



Department for
Communities and
Local Government



Statistical Release

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COUNCIL TAX LEVELS SET BY LOCAL AUTHORITIES IN ENGLAND – 2013-14 (REVISED)

- The average Band D council tax set by local authorities in England for 2013-14 will be £1,456, (2012-13 £1,444) an increase of 0.8%.
- The average Band D council tax for 2013-14 will be £1,302 in London, £1,421 in metropolitan areas, £1,486 in unitary authority areas and £1,510 in shire districts.
- In England in 2013-14, the average council tax per dwelling will be £1,045.
- In 2013-14, 257 of 421 (61%) authorities will benefit from the council tax freeze grant.
- Parish precepts in 2013-14 will total £367 million. The average Band D parish precept in 2013-14 will be £50.19, an increase of 5.1% on 2012-13.
- The total tax base used for setting council taxes for 2013-14 was 16.1 million Band D equivalent dwellings.

This release incorporates revisions to the information published on 27 March on council tax levels and associated information for the financial year 2013-14. These revisions are due to further quality assurance on the data submitted by authorities and subsequently revised data from a few authorities. Further detail on the revisions is provided in the revisions section on page 17. This release provides information on council tax levels and associated information for the financial year 2013-14. This information is derived from Council Tax Requirement (CTR) forms submitted by all 326 billing authorities and all 95 major precepting authorities in England. 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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Council tax levels set by local authorities in England 2013-14

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Special Factors

There are three special factors affecting the setting of council tax levels for 2013-14:

1) The major factor to affect the way council tax levels for 2013-14 have been set is the localisation of council tax support, a change in the way council tax benefit is paid which has repercussions on authorities' calculations of their council tax base and council tax requirement (see **Background notes** for further details).

2) The second 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 2012-13. This follows on from freeze grants in respect of 2011-12 and 2012-13.

3) The third factor is that local authorities must 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.

Further details about these factors can be found in **Terminology used in this release** and **Background notes** later in the release.

Council tax levels set by local authorities in England 2013-14

1. Council tax can be measured in '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 around 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.
2. **Table 1** gives figures for levels of, and changes in, the average Band D council tax and the average council tax per dwelling for the last 10 years. These figures include parish precepts, whereas figures excluding parish precepts are shown in **Table 6**. Figures in this release are shown in pounds whilst percentage changes are calculated on figures expressed to the nearest penny.
3. In 2010, the Government announced help for local authorities to implement a **council tax freeze** in England in 2011-12. Authorities that did so qualified for grant in each year of the Spending Review. The freeze grant continued in 2012-13 and is also available to all authorities that have frozen or reduced their council tax for 2013-14.
4. 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 **Terminology used in this release** and **Background notes** later in the release.

- The average Band D council tax set by local authorities in England for 2013-14 will be £1,456, (2012-13 £1,444) an increase of 0.8%.
- In England in 2013-14, the average council tax per dwelling will be £1,045. Due to the localisation of council tax support this figure is not comparable with earlier years. See paragraph 7, **Terminology used in this release** and **Background notes** for further information.

Table 1: Average council tax and % change 2004-05 to 2013-14^(a)

	Band D for area		Average per dwelling	
	£	% change	£	% change
2004-05	1,167	5.9	967	6.4
2005-06	1,214	4.1	1,009	4.3
2006-07	1,268	4.5	1,056	4.7
2007-08	1,321	4.2	1,101	4.3
2008-09	1,373	3.9	1,145	4.0
2009-10	1,414	3.0	1,175	2.6
2010-11	1,439	1.8	1,195	1.7
2011-12	1,439	0.0	1,196	0.1
2012-13	1,444	0.3	1,201	0.4
			=	=
2013-14 ^(b)	1,456	0.8	1,045	-

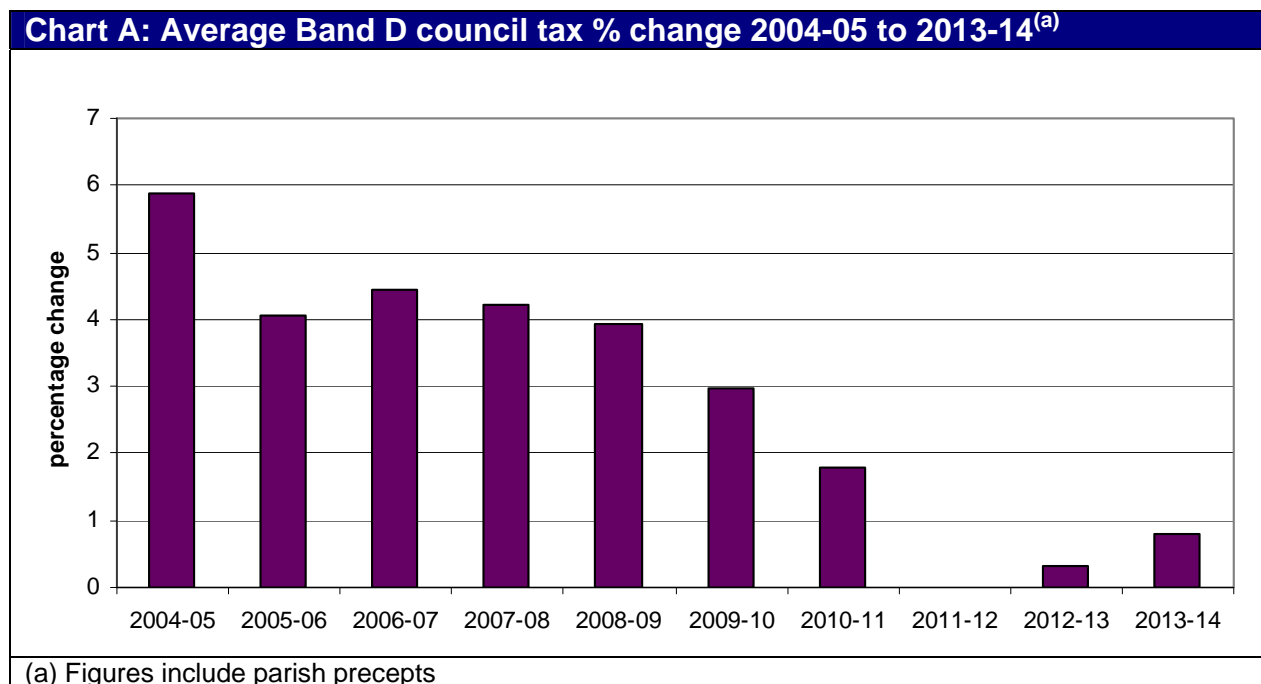
Sources: BR (to 2011-12) and CTR (from 2012-13), and CTB forms

(a) Figures include parish precepts.

(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. The way the number of chargeable dwellings is calculated has not been affected by this change. Therefore the average council tax per dwelling figure for 2013-14 is not comparable with earlier years.

5. The average council tax per dwelling is lower than the average Band D council tax. This is mainly because, in England as a whole, bands A to C account for almost two-thirds of all dwellings. In 2013-14, the average per dwelling is further reduced by the localisation of council tax support – see paragraph 7. Further details on this can be found in paragraph 10 of the **Background Notes** to this release.
6. Generally, the percentage increase in the average council tax per dwelling is higher than the increase in the average Band D council tax. This is largely because the percentage increase in the tax base (the denominator for the average Band D measure) is greater than the percentage increase in the number of chargeable dwellings (the denominator for the average per dwelling measure). In both 2009-10 and 2010-11 the opposite occurred and the percentage increase in tax base was lower than the percentage increase in chargeable dwellings. This led to the increase in average council tax per dwelling being lower than that for the average Band D. However in 2011-12 and 2012-13, the percentage change in average council tax per dwelling was again higher than that for the average Band D.

7. The localisation of council tax support in 2013-14 has 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. Meanwhile the way the number of chargeable dwellings (the denominator for the average per dwelling measure) is calculated has remained comparable to previous years. As a result the figure for 2013-14 is not comparable with previous years.
8. **Chart A** shows the changes in average Band D council tax since 2004-05.



9. **Table 2** gives both the average Band D council tax levels and percentage change for London, metropolitan, unitary and shire areas for the last five years.

- The average Band D council tax for 2013-14 will be £1,302 in London, £1,421 in metropolitan areas, £1,486 in unitary authority areas and £1,510 in shire districts.

Table 2: Average Band D council tax and % change by area of authority 2009-10 to 2013-14^(a)

	London area		Metropolitan areas		Unitary Authorities		Shire Districts	
	£	% change	£	% change	£	% change ^(b)	£	% change ^(b)
2009-10	1,308	1.3	1,372	3.3	1,429	...	1,465	...
2010-11	1,309	0.0	1,399	2.0	1,461	2.3	1,495	2.1
2011-12	1,308	0.0	1,399	0.0	1,462	0.0	1,496	0.0
2012-13	1,304	-0.3	1,401	0.2	1,472	0.7	1,502	0.5
2013-14	1,302	-0.2	1,421	1.4	1,486	0.9	1,510	0.5

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

(a) Figures include parish precepts.

(b) Due to the reorganisation of unitary authorities and shire areas in 2008 it is not possible to calculate a % change for these areas between 2008-09 and 2009-10

10. **Table 3** gives both the average council tax per dwelling and the percentage change, for London, metropolitan, unitary and shire areas for the last five years. Due to the localisation of council tax support the figure for 2013-14 is not comparable with earlier years. See **Terminology used in this release** and **Background notes** for further information.

- The average council tax per dwelling for 2013-14 will be £1,012 in London, £825 in metropolitan areas, £1,022 in unitary authority areas and £1,185 in shire areas.

Table 3: Average council tax per dwelling and % change by area of authority 2009-10 to 2013-14^(a)

	London area		Metropolitan areas		Unitary Authorities		Shire Districts	
	£	% change	£	% change	£	% change ^(b)	£	% change ^(b)
2009-10	1,212	1.1	981	3.0	1,139	...	1,286	...
2010-11	1,210	-0.1	998	1.8	1,164	2.2	1,310	1.9
2011-12	1,214	0.3	1,000	0.1	1,165	0.1	1,311	0.0
2012-13	1,213	-0.1	1,002	0.2	1,174	0.8	1,317	0.5
	=	=	=	=	=	=	=	=
2013-14	1,012	-	825	-	1,022	-	1,185	-

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

(a) Figures include parish precepts.

(b) Due to the reorganisation of unitary authorities and shire areas in 2008 it is not possible to calculate a % change for these areas between 2008-09 and 2009-10

(c) 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. The way the number of chargeable dwellings is calculated has not been affected by this change. Therefore the average council tax per dwelling figure for 2013-14 is not comparable with earlier years.

11. **Table 4** gives a breakdown of how the council tax level for England for 2013-14 has been calculated. All 2013-14 figures apart from the average Band D council tax are not comparable to previous years due to the localisation of council tax support - see **Terminology used in this release** and **Background notes** 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 2013-14 is £23.0 billion.
- Parish precepts in 2013-14 will total £367 million.
- The total tax base used for setting council taxes for 2013-14 was 16.1 million Band D equivalent dwellings.

Table 4: Calculating council tax levels: England summary 2011-12 to 2013-14

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

Source: BR (2011-12) and CTR (2012-13 and 2013-14) forms

(a) 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. The way the number of chargeable dwellings is calculated has not been affected by this change. Therefore the average council tax per dwelling figure for 2013-14 is not comparable with earlier years.

12. **Table 5** gives a breakdown of how local authorities expect to use their reserves to fund their activities in 2013-14. 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.

- As at 31 March 2014 authorities have budgeted to have a level of £15.5 billion of reserves. £13.4 billion of this is non-school reserves.
- Local authorities have budgeted to use £1.9 billion from reserves during 2013-14.

Table 5: Local authorities' projected use of reserves, 2013-14

	As at 1 April 2013 (R)	Appropriations to (+) from (-) in 2013-14(a) (R)		£million As at 31 March 2014 (R)
Total reserves	17,445	-1,946		15,497
<i>of which:</i>				
Unallocated reserves	3,741	-159		3,582
Earmarked Reserves	11,510	-1,722		9,787
Schools reserves	2,194	-66		2,128

Source: CTR form 2013-14

(a) The GLA bodies together account for £527m of the £1,722m planned appropriations from earmarked reserves.

13. **Table 6** shows council tax levels for England as a whole and by class of authority, along with the percentage change over the corresponding figure for 2012-13. For columns 1 to 6, 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 2013-14.
14. Column 7 of **Table 6** shows the average council tax per dwelling within the area. The definition for columns 5 to 7 includes the council tax for the other authorities that provide services in the authority's area. Due to the localisation of council tax support the figure for 2013-14 is not comparable with earlier years and so is not shown (column 8). See **Terminology used in this release** and **Background notes** for further information.

- The largest increase in a class will be for average Band D for metropolitan fire and rescue authorities which will increase by 6.4%. The second largest increase is for metropolitan police authorities for which will increase by 3.4%.
- There will be a decrease in the overall average Band D council tax in London of 1.2%. The average Band D figure for The Mayor's Office for Policing and Crime will decrease by 4.9%, whilst the average Band D figure for the remaining GLA services will increase by 9.5%.
- The Greater London Authority's Band D council tax again includes a £20 precept to contribute towards the 2012 Olympic Games.

15. Further information about which class of authority individual local authorities fall into can be found either in Annex A to *Local Government Financial Statistics England No. 23 2013* (page 143) which is accessible at:
https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/203942/29699_DCLG_WEB_version.pdf.

Table 6 : 2013-14 Council tax (average Band D and average per dwelling) 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)		Average council tax per dwelling in the area ^(a)	
	£ (Column 1)	% change (Column 2)	£ (Column 3)	% change (Column 4)	£ (Column 5)	% change (Column 6)	£ (Column 7)	% change (Column 8)
ENGLAND	1,433	0.7	1,456	0.8	1,456	0.8	1,045	
Class of authority:								
Inner London boroughs including City	797	-1.2	797	-1.2	1,099	-1.2	838	
Outer London boroughs	1,125	0.6	1,125	0.6	1,428	0.2	1,124	
London boroughs	999	0.1	999	0.1	1,302	-0.2	1,012	
Greater London Authority ^(b)	303	-1.2	303	-1.2	-	-	-	
<i>of which The Mayor's Office for Policing and Crime</i>	217	-4.9	217	-4.9	-	-	-	
<i>of which other services</i>	86	9.5	86	9.5	-	-	-	
Metropolitan districts	1,226	0.9	1,231	1.0	1,421	1.4	825	
Metropolitan police authorities ^(c)	128	3.4	128	3.4	-	-	-	
Metropolitan fire and rescue authorities	60	6.4	60	6.4	-	-	-	
Shire unitary authorities	1,230	0.7	1,261	0.9	1,486	0.9	1,022	
Shire counties	1,101	0.2	1,101	0.2	-	-	-	
Shire districts	167	0.2	201	1.4	1,510	0.5	1,185	
Shire police authorities	167	1.4	167	1.4	-	-	-	
Shire fire and rescue authorities	68	1.4	68	1.4	-	-	-	
Police authorities ^(d)	168	0.4	168	0.4	-	-	-	
<i>excluding The Mayor's Office for Policing and Crime</i>	159	2.2	159	2.2	-	-	-	
Fire and rescue authorities ^(e)	66	2.9	66	2.9	-	-	-	

Sources: CTR, BR and CTB forms

Figures include parish precepts. 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. The way the number of chargeable dwellings is calculated has not been affected by this change. Therefore the average council tax per dwelling figure for 2013-14 is not comparable with earlier years.

(b) This includes Transport for London (TfL), London Fire and Emergency Planning Authority (LFEPA) and The Mayor's Office for Policing and Crime.

(c) This does not include The Mayor's Office for Policing and Crime element from GLA.

(d) 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).

(e) Excludes fire and rescue services provided by counties, unitaries and the GLA.

Council Tax Freeze Grant

16. **Table 7** shows, by class of authority, the number of authorities that will receive the council tax freeze grant in respect of 2013-14 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 359 out of 412 (85%) of authorities froze or reduced the level of their council tax in 2012-13.

- In 2013-14, 257 out of 421 (61%) authorities will benefit from the council tax freeze grant.

Table 7: Number and percentage of authorities freezing or reducing council tax levels^(a) in 2013-14, by type of authority

	Number of authorities	Number taking freeze grant	% taking freeze grant
ENGLAND	421	257	61.0
London boroughs and the GLA	34	28	82.4
Metropolitan districts	36	21	58.3
Unitary authorities	56	27	48.2
Shire districts	201	130	64.7
Shire counties	27	24	88.9
Police authorities ^(b)	37	12	32.4
Fire authorities	30	15	50.0

Source: CTR forms
 (a) Figures exclude parish precepts.
 (b) Excluding The Mayor's Office for Policing and Crime in London.

Parish and Charter trustees in England

17. **Table 8** shows information relating to parishes and parish precepts. 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.
18. Since these statistics were first published an extensive quality assurance exercise has been undertaken. These figures are now the final figures reported by local authorities. This is the first year the Department for Communities and Local Government has collected figures about individual parishes. Up until 2012-13 these figures were collected by the Chartered Institute of Public Finance and Accountancy (CIPFA).

- The average Band D precept charged by a parish or charter trustee for 2013-14 will be £50.19. This is an increase of 5.1% from 2012-13.

Table 8: Average Band D parish precept for England

Parishes and charter trustees charging a non-zero precept			
	2011-12	2012-13	2013-14 (R)
Total number ^(a)	9,115	9,065	8,805
Tax base ^(b) (thousands)	7,984.1	8,046.2	7,307.1
Aggregate of local precepts ^(b) (£000)	367,056	384,104	366,763
Average parish precept per Band D (£)	45.97	47.74	50.19
Change (£)		1.77	2.45
Percentage change		3.9%	5.1%

Source: BR (2011-12) and CTR (2012-13 and 2013-14) forms

(a) Due to grouped parishes being treated as a single precept this figure will be lower than 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

- Changes to the way the data have been collected this year mean that the number of parishes is not comparable. This year small parishes which group together for the purposes of council tax have been counted as a single precepting body whereas, in previous years, each individual parish was counted separately. This change has reduced the number of parishes.
- More detailed information about Parishes and Charter Trustees can be found in the Parishes and other Local Precepting Authorities 2013-14 Statistical Release which is available at:

<https://www.gov.uk/government/organisations/department-for-communities-and-local-government/series/council-tax-statistics>

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/organisations/department-for-communities-and-local-government/series/council-tax-statistics>

- Below is a brief description of the data contained in the tables:

- Table 9 is similar to Table 6 but shows details at local authority level;
- Table 10 shows the average area council tax for a dwelling occupied by two adults in each local authority area, for each council tax band;
- Table 11 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 2013-14. 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 12 shows the average Band council tax (excluding parish precepts), 2012-13, 2013-14 and qualification for 2013-14 freeze grant, by authority
- Table 13 shows the change in relevant basic amount of council tax for the purposes of a referendum, 2013-14
- Table 14 shows the number of homes liable for Empty Homes Premium by area, and the level at which Empty Homes Premium will be set in 2013-14, by authority, and is additional to the data in the March release. 233 of the 326 billing authorities in England have reported that they are intending to charge a premium on empty homes in 2013-14 just under 50,000 band D equivalent dwellings are likely to be affected.

National Statistics

The United Kingdom Statistics Authority has designated these statistics as National Statistics, in accordance with the Statistics and Registration Service Act 2007 and signifying compliance with the Code of Practice for Official Statistics.

Designation can be broadly interpreted to mean that the statistics:

- meet identified user needs;
- are well explained and readily accessible;
- are produced according to sound methods, and
- are managed impartially and objectively in the public interest.

Once statistics have been designated as National Statistics it is a statutory requirement that the Code of Practice shall continue to be observed.

Terminology used in this release

A list of terms relating to local government finance is given in the glossary to the *Local Government Financial Statistics England No. 23 2013*. This is accessible at:

<https://www.gov.uk/government/organisations/department-for-communities-and-local-government/series/local-government-finance-statistics-england>

The most relevant terms for this release are defined below:

Alternative Notional Amounts - Alternative Notional Amounts (ANAs) are produced by technical adjustments made to an authority's figures in a base year. This is undertaken in order that the subsequent figures set by an authority for the following year can be compared with that for the base year on a like-for-like basis. Setting ANAs is the method prescribed in legislation for the Government to handle significant changes in local authorities' functions, finance or structure.

Changes brought about by the localisation of council tax support for 2013-14 have created a transitional issue. As a result ANAs have been set for a number of authorities for 2012-13 to ensure the increase in the 'relevant basic amount' of council tax is calculated on a like-for-like basis.

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 Isle 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.

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. The 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 was introduced in 2011-12 to reward local authorities that froze or reduced their council tax in that year. Further schemes were offered to authorities that froze or reduced their council tax in 2012-13 and 2013-14. See paragraph 2 of the **Background Notes** for further details.

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.

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.

Localisation of council tax support - for 2013-14 onwards council tax benefit, the means of helping people on low incomes meet their council tax obligations, is being replaced by new localised 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.

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 will be approximately 10% less than current spending 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 will receive £3.7bn in 2013-14 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 no longer comparable to the most recent year.

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 – This is calculated as an authority's council tax requirement with any levies and special levies issued for the year, or anticipated in pursuance of regulations under section 74 or 75 of the 1988 Act, removed. 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 and the actual discount for second 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.

Revisions

1. This is a revised version of the original statistical release on Council Tax Levels set by Local Authorities in England 2013-14 which was published on 27 March 2013. The revisions are relatively minor and do not change the headline council tax statistics. The average Band D council tax figure for England is unchanged at £1,456 and the average Band D figures by class of authority remain the same to the nearest pound.
2. Revisions have arisen for the following reasons:
 - A. A number of authorities have submitted revised versions of their CTR forms following the publication of the original statistical release. These authorities have been highlighted in Local Authority level tables which accompany this revised release.
 - B. The additional quality assurance work undertaken to collect outstanding information on parishes raising council tax also generated revisions to the original data some local authorities had submitted. These changes principally affected the aggregate level of parish precepts.
3. The revisions affect Tables 4, 5, and 8 in this release. Tables 9 to 13 issued on the website are also affected and have been revised.
4. In addition to these revisions Table 14 is being published for the first time. At the time of the original publication the data in this table, concerning Empty Homes Premium, were not ready to be published.

Data quality

1. 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 for 2012-13 and 2013-14. 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.
2. When these statistics were originally published twenty five local authorities had submitted incomplete information on the number of parishes charging a precept. In order to calculate a national estimate for the average parish precept this information

has been imputed for these authorities. The number of parishes charging a precept in these local authorities was set equal to the reported figure for 2012-13. The tax base was estimated by multiplying the reported tax base in 2012-13 by the average change in the tax base for local authorities without missing data. The impact of the imputation is shown in table below.

3. In this revised version actual data on parishes charging a precept has been collected from every local authority so the imputed results have been replaced and the final figures can be seen in Table 8 above.
4. 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.
5. 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.
6. There are discontinuities in this years release due to the localisation of the council tax support scheme (see **Background notes**).
7. Figures are subjected to rigorous pre-defined validation tests both whilst the form is being completed by the authority (within the form itself) and also within the Department for Communities and Local Government as the data are received and stored.
8. 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

1. 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.
2. 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.
3. 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.

4. 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.
5. 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.

Background Notes

1. For press inquiries about this Statistical Release please contact the Local Government press desk on 0303 444 1201 or email press.office@communities.gsi.gov.uk. For other inquiries please telephone John Farrar on 0303 444 2116 or email br.statistics@communities.gsi.gov.uk.
2. The Government allocated £675 million in 2011-12, £597 million in 2012-13 and £181m in 2013-14 to help local authorities to implement a council tax freeze in England. In 2011-12 every authority chose not to increase its council tax. In 2012-13 the number of authorities choosing to freeze or reduce their council tax was 359 (out of 421) or 85%.
3. The key elements of the scheme for 2013-14 are:
 - The scheme is voluntary; and applies separately to each billing and major precepting authority in England (including Police and Crime Commissioners and fire and rescue authorities) rather than to each council tax bill issued. Local precepting authorities, such as town and parish councils, are not included in the scheme;
 - Authorities which freeze or reduce their Band D council tax will receive a grant equivalent to a 1% increase on 2012-13 Band D council tax levels;
 - The grant is available to local authorities (including the GLA), single purpose fire and rescue authorities, and Police and Crime Commissioners. It will be paid in 10 instalments from April 2013.
4. Local authorities are required to prepare their CTR forms to show any amount of any levies and special levies issued for the year, or anticipated in pursuance of regulations under section 74 or 75 of the 1988 Act and the council tax requirement with these figures removed. This is known as the relevant basic amount of council tax. A local authority must hold a referendum when its council tax increase is higher than the principles proposed by the Secretary of State, and approved by the House of Commons. Any authority planning an excessive council tax increase will be required to make substitute calculations, which will have effect in the event of the authority's proposed increase being rejected.

5. For 2013-14, if a local authority, Police & Crime Commissioner (PCC) or Fire & Rescue Authority raises their relevant basic amount of council tax by more than 2%, their local electorate must approve or veto the increase in a binding referendum. Exceptions to this principle are Shire Districts, PCCs and Fire & Rescue Authorities whose 2012-13 council tax is in the lower quartile of their category of authority - their increase is excessive if it is greater than £5.
6. The figures in this release use recalculated council tax levels for one authority previously designated in 2009-10, one authority previously designated in 2008-09, eight authorities previously designated in 2005-06 and six authorities previously designated in 2004-05.
7. Following local government reorganisation, nine unitary authorities came into existence from 1 April 2009 and the nine new authorities replaced seven county councils and 37 shire district councils. The new authorities were given the flexibility to set separate basic amounts of council tax in each of their predecessor areas with the proviso that the unitary authority had to ensure that the Band D amount was the same across the whole of its area no later than 1 April 2014. All authorities have now equalised their council tax levels across all predecessor areas.
8. Council taxes are set by each authority that receives formula grant (i.e. both billing authorities such as district councils and London boroughs, and major precepting authorities such as county councils, fire and rescue authorities and the Greater London Authority). Council taxes for all authorities providing services in an area appear on one council tax bill issued by the billing authority, which may also include an amount used to finance parish or town councils (known as parish precepts).
9. There are eight council tax bands: bands A to H. How much council tax each household pays depends on the value of the dwelling concerned, as estimated in the 1991 dwelling valuation exercise or referenced to 1991 values. The bands and the percentage of dwellings in each band as a percentage of the England total are:

Band	Value of dwelling (estimated at April 1991)	Proportion of the tax due for a Band D dwelling	% of total dwellings in England as at 10 September 2012
A	£40,000 and under	6 / 9	25
B	£40,001 - £52,000	7 / 9	20
C	£52,001 - £68,000	8 / 9	22
D	£68,001 - £88,000	9 / 9	15
E	£88,001 - £120,000	11 / 9	9
F	£120,001 - £160,000	13 / 9	5
G	£160,001 - £320,000	15 / 9	4
H	Over £320,000	18 / 9	1

10. Band D is used as the basis for calculating the tax base (the number of Band D equivalent dwellings) and for year-on-year comparisons of tax levels set. However, as only a minority of dwellings in each local authority are in Band D, the average Band D council tax does not enable direct comparison to be made of the average amounts of council tax payable by people in different areas. In contrast, the average council tax per dwelling reflects the wide variation between authorities in the distribution of dwellings across bands. Although, this is a helpful measure to use

when comparing the amounts payable in different areas, the calculation requires using chargeable dwellings figures that are captured some five months in advance of setting council tax levels. Variations between council tax per dwelling figures are due to a combination of local authority tax-setting decisions and the distribution of dwellings across bands within each authority's area.

11. Further information is also available on the department's website at:
<https://www.gov.uk/government/organisations/department-for-communities-and-local-government/series/council-tax-statistics>

In particular, there are two spreadsheets that give both the average Band D and the per dwelling figures for each authority and class of authority since council tax was introduced in 1993-94. Information on council tax collection rates can also be found on that page.

For a fuller picture of recent trends in local government finance readers are directed to *Local Government Financial Statistics England No.23 2013* which is available on the Department's web site:

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/203942/29699_DCLG_WEB_version.pdf.

12. 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

Symbols and convention used in this release

...	=	not available
—	=	not relevant
-	=	negative
0	=	zero or negligible
	=	discontinuity in the data
(R)	=	Revised since last release

Rounding

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

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