



Department for
Communities and
Local Government

Local Authority Council Tax base England 2016 - revised

Local Government Finance
Statistical Release

09 January 2017

- In England there were a total of 23.9 million dwellings as at 12 September 2016, an increase of 211,000 (or 0.9%) on the figure for September 2015. Of this number, 23.3 million dwellings were liable for council tax. This was an increase of 200,000 (or 0.9%) on September 2015.
- There were 15.2 million dwellings liable to pay 100% council tax as they are not entitled to any exemptions or discounts. This represents 64% of all dwellings.
- There were 8.1 million dwellings that 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.
- There were 542,000 dwellings exempt from paying council tax, an increase of 10,000 (or 1.9%) compared with 2015. Exempt dwellings account for 2.3% of all dwellings.
- There were 443,000 empty dwellings in September and of these 59,000 dwellings were being charged a premium because the dwelling had been empty for 2 years or more.
- There were 247,000 dwellings recorded as second homes as at September 2016.

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Introduction

This release provides information relating to the stock of domestic dwellings in local authority areas in England. The total number of dwellings is based on the Valuation Office Agency (VOA) Valuation List as at 12 September 2016. Further information is then derived from the Council Tax Base (CTB) form submitted by all 326 billing authorities in England. The release provides 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 those paying a premium. Information at a local authority level is published in the associated tables.

The information contained in this release can be used to calculate a tax base for a local authority. A “tax base” 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. The tax base is used to determine the level of council tax an authority charges each dwelling. This is shown in the local authority level data table available online.

Empty and Second homes

Since 1 April 2013, local authorities in England have had the choice to apply council tax discounts of between 0% and 100% for empty dwellings or between 0% and 50% for second homes. 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. Because of these fundamental changes in the way empty dwellings and second homes have been handled it is not accurate to make comparisons of the numbers of empty and second homes before and after April 2013.

Authorities report that they are carrying out exercises to ensure they have identified all occupied properties – the result of these exercises are often to revise the number of empty dwellings or second homes between years and this may be reflected in the data in this release.

1. Chargeable dwellings, exemptions and discounts

Table 1 provides figures for the total number of dwellings in England in September each year from 2012 to 2016, 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.

- There were 23.9 million dwellings as at 12 September 2016, an increase of 211 thousand (or 0.9%) over the figure for September 2015. Of this number 23.3 million dwellings were liable for council tax. This was an increase of 200 thousand (or 0.9%) over the figure for September 2015.
- There were 15.2 million dwellings are liable to pay 100% council tax as they are not entitled to any exemptions or discounts. This represents 64% of all dwellings.
- There were 8.1 million dwellings that 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.
- There were 542,000 dwellings exempt from paying council tax, an increase of 10,000 (or 1.9%) compared with 2015. Exempt dwellings account for 2.3% of all dwellings.

Further information on exemptions can be found in **Section 4** below plus an additional table (**Table 5**) at <https://www.gov.uk/government/statistics/council-taxbase-2016-in-england> .

Table 1: Number of chargeable dwellings 2012-2016 ^(a)

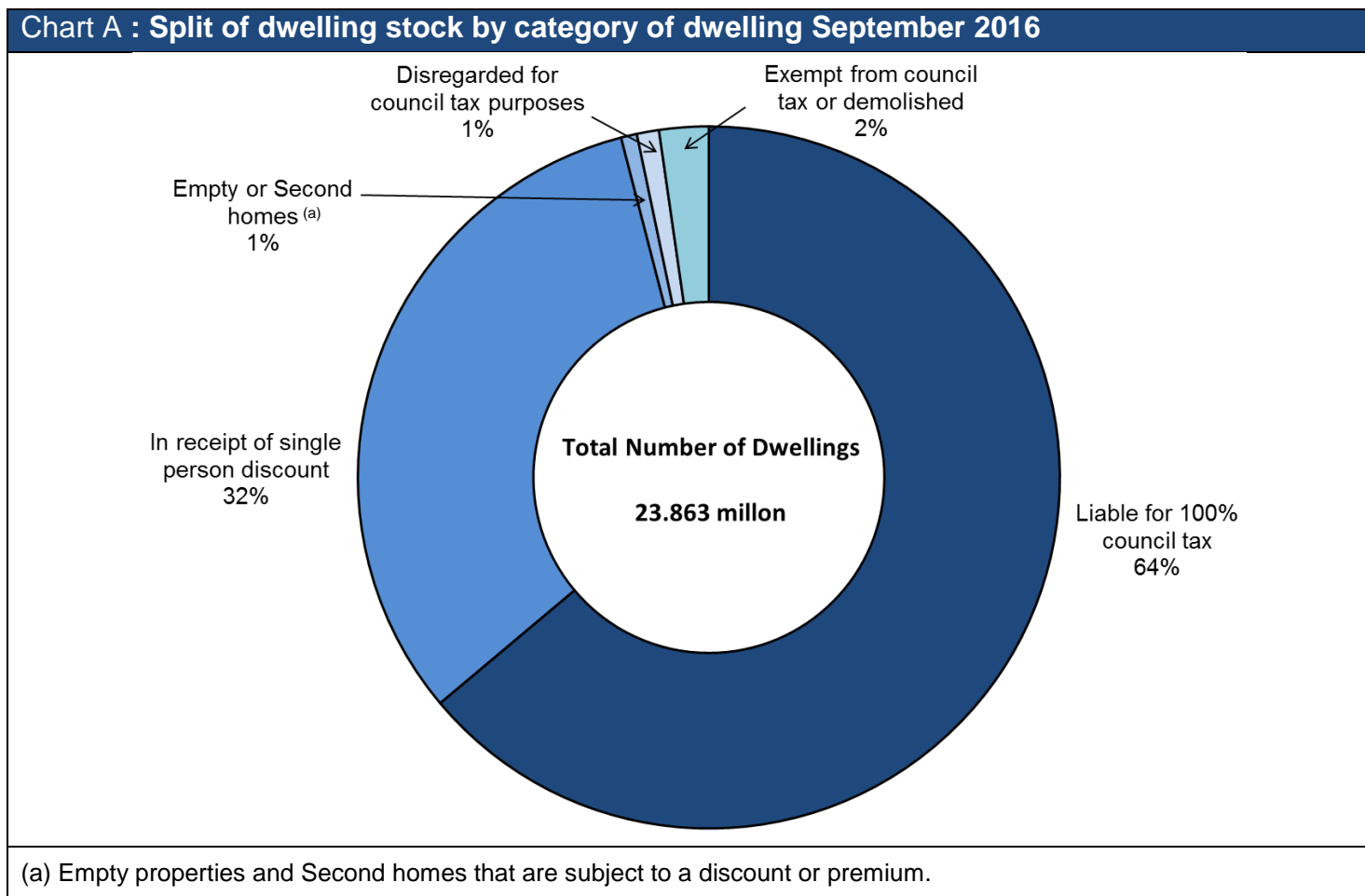
	Thousands				
	2012	2013	2014	2015	2016
Total number of dwellings on valuation lists	23,178	23,312	23,466	23,652	23,863
<i>less:</i>					
Number of dwellings exempt from council tax	802	516	520	531	542
Number of demolished dwellings	2	2	2	2	1
Number of dwellings on valuation list liable for council tax	22,374	22,793	22,944	23,120	23,320
<i>Of this</i>					
Number of dwellings subject to a discount or a premium	8,293	8,161	8,111	8,085	8,075
<i>of which:</i>					
- second homes ^(b)	255	40	27	27	22
- empty homes subject to a discount ^(c)	98	135	121	107	93
- empty homes subject to a premium ^(c)	-	56	56	59	59
- single person	7,706	7,698	7,669	7,653	7,657
- all residents disregarded for council tax purposes	33	33	34	34	34
- all but one resident disregarded for council tax purposes	201	199	203	205	209
Number of dwellings not subject to a discount or a premium	14,081	14,632	14,834	15,035	15,245
<i>of which:</i>					
- empty homes ^(c)	161	290	283	283	290
- second homes ^(b)	-	215	224	219	225
- others	13,920	14,127	14,326	14,533	14,730

(a) Data taken as at the second Monday in September.

(b) 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%.

(c) 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 below shows how the total stock of dwellings is split between the various categories of liability for council tax as at 12 September 2016.



2. Chargeable dwellings, exemptions and discounts by council tax band

Table 2 provides figures of the number dwellings in England by council tax valuation band as at 12 September 2016. 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.

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-.

- Over half of dwellings subject to a discount or premium are in Bands A and B
- Of the 7.7 million dwellings entitled to a single person discount as at 12 September 2016, over a third were in Band A dwellings.

Table 2: Dwellings, exemptions and discounts by valuation band as at 12 September 2016

	Band A ^(a)	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	TOTAL	Thousands
Number of dwellings on valuation lists	0	5,850	4,687	5,203	3,679	2,268	1,199	837	140	23,863	
<i>less:</i>											
Number of dwellings exempt from council tax ^(R)	0	189	114	106	67	35	16	11	3	542	
Number of demolished dwellings	0	1	0	0	0	0	0	0	0	1	
Number of dwellings on valuation list liable for council tax	0	5,660	4,572	5,097	3,612	2,233	1,183	826	136	23,320	
<i>Number of dwellings moved down one band as a result of disabled relief^{(a)(R)}</i>	13	18	25	22	17	10	9	5	0	120	
Number of dwellings liable to council tax adjusted for disabled relief^{(b)(R)}	13	5,665	4,579	5,094	3,607	2,226	1,182	822	131	23,320	
<i>Of which</i>											
Number of dwellings subject to a discount or a premium	4	2,864	1,818	1,637	930	468	212	127	16	8,075	
<i>of which</i>											
- second homes ^(c)	0	9	4	4	2	1	1	1	0	22	
- empty homes subject to a discount ^(d)	0	35	21	17	10	6	3	2	0	93	
- empty homes subject to a premium ^(e)	0	29	11	8	5	3	2	2	1	59	
- single person	4	2,739	1,734	1,554	876	436	193	110	12	7,657	
- all residents disregarded for council tax purposes	0	5	3	4	4	4	5	7	2	34	
- all but one resident disregarded for council tax purposes	0	48	45	50	33	18	8	5	0	209	
Number of dwellings not subject to a discount or a premium	9	2,801	2,761	3,458	2,676	1,758	971	695	115	15,245	
<i>of which</i>											
- empty homes ^{(f)(R)}	0	113	58	50	32	18	10	8	2	290	
- second homes ^(g)	0	45	37	43	37	26	16	16	6	225	
- others	9	2,643	2,666	3,365	2,608	1,714	945	672	107	14,730	

(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) 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.

(c) 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).

(d) Empty homes are those dwellings which are unoccupied and substantially unfurnished and, at local authority discretion, can be subject to a discount of between 0% and 100% 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%.

(e) Empty homes are those dwellings which are unoccupied and substantially unfurnished and if they have been empty for more than two years, may be charged a premium of up to 50%.

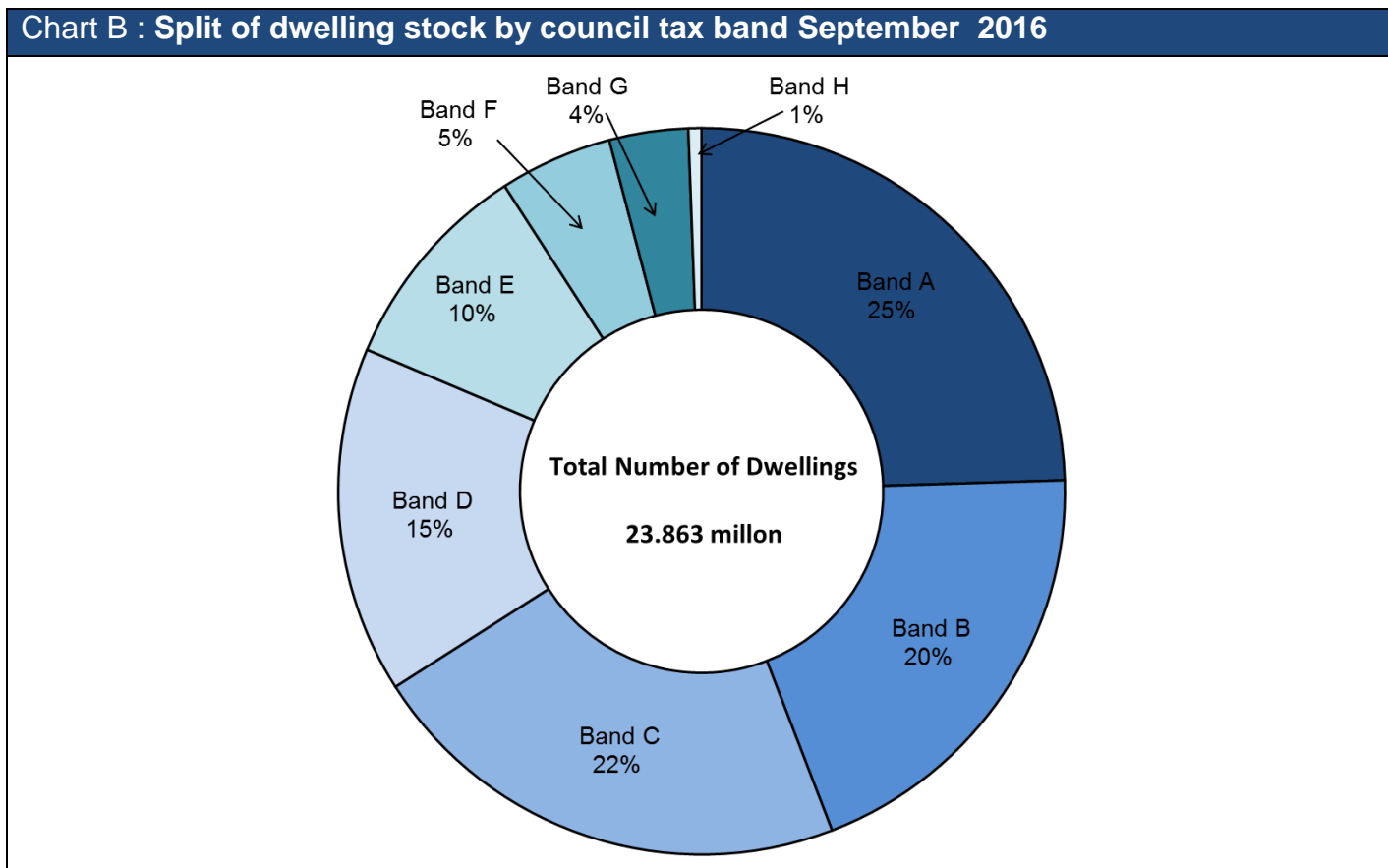
(f) Empty homes are those dwellings which are unoccupied and substantially unfurnished and, at local authority discretion, can be subject to a discount of between 0% and 100%. This category only includes those not subject to a discount.

(g) 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

(R) Revised following corrections from 3 authorities

Chart B below represents the data in the first line of **Table 2** and shows the split of the total stock of dwellings by council tax band in England in September 2016 before any changes due to reliefs or discounts.

- Two thirds of all dwellings are in Bands A to C and only 9% are in the top three bands.



3. Empty and second homes

Empty homes are 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 2016, 286 out of 326 authorities reported they were charging the premium on some of their empty dwellings, up from 280 authorities in 2015.

Table 3 provides figures for the total number of dwellings in England classed as empty since 2013 with details of the levels of discounts and premiums applied.

- The total number of empty dwellings in September was 443,000 – a fall of 6,000 or 1.3% on the previous year.
- Of this, 93,000 empty dwellings were subject to a discount, with just under 45,000 empty dwellings receiving a 100% discount.
- Of the 59,000 empty dwellings liable to pay a premium, almost all the dwellings (99%) were liable for a premium of 50%.

Table 3: Number of dwellings classed as empty by level of discount and premium awarded, 2013 - 2016 ^(a)

	2013	2014	2015	2016
Number of dwellings classed as empty not subject to a discount^(R)	289,525	283,484	282,758	290,356
Number of dwellings classed as empty subject to a discount	134,743	120,915	107,485	93,398
<i>of which:</i>				
- 5% discount	943	738	658	624
- 10% discount	6,165	4,300	5,272	4,193
- 20% discount	1,181	1,160	334	467
- 25% discount	28,710	25,999	25,817	21,636
- 30% discount	74	12	15	24
- 37.5% discount	77	76	0	0
- 40% discount	1,230	1,289	1,219	1,125
- 50% discount	26,131	22,230	20,091	18,546
- 75% discount	3,769	2,878	2,237	1,810
- 100% discount	66,462	62,233	51,842	44,973
Number of dwellings classed as empty subject to a premium	56,055	56,482	58,756	59,443
<i>of which:</i>				
- 10% premium	47	295	125	282
- 25% premium	428	443	444	258
- 50% premium	55,580	55,744	58,187	58,903
Total number of dwellings classed as empty^(R)	480,322	460,881	448,999	443,197

(a) Since 1 April 2013, local authorities in England have been able to apply council tax discounts of between 0% and 100% for empty dwellings, or 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. Therefore data was not reported in this way prior to 2013.

(R) Revised following correction from 1 authority

Second homes

Since 1 April 2013, local authorities in England have had the choice to apply council tax discounts of between 0% and 50% for second homes.

Table 4 provides figures for the total number of dwellings in England classed as second homes since 2013 with details of the levels of discount applied.

- There were 247,000 dwellings recorded as second homes as at September 2016 which is an increase of 1,000 (or 0.5%) on 2015.
- Of these, 225,000 were not subject to a discount – this is a decrease of 6,000 (or 2.9%) on 2015.
- There were under 9,000 second homes that were subject to a discount of 5% and over 6,000 that received a 50% discount.

Table 4: Number of dwellings classed as second homes by level of discount 2013 - 2016^(a)

	2013	2014	2015	2016
Number of second homes not subject to a discount	215,426	224,241	218,519	224,799
Number of second homes subject to a discount^(b)	39,555	27,277	26,805	21,741
<i>of which:</i>				
- 1% - 9% discount	11,991	11,991	11,798	8,563
- 10% discount	16,178	6,197	6,054	5,785
- 11% - 19% discount	1,098	-	-	-
- 20% - 29% discount	2,452	2,308	2,039	1,071
- 30% - 39% discount	140	141	141	141
- 40% - 49% discount	1	-	-	-
- 50% discount	7,695	6,640	6,773	6,181
Total Number of dwellings classed as second homes	254,981	251,518	245,324	246,540

(a) Since 1 April 2013, second homes can be subject to a discount of between 0% and 50% at local authority discretion. Data was not reported in this way prior to 2013.

(b) In 2013 authorities were asked to report the discount awarded to second homes in ranges. Since 2014 they have been asked to specify the exact discount awarded and those in the 1-9% discount range have been awarded 5% discount, those in the 20-29% range, 25% and those in the 30-39% range, 30%.

4. Exemptions from council tax

Line 2 in **Tables 1 & 2** above show the total number of dwellings that are exempt from council tax. **Table 5** provides details of these exemptions from council tax split by class of exemption, for 2012 to 2016, along with details of the each class of exemption as a percentage of the total number of exemptions for 2016. The table also contains definitions of the council tax exemption classes. Table 5 is available on line at <https://www.gov.uk/government/statistics/council-taxbase-2016-in-england>

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 on behalf of themselves and other local authorities in their area.

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 revenue to meet the cost of their services. It may also include 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.

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) – These are dwellings shown on the Valuation List which, when the CTB form is completed, have been demolished or which were outside the area of the authority on 12 September 2016.

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 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%; where all residents are disregarded the discount is 50%. 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 on **Table 5** mentioned in section 4 above.

Family Annexe discount - Any annexe self-contained within a dwelling where the resident is a family member of the residents of the main dwelling receives a 50% discount on their council tax bill, which is known as the Family Annexe discount. DCLG provide local authorities a grant specifically for the purpose of funding this discount.

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.

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

Symbols and conventions

...	= not available
0	= zero or negligible
-	= not relevant
	= discontinuity

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

Survey design for collecting CTB & CTB (Supplementary) data for September 2016

During October 2016, 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 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.

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 DCLG as the data are received and stored.

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

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 2017.

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 including 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.

User engagement

Users are encouraged to provide comments and 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 should be sent to: ctb.statistics@communities.gsi.gov.uk

DCLG are interesting in understanding more about how the Local Government Finance statistics and data are used and the decisions they inform. This is important for us so we can provide a high quality service which meets users' needs. We would be extremely grateful if you could spend a couple of minutes completing this survey <https://www.surveymonkey.co.uk/r/LGFuserengagement> or contact us at LGFstats@communities.gsi.gov.uk

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>

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>

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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

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