



Ministry of Housing,
Communities &
Local Government



Statistical release

Local Government Finance

Council tax levels set by local authorities: England 2021-22

This release contains information on the council tax levels set by local authorities in England, and associated data.

In this release:

- The average Band D council tax set by local authorities in England for 2021-22 will be £1,898, which is an increase of £81 or 4.4% on the 2020-21 figure of £1,818.
- In 2021-22, of 152 adult social care authorities, 148 will utilise some or all of their adult social care precept flexibility (maximum of 3%) when setting their council tax. This additional flexibility accounts for £34 of the average Band D council tax bill.
- The average area Band D council tax will be £1,622 across London (an increase of £88 or 5.7% when compared to 2020-21), £1,893 in metropolitan areas (+£84 or 4.6%), and on a like-for-like basis, £1,970 (+£84 or 4.6%) in unitary areas and £1,970 (+£74 or 3.8%) in shire areas.
- The council tax requirement in 2021-22 is £34.4 billion, of which £610 million (1.8%) will be raised through the adult social care precept, and £618 million (1.8%) will be raised through parish precepts.
- For those areas where parishes charge a precept, there has been an average Band D parish precept increase of 2.8% in 2021-22.

Release date: 25 March 2021

Date of next release: March 2022

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Introduction

This release has been compiled by the Ministry of Housing, Communities and Local Government (MHCLG) and presents National Statistics on council tax levels set by local authorities in England and associated information for the financial year 2021-22. This information is derived from the council tax requirement (CTR) returns submitted by all 309 billing authorities and all 97 major precepting authorities in England during February and March 2021.

Council tax is the main source of locally raised income for many local authorities. It was introduced in April 1993 and the amount of council tax payable on a property depends in part on the council tax band to which it is allocated (see **Technical notes** document).

Band D council tax is the standard measure of council tax (all other bands are set as a proportion of the Band D) and is the council tax payable on a Band D dwelling occupied as a main residence by at least two adults, after any reductions due to discounts, exemptions or local council tax support schemes. Council tax can also be measured in average council tax per dwelling terms (see **Section 5**).

The council tax bill may be made up of several elements. In addition to the council tax for the billing authority responsible for the area, it may include council tax that is collected for some or all of the following categories of authority: county council (the Greater London Authority in London), fire and rescue authority, police & crime commissioner, combined authority, and parish or other local precepting council.

Special Factors in 2021-22

There are several special factors which may have affected the decisions of local authorities when setting their council tax levels for 2021-22. These special factors are:

Adult Social Care – In 2021-22 and 2022-23 adult social care authorities are able to increase council tax by an additional 3 per cent over the two years to fund adult social care only, with no limitation as to how this is split between the two years. This is in addition to the usual funding of adult social care through council tax. This applies to London boroughs (including the City of London), county councils, metropolitan districts, and unitary authorities.

Local Government reorganisation – Following local government reorganisation, from 1 April 2021:

- Two new unitary authorities came into existence. North Northamptonshire and West Northamptonshire replaced seven shire districts and one county council.
- Hampshire and Isle of Wight Fire and Rescue Authority came into existence. Hampshire Combined Fire Authority assumed the fire functions of Isle of Wight.

Details of the new authorities and those they replaced can be found in the **Technical notes** document.

Referendum principles – Authorities are required to hold a referendum if their relevant basic amount of council tax for 2021-22 is in excess of the council tax referendum principles which apply to them.

The referendum principles are:

- 5% or more than 5% [comprising up to maximum of 3% for expenditure on adult social care and 2% on other expenditure] for authorities with responsibility for adult social care services.
- 5% or more than 5% [comprising up to maximum of 3% for expenditure on adult social care and 2% on other expenditure] for unitarising authorities with responsibility for adult social care services which are equalising different council tax levels across their predecessor areas. The principle may be applied to either the increase in each individual predecessor area, or to the tax base-weighted average band D figure of all the predecessor areas.
- More than £5, or 2% or more than 2%, (the greater of the two) for district councils in 2 tier areas.
- More than £5, or 2% or more than 2%, (the greater of the two) for West Suffolk District Council. This reflects the phased equalisation of council tax following reorganisation in 2019. The prin-

principle may be applied to either the increase in each of its individual predecessor areas, or to the tax base-weighted average band D figure of all the predecessor areas.

- More than £15 for Police and Crime Commissioners.
- More than £15 for the police component of the Greater Manchester Combined Authority precept.
- More than £31.59 for the adjusted relevant basic amount of council tax of the GLA.
- More than £16.59 for the unadjusted relevant basic amount of council tax of the GLA.
- 2%, or more than 2% for authorities not covered by the above categories.

No referendum principles were set for combined authorities or local precepting authorities.

Localisation of council tax support - The localisation of council tax support introduced in 2013-14 allows authorities to amend their scheme each year if they wish, which may have affected their council tax requirement for 2021-22 (see **Definitions** section in the accompanying Technical Document).

1. Calculation of council tax in England 2021-22

Council tax levels are calculated by dividing the council tax requirement by the tax base for tax setting purposes. There are a several special factors affecting comparability of some figures from year to year, including the referendum principles that are set each year. See the **Introduction** section for more information.

Table 1 gives a breakdown of the council tax level for England for 2021-22.

- The average Band D council tax set by local authorities in England for 2021-22 is £1,898, which is an increase of £81 or 4.4% on the 2020-21 figure of £1,818. This includes adult social care and parish precepts.
- The council tax requirement (including adult social care and parish precepts) in 2021-22 is £34.4 billion, or £1.3 billion higher when compared with 2020-21.
- Parish precepts in 2021-22 will total £618 million which is £21.7 million higher than in 2020-21.
- The total tax base used for setting council tax for 2021-22 was 18.1 million Band D equivalent dwellings.

Table 1: Calculating council tax levels: England summary 2017-18 to 2021-22

	£ million				
	2017-18	2018-19	2019-20	2020-21	2021-22
Council tax requirement <i>including</i> adult social care precept, <i>excluding</i> parish precepts^(a)	27,158	29,045	30,894	32,544 ^(R)	33,819
Parish precepts	485	518	554	596	618
Council tax requirement <i>including</i> adult social care and parish precepts	27,643	29,563	31,448	33,141 ^(R)	34,437
Tax base for council tax-setting purposes (million)	17.380	17.687	17.972	18.232	18.139
Average Band D council tax (including adult social care, excluding parish precepts) (£)	1,563	1,642	1,719	1,785 ^(R)	1,864
Average Band D council tax (including adult social care and parish precepts) (£)	1,591	1,671	1,750	1,818 ^(R)	1,898

(a) Since 2016-17 social care authorities have been able to increase council tax under the social care precept, as well as under the core council tax referendum principle. Local authorities were given the flexibility to increase council tax by up to 3 per cent a year in 2017-18 and 2018-19 and increase by up to 2 per cent in 2019-20, while being capped at a maximum total of 6 percentage points rise over the period 2017-18 to 2019-20. In 2020-21 adult social care authorities were able to increase council tax by an additional 2 per cent to fund adult social care. In 2021-22 and 2022-23 adult social care authorities are able to increase council tax by an additional 3 per cent over the two years to fund adult social care, with no limitation as to how this is split between the two years.

Table 2 shows average Band D council tax levels for England as a whole and by class of authority, along with the percentage change over the corresponding figure for 2020-21. This is shown including adult social care precept only (column 1 & 2) and including both adult social care and parish precepts (column 3 & 4).

Table 2 shows:

- London boroughs have an increase in average Band D council tax of 4.7% (including adult social care and excluding parish precepts).
- Metropolitan districts have increases of 4.5% for average Band D council tax (including adult social care and excluding parish precepts).
- Unitary authorities have increases of 4.4% in their average Band D council tax (including adult social care and excluding parish precepts).
- Shire counties will see an increase of 3.7% in their average Band D council tax (including adult social care).
- Shire districts will see an increase of 2.2% (excluding parish precepts) due to referendum principles which allowed some authorities to set an increase of £5 or 2%.
- Police and crime commissioners will see an increase of 6.4% (£13.80) due to referendum principles which allowed these authorities to set an increase of £15.
- Fire and rescue authorities are increasing their average Band D council tax by 1.9%.

Table 2: Council tax (average Band D) in England 2021-22, and percentage change from 2020-21: by class of authority

	Average council tax for the authority including adult social care precept, excluding parish precepts (Band D)		Average council tax for the authority including adult social care and parish precepts (Band D)	
	£ (Column 1)	% change (Column 2)	£ (Column 3)	% change (Column 4)
ENGLAND	1,864	4.4%	1,898	4.4%
Class of authority:				
Inner London boroughs including City	1,018	4.4%	1,018	4.4%
Outer London boroughs	1,414	4.8%	1,414	4.8%
London boroughs	1,259	4.7%	1,259	4.7%
Greater London Authority ^(a)	364	9.5%	364	9.5%
<i>of which The Mayor's Office for Policing and Crime</i>	267	5.9%	267	5.9%
<i>of which other services</i>	97	20.8%	97	20.8%
Combined authorities ^(b)	66	0.0%	66	0.0%
Metropolitan districts	1,606	4.5%	1,613	4.5%
Metropolitan fire and rescue authorities	72	2.0%	72	2.0%
Shire unitary authorities ^{(c)(f)}	1,607	4.4%	1,659	4.4%
Shire counties ^(c)	1,441	3.7%	1,441	3.7%
Shire districts ^(c)	195	2.2%	242	2.5%
Shire fire and rescue authorities ^(f)	79	1.9%	79	1.9%
Police and crime commissioners ^(d)	230	6.4%	230	6.4%
Fire and rescue authorities ^{(e)(f)}	78	1.9%	78	1.9%

(a) This includes core GLA, Transport for London (TfL), The London Legacy Development Corporation, the London Fire and Emergency Planning Authority (LFEPa) and The Mayor's Office for Policing and Crime.

(b) Two (Liverpool City Region CA and the Greater Manchester Combined Authority) out of the seven combined authorities set a precept in 2021-22. This reflects only Greater Manchester Combined Authority's general functions which includes their responsibility for fire and rescue services.

(c) The year-on-year percentage change has been calculated as if North Northamptonshire UA and West Northamptonshire UA had been in existence in 2020-21 to allow for like-for-like comparisons at class level.

(d) Does not include the Mayor's Office for Policing and Crime element from GLA and excludes City of London Police (as this element is not distinguishable from the council tax charged by the City of London). Greater Manchester Combined Authority's police function is included.

(e) Excludes fire and rescue services provided by counties, unitaries, GLA and Greater Manchester Combined Authority.

(f) The year-on-year percentage changes have been calculated as if the Hampshire and Isle of Wight Combined Fire and Rescue Authority had been in existence in 2020-21 to allow for like-for-like comparisons. This affects the unitary authority comparison as the Isle of Wight UA previously had responsibility for fire and rescue services.

Table 3 and **Chart A** give figures for, levels of, and changes in, the average Band D council tax (including parish precepts) for England for the last 12 years.

Table 3: Average Band D council tax (including parish and adult social care precepts) in England and the annual percentage change 2010-11 to 2021-22

	£	Annual % change ^(a)
2010-11	1,439	1.8
2011-12 ^(b)	1,439	0.0
2012-13	1,444	0.3
2013-14	1,456	0.8
2014-15	1,468	0.8
2015-16	1,484	1.1
2016-17 ^(c)	1,530	3.1
2017-18	1,591	4.0
2018-19	1,671	5.1
2019-20	1,750	4.7
2020-21	1,818 ^(R)	3.9 ^(R)
2021-22	1,898	4.4

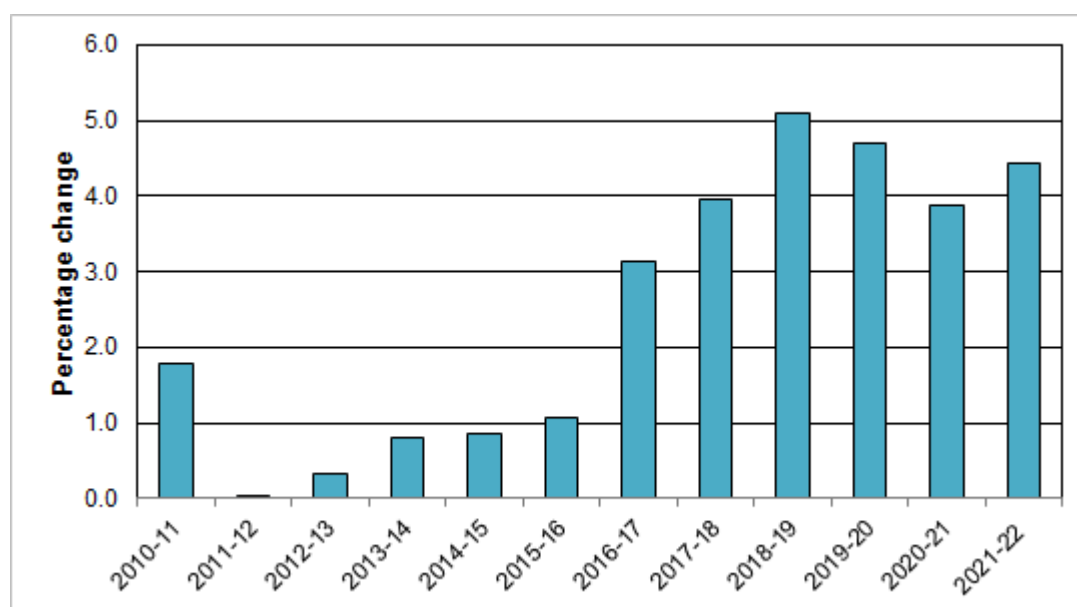
(a) Referendum principles vary year to year which will affect the annual change. Please see the introduction section of the statistical release for further information.

(b) Freeze grant was paid to local authorities that froze or reduced council tax between 2011-12 to 2015-16.

(c) Local authorities have been given flexibility to increase council tax by an additional amount to fund adult social care since 2016-17.

(R) Revised following revisions by 4 authorities.

Chart A: Average Band D council tax in England percentage change 2010-11 to 2021-22 (including parish and adult social care precepts)



(a) Freeze grants were paid to local authorities that froze or reduced council tax between 2011-12 and 2015-16.

2. Adult Social Care Precept

Local authorities with adult social care responsibilities have been able to increase council tax by up to an additional 3% over 2021-22 and 2022-23. Authorities could decide to utilise all 3% in 2021-22, split it over the two years or use it all in 2022-23. This is in addition to the usual funding of adult social care through council tax. This precept applies to London boroughs (including the City of London), county councils, metropolitan districts, and unitary authorities.

Table 4 shows the number of authorities using some, or all, of this year's adult social care precept flexibility and how much additional council tax was raised through it.

- The additional adult social care precept flexibility in 2021-22 will generate £610 million.
- Of 152 authorities with adult social care responsibilities, 148 utilised some, or all, of their precept flexibility for 2021-22. Of these, 100 authorities utilised the full 3%.
- The adult social care precept flexibility in 2021-22 accounts for £34, or 1.8%, of the average Band D council tax bill.

Table 4: Average Band D council tax precept for adult social care in 2021-22 ^(a)

	2017-18	2018-19	2019-20	2020-21	2021-22
Number of authorities with adult social care responsibilities	152	152	151	151	152
Number of authorities utilising some or all of the adult social care precept ^(c)	147	148	85	151	148
Total amount raised through the adult social care precept (£ million) ^{(b)(c)}	552	538	200	497	610
Tax base for council tax setting purposes (millions)	17.380	17.687	17.972	18.232	18.139
Average Band D council tax attributable to adult social care precept (£) ^(b)	31.77	30.41	11.15	27.27	33.64

(a) Social care authorities can increase council tax under the adult social care precept, as well as under the core council tax referendum principle. The adult social care precept increase was up to 3 per cent a year in 2017-18 and 2018-19 and an increase by up to 2 per cent in 2019-20, while being capped at a maximum total of 6 percentage points rise over the period 2017-18 to 2019-20. In 2020-21 the increase could be up to 2 per cent. In 2021-22 and 2022-23, adult social care authorities are able to increase council tax by an additional 3 per cent in total to fund adult social care.

(b) All increases to council tax, whether or not attributable social care precept, become the new baseline for increases for the following year. As a result, these figures do not reflect the full amounts in 2021-22 that follow from increases to

council tax levels as a result of the social care precept. This is because full extent of the element within both i) council tax bills and ii) council tax receipts in 2021-22 that is attributable to the social care precept requires a cumulative calculation of each local authority's decisions on the use of the social care precept in each year since its inception in 2016-17.

(c) Islington has been included in the figure for 2019-20, as they utilised the social care precept, although their precept element appeared as £0.00

3. Parishes and other local precepting authorities in England

Table 5 shows information relating to parishes and other local precepting authorities and the precepts they raise. Not all areas have parishes and therefore, the tax base in this table is lower than in **Table 1**. The table below shows the number and tax base of town and parish councils 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. This table may be revised once data on individual parish level data has been validated and published.

- The average Band D precept charged by a parish or charter trustee for 2021-22 will be £71.86, an increase of £1.97, or 2.8%, from 2020-21.

Table 5: Average Band D parish precepts for England 2017-18 to 2021-22

Parishes and other local precepting authorities charging a non-zero precept					
	2017-18	2018-19	2019-20	2020-21	2021-22
Total number	8,840	8,839	8,859	8,886	8,877
Tax base (thousands) ^(a)	7,954.4	8,083.0	8,253.8	8,532.7	8,600.7
Aggregate of local precepts (£000) ^(b)	485,474	517,629	554,492	596,362	618,061
Average parish precept per Band D (£)	61.03	64.04	67.18	69.89	71.86
Change (£)	3.63	3.01	3.14	2.71	1.97
Percentage change	6.3%	4.9%	4.9%	4.0%	2.8%

(a) Council tax payers in the Charter Trustees for the City of Durham have only been included once here, although they are actually spread across multiple parishes in Durham.

(b) The aggregate of local precepts presented here may be different to the local authority total due to rounding.

Individual parish data for 2021-22 will be published at: <https://www.gov.uk/government/statistical-data-sets/live-tables-on-council-tax>

4. Council tax levels set by local authorities by area type

As well as adult social care and parish precepts, the average area Band D council tax is made up of several elements. In addition to the council tax for the local authority responsible for billing in the area, it will include council tax that will be redistributed to some, or all, of the following: county council (the Greater London Authority in London), fire and rescue authority, police & crime commissioner and combined authority.

Table 6 gives both the average Band D council tax levels and the annual percentage change for the last five years both for England and for London, metropolitan, unitary and shire areas within England. In order to calculate year-on-year changes that reflect local government reorganisation, 2020-21 and 2021-22 figures have been adjusted for the percentage change calculation but the adjusted figures are not shown in the table.

- The average area Band D council tax will be £1,622 across London (an increase of 5.7% when compared to 2020-21), £1,893 in metropolitan areas (+4.6%), £1,970 (+4.6%) in unitary areas and £1,970 (+3.8%) in shire areas.

Table 6: Average area Band D council tax and the annual percentage change by area of authority, 2017-18 to 2021-22 ^(a)

	England		London area		Metropolitan areas		Unitary areas ^(b)		Shire areas ^(b)	
	£	%	£	%	£	%	£	%	£	%
2017-18	1,591	4.0	1,350	3.4	1,575	4.6	1,641	4.4	1,662	3.8
2018-19	1,671	5.1	1,405	4.1	1,658	5.3	1,729	5.4	1,749	5.2
2019-20	1,750	4.7	1,477	5.1	1,739	4.9	1,814	4.3	1,826	4.7
2020-21 ^(R)	1,818	3.9	1,534	3.9	1,809	4.0	1,886	3.9	1,895	3.8
2021-22	1,898	4.4	1,622	5.7	1,893	4.6	1,970	4.6	1,970	3.8

(a) Figures include parish precepts and adult social care precepts

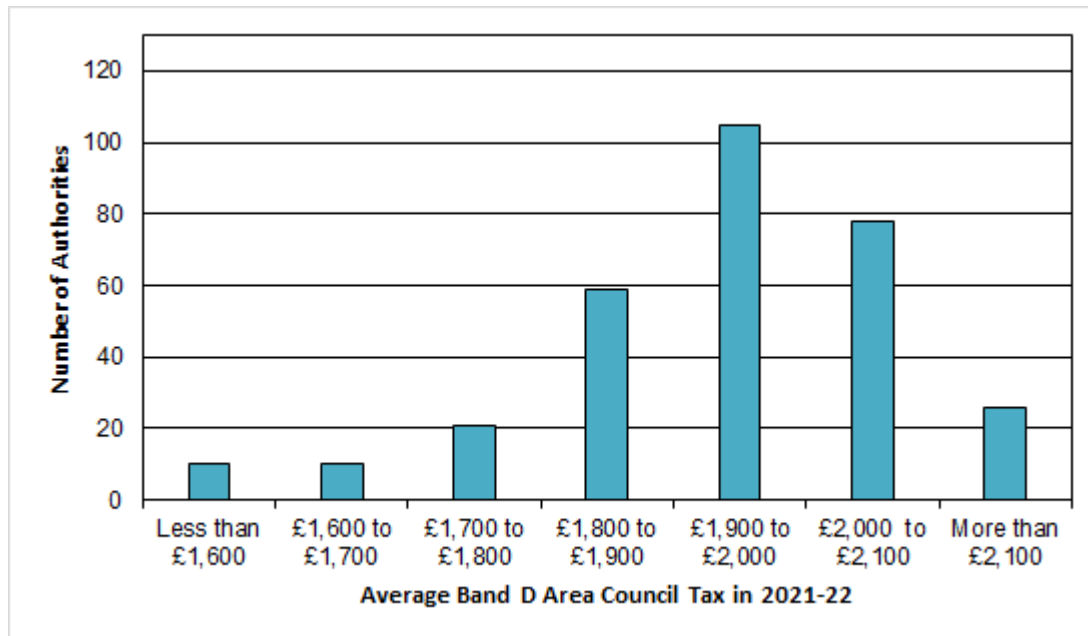
(b) The year-on-year percentage change has been calculated to reflect local government restructuring to allow for like-for-like comparisons at class level in 2019-20, 2020-21 and 2021-22.

(R) England, Unitary and Shire areas figures have been revised for 2020-21 following revisions by 4 authorities.

Chart B shows the distribution of average area Band D area council tax

- In 2021-22 over one third of authorities will have an area Band D council tax that is between £1,900 and £2,000 (105 out of 309 authorities).

Chart B: Number of authorities charging Band D area council tax in 2021-22



London is shown to be an area of relatively low council tax compared to the rest of the country, with 9 of the 10 authorities that have less than £1,600 as their area council tax being London boroughs. Windsor and Maidenhead is the only other local authority to have an average area Band D council tax less than £1,600.

5. Average council tax per dwelling

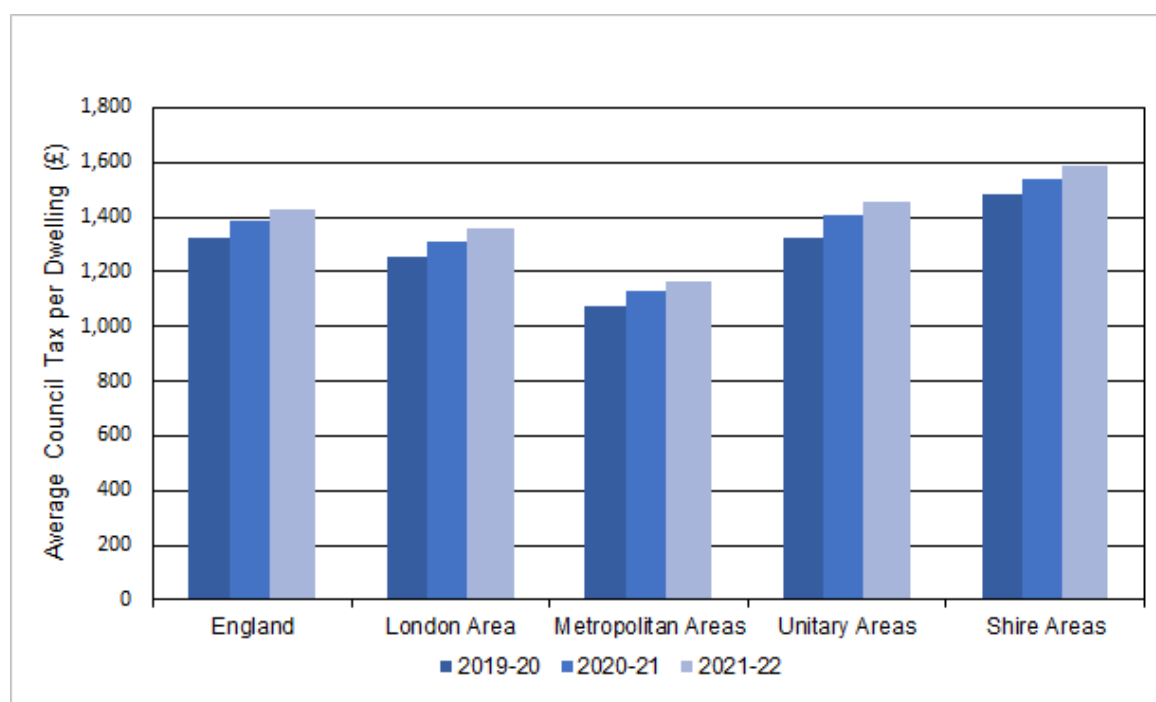
As mentioned in the introduction, council tax can be measured in one of two ways - by Band D or in per dwelling terms. The number of Band D equivalent dwellings are collected at around the same time that the council tax levels are set by the local authority, whilst the per dwelling calculation uses chargeable dwellings figures that are captured some five months in advance of setting council tax levels on the Council Tax Base (CTB) return. Consequently, the Band D measure better reflects the latest position and so Band D has historically been used as the standard for comparing council tax levels between and across local authorities.

The average council tax per dwelling figure though is a useful measure for comparing the amount of council tax paid by the average taxpayer in each local authority. Different local authorities often have very different tax bases in terms of the band of dwellings in their area. This means that the average council tax per dwelling measure has more variation than the average per Band D measure.

The average council tax per dwelling is lower than the average Band D council tax. This is because in England council tax bands A to C account for almost two-thirds of all dwellings.

Chart C shows the average council tax per dwelling for the last three years by type of authority:

Chart C: Average Council Tax per Dwelling in England by type of authority 2019-20 to 2021-22



Accompanying tables and open data

Symbols used

... = not available

0 = zero or negligible

- = not relevant

|| = a discontinuity in data between years

(R) = Data has been revised since the last release was issued

Rounding Where figures have been rounded, there may be a slight discrepancy between the total and the sum of constituent parts. In particular, figures in this release are shown in pounds whilst the percentage changes are calculated on figures expressed to the nearest penny.

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. These are available on the Department's website and can be found at <https://www.gov.uk/government/collections/council-tax-statistics>

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

- Table 7** 2021-22 Council tax (average Band D) and % change on 2020-21: individual local authorities.
- Table 8** Area council tax for a dwelling occupied by 2 adults by band 2021-22: individual local authorities.
- Table 9** 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 2021-22.

Live tables on Band D council tax and Average council tax per dwelling from 1993 can be found at: <https://www.gov.uk/government/statistical-data-sets/live-tables-on-council-tax>

Technical Notes

Please see the accompanying technical notes document for further details. This can be found at <https://www.gov.uk/government/collections/council-tax-statistics>

Information on Official Statistics is available via the UK Statistics Authority website: <https://www.statisticsauthority.gov.uk/>

Information about statistics at MHCLG is available via the Department's website: www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics



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March 2021