



Local Authority Council Tax base England 2019

- In England there were a total of 24.5 million dwellings as at 9 September 2019, an increase of 251,000 (or 1.0%) compared with 10 September 2018. Of this number, 23.9 million dwellings were liable for council tax. This was an increase of 224,000 (or 0.9%) compared with 2018.
- There were 15.7 million dwellings (63.8% of all dwellings) liable to pay 100% council tax as they are not entitled to any exemptions, discounts or premiums.
- There were 8.3 million dwellings that were subject to either a discount or to a premium on their council tax. Of these, 7.8 million dwellings (31.9% of all dwellings) were entitled to a discount as a result of being occupied by single adults.
- There were 626,000 dwellings exempt from paying council tax, an increase of 27,000 (or 4.5%) compared with 2018. Exempt dwellings account for 2.5% of all dwellings.
- There were 483,000 empty dwellings as at 9 September 2019 and of these 63,000 dwellings were being charged a premium because the dwelling had been empty for 2 years or more. The premium was increased from 50% to 100% from 1 April 2019, and 76.3% empty dwellings were charged at this higher premium.
- There were 253,000 dwellings recorded as second homes as at 9 September 2019.

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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 snapshot as at 9 September 2019 (the snapshot is taken on the 2nd Monday of September each year). Further information relating to discounts, exemptions and premiums is then derived from this snapshot on 7 October 2019 (the 1st Monday of October) and provided on the Council Tax Base (CTB) form submitted by all 317 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 and between 0% and 50% for second homes. In addition, authorities are allowed to charge a premium on top of the normal council tax payable. Between 1 April 2013 and 31 March 2019, the premium was up to 50% for dwellings that have been empty for more than two years. From 1 April 2019, the premium could be up to 100%.

Authorities report that they are carrying out exercises to ensure they have identified all occupied properties appropriately – the result of these exercises can change 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 2015 to 2019, 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 24.5 million dwellings as at 9 September 2019, an increase of 251,000 (or 1.0%) compared with 10 September 2018. Of this number, 23.9 million dwellings were liable for council tax. This was an increase of 224,000 (or 0.9%) compared with September 2018.
- There were 15.7 million dwellings liable to pay 100% council tax as they are not subject to any exemptions, discounts or premiums. This represents 63.8% of all dwellings.
- There were 8.3 million dwellings that were subject to either a discount or to a premium on their council tax. Of these 7.8 million dwellings were entitled to a discount as a result of being occupied by single adults.
- There were 626,000 dwellings exempt from paying council tax, an increase of 27,000 (or 4.5%) compared with 2018. Exempt dwellings account for 2.5% of all dwellings.

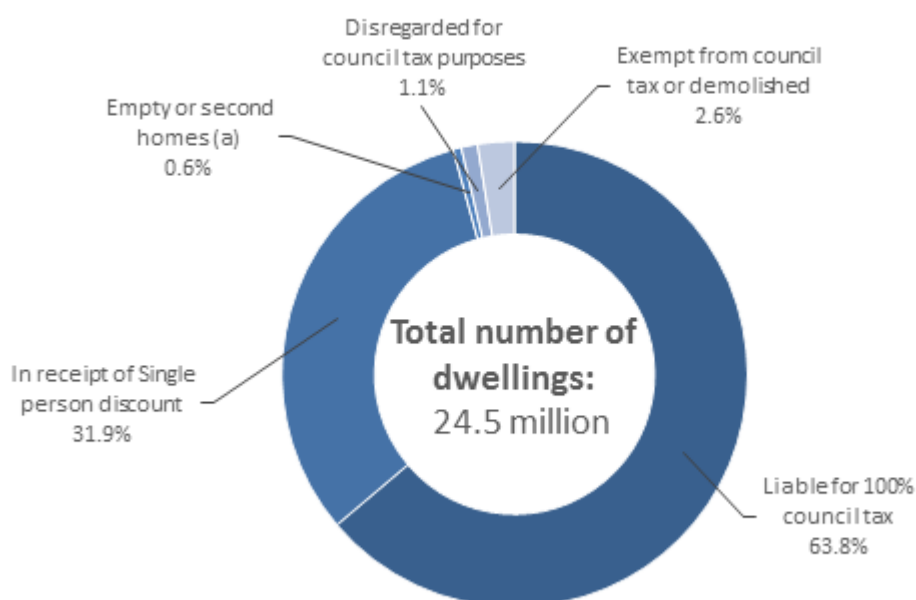
Table 1: Number of chargeable dwellings 2015-2019 ^(a)

	Thousands				
	2015	2016	2017	2018	2019
Total number of dwellings on valuation lists	23,652	23,863	24,076	24,298	24,549
<i>less:</i>					
Number of dwellings exempt from council tax	531	542	568	599	626
Number of demolished dwellings	2	1	1	1	1
Number of dwellings on valuation list liable for council tax	23,120	23,320	23,506	23,698	23,922
<i>Of this</i>					
Number of dwellings subject to a discount or a premium	8,085	8,075	8,090	8,154	8,255
<i>of which:</i>					
- second homes	27	22	19	15	13
- empty homes subject to a discount	107	93	79	72	64
- empty homes subject to a premium	59	59	61	62	63
- single person	7,653	7,657	7,680	7,738	7,837
- all residents disregarded for council tax purposes	34	34	34	35	36
- all but one resident disregarded for council tax purposes	205	209	217	232	242
Number of dwellings not subject to a discount or a premium	15,035	15,245	15,417	15,545	15,667
<i>of which:</i>					
- empty homes	283	290	314	338	356
- second homes	219	225	230	237	240
- others	14,533	14,730	14,873	14,970	15,071

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

- **Chart A** below shows how the total stock of dwellings is split between the various categories of liability for council tax as at 9 September 2019.

Chart A : Split of dwelling stock by category of dwelling as at 9 September 2019



(a) Empty properties and Second homes that are subject to a discount or premium.

Further information on exemptions can be found in **Section 4**.

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 9 September 2019. It shows those that are liable for council tax i.e. chargeable dwellings, those that are exempt from council tax, those that receive a 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.
- Two thirds of all dwellings are in Bands A to C and only 9.2% are in the top three bands F to H.
- Of the 7.8 million dwellings entitled to a single person discount as at 9 September 2019, over a third were in Band A dwellings.

Table 2: Dwellings, exemptions and discounts by valuation band as at 9 September 2019

	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	5,951	4,811	5,362	3,808	2,361	1,249	862	145	24,549
<i>less:</i>										
Number of dwellings exempt from council tax	0	228	129	118	75	40	19	13	4	626
Number of demolished dwellings ^(a)	0	0	0	0	0	0	0	0	0	1
Number of dwellings on valuation list liable for council tax	0	5,723	4,682	5,244	3,732	2,320	1,230	849	142	23,922
<i>Number of dwellings moved down one band as a result of disabled relief ^(b)</i>	15	19	26	24	18	11	9	5	0	127
Number of dwellings liable to council tax adjusted for disabled relief ^(c)	15	5,727	4,689	5,241	3,727	2,313	1,228	845	137	23,922
<i>Of which</i>										
Number of dwellings subject to a discount or a premium	5	2,875	1,868	1,684	962	490	223	133	17	8,255
<i>of which</i>										
- second homes ^(d)	0	6	2	2	1	1	0	0	0	13
- empty homes subject to a discount ^(e)	0	24	14	11	7	4	2	1	0	64
- empty homes subject to a premium ^(f)	0	29	12	9	6	3	2	2	1	63
- single person	4	2,757	1,785	1,599	904	456	203	116	13	7,837
- all residents disregarded for council tax purposes	0	5	4	5	5	4	5	7	2	36
- all but one resident disregarded for council tax purposes	1	53	51	58	39	22	11	6	1	242
Number of dwellings not subject to a discount or a premium	10	2,853	2,822	3,558	2,765	1,822	1,005	712	120	15,667
<i>of which</i>										
- empty homes ^(g)	0	132	73	65	41	23	12	9	2	356
- second homes ^(h)	0	52	40	46	38	27	16	16	5	240
- others	10	2,669	2,709	3,447	2,687	1,772	977	688	112	15,071

(a) Figures in Band A to H are below 500, and are therefore presented as 0.

(b) 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.

(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).

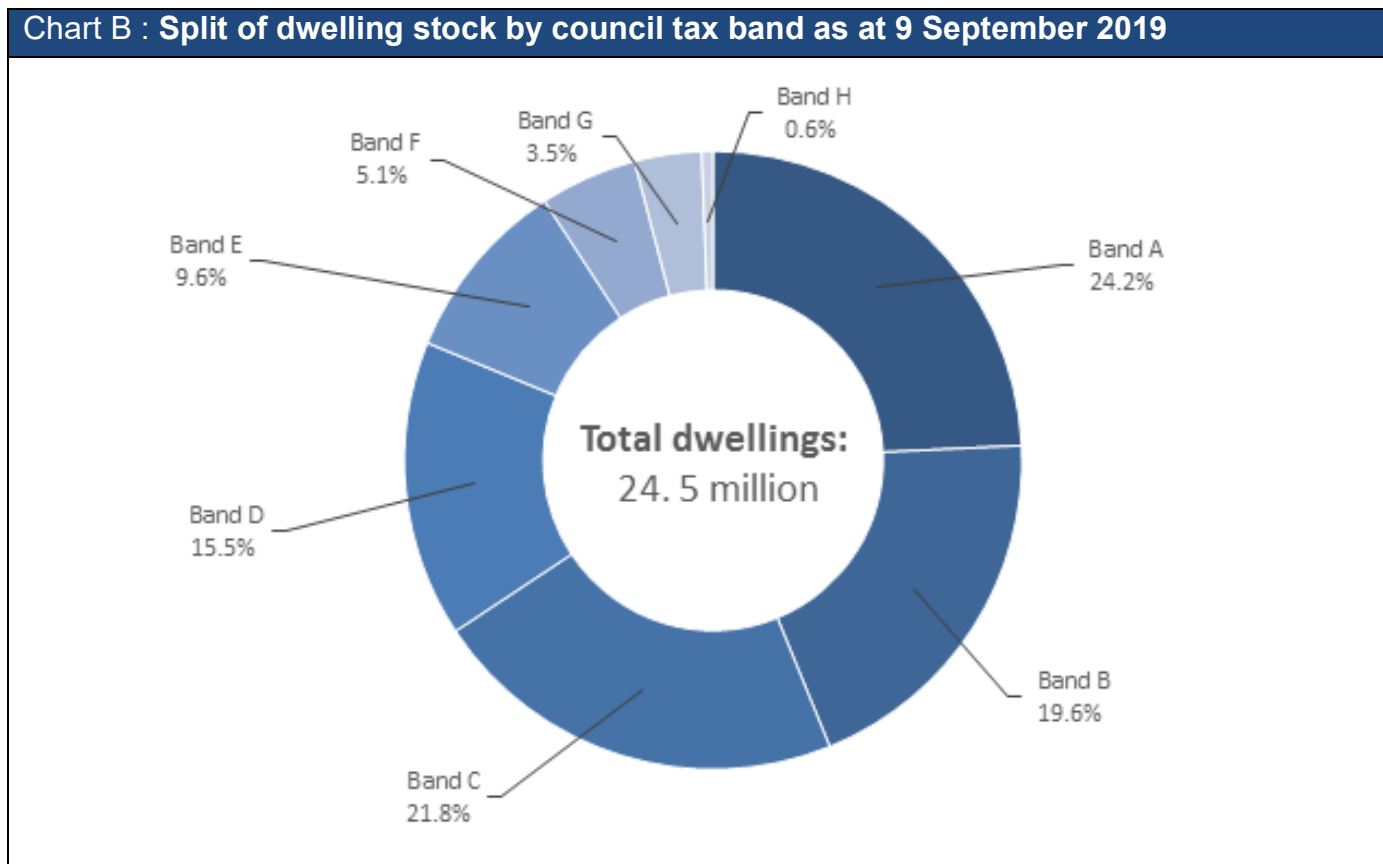
(e) Empty homes are those dwellings which are unoccupied and substantially unfurnished and, at local authority discretion, can be subject to a discount of between 0% and 100% or, if they have been empty for more than two years, may be charged a premium.

(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 100%.

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

(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.

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 as at 9 September 2019 before any changes due to reliefs or discounts.



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, which is in addition to the full amount of council tax due. From 1 April 2013 to the 31 March 2019, the premium was up to 50%. From 1 April 2019, the premium increased to up to 100%. In 2019, 299 out of 317 authorities reported they were charging the premium on some of their empty dwellings, with 9 authorities among those 299 charging a premium for the first time.

Table 3 provides figures for the total number of dwellings in England classed as empty since 2015 with details of the levels of discounts and premiums applied.

- The total number of empty dwellings as at 9 September 2019 was 483,000 – an increase of 10,000 or 2.1% on the previous year.
- Of these, only 64,000 empty dwellings were subject to a discount, with just under 33,000 empty dwellings receiving a 100% discount.
- Of the 63,000 empty dwellings liable to pay a premium, 23.7% dwellings were subject to a premium of 50% and 76.3% dwellings were subject to a premium of 100%.

Table 3: Number of dwellings classed as empty by level of discount and premium awarded, 2015 - 2019^(a)

	2015	2016	2017	2018	2019
Number of dwellings classed as empty not subject to a discount or premium	282,758	290,356	314,313	338,293	355,841
Number of dwellings classed as empty subject to a discount	107,485	93,398	79,347	72,206	64,196
<i>of which:</i>					
- 5% discount ^(b)	658	624	0	0	0
- 10% discount	5,272	4,193	3,020	2,298	1,437
- 20% discount	334	467	471	563	502
- 25% discount	25,817	21,636	20,276	16,990	15,833
- 30% discount	15	24	34	16	0
- 40% discount	1,219	1,125	1,230	997	943
- 50% discount	20,091	18,546	14,268	12,823	11,925
- 75% discount	2,237	1,810	735	815	690
- 100% discount	51,842	44,973	39,313	37,704	32,866
Number of dwellings classed as empty (over 2 years) subject to a premium ^(c)	58,756	59,443	60,898	62,419	62,933
<i>of which:</i>					
- 10% premium	125	282	139	473	0
- 25% premium	444	258	245	228	0
- 50% premium	58,187	58,903	60,514	61,718	14,928
- 100% premium	48,005
Total number of dwellings classed as empty	448,999	443,197	454,558	472,918	482,970

(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. Since 1 April 2019 local authorities have been able to charge 100% premium for dwellings that have been empty for more than two years.

(b) A 5% discount has only been given by one authority in previous years, and this discount is no longer being given.

(c) Not all authorities charge a premium. This is based on 299 authorities in 2019.

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 2015 with details of the levels of discount applied.

- There were 253,000 dwellings recorded as second homes as at 9 September 2019 which is an increase of 1,000 (or 0.3%) on 2018.
- Of these, 240,000 were not subject to a discount – an increase of 3,000 (or 1.2%) on 2018.
- Of the 13,000 second homes subject to a discount, 45.0% received a 10% discount and 31.5% received a 50% discount.

Table 4: Number of dwellings classed as second homes by level of discount 2015 - 2019 ^(a)					
	2015	2016	2017	2018	2019
Number of second homes not subject to a discount	218,519	224,799	229,631	236,936	239,833
Number of second homes subject to a discount	26,805	21,741	19,116	14,718	12,797
of which:					
- 5% discount	11,798	8,563	7,195	2,934	2,364
- 10% discount	6,054	5,785	7,480	8,091	5,752
- 20% discount	2,039	1,071	286	281	0
- 25% discount	-	-	-	-	319
- 30% discount	141	141	96	79	76
- 35% discount	-	-	-	-	251
- 50% discount	6,773	6,181	4,059	3,333	4,035
Total Number of dwellings classed as second homes	245,324	246,540	248,747	251,654	252,630

(a) Second homes can be subject to a discount of between 0% and 50% at local authority discretion.

4. Exemptions from council tax

There are 21 types (class) of exemption from council tax in 2019. These include dwellings left empty by deceased persons and dwellings which are occupied only by students, foreign spouses of students, or school and college leavers. Line 2 in both **Table 1** & **Table 2** showed 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 2015 to 2019, along with details of each class of exemption as a percentage of the total number of exemptions for 2019. 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-2019-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 authorities that are empowered to set and collect council taxes on behalf of themselves and other local authorities in their area. In 2019-20, there were 317 billing authorities in England, consisting of shire district councils, metropolitan district councils, unitary authorities and London boroughs.

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 9 September 2019.

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, and 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 in addition to the full council tax payable, that billing authorities can charge on homes that have been unoccupied and unfurnished for two years or more. From the 1 April 2013 until 31 March 2019, the premium was up to 50% of the council tax. From 1 April 2019, the premium was up to 100% of the council tax.

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**.

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. MHCLG 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 2019

During October 2019, all 317 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. The response rate of the CTB and CTB (Supplementary) was 100%.

Data quality

This statistical release contains Official Statistics and as such has been produced to the high professional standards set out in the Code of Practice for Statistics. Official Statistics products undergo regular quality assurance reviews to ensure that they meet customer demands.

The information in this release is based on data as reported to the Ministry of Housing, 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 MHCLG 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 Statistics and the Ministry of Housing, 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.

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 MHCLG 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.stats@communities.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 Ministry of Housing, 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:

<https://gov.wales/statistics-and-research/council-tax-dwellings/?lang=en>

In Welsh:

<https://gov.wales/statistics-and-research/council-tax-dwellings/?lang=cy>

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Information on Official Statistics is available via the UK Statistics Authority website:

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

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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