



Statistical Release

31 March 2011

Local Authority Council Taxbase – 2010 (Revised)

England

- In England there were 22.1 million dwellings on the Valuation Office valuation list liable for council tax as at 13 September 2010. This is an increase of 1% compared with 2009 and an increase of 3% compared with 2006.
- The number of dwellings on the valuation list that are exempt from council tax decreased by 1% compared with 2009 - the first time that this has happened since 2001.
- 7.7 million dwellings were entitled to a discount as a result of being occupied by single adults. This represents 34% of all dwellings.
- The discount given to long term empty properties can vary between 0% and 50%. While the number of long term empty properties that do not receive a discount has remained broadly stable between 2008 and 2010, the number of long term empty properties that were subject to a discount has fallen by 28,000, or 15%, in the same period.

This release provides revised information relating to the local authority council tax base based on the Valuation Office Agency (VOA) Valuation List as at 13 September 2010 and 14 September 2009. 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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www.communities.gov.uk/localgovernment/localregional/localgovernmentfinance/statistics/counciltaxbase/

Local Authority Council Taxbase – 2010 England

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Local Authority Council Taxbase – 2010 England

Chargeable dwellings, exemptions and discounts: 2006 to 2010

- 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 2006 to 2010.

- In England there were 22.1 million dwellings on the Valuation Office valuation list liable for council tax as at 13 September 2010 an increase of 1%.
- The number of dwellings on the valuation list that are exempt from council tax decreased by 1% compared with 2009 - the first time that this has happened since 2001.
- 7.7 million dwellings were entitled to a discount as a result of being occupied by single adults. This represents 34% of all dwellings.
- The number of long term empty properties that were subject to a discount has fallen by 28,000, or 15%, between 2008 and 2010. In the same period the number of long term empty properties that do not receive a discount has remained broadly stable.

Table 1: Number of chargeable dwellings 2006-2010 ^(a)

	Thousands				
	2006	2007	2008	2009(R)	2010(R)
Total number of dwellings on valuation lists	22,177	22,388	22,596	22,766	22,899
Number of dwellings exempt from council tax	735	762	777	784	777
Number of demolished dwellings	4	3	3	2	2
Number of dwellings on valuation list liable for council tax^(b)	21,439	21,623	21,816	21,979	22,120
Number of dwellings subject to a discount	8,067	8,106	8,177	8,243	8,304
of which:					
- second homes ^(c)	240	239	246	252	246
- long-term empty homes ^(d)	206	188	184	173	156
- single adults	7,432	7,485	7,544	7,604	7,674
- all residents disregarded for council tax purposes	32	32	32	33	33
- all but one resident disregarded for council tax purposes	156	162	170	181	195
Number of dwellings not subject to a discount	13,372	13,517	13,638	13,736	13,816
of which:					
- long-term empty homes ^(d)	109	126	143	143	144
- others	13,264	13,391	13,496	13,593	13,672

Source: CTB return

(a) As at 18 September 2006, 17 September 2007, 15 September 2008, 14 September 2009 and 13 September 2010

(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%.

Dwellings on valuation list – by region and valuation band: September 2010

2. **Table 2** provides figures for dwellings on the valuation list by region and valuation band as at 13 September 2010.

- Nationally, two thirds of properties are in Bands A to C and only 9% are in the top three bands.
- The pattern varies widely across regions. In the North East 56% of all properties are in Band A; in London the figure is just 3% (**Chart A**). London and the South East accounts for 70% of all Band H properties in England.
- The total number of dwellings on the Valuation Office valuation list in England as at 13 September 2010 was 22.9 million, an increase of 133,000, or 1% compared with 2009. Of this increase, 50,000, or 38% of the total, are in London and the South East.

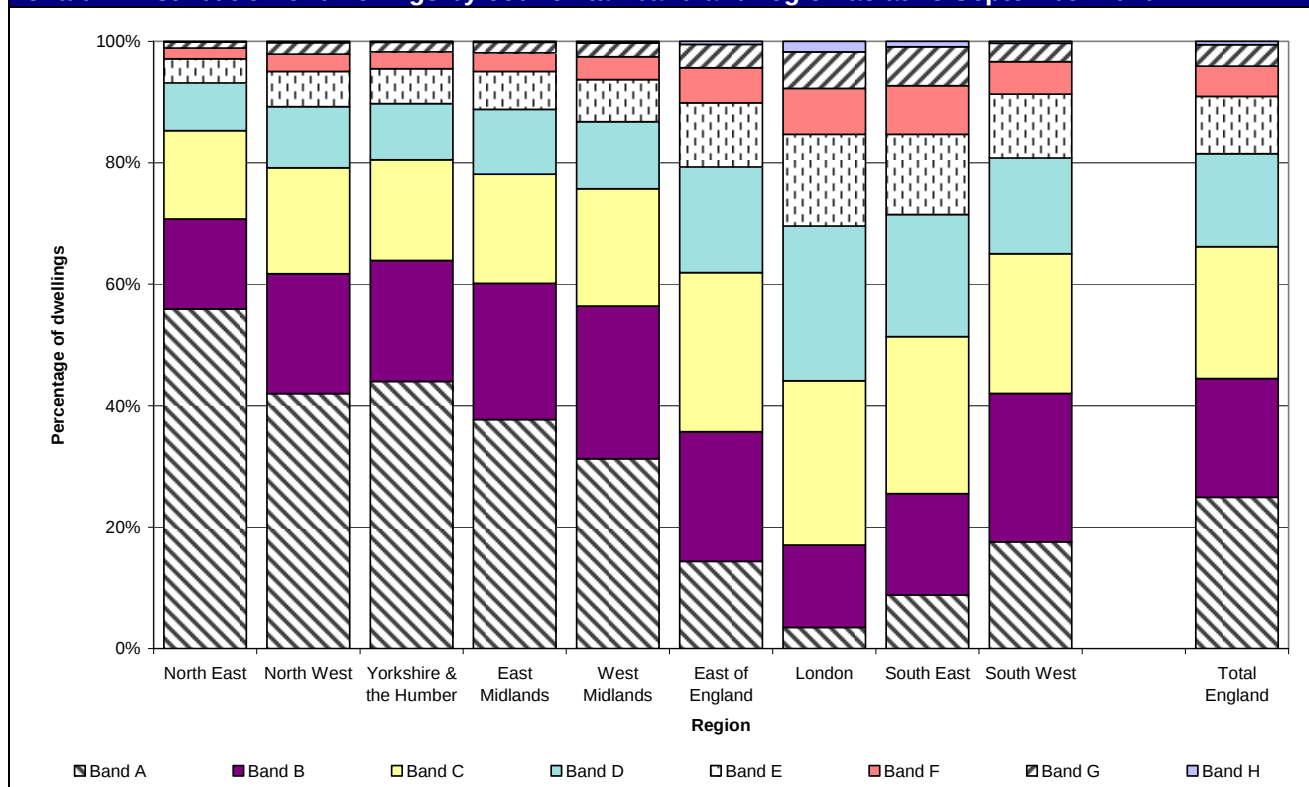
Table 2: Number of dwellings on valuation list as at 13 September 2010 (by region)

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Thousands Total
Valuation band ranges	£40,001 Under £40,000	£40,001 to £52,000	£52,001 to £68,000	£68,001 to £88,000	£88,001 to £120,000	£120,001 to £160,000	£160,001 to £320,000	Over £320,000	
Ratio to Band D (a)	6/9	7/9	8/9	1	11/9	13/9	15/9	2	
North East	659	175	171	93	47	20	12	1	1,178
North West	1,322	621	550	317	183	89	60	6	3,147
Yorkshire & the Humber	1,019	461	384	214	133	64	37	3	2,315
East Midlands	741	441	353	210	123	60	34	3	1,966
West Midlands	739	595	456	261	164	89	54	5	2,363
East of England	362	538	660	439	266	145	98	12	2,520
London	117	455	908	855	507	254	203	58	3,357
South East	325	612	950	738	486	294	235	33	3,673
South West	418	582	548	376	250	127	73	7	2,380
Total England	5,701	4,481	4,979	3,503	2,161	1,141	804	130	22,899
% in band	24.9	19.6	21.7	15.3	9.4	5.0	3.5	0.6	100.0

Source: Valuation Office Agency

(a) Within an authority, the council tax for each valuation band is a fixed ratio to that for Band D. For example, a Band A dwelling will pay 6/9 the Band D amount, and a Band H dwelling will pay twice the Band D amount.

Chart A: Distribution of dwellings by council tax band and region as at 13 September 2010



Chargeable dwellings, exemptions and discounts – by valuation band: September 2010

3. **Table 3** 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 13 September 2010.

- 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 13 September 2010.

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 (See **Table 2** for details of the ratios of other bands in relation to band D).

Table 3: Dwellings, exemptions and discounts by valuation band as at 13 September 2010 (Revised)

										thousands
	Band A- ^(a)	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	TOTAL
Number of dwellings on valuation lists	0	5,701	4,481	4,979	3,503	2,161	1,141	804	130	22,899
Number of dwellings exempt from council tax	0	273	167	152	91	47	23	17	5	777
Number of demolished dwellings	0	1	0	0	0	0	0	0	0	2
Number of dwellings on valuation list liable to council tax ^(b)	0	5,427	4,313	4,827	3,412	2,113	1,118	787	124	22,120
<i>Number of dwellings moved down one band as a result of disabled relief ^(a)</i>	13	19	26	23	18	11	10	5	0	125
Number of dwellings liable to council tax adjusted for disabled relief ^(c)	13	5,433	4,320	4,824	3,406	2,106	1,117	782	119	22,120
Number of dwellings entitled to a discount	4	2,900	1,836	1,699	981	494	225	142	23	8,304
<i>of which</i>										
- second homes ^(d)	0	51	40	48	39	28	17	17	6	246
- long-term empty homes ^(e)	0	72	28	24	14	8	4	4	2	156
- single adults	3	2,727	1,723	1,577	893	438	191	110	12	7,674
- all residents disregarded	0	4	3	4	4	3	5	7	2	33
- all but one resident disregarded	0	45	42	47	31	17	8	5	1	195
Number of dwellings not entitled to a discount	9	2,533	2,484	3,124	2,426	1,611	892	640	97	13,816
<i>of which</i>										
- long-term empty homes ^(e)	0	55	29	25	16	9	5	4	1	144
- others	9	2,478	2,455	3,099	2,409	1,602	887	636	96	13,672

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%.

Exemptions from council tax

5. **Table 4** provides details of the number of dwellings on the valuation list that are exempt from council tax, split by class of exemption, for 2006 to 2010, along with the details of the each class of exemption as a percentage of the total number of exemptions for 2010.

- The number of dwellings exempt from council tax has decreased by 1% in September 2010 over the September 2009 figure. This is the first time this has happened since 2001.
- 34% of all exemptions are class C (short term vacant dwellings); this is down from 36% of all exemptions in 2009 and a reduction of more than 15,000.
- A further 27% of all exemptions are class M or N (student related exemptions).
- The number of class L exemptions (unoccupied dwellings repossessed by a mortgage lender) fell by 23% between September 2009 and September 2010 to 11,800. However, the September 2010 level is more than double the September 2006 figure.
- The number of class Q exemptions (unoccupied dwellings where the person who would otherwise be liable is a trustee in bankruptcy) increased to 2,100 in September 2010 compared with 300 in September 2006.

Table 4: Number of dwellings exempt from council tax by class of exemption 2006 to 2010

Class of exemption	Dwellings (thousands)^(a)					As % of exemptions
	2006	2007	2008	2009	2010(R)	
Class A	35.4	43.6	39.7	32.0	32.9	4.2
Class B	1.1	1.4	1.6	1.9	1.6	0.2
Class C	273.9	281.9	274.5	281.3	266.1	34.3
Class D	1.5	1.6	1.8	1.9	2.0	0.3
Class E	26.3	25.8	30.6	32.7	33.5	4.3
Class F	67.2	66.7	73.1	69.6	70.5	9.1
Class G	14.4	15.2	12.7	11.7	10.7	1.4
Class H	0.9	1.0	1.1	1.1	1.0	0.1
Class I	2.9	2.7	3.1	3.3	3.5	0.5
Class J	0.7	0.7	0.7	0.8	0.9	0.1
Class K	0.9	0.7	0.6	0.6	0.5	0.1
Class L	5.3	7.3	15.9	15.5	11.8	1.5
Class M	26.1	28.1	31.6	33.3	37.9	4.9
Class N	154.7	160.4	162.4	167.5	171.5	22.1
Class O	45.8	45.0	45.7	46.0	45.4	5.8
Class P	11.7	12.1	11.5	11.0	10.8	1.4
Class Q	0.3	0.4	0.7	1.8	2.1	0.3
Class R	4.0	4.1	4.3	4.3	4.5	0.6
Class S	7.8	7.4	7.4	7.5	7.0	0.9
Class T	3.1	3.5	3.9	4.3	4.8	0.6
Class U	40.7	42.0	43.1	45.1	46.5	6.0
Class V	3.7	3.9	4.0	3.9	3.9	0.5
Class W	6.3	6.5	6.9	7.1	7.2	0.9
Total	734.7	761.9	777.0	784.2	776.6	100.0

Source: CTB(Supplementary) return

(a) As at 18 September 2006, 17 September 2007, 15 September 2008, 14 September 2009 and 13 September 2010

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 is the main channel of government funding. This includes redistributed national non-domestic rates, revenue support grant and police grant. The distribution takes 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 includes a floor damping mechanism. There are no restrictions on what local government can spend it on.

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 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 Formula 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.

In this statistical release information has been revised for both 2009 and 2010 owing to re-submissions of CTB forms by local authorities. Information has also been published at a local authority level in the associated excel tables.

Uses made of the data

The data in this Statistical Release are used as part of a range of data to allocate Formula Grant 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. This revised statistical release is particularly used for allocating the New Homes Bonus Grant.

Background Notes

1. The information for October 2010 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 Formula 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, www.communities.gov.uk.
4. The Council Tax base for Formula 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 Formula Grant purposes); and
 - 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 Formula Grant purposes).
5. Enquiries about this release should be addressed to John Farrar at 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
7. This Statistical Release can be found at the following web address:
www.communities.gov.uk/localgovernment/localregional/localgovernmentfinance/statistics/counciltaxbase/
8. Timings of future releases are regularly placed on the Department's website, www.communities.gov.uk/corporate/researchandstatistics/statistics/publicationschedule/ and on the National Statistics website, www.statistics.gov.uk/hub/release-calendar/index.html
9. Further information is also available on the department's website www.communities.gov.uk/localgovernment/localgovernmentfinance/
10. For a fuller picture of recent trends in local government finance readers are directed to *Local Government Financial Statistics England No.20 2010* which is available in hard copy from Cambertown Limited at product@communities.gsi.gov.uk (Tel. Tel: 0300 123 1124) and electronically in PDF format via the Department's web site: www.communities.gov.uk/publications/corporate/statistics/financialstatistics202010
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

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