel. 0303 444 2116).
6. The responsible statisticians for this release are Mike Young and Steven Melbourne who can be contacted on [ctb.statistics@communities.gsi.gov.uk](mailto:ctb.statistics@communities.gsi.gov.uk)
7. This Statistical Release can be found at the following web address: <https://www.gov.uk/government/organisations/department-for-communities-and-local-government/series/council-taxbase-statistics>
8. 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, [www.statistics.gov.uk/hub/release-calendar/index.html](http://www.statistics.gov.uk/hub/release-calendar/index.html)
9. Further information is also available on the department's website <https://www.gov.uk/government/topics/local-government>

10. For a fuller picture of recent trends in local government finance readers are directed to *Local Government Financial Statistics England No.22 2012* which is available in hard copy from Cambertown Limited at [product@communities.gsi.gov.uk](mailto:product@communities.gsi.gov.uk) (Tel. Tel: 0300 123 1124) and electronically in PDF format via the Department's web site: <https://www.gov.uk/government/organisations/department-for-communities-and-local-government/series/local-government-finance-statistics-england>
11. 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://wales.gov.uk/topics/statistics/theme/loc-gov/?lang=en>

In Welsh:

<http://wales.gov.uk/topics/statistics/theme/loc-gov/?lang=cy>

#### **Symbols and convention used in this release**

...	=	not available
–	=	not relevant
-	=	negative
0	=	Zero or negligible
R	=	Revised data

#### **Rounding**

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