



Department for  
Communities and  
Local Government

# Local Authority Council Taxbase England 2013 (revised)

The figures in this release have superseded those published on 28<sup>th</sup> November 2013. Minor revisions were made due to changes as a result of further validation and representations made as part of the New Homes Bonus scheme. The revisions affect tables 1 and 4. A correction has also been made to the line 'Number of dwellings entitled to a discount or a premium' in table 4. The release includes a previously unpublished table (table 2) showing the levels of discount and premium awarded to empty homes. A further table (table 3) showing the levels of discount empty properties receive has been included. The data underlying table 3 has been revised as a result of further validation.

- In England there were 23.3 million dwellings on the Valuation Office valuation list as at 9 September 2013 an increase of 133,000 (or 0.6%) over the figure for September 2012. This was an increase of 546,000 (or 2.4%) over the corresponding figure for September 2009.
- The number of dwellings classified as exempt from council tax fell by 286,000 (or 36%) compared with 2012. This is a result of the abolition of two of the major exemption classes (A & C) from 1 April 2013. In 2012 these two classes accounted for 311,000 dwellings
- 8.4 million dwellings are subject to either a discount on their council tax or are charged a premium. Of these 7.7 million dwellings were entitled to a discount as a result of being occupied by single adults. This represents 33% of all dwellings. This figure has remained constant for the last five years.
- Between 2012 and 2013 the number of empty dwellings subject to a discount increased by 37,000. In the same period the number of empty dwellings not subject to a discount increased by 128,000 (or 80%). The technical changes to discounts for empty dwellings and the abolition of exemption classes A & C have had a significant impact on these figures
- For the first time local authorities could charge a premium on dwellings that had been empty for 2 years or more 56,000 dwellings were subject to this premium.

Local Government Finance  
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# Introduction

This release provides information relating to the local authority council tax base based on the Valuation Office Agency (VOA) Valuation List as at 9 September 2013 plus comparisons with previous years. It gives summary totals at an all England level of the total number of dwellings, the number that are exempt from council tax, those that were liable for council tax, those that receive a discount on their council tax, those that pay a premium and those that pay full council tax. Information at a local authority level is published in the associated excel files. The information is derived from Council Tax Base (CTB) and Council Tax Base (Supplementary) forms submitted by all 326 billing authorities in England.

The release has been compiled by the Local Government Finance - Data Collection Analysis and Accountancy Division of Department for Communities and Local Government. For uses please see "Uses made of the data" section.

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, and to apply council tax discounts for empty dwellings at any level between 0% and 100%.

From 1 April 2013, further changes were introduced which allow authorities to charge a premium of up to 50% for dwellings that have been empty for more than two years.

Information from CTB returns is used to calculate the Council Taxbase 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>.

The Council Taxbase for Revenue Support Grant purposes is not the tax base that is used by a local authority when it sets its council tax. That is the Council 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);

- 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).
- because it takes into account the impact of local council tax support schemes

## 1. Administrative changes in 2013

There are four main changes to council tax system and in particular to exemptions and discounts in 2013 that have created discontinuities compared to earlier years.

1. 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, and to apply council tax discounts for empty dwellings at any level between 0% and 100%.
2. Since 1 April 2013 local authorities have had the choice to charge an Empty Homes Premium of up to 50% on dwellings that have been empty for more than 2 years.
3. Exemption classes A & C were abolished with effect from 1 April 2013. Class A exemptions covered “*vacant dwellings where major repair works or structural alterations are required, under way or recently completed (up to twelve months)*” whilst class C exempt dwellings were “*a vacant dwelling (i.e. empty and substantially unfurnished) (up to six months)*”. With this change a number of local authorities took the opportunity to reassess the status of the empty dwellings in their area. As a result some dwellings continue to be classified as empty and so have become possibly liable for council tax whilst others were reclassified into one of the remaining exemption classes.
4. 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 council tax support schemes. Whilst this change will not have a direct impact on the Council Taxbase for Revenue Support Grant purposes, it may have impacted on the number of exemptions and discounts awarded because of the work done to determine those that should receive support under the new scheme.

These changes required major alterations to the CTB form including the addition of two new sections. Data from these new sections is still being validated. The information collected in these sections will be published once this additional validation work is complete.

## 2. Chargeable dwellings, exemptions and discounts: 2009 to 2013

**Table 1** provides figures for the total number of dwellings in England in September each year from 2009 to 2013, 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.

- In England there were a total of 23.3 million dwellings on the Valuation Office valuation list as at 9 September 2013, an increase of 133,000 (or 0.6%) over the figure for September 2012.
- At the same date there were 22.8 million dwellings in England that were on the Valuation Office valuation list and liable for council tax. This was an increase of 419,000 (or 1.9%) over the figure for September 2012. Apart from the growth in the overall number of dwellings, this large increase in dwellings liable for council tax can be attributed to the large reduction in the number of dwellings exempt from council tax.
- The number of dwellings on the valuation list that are exempt from council tax fell by 286,000 (or 36%) compared with 2012. This is a result of the abolition of two of the major exemption classes (A & C) from 1 April 2013. In 2012 these two classes accounted for 311,000 dwellings. See section 4 below for further details.
- 8.4 million dwellings were subject to either a discount or to a premium on their council tax. Of these 7.7 million dwellings were entitled to a discount as a result of being occupied by single adults. This represents 33% of all dwellings. This figure has remained constant for the last five years.
- In 2013 the number of empty dwellings subject to a discount was 135,000. In previous years only dwellings empty for more than 6 months could receive discounts. The abolition of two of the major exemption classes (A & C) which related to short term empty dwellings this year has meant that all empty dwellings are now eligible for a discount. This technical change will have been a major factor behind the increase of 42,000 in the number of dwellings receiving this discount compared to 2012
- In the same period the number of empty dwellings not subject to a discount (i.e. liable to pay 100% of the council tax due) also increased by 128,000 (or 80%).

- From 1 April 2013, authorities are able to levy a premium on those dwellings that have been empty for more than 2 years. Authorities reported that on 9 September 2013 there were 56,000 empty dwellings liable to pay a premium.
- All these changes resulted in a total of 480,000 empty dwellings being liable for council tax on 9 September 2013. This is an increase of 226,000 (or 89%) on the equivalent figure for 2012. A contributing factor to this is the abolition of two of the major exemption classes (A & C). See section 4 below for further details.

**Table 1: Number of chargeable dwellings 2009-2013 <sup>(a)</sup>**

	Thousands				
	2009	2010	2011	2012	2013
Total number of dwellings on valuation lists	22,766	22,899	23,036	23,178	23,312
Number of dwellings exempt from council tax	784	777	788	802	516
Number of demolished dwellings	2	2	2	2	2
<b>Number of dwellings on valuation list liable for council tax <sup>(b)</sup></b>	<b>21,979</b>	<b>22,120</b>	<b>22,246</b>	<b>22,374</b>	<b>   22,793</b>
<b>Number of dwellings subject to a discount or a premium</b>	<b>8,243</b>	<b>8,304</b>	<b>8,303</b>	<b>8,293</b>	<b>   8,377</b>
<i>of which:</i>					
- second homes <sup>(c)</sup>	252	246	246	260	255
- empty homes subject to a discount <sup>(d)</sup>	173	156	125	93	135
- empty homes subject to a premium <sup>(e)</sup>	-	-	-	-	56
- single adults	7,604	7,674	7,703	7,706	7,698
- all residents disregarded for council tax purposes	33	33	33	33	33
- all but one resident disregarded for council tax purposes	181	195	196	201	199
<b>Number of dwellings not subject to a discount or a premium</b>	<b>13,736</b>	<b>13,816</b>	<b>13,942</b>	<b>14,081</b>	<b>   14,417</b>
<i>of which:</i>					
- empty homes <sup>(f)</sup>	143	144	153	161	290
- others	13,593	13,672	13,790	13,920	14,127

Source: CTB return

(a) As at 14 September 2009, 13 September 2010, 12 September 2011, 10 September 2012 and 9 September 2013

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

(c) From 2009 to 2012, at local authority discretion, second homes could be subject to a discount of between 10% and 50%. From 1 April 2013 this became between 0% and 50%. This category includes those who received a 0% discount

(d) 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%. This category only includes those receive a discount of greater than 0%,

(e) 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 of up to 50%.

(f) 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%. This category only includes those not subject to a discount.

**Table 2** provides figures for the total number of dwellings in England classed as empty in 2013 with details of the levels of discounts and premiums applied.

- Of the 135,000 empty dwellings subject to a discount on 9 September 2013, half of the dwellings (66,000) received a 100% discount
- Of the 56,000 empty dwellings liable to pay a premium on 9 September 2013, almost all of the dwellings (99%) were liable for a premium of 50%

<b>Table 2: Number of dwellings classed as empty<sup>(a)</sup> by level of discount and premium awarded, 2013</b>	
	<b>2013</b>
<i>of which:</i>	
<b>Number of dwellings classed as empty not subject to a discount</b>	<b>289,525</b>
<b>Number of dwellings classed as empty subject to a discount</b>	<b>134,743</b>
<i>of which:</i>	
- 5% discount	943
- 10% discount	6,165
- 20% discount	1,181
- 25% discount	28,710
- 30% discount	74
- 37.5% discount	77
- 40% discount	1,230
- 50% discount	26,131
- 75% discount	3,769
- 100% discount	66,462
<b>Number of dwellings classed as empty subject to a premium</b>	<b>56,055</b>
<i>of which:</i>	
- 10% premium	47
- 25% premium	428
- 50% premium	55,580
<b>Total number of dwellings classed as empty</b>	<b>480,322</b>
Source: CTB return	
(a) Empty homes are those 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 of up to 50%.	

**Table 3** provides figures for the total number of dwellings in England classed as second homes in 2013 with details of the levels of discount applied.

- Of the 254,000 second homes, 215,000 were not subject to a discount.

**Table 3: Number of dwellings classed as second homes<sup>(a)</sup> by level of discount, 2013**

	<b>2013</b>
<b>Number of second homes not subject to a discount</b>	<b>215,426</b>
<b>Number of second homes subject to a discount</b>	<b>39,555</b>
<i>of which:</i>	
- 1% - 9% discount	11,991
- 10% discount	16,178
- 11% - 19% discount	1,098
- 20% - 29% discount	2,452
- 30% - 39% discount	140
- 40% - 49% discount	1
- 50% discount	7,695
<b>Total Number of dwellings classed as second homes</b>	<b>254,981</b>

Source: CTB return  
(a) From 2009 to 2012, at local authority discretion, second homes could be subject to a discount of between 10% and 50%. From 1 April 2013 this became between 0% and 50%.

### 3. Chargeable dwellings, exemptions and discounts – by council tax band: September 2013

**Table 4** provides figures for the number dwellings in England on the VOA valuation list in September 2013, by valuation band as at 9 September 2013. It shows 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.

- 25% of all dwellings are in Band A, whilst just 1% are in Band H.
- Two thirds are in Bands A to C and only 9% are in the top three bands.
- Of the 7.7 million dwellings entitled to a ‘single adult’ discount as at 9 September 2013, 2.7 million were Band A dwellings, this is 49% of all dwellings liable to Band A council tax.
- Following the abolition of exemption classes A & C there was a net reduction of 286,000 in the number of dwellings exempt from council tax. Of these 108,000 (38%) were Band A dwellings and Bands A to D accounted for 251,000 or 88% of the reduction.

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-. The ratio of council tax payable for a band A- dwelling in relation to band D is  $\frac{5}{9}$



**Table 4: Dwellings, exemptions and discounts by valuation band as at 9 September 2013**

	Band A <sup>(a)</sup>	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	thousands TOTAL
Number of dwellings on valuation lists	0	5,763	4,577	5,079	3,578	2,202	1,163	816	134	23,312
Number of dwellings exempt from council tax	0	172	110	106	65	34	15	11	4	516
Number of demolished dwellings	0	1	0	0	0	0	0	0	0	2
<b>Number of dwellings on valuation list liable to council tax <sup>(b)</sup></b>	<b>0</b>	<b>5,589</b>	<b>4,467</b>	<b>4,973</b>	<b>3,513</b>	<b>2,168</b>	<b>1,147</b>	<b>805</b>	<b>131</b>	<b>22,793</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	123
<b>Number of dwellings liable to council tax adjusted for disabled relief <sup>(c)</sup></b>	<b>13</b>	<b>5,595</b>	<b>4,474</b>	<b>4,970</b>	<b>3,507</b>	<b>2,161</b>	<b>1,146</b>	<b>801</b>	<b>126</b>	<b>22,793</b>
<b>Number of dwellings entitled to a discount or a premium</b>	<b>4</b>	<b>2,930</b>	<b>1,863</b>	<b>1,705</b>	<b>982</b>	<b>498</b>	<b>228</b>	<b>144</b>	<b>22</b>	<b>8,377</b>
<i>of which</i>										
- second homes <sup>(d)</sup>	0	55	42	49	40	28	17	17	6	255
- empty homes subject to a discount <sup>(e)</sup>	0	53	30	23	13	8	4	3	0	135
- empty homes subject to a premium <sup>(f)</sup>	0	28	10	8	5	3	1	1	0	56
- single adults	4	2,744	1,736	1,573	888	439	192	111	12	7,698
- all residents disregarded	0	4	3	4	4	4	5	7	2	33
- all but one resident disregarded	0	46	43	48	32	17	8	5	0	199
<b>Number of dwellings not entitled to a discount or a premium</b>	<b>9</b>	<b>2,665</b>	<b>2,611</b>	<b>3,265</b>	<b>2,526</b>	<b>1,663</b>	<b>918</b>	<b>657</b>	<b>104</b>	<b>14,417</b>
<i>of which</i>										
- empty homes <sup>(g)</sup>	0	117	58	48	30	17	10	8	3	290
- others	9	2,548	2,553	3,217	2,496	1,645	908	649	101	14,127

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) From 2009 to 2012, at local authority discretion, second homes could be subject to a discount of between 10% and 50%. From 1 April 2013 this became between 0% and 50%. This category includes those who received a 0% 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% or, if they have been empty for more than two years, may be charged a premium of up to 50%. This category only includes those receive a discount of greater than 0%,

(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 of up to 50%.

(g) 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%. This category only includes those not subject to a discount.

## 4. Exemptions from council tax

**Table 5** provides details of the number of dwellings on the valuation list that are exempt from council tax, split by class of exemption, for 2009 to 2013, along with the details of the each class of exemption as a percentage of the total number of exemptions for 2013.

Exemption classes A & C (see below for details) were abolished with effect from 1 April 2013. In 2012 they accounted for 311,000 or nearly 38% of all exemptions. This change has been taken into consideration when calculating the comparisons below. With the abolition of these two exemption classes, a number of local authorities took the opportunity to reassess the status of the empty dwellings in their area. As a result some dwellings continue to be classified as empty and so have become possibly liable for council tax whilst others were reclassified into one of the remaining exemption classes.

- The net number of dwellings on the valuation list that are exempt from council tax, after class A & C exemptions were taken into consideration, rose by 25,000 (or 5%) when compared with 2012. Some of this increase maybe attributable to the reassessment of empty dwellings.
- The largest increase was in the number of class B exemptions, empty dwellings owned by charities. This number increased by more than 380% when compared to 2012, to more than 21,000. Validation of the data shows that a large proportion of this increase can be attributed to the reclassification of empty dwellings that were previously assigned by local authorities to exemption class C.
- 43% of all exemptions are now class M or N (student related exemptions). Of these, class M exemptions (a hall of residence provided predominantly for the accommodation of students) have increased by more than 50% in the period 2009 to 2013.
- Class N exemptions (a dwelling which is occupied only by students, the foreign spouses of students, or school and college leavers) now account for the largest exemption class; more than one third of all exemptions fall into this category in 2013.
- The number of class L exemptions (unoccupied dwellings repossessed by a mortgage lender) continues to fall. The fall in September 2013 to 7,800, was the fifth consecutive fall and there are now less than half the number of class L exemptions than at the peak in 2008.

**Table 5: Number of dwellings exempt from council tax by class of exemption 2009 to 2013**

Class of exemption	Dwellings (thousands) <sup>(a)</sup>					As % of exemptions
	2009	2010	2011	2012	2013	
Class A <sup>(b)</sup>	32.0	32.9	34.9	33.6	-	-
Class B	1.9	1.6	2.3	4.4	21.0	4.1
Class C <sup>(b)</sup>	281.3	266.1	268.6	277.9	-	-
Class D	1.9	2.0	2.0	1.9	1.9	0.4
Class E	32.7	33.5	34.6	33.7	33.5	6.5
Class F	69.6	70.5	69.9	72.2	74.6	14.5
Class G	11.7	10.7	10.3	10.1	8.9	1.7
Class H	1.1	1.0	1.0	0.9	1.0	0.2
Class I	3.3	3.5	3.6	3.3	3.5	0.7
Class J	0.8	0.9	0.9	0.9	0.9	0.2
Class K	0.6	0.5	0.4	0.3	0.2	0.0
Class L	15.5	11.8	11.1	9.4	7.8	1.5
Class M	33.3	37.9	42.6	46.6	50.3	9.7
Class N	167.5	171.5	173.2	173.6	174.2	33.7
Class O	46.0	45.4	45.0	44.9	45.1	8.7
Class P	11.0	10.8	10.9	10.3	10.4	2.0
Class Q	1.8	2.1	2.2	1.8	1.7	0.3
Class R	4.3	4.5	4.5	4.6	4.8	0.9
Class S	7.5	7.0	6.4	5.8	5.4	1.0
Class T	4.3	4.8	5.1	5.5	6.1	1.2
Class U	45.1	46.5	47.8	49.2	53.5	10.4
Class V	3.9	3.9	3.9	3.9	3.9	0.8
Class W	7.1	7.2	7.3	7.5	7.6	1.5
<b>Total</b>	<b>784.2</b>	<b>776.6</b>	<b>788.1</b>	<b>802.2</b>	<b>516.1</b>	<b>100.00</b>

Source: CTB(Supplementary) return  
(a) As at 14 September 2009, 13 September 2010, 12 September 2011, 10 September 2012 & 9 September 2013  
(b) Exemption classes A & C were abolished with effect from 1 April 2013.

## Exemption classes

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 B Unoccupied dwellings owned by a charity (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.

From 1 April 2013, the following exemption classes ceased to exist:

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

Class C A vacant dwelling (i.e. empty and substantially unfurnished) (up to six months).

## 5. 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.

**Band D council tax** - 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** - 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 Isle 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** - 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.

**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 dwellings in each district area and assigns each dwelling to one of eight valuation bands; A to H. The tax is set on the basis of the number of Band D equivalent dwellings. 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.

**Demolished dwellings (and dwellings outside the area of the authority)** - Shown in Table 1 and are the number of dwellings shown on the Valuation List which, when the CTB form is completed, have been demolished (i.e. where, in the opinion of the authority, the dwelling has ceased to exist) or which, according to information available to the authority, were not within the area of the authority on 7 October 2013.

**Disabled council tax relief** - 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-. The ratio of council tax payable for a band A- dwelling in relation to Band D is 5/9

**Discounts on council tax** - Available so not every dwelling on the valuation list is liable to pay a full council tax, which is partly based on the dwelling and partly based on the occupants of the dwelling. 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** - In addition to discounts there are 20 categories of "Disregards" that can be applied to adults living in a dwelling. Where all but one of the residents are "disregarded for council tax purposes" the discount is 25% and it is 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.

**Empty Homes Premium** - A premium of up to 50% of the council tax, that billing authorities can charge on homes that have been unoccupied and unfurnished for two years or more.

**Exemption from council tax** - 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 above.

**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, has been replaced by new localised council tax support schemes. This means that, at least for working age people, local councils are free to design almost any scheme they wish to provide help with council tax.

**New Homes Bonus** - Introduced in the summer of 2010 and 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 dwellings 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>

**Revenue Support Grant** – A general grant that is not ring fenced and which is largely financed through business rates since the introduction of the Business Rates Retention System in 2013-14. Prior to this it formed part of formula grant.

**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 authority's taxbase is taken into account when it calculates its council tax, and when central government calculates allocations of Revenue Support Grant.

## 6. Technical Notes

### Survey design for collecting CTB & CTB(Supplementary) data for September 2013

During October 2013, all 326 billing authorities in England were asked to complete the CTB & CTB(Supplementary) form to show the number of dwellings in their area by council tax band. They were also required to show the number that were exempt from council tax (by the total and by type of exemption), the number that were entitled to discounts by type of discount and the number that were required to pay a premium.

### 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 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 Taxbase for Revenue Support Grant purposes as well as their entitlement to New Homes Bonus so this effectively ensures a 100% response rate before the release is compiled.

Only data for authorities that have completed a valid form are used in the computation of national figures for the statistical release. As we received valid data from all authorities in England there has not been a need to use a grossing methodology

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) **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 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.

Comments and feedback from end users for further improvement or about your experiences with this product will be welcomed. Please send all views to [ctb.statistics@communities.gsi.gov.uk](mailto:ctb.statistics@communities.gsi.gov.uk)

## 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 taxbase in England 2013 which was published on 29 November 2013. Minor revisions were made due to changes as a result of further validation and representations made as part of the New Homes Bonus scheme. The revisions affect tables 1 and 4. A correction has also been made to the line 'Number of dwellings entitled to a discount or a premium' in table 4. The release includes a previously unpublished table (table 2) showing the levels of discount and premium awarded to empty homes. A further table (table 3) showing the levels of discount empty properties receive has been included. The data underlying table 3 has been revised as a result of further validation

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

There are two types of revisions that the policy covers:

### Non-Scheduled Revisions

Where a substantial error has occurred as a result of the compilation, imputation or dissemination process, the statistical release, live tables and other accompanying releases will be updated with a correction notice as soon as is practical.

### Scheduled Revisions

At time of publication there are no scheduled revisions for this series. However, if in the light of further analysis and checking of the data, we may need to produce a revised statistical release early in 2014.

## 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-](https://www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics#forthcoming-publications)

[government/about/statistics#forthcoming-publications](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

The Scottish Government also collect local government pension fund data. Their information can be found at the following website:

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/statistics-and-research/council-tax-dwellings-data-collection/?lang=en>

In Welsh:

<http://wales.gov.uk/statistics-and-research/council-tax-dwellings-data-collection/?lang=cy>

# 7. Enquiries

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## Public enquiries and Responsible Statistician:

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Email: [ctb.statistics@communities.gsi.gov.uk](mailto:ctb.statistics@communities.gsi.gov.uk)

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

[www.statistics.gov.uk/hub/browse-by-theme/index.html](http://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](http://www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics)

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This document/publication is also available on our website at [www.gov.uk/dclg](http://www.gov.uk/dclg)

If you have any enquiries regarding this document/publication, email [contactus@communities.gov.uk](mailto:contactus@communities.gov.uk) or write to us at:

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