



Ministry of Housing, Communities & Local Government

Jo Coleman
Local Government Finance Data
Data, Analytics & Statistics Division

Ministry of Housing, Communities & Local Government
2nd Floor Fry Building
2 Marsham Street
London SW1P 4DF
Contact Line: 0303 444 3812
Email: ctb.stats@communities.gov.uk

27 September 2024

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 them with the information specified on the **CTB(October 2024)** and the **CTB(Supplementary)(October 2024)** form which have today been e-mailed to the relevant officer in your local authority.

CTB(October 2024) 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 15 September 2024; and
 - the numbers of those dwellings in each band which are exempt from council tax on 7 October 2024 (the first Monday of October), 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 7 October 2024. However, more recent figures for discounts, exemptions or premiums applicable as at 7 October 2024 will be acceptable if numbers change significantly in the light of information received after 7 October 2024 (for example, for class N exemptions for students) although, please note that the deadline for return of this form is **Friday 11 October 2024**.
4. The following information has today been e-mailed to the relevant officer in your authority:
 - A copy of this Notice;
 - CTB(October 2024) form and CTB(Supplementary)(October 2024) form in a single Excel workbook;

- Notes for completion of the CTB(October 2024) form;
 - Notes for completion of the CTB(Supplementary)(October 2024) form; and
 - Validation notes for the CTB(October 2024) form.
5. 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 15 September 2024 should not be taken into account when completing the return. Any revision concerning the list at 15 September 2024 supplied by the Listing Officer to the authority will have to be confirmed in writing by the Local Valuation Office.

Validation

6. Data collected from the CTB has previously been used as part of the process to determine the New Homes Bonus (NHB) allocations for the following financial year. Whilst details regarding the future of the NHB have yet to be announced, we ask authorities to ensure the data supplied on the CTB are accurate as they are used for a wide variety of users and uses throughout the year, not just funding allocations.
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 2024) 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 (October 2024) form

8. The Excel spreadsheet has multiple sheets to collect the data to calculate a taxbase and a taxbase after accounting for local council tax support. Line 1 in the CTB form has been pre-populated using dwelling stock data as at the 15 September 2024 that was published by the VOA on the 26 September. The rest of the forms are a mix of data entry cells and formulae. **Please do not try to overwrite the formulae.** If you believe that a calculation is incorrect, then please contact us.

Changes to the form

9. There are changes to this year’s CTB form, to reflect that authorities are now able to charge the Empty Homes Premium on properties that have been empty for 1 to 2 years. This means that there is an additional table (B0) in the ‘Flex Empty’ sheet. If your authority is not able to provide the data for 1 to 2 years separately, then please include it in the 2 to 5 years table (B1) and indicate this in the drop down selection box provided.
10. Additionally, we have included a zero (no premium) category in each empty homes premium table to report properties that are not being charged a premium even though they have been empty for the relevant time period. This may be because of local authority discretion, that there is an exception or because the premium is not being used by the authority. This is to aid clarity as it has been assumed that they have been previously included in the zero discount figures. If it is not possible to report these figures separately, then please indicate this in the drop down selection box provided, and include them where they have been included previously.

Separately, there is an additional line added in the 'CTB' sheet to reflect properties that are empty because of flooding arising from Storms Babet and Henk (in October 2023 and January 2024 respectively). Authorities should only report in Line 16c where the Flood Recovery Framework was activated.

CTB(Supplementary)(October 2024) Form

11. 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 7 October 2024;
- 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 7 October 2024 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) 2024 Guidance notes"

Returning the forms

12. The spreadsheet containing both the CTB(October 2024) and CTB(Supplementary) (October 2024) forms should be returned to the Ministry of Housing, Communities & Local Government by **Friday 11 October 2024** and it is important that all authorities return the information by that date. Any authority who submits revised versions of the form should make it clear that it replaces any previous return.

13. The Excel version of this form should be sent to ctb.stats@communities.gov.uk by the Chief Finance Officer or S151 officer and **certification** that the return is true and accurate should be provided in this email. 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 its use in the publication and subsequent uses.

14. For ease of reference, please submit your form with the email subject heading 'CTB 2024-25 return – [*your authority's name*]'.

Queries

15. Any queries about completing the forms should be sent by email with the subject heading 'CTB 2024-25 – Query' to ctb.stats@communities.gov.uk

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

Yours faithfully

Jo Coleman

Jo Coleman
Statistician - Local Government Finance Data Collections
Data, Analytics & Statistics Division
Ministry of Housing, Communities & Local Government