



Department for Levelling Up,  
Housing & Communities

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22 September 2023

Chief Financial Officer/Treasurer  
Billing Authorities in England

Dear Sir/Madam

### **COUNCIL TAX BASE DATA**

1. The Secretary of State, in accordance with section 139A of the Local Government Finance Act 1988 ("the 1988 Act") and sections 52ZY and 68 of the Local Government Finance Act 1992 ("the 1992 Act"), hereby gives notice that you are required to supply him with the information specified on the **CTB(October 2023)** and the **CTB(Supplementary)(October 2023)** form which have today been e-mailed to the relevant officer in your local authority.

### **CTB(October 2023) Form**

2. The form asks for information about:
  - the numbers of dwellings in each valuation band shown on the Valuation List for your authority on 11 September 2023; and
  - the numbers of those dwellings in each band which are exempt from council tax on 2 October 2023, or in respect of which the amount of council tax payable is subject to a discount, exemption, premium or disabled reduction on that day.
3. The information should be provided on the basis of the information available to you on 2 October 2023. However, more recent figures for discounts, exemptions or premiums applicable as at 2 October 2023 will be acceptable if numbers change significantly in the light of information received after 2 October 2023 (for example, for class N exemptions for students) although, please note that the deadline for return of this form is **Friday 13 October 2023**
4. The following information has today been e-mailed to the relevant officer in your authority:
  - A copy of this Notice;
  - CTB(October 2023) form and CTB(Supplementary)(October 2023) form in a single Excel workbook;
  - Notes for completion of the CTB(October 2023) form;
  - Notes for completion of the CTB(Supplementary)(October 2023) form; and

- Validation notes for the CTB(October 2023) form.
5. Data collected from the CTB have previously been used as part of the process to determine the New Homes Bonus (NHB) allocations for the following financial year. and will be used in the same way for the 2024-25 allocation. Authorities are asked to ensure the split of data between empty dwellings (lines 16, 16a, 16b & 17) and second homes (line 11) are shown accurately along with data from lines 1 & 3 which are used as a data source in the NHB calculations.
  6. Listing Officers should have already supplied authorities with the necessary updates of the number of dwellings in each valuation band to enable authorities to complete the return. You should note, however, that although Listing Officers will continue to supply updates in accordance with normal practice, any updates relating to dates after 11 September 2023 should not be taken into account when completing the return. Any revision concerning the list at 11 September 2023 supplied by the Listing Officer to the authority will have to be confirmed in writing by the Local Valuation Office.

### **Validation**

7. On receipt of forms, a number of validation checks are performed on the data to satisfy ourselves of their accuracy. The document “CTB(October 2023) Validation notes” that has been e-mailed to an officer within your local authority outlines these checks. Where your data does not satisfy our checks, an appropriate explanation should be supplied. The form has checks built in and provides a facility for providing explanations where they are necessary.

### **CTB(Supplementary)(October 2023) Form**

8. This form asks for information on:
  - the numbers of dwellings in each class B and D to W which are exempt from council tax on 2 October 2023;
  - information on whether your local authority is using its powers under (i) section 13A(1)(c) of the Local Government Finance Act 1992 and (ii) section 11A of the Local Government Finance Act 1992, as at 2 October 2023 and the number of properties covered by these powers. Authorities are asked to especially comment on any use they make of these powers to award discounts because of flooding;
  - information on class M & N exemptions.

Further details are available in the “CTB(Supplementary) 2023 Guidance notes”

### **Returning the forms**

9. The spreadsheet containing both the CTB(October 2023) and CTB(Supplementary) (October 2023) forms should be returned to the Department for Levelling Up, Housing and Communities by **Friday 13 October 2023** and it is important that all authorities return the information by that date. Any authority who submits revised versions of either form should make it clear that it replaces any previous return.
10. The Excel version of this form should be sent to [ctb.stats@levellingup.gov.uk](mailto:ctb.stats@levellingup.gov.uk) and **certification** that the return is a true and accurate should be provided via an email

from the Chief Finance Officer or S151 officer. The confirmation statement required for the email is the statement within the main form. We will not accept the form as final without this confirmation statement, which may delay it's use in the publication and subsequent uses.

11. For ease of reference, please submit your form with the email subject heading 'CTB 2023-24 return – [*your authority's name*]'.

### **Queries**

12. Any queries about completing the forms should be sent by email with the subject heading 'CTB 2023-24 – Query' to [ctb.stats@levellingup.gov.uk](mailto:ctb.stats@levellingup.gov.uk)

13. Any queries about the contents of this letter should be addressed to me by email at the same address.

Yours faithfully

*Jo Coleman*

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Statistician - Local Government Finance Data Collections  
Data, Analytics & Statistics Division  
Department for Levelling Up, Housing and Communities