



Department for
Communities and
Local Government

Local Authority Council Tax base England 2014

Local Government Finance
Statistical Release

19 November 2014

- In England there were a total of 23.5 million dwellings on the Valuation Office valuation list as at 8 September 2014, an increase of 154,000 (or 0.7%) over the figure for September 2013. This is also an increase of nearly 1.5 million dwellings (or 6.8%) over the figure for 2005.
- The number of dwellings classified as exempt from council tax increased by 4,000 (or 0.7%) compared with 2013.
- 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.
- In 2014 the total number of empty dwellings fell by 19,000 or 4% to 461,000. Of this reduction, the number of empty dwellings subject to a discount on their council tax decreased by 14,000 (or more than 10%) to 121,000 and the number of empty dwellings not subject to a discount (i.e. liable to pay 100% council tax) decreased by 6,000 (or 2.1%).
- Local authorities are allowed to charge a premium of up to 50% in addition to the council tax that would normally be paid, on dwellings that have been empty for 2 years or more. 56,000 dwellings were subject to this premium.

Introduction	2
Administrative	4
changes in 2013	
Chargeable dwellings, exemptions and discounts 2005 to 2014	5
Chargeable dwellings, exemptions and discounts : by council tax band September 2014	10
Exemptions from council tax	13
Definitions	16
Technical notes	18
Enquiries	21

Responsible Statistician:

Mike Young

Statistical enquiries:

Office hours:

0303 444 2116

ctb.statistics@communities.gsi.gov.uk

Media Enquiries:

0303 444 1201

press@communities.gsi.gov.uk

Date of next publication:

Autumn 2015

Introduction

This release provides information relating to the local authority council tax base based on the Valuation Office Agency (VOA) Valuation List as at 8 September 2014 plus comparisons with previous years. It gives summary totals at an England level of the number of dwellings, the number of dwellings that are exempt from council tax, and the number liable for council tax. For dwellings liable for council tax it also gives summary figures for the number receiving different types of council tax discounts and premiums. 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 – Analysis & Data Division of the Department for Communities and Local Government. For uses please see the “Uses made of the data” section below.

The term “tax base” referred to in this release 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 adjusted to take account of any discounts, premiums or 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.

Since 1 April 2013, local authorities in England have had the choice to apply council tax discounts for second homes of between 0% and 50%, and between 0% and 100% for empty dwellings. In addition authorities are allowed to charge a premium on top of the normal council tax payable of up to 50% for dwellings that have been empty for more than two years.

In previous years, information from CTB returns was used to calculate the Council Tax base for Revenue Support Grant purposes for each local authority which was 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>. However, this is no longer the case as the allocations to local authorities have already been determined as part of the Local Government Finance Settlement determined in 2013-14

The former system produced the Council Tax base for Revenue Support Grant purposes which was not the same as the tax base that is used by a local authority when it sets its council tax. That is the Council tax-setting tax base. With the revised CTB form, the two tax bases are now very similar, the only difference being the timing.

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 New Homes Bonus scheme. It will also be used by DCLG to calculate the value of a specific grant to fund the Family Annexe discount.

The Office for Budget Responsibility (OBR) uses the information within this release to help produce the forecasts in the Fiscal and Economic outlook.

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

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.

1. Administrative changes in 2013

There were four main changes to the council tax system, and in particular to exemptions and discounts, which came into force in 2013 that have created discontinuities when comparing data to earlier years. Briefly they were

- Local authorities have the discretion to apply council tax discounts of between 0% and 50% for second homes, and between 0% and 100% for empty dwellings.
- Local authorities have the discretion to charge an Empty Homes Premium of up to 50% on top of the normal council tax payable, on dwellings that have been empty for more than 2 years
- Exemption classes A & C were abolished with effect from 1 April 2013. These classes covered vacant dwellings and in particular vacant dwellings where major repair works or structural alterations are required, under way or recently completed (allowable up to twelve months) or where they were empty and substantially unfurnished) (allowable for up to six months).
- 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.

Full details of the administrative changes that took place in 2013 can be found in the statistical release for October 2013 that can be found on the gov.uk website:

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

2. Chargeable dwellings, exemptions and discounts: 2005 to 2014

Table 1 provides figures for the total number of dwellings in England in September each year from 2005 to 2014, 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 23.5 million dwellings on the Valuation Office valuation list as at 8 September 2014, an increase of 154,000 (or 0.7%) over the figure for September 2013. This is also an increase of 1,486,000 (or 6.8%) over the figure for 2005.

- At the same date there were 22.9 million dwellings in England that were on the Valuation Office valuation list and liable for council tax. This was an increase of 151,000 (or 0.7%) over the figure for September 2013.
- The number of dwellings on the valuation list that are exempt from council tax increased by 4,000 (or 0.7%) compared with 2013.
- 8.1 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.
- In 2014 the number of empty dwellings was 461,000 a reduction of 19,000 (or 4%) since 2013. Of these 121,000 received a discount which is a reduction of 14,000 or more than 10% on the figure for 2013.
- 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) fell by 6,000 (or 2.1%).
- Since 1 April 2013, authorities have been able to levy a premium on those dwellings that have been empty for more than 2 years. Authorities reported that on 8 September 2014 there were 56,000 empty dwellings liable to pay a premium; this is the same figure as last year.
- There are 252,000 second homes, a reduction of 3,000 (or 1.4%) since 2013. Of these 27,000 receive a discount.

Chart A below shows how the total stock of dwellings (23.5 million) is split between the various categories of liability for council tax as at 8 September 2014.

Table 1: Number of chargeable dwellings 2005-2014 ^(a)

	Thousands									
	2005	2006	2007	2008	2009	2010	2011	2012	2013 ^(R)	2014
Total number of dwellings on valuation lists	21,980	22,177	22,388	22,596	22,766	22,899	23,036	23,178	23,312	23,466
Number of dwellings exempt from council tax	710	735	762	777	784	777	788	802	516	520
Number of demolished dwellings	4	4	3	3	2	2	2	2	2	2
Number of dwellings on valuation list liable for council tax^(b)	21,267	21,439	21,623	21,816	21,979	22,120	22,246	22,374	 22,793	22,944
Number of dwellings subject to a discount or a premium	8,018	8,070	8,106	8,177	8,243	8,304	8,303	8,293	 8,161	8,112
<i>of which:</i>										
- second homes ^(c)	236	240	239	245	252	246	246	255	40	27
- empty homes subject to a discount ^(d)	212	209	188	185	174	156	126	98	135	121
- empty homes subject to a premium ^(d)	-	-	-	-	-	-	-	-	56	56
- single adults	7,351	7,432	7,485	7,544	7,604	7,674	7,703	7,706	7,698	7,669
- all residents disregarded for council tax purposes	33	32	32	32	33	33	33	33	33	34
- all but one resident disregarded for council tax purposes	186	156	162	170	181	195	196	201	199	203
Number of dwellings not subject to a discount or a premium	13,249	13,369	13,517	13,639	13,736	13,816	13,943	14,081	 14,632	14,834
<i>of which:</i>										
- empty homes ^(d)	102	111	126	143	143	144	153	161	290	283
- second homes ^(c)	-	-	-	-	-	-	-	-	215	224
- others	13,147	13,259	13,391	13,496	13,593	13,672	13,790	13,920	14,127	14,326

Source: CTB return

(a) Data taken as at the third Monday in September 2005 to 2008, and the second Monday in September from 2009 to date.

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

(c) Until 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%.

(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 100%. From 1 April 2013, if they have been empty for more than two years, they may be charged a premium of up to 50%.

Chart A : Split of dwelling stock by category of dwelling September 2014

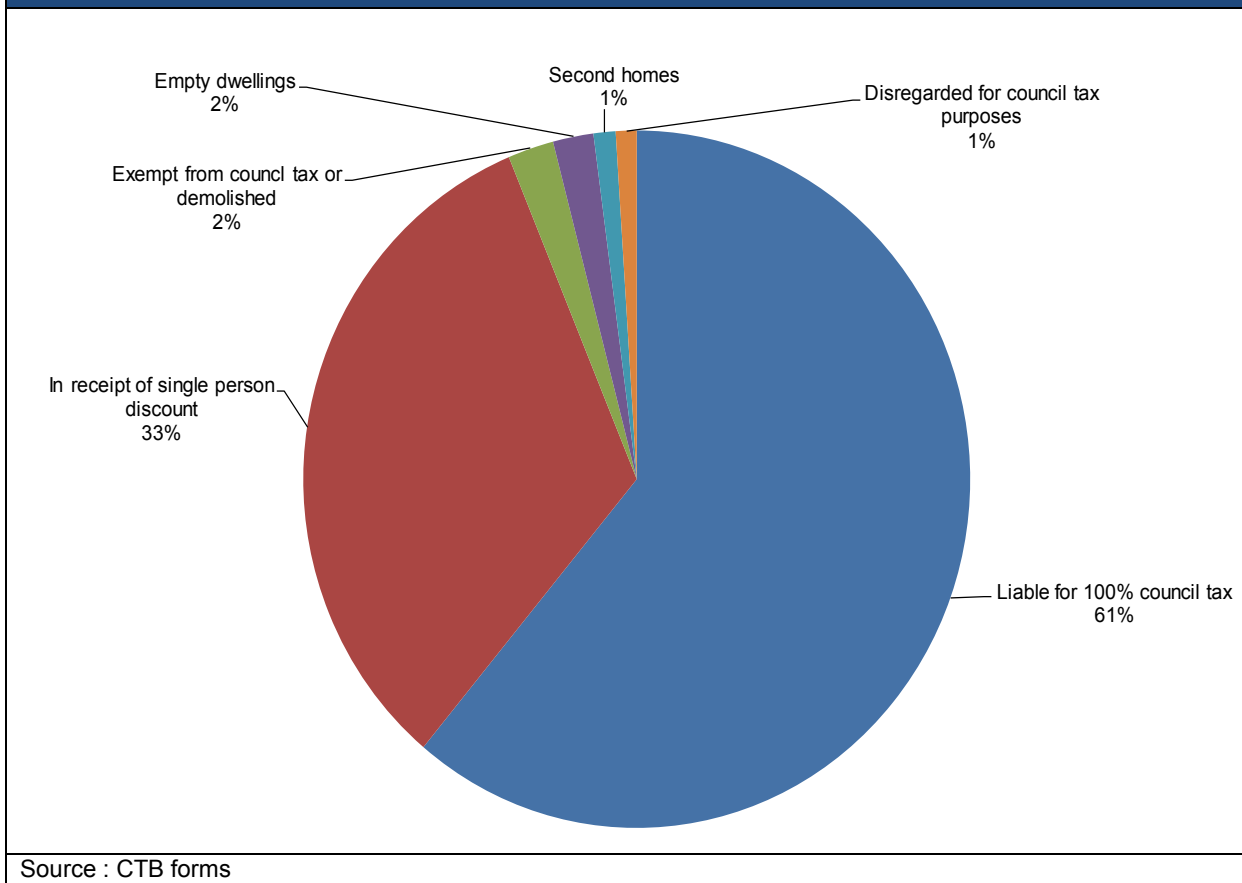


Table 2 provides figures for the total number of dwellings in England classed as empty in 2013 & 2014 with details of the levels of discounts and premiums applied.

- Of the 121,000 empty dwellings subject to a discount, just over half of the dwellings (62,000) received a 100% discount
- Of the 56,000 empty dwellings liable to pay a premium, almost all of the dwellings (99%) were liable for a premium of 50%, with only 2 local authorities charging the premium at a different rate.

Since 2013-14, local authorities have been allowed to reduce, or remove completely, the discount for long term empty properties. As a result authorities are reporting there is a tendency for tax payers not to register with them when properties became empty because, as they were continuing to pay 100% council tax, it didn't make any difference to them. Similarly, there is also no financial incentive on the dwelling owners to report when a dwelling becomes reoccupied.

Authorities report that they are carrying out exercises to ensure they have identified all occupied properties – the result of these exercises are often to reduce the number of empty dwellings and this is reflected in the data in the following table.

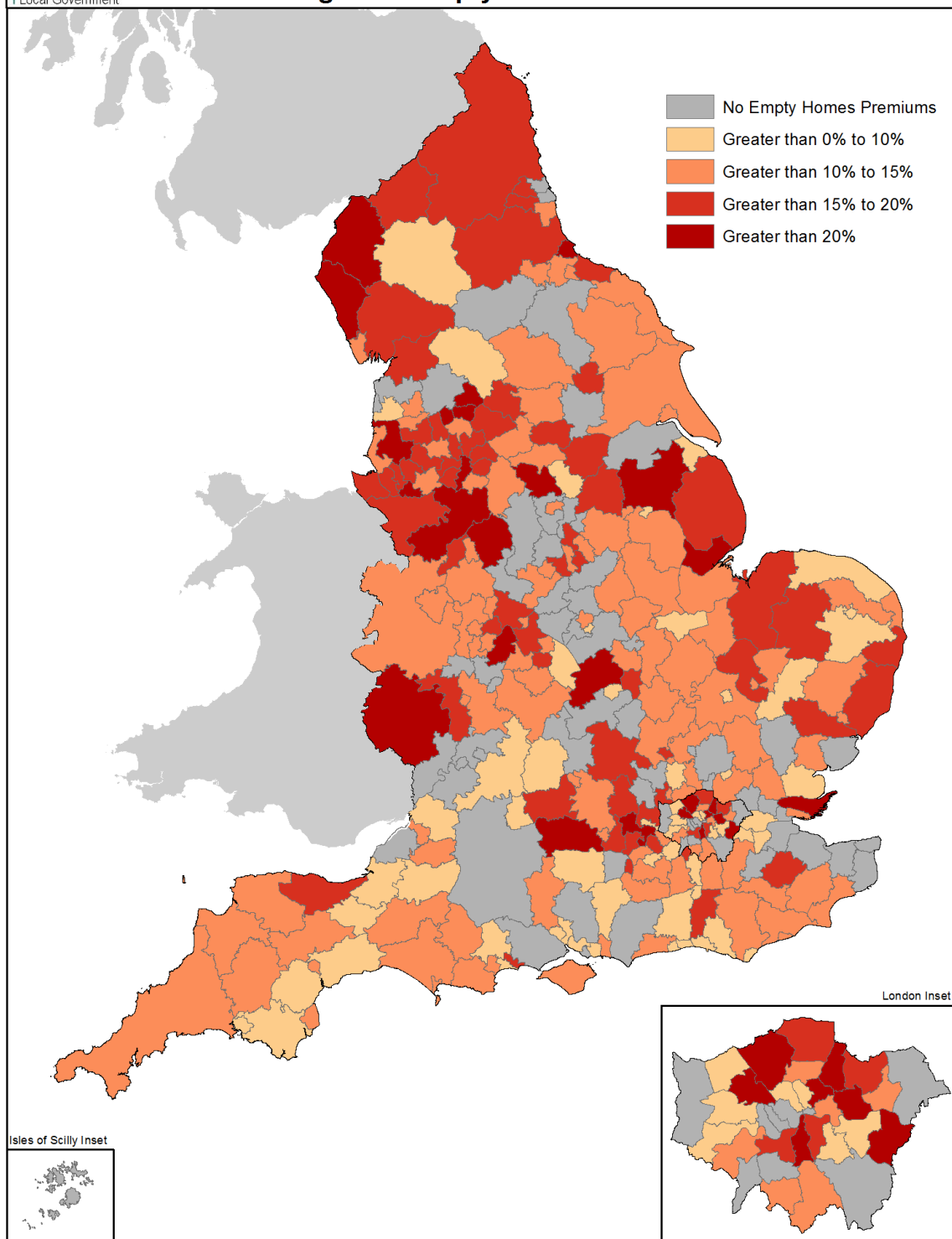
Table 2: Number of dwellings classed as empty^(a) by level of discount and premium awarded, 2013 & 2014

	2013	2014
Number of dwellings classed as empty not subject to a discount	289,525	283,484
Number of dwellings classed as empty subject to a discount	134,743	120,915
<i>of which:</i>		
- 5% discount	943	738
- 10% discount	6,165	4,300
- 20% discount	1,181	1,160
- 25% discount	28,710	25,999
- 30% discount	74	12
- 37.5% discount	77	76
- 40% discount	1,230	1,289
- 50% discount	26,131	22,230
- 75% discount	3,769	2,878
- 100% discount	66,462	62,233
Number of dwellings classed as empty subject to a premium	56,055	56,482
<i>of which:</i>		
- 10% premium	47	295
- 25% premium	428	443
- 50% premium	55,580	55,744
Total number of dwellings classed as empty	480,322	460,881
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%.		

In addition to reducing, or removing completely, the discount allowed for empty dwellings, authorities are now allowed to charge an Empty Homes Premium which is a premium of up to 50% of the council tax payable. Billing authorities can make this charge on homes that have been unoccupied and unfurnished for two years or more. In 2014, 260 authorities reported they were charging the premium on some of their dwellings.

The map below shows, at a local authority level, the proportion of empty homes that were charged a premium on the council tax payable.

Proportion of Empty Homes charged an Empty Homes Premium



Produced by LGF-Analysis and Data

© Crown Copyright and database right 2014. All rights reserved.
 Ordnance Survey Licence number 100024857 2014.

Data Sources:

OS Boundary Line
 DCLG CTB 2014

Table 3 provides figures for the total number of dwellings in England classed as second homes in 2013 & 2014 with details of the levels of discount applied.

- There were 252,000 dwellings recorded as second homes as at September 2014 which is a decrease of 3,000 or 1.4%.
- Of the 252,000 second homes, 224,000 were not subject to a discount – this is an increase of 9,000 or 4.1% on 2013

Table 3: Number of dwellings classed as second homes by level of discount 2013 & 2014^(a)		
	2013	2014
Number of second homes not subject to a discount	215,426	224,241
Number of second homes subject to a discount^(b)	39,555	27,277
<i>of which:</i>		
- 1% - 9% discount	11,991	11,991
- 10% discount	16,178	6,197
- 11% - 19% discount	1,098	-
- 20% - 29% discount	2,452	2,308
- 30% - 39% discount	140	141
- 40% - 49% discount	1	-
- 50% discount	7,695	6,640
Total Number of dwellings classed as second homes	254,981	251,518
Source: CTB return (a) At local authority discretion, second homes can be subject to a discount of between 0% and 50%. (b) In 2013 authorities were asked to report the discount awarded to second homes in ranges. In 2014 they were asked to specify the exact discount awarded. In 2014 those in the 1-9% discount range were awarded 5% discount, those in the 20-29% range, 25% and those in the 30-39% range, 30%.		

3. Chargeable dwellings, exemptions and discounts – by council tax band: September 2014

Table 4 provides figures for the number dwellings in England on the VOA valuation list in September 2014, by valuation band as at 8 September 2014. It shows those that are liable for council tax i.e. chargeable dwellings, those that are exempt from

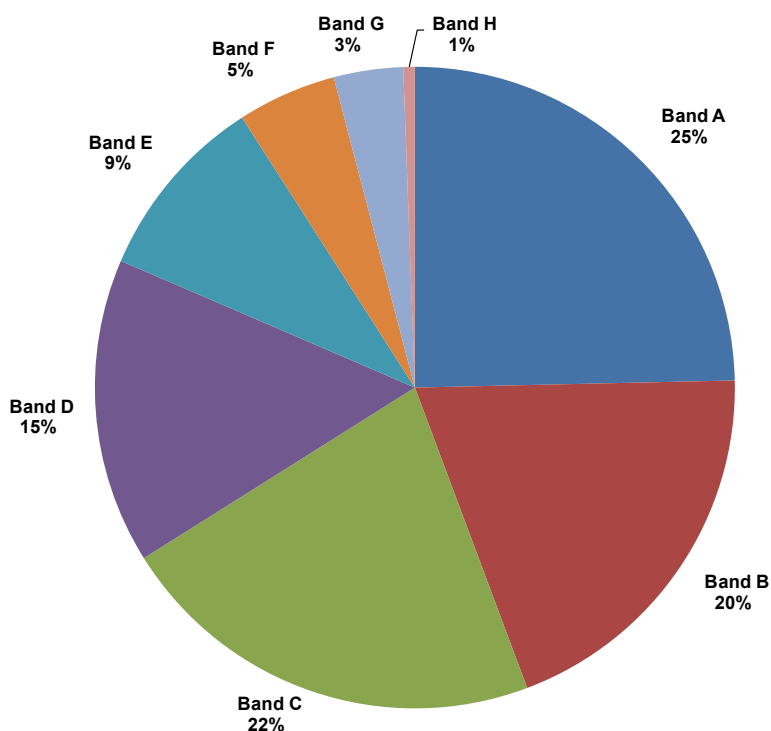
council tax, those that receive discount on their council tax and those that are required to pay a premium on their council tax.

- 25% of all dwellings are in Band A, and less than 1% are in Band H.
- Two thirds of all dwellings 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 8 September 2014, 2.7 million were Band A dwellings, this is 49% of all dwellings liable to Band A council tax.

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. In 2014 121,000 dwellings were reported as being granted this discount.

Chart B below represents the data in the first line of **Table 4** and shows the split of the total stock of dwellings on the VOA list by council tax band in England in September 2014 before any changes due to reliefs or discounts.

Chart B : Split of dwelling stock by council tax band September 2014



Source : VOA data

Table 4: Dwellings, exemptions and discounts by valuation band as at 8 September 2014

	Band A-(a)	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	5,784	4,610	5,112	3,610	2,220	1,173	822	136	23,466
Number of dwellings exempt from council tax	0	177	111	104	65	34	15	11	3	520
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	5,606	4,499	5,008	3,544	2,186	1,158	811	132	22,944
<i>Number of dwellings moved down one band as a result of disabled relief (a)</i>	13	19	26	23	18	10	9	5	0	123
Number of dwellings liable to council tax adjusted for disabled relief (c)	13	5,611	4,506	5,005	3,539	2,179	1,157	807	127	22,944
Number of dwellings entitled to a discount or a premium	4	2,872	1,823	1,651	938	469	212	126	16	8,109
<i>of which</i>										
- second homes (d)	0	9	5	5	3	2	1	1	0	26
- empty homes subject to a discount (e)	0	48	27	21	12	7	4	3	0	121
- empty homes subject to a premium (f)	0	28	10	8	5	3	2	1	0	56
- single adults	4	2,735	1,734	1,565	882	436	192	110	12	7,669
- all residents disregarded	0	5	3	4	4	4	5	7	2	34
- all but one resident disregarded	0	47	44	49	32	17	8	5	0	203
Number of dwellings not entitled to a discount or a premium	9	2,739	2,683	3,354	2,601	1,710	945	680	111	14,834
<i>of which</i>										
- empty homes (g)	0	114	57	47	29	17	9	8	2	283
- second homes (h)	0	45	36	42	36	26	16	16	6	223
- others	9	2,580	2,590	3,265	2,536	1,668	921	657	103	14,327

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 0% and 50%. This category does not include those who received a 0% discount (see below).

(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.

(h) At local authority discretion, second homes can be subject to a discount of between 0% and 50%. This category only include those who received a 0% 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 2005 to 2014, along with the details of the each class of exemption as a percentage of the total number of exemptions for 2014.

Exemption classes A & C were abolished with effect from 1 April 2013. They covered vacant dwellings and in particular vacant dwellings where major repair works or structural alterations were required, under way or recently completed (allowable up to twelve months) or where they were empty and substantially unfurnished) (this was allowable for up to six months).

In 2012 these two exemption classes accounted for 311,000 or nearly 38% of all exemptions. Following 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.

- In 2014 the number of dwellings on the valuation list that are exempt from council tax, rose by 3,900 (or 0.7%) when compared with 2013.
- 44% 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 125% in the period 2005 to 2014.
- Class N exemptions (a dwelling which is occupied only by students, the foreign spouses of students, or school and college leavers) account for more than one third of all exemptions in 2014.
- The number of class L exemptions (unoccupied dwellings repossessed by a mortgage lender) continues to fall. The fall in September 2014 to 6,100, was the sixth consecutive fall and there are now more than 60% fewer class L exemptions than at the peak in 2008.

Table 5: Number of dwellings exempt from council tax by class of exemption 2005 to 2014

Class of exemption	Dwellings (thousands) ^(a)										As % of exemptions
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Class A ^(b)	35.3	35.4	43.6	39.7	32.0	32.9	34.9	33.6	-	-	-
Class B	1.0	1.1	1.4	1.6	1.9	1.6	2.3	4.4	21.0	22.3	4.3
Class C ^(b)	253.7	273.9	281.9	274.5	281.3	266.1	268.6	277.9	-	-	-
Class D	1.4	1.5	1.6	1.8	1.9	2.0	2.0	1.9	1.9	1.9	0.4
Class E	26.8	26.3	25.8	30.6	32.7	33.5	34.6	33.7	33.5	31.9	6.1
Class F	69.9	67.2	66.7	73.1	69.6	70.5	69.9	72.2	74.6	72.5	13.9
Class G	14.2	14.4	15.2	12.7	11.7	10.7	10.3	10.1	8.9	8.3	1.6
Class H	1.0	0.9	1.0	1.1	1.1	1.0	1.0	0.9	1.0	1.0	0.2
Class I	3.1	2.9	2.7	3.1	3.3	3.5	3.6	3.3	3.5	3.2	0.6
Class J	0.6	0.7	0.7	0.7	0.8	0.9	0.9	0.9	0.9	0.8	0.2
Class K	0.8	0.9	0.7	0.6	0.6	0.5	0.4	0.3	0.2	0.2	0.0
Class L	3.3	5.3	7.3	15.9	15.5	11.8	11.1	9.4	7.8	6.1	1.2
Class M	23.8	26.1	28.1	31.6	33.3	37.9	42.6	46.6	50.3	53.7	10.3
Class N	152.2	154.7	160.4	162.4	167.5	171.5	173.2	173.6	174.2	174.1	33.5
Class O	46.3	45.8	45.0	45.7	46.0	45.4	45.0	44.9	45.1	45.6	8.8
Class P	12.0	11.7	12.1	11.5	11.0	10.8	10.9	10.3	10.4	10.4	2.0
Class Q	0.3	0.3	0.4	0.7	1.8	2.1	2.2	1.8	1.7	1.0	0.2
Class R	4.0	4.0	4.1	4.3	4.3	4.5	4.5	4.6	4.8	5.1	1.0
Class S	8.4	7.8	7.4	7.4	7.5	7.0	6.4	5.8	5.4	5.2	1.0
Class T	3.2	3.1	3.5	3.9	4.3	4.8	5.1	5.5	6.1	6.5	1.3
Class U	39.0	40.7	42.0	43.1	45.1	46.5	47.8	49.2	53.5	58.1	11.2
Class V	3.6	3.7	3.9	4.0	3.9	3.9	3.9	3.9	3.9	4.0	0.8
Class W	5.9	6.3	6.5	6.9	7.1	7.2	7.3	7.5	7.6	8.0	1.5
Total	709.8	734.7	761.9	777.0	784.2	776.6	788.1	802.2	516.1	520.0	100.0

Source: CTB(Supplementary) return

(a) Data taken as at the third Monday in September 2005 to 2008, and the second Monday in September from 2009 to date.

(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 of *Local Government Finance Statistics England*. This is accessible at. <https://www.gov.uk/government/collections/local-government-finance-statistics-england> 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 changes due to discounts, premiums, 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 **Table 4**, these 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 8 September 2014.

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, was 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>

OBR - The Office for Budget Responsibility was created to provide independent and authoritative analysis of the UK's public finances. Its main roles are:

- The production of five-year forecasts for the economy and public finances twice a year and these forecasts accompany the Chancellor's Budget Statement (usually in March) and his Autumn Statement (usually in late November).
- The use of their public finance forecasts to judge the Government's performance against its fiscal targets.
- Scrutiny of the Treasury's costing of tax and welfare spending measures.
- Assessing the long-term sustainability of the public finances.
- Assessing the Government's performance against the welfare cap.

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 adjusted to take account of any discounts, premiums 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 tax base is taken into account when it calculates its council tax.

6. Technical Notes

Survey design for collecting CTB & CTB (Supplementary) data for September 2014

During October 2014, 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 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.

Revisions policy

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 2015.

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 gov.uk website,

<https://www.gov.uk/government/statistics/announcements> .

For a fuller picture of recent trends in local government finance, readers are directed to *Local Government Finance Statistics England* which is available electronically from the Department for Communities and Local Government website:

<https://www.gov.uk/government/collections/local-government-finance-statistics-england>

User engagement

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

The Department's engagement strategy to meet the needs of statistics users is published here:

<https://www.gov.uk/government/publications/engagement-strategy-to-meet-the-needs-of-statistics-users>

Devolved administration statistics

Both the Scottish Government and the Welsh Government also collect details of the number of chargeable dwellings. 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/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

Media enquiries:

Office hours: 0303 444 1201

Email: press.office@communities.gsi.gov.uk

Public enquiries and Responsible Statistician:

Mike Young

0303 444 2116

Email: 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

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

© Crown copyright, 2014

Copyright in the typographical arrangement rests with the Crown.

You may re-use this information (not including logos) free of charge in any format or medium, under the terms of the Open Government Licence. To view this licence, www.nationalarchives.gov.uk/doc/open-government-licence/ or write to the Information Policy Team, The National Archives, Kew, London TW9 4DU, or email: psi@nationalarchives.gsi.gov.uk.

This document/publication is also available on our website at www.gov.uk/dclg

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

Department for Communities and Local Government

Fry Building

2 Marsham Street

London

SW1P 4DF

Telephone: 030 3444 0000

November 2014

For all our latest news and updates follow us on Twitter: <https://twitter.com/CommunitiesUK>

ISBN: 978-1-4098-4388-7