



# *Statistical Release*

**21 August 2008**

## **UPDATED COUNCIL TAX LEVELS SET BY LOCAL AUTHORITIES IN ENGLAND – 2008-09**

- The average Band D council tax set by local authorities in England for 2008-09 will be £1,373 compared with £1,321 in 2007-08. This equates to an average increase between 2007-08 and 2008-09 of 3.9%.
- In England in 2008-09, the average council tax per dwelling will be £1,145 compared with £1,101 in 2007-08, an increase of 4.0%.
- The average Band D council tax will be £1,292 in London, £1,328 in metropolitan areas and £1,406 in shire areas.
- Parish precepts in 2008-09 will total £322 million. This represents an increase of 7.8% over the 2007-08 figure of £299 million.

This release provides updated information on council tax levels and associated information for the financial year 2008-09, and changes over 2007-08. This is following the designation of Lincolnshire Police Authority by the Secretary of State requiring it to recalculate its budget requirement and council tax for 2008-09. It also includes a few minor revisions submitted by authorities since the publication on 27 March 2008. This information is derived from Budget Requirement (BR) forms submitted by all 354 billing authorities and all 102 major precepting authorities in England. The release has been compiled by the Local Government Finance – Analysis and Capital Finance division of Communities and Local Government.

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Website: [www.communities.gov.uk](http://www.communities.gov.uk)

Web-link (council tax statistics) : [www.local.communities.gov.uk/finance/stats/ctax.htm](http://www.local.communities.gov.uk/finance/stats/ctax.htm)

## **Council tax levels set by local authorities in England 2008-09**

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## Council tax levels set by local authorities in England – 2008-09

1. **Table 1** gives figures for levels of, and changes in, the average Band D council tax and the average council tax per dwelling for the last 10 years. These figures include parish precepts, whereas figures excluding parish precepts are shown in **Table 5**. Figures in this release are shown in pounds whilst percentage changes are calculated on figures expressed to the nearest penny.

- The average Band D council tax set by local authorities in England for 2008-09 will be £1,373 compared with £1,321 in 2007-08. This equates to an average increase between 2007-08 and 2008-09 of 3.9%.
- In England in 2008-09, the average council tax per dwelling will be £1,145 compared with £1,101 in 2007-08, an increase of 4.0%.

**Table 1: Average council tax and % change 1999-00 to 2008-09<sup>(a)</sup>**

	Band D for area		Average per dwelling	
	£	% change	£	% change
1999-00	798	6.8	656	6.8
2000-01	847	6.1	697	6.3
2001-02	901	6.4	741	6.3
2002-03	976	8.2	804	8.5
2003-04	1,102	12.9	908	12.9
2004-05	1,167	5.9	967	6.5
2005-06	1,214	4.1	1,009	4.3
2006-07	1,268	4.5	1,056	4.7
2007-08	1,321	4.2	1,101	4.3
2008-09 <sup>(b)</sup>	1,373	3.9	1,145	4.0

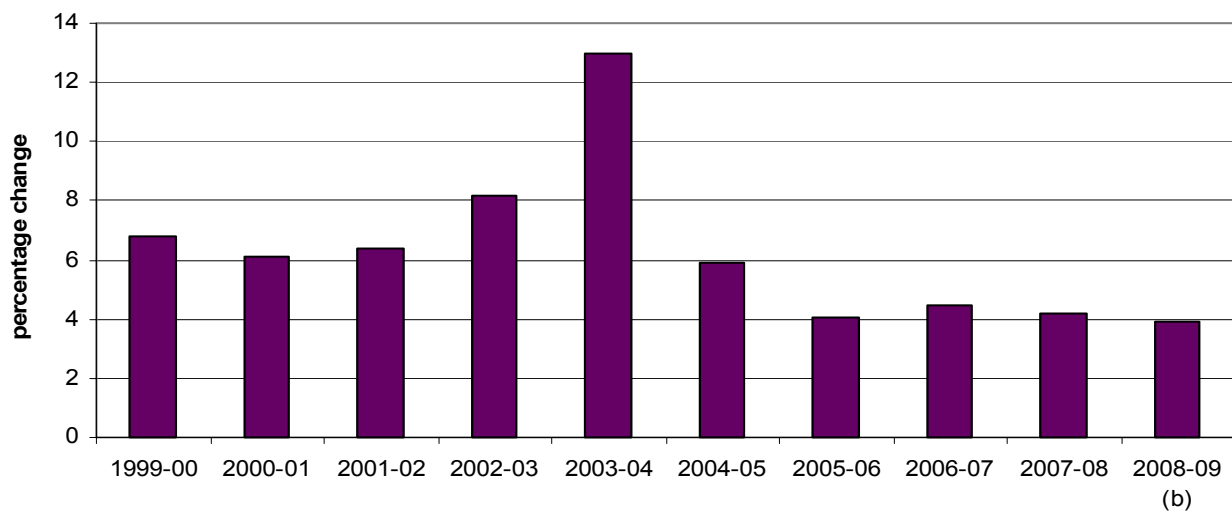
Sources: BR and CTB forms

(a) Figures include parish precepts.

(b) Some figures revised as a result of the designation of Lincolnshire Police Authority requiring it to recalculate its budget requirement and council tax.

2. The average council tax per dwelling is lower than the average Band D council tax. This is mainly because most dwellings are in Bands A to C; in England as a whole dwellings in Bands A to C account for almost two-thirds of all dwellings. Further details on this can be found in paragraph 5 of the Background Notes to this release.
3. Generally, the increase in the average council tax per dwelling is higher than the increase in the average Band D council tax. This is largely because the percentage increase in the taxbase (the denominator for the average Band D measure) is greater than the percentage increase in the number of chargeable dwellings (the denominator for the average per dwelling measure).
4. **Chart A** shows the changes in average Band D council tax since 1999-00.

**Chart A: Average Band D council tax % change 1999-00 to 2008-09<sup>(a)</sup>**



(a) Figures include parish precepts

(b) Some figures revised as a result of the designation of Lincolnshire Police Authority requiring it to recalculate its budget requirement.

5. **Table 2** gives the average Band D council tax levels and percentage changes for London, metropolitan areas and shire areas for the last five years.

- The average Band D council tax will be £1,292 in London, £1,328 in metropolitan areas and £1,406 in shire areas.
- The increase for metropolitan areas of 3.4% and the increase for the London area of 2.7% are the lowest increases in council tax in these areas since 1994-95.

**Table 2: Average Band D council tax and % change by area of authority 2004-05 to 2008-09<sup>(a)</sup>**

	London area		Metropolitan areas		Shire areas <sup>(b)</sup>	
	£	% change	£	% change	£	% change
2004-05	1,119	5.8	1,143	4.1	1,185	6.4
2005-06	1,162	3.8	1,190	4.1	1,234	4.1
2006-07	1,214	4.5	1,237	3.9	1,290	4.6
2007-08	1,258	3.6	1,284	3.8	1,348	4.4
2008-09 <sup>(c)</sup>	1,292	2.7	1,328	3.4	1,406	4.3

Source: BR forms

(a) Figures include parish precepts.

(b) Figures include unitary authorities.

(c) Some figures revised as a result of the designation of Lincolnshire Police Authority requiring it to recalculate its budget requirement and council tax.

6. **Table 3** gives a breakdown of the funding of budgeted net revenue expenditure for England for 2006-07 to 2008-09. This information is reported as at the time local authorities set their budgets and was reported to Communities and Local Government by the authorities on their BR forms. For 2008-09, this reflects the

designation of Lincolnshire Police Authority requiring it to recalculate its budget requirement and council tax.

- Local authority budget requirements including parish precepts in 2008-09 will total £52.4 billion.
- Parish precepts in 2008-09 will total £322 million. This represents an increase of 7.8% over the 2007-08 figure of £299 million.
- The council tax requirement in 2008-09 will total £24.8 billion which represents an increase of 4.9% over the 2007-08 figure of £23.6 billion.
- Local authorities have budgeted to use £1.4 billion from reserves during 2008-09. This figure is 25% higher than the £1.1 billion reported on the 2007-08 BR forms; nearly three quarters of this increase is due to Transport for London which is part of the Greater London Authority.
- The total taxbase used for setting council taxes for 2008-09 was 18.0 million Band D equivalent dwellings. This represents an increase of 0.9% over the figure of 17.9 million for 2007-08.

**Table 3: Budgeted local government net revenue expenditure: England summary 2006-07 to 2008-09**

		2006-07	2007-08	£ million 2008-09 <sup>(c)</sup>
	<b>Net revenue expenditure (excluding parish precepts)</b>	<b>47,803</b>	<b>50,233</b>	<b>53,484</b>
<i>less</i>	Use of reserves	663	1,134	1,419
	<i>of which:</i>			
	<i>schools reserves</i>		44	45
	<i>earmarked reserves</i>		845	1,152
	<i>unallocated reserves</i>		245	222
<i>equals</i>	<b>Net budget requirement (excluding parish precepts)</b>	<b>47,140</b>	<b>49,099</b>	<b>52,066</b>
<i>plus</i>	Parish precepts	280	299	322
<i>equals</i>	<b>Budget requirement</b>	<b>47,420</b>	<b>49,398</b>	<b>52,387</b>
<i>less</i>	Redistributed business rates <sup>(a)</sup>	17,506	18,506	20,506
<i>less</i>	Revenue support grant	3,378	3,105	2,854
<i>less</i>	General GLA grant (Greater London Authority only)	38	38	48
<i>less</i>	Principal formula police grant	3,936	4,028	4,136
<i>plus</i>	Community charge items from the preceding year <sup>(b)</sup>	0	-1	-2
<i>plus</i>	Collection fund deficit (+)/ surplus (-) from the preceding year	-111	-111	-83
<i>equals</i>	<b>Council tax requirement</b>	<b>22,453</b>	<b>23,608</b>	<b>24,759</b>
<i>divided by</i>	Taxbase for council tax-setting purposes (million)	17.709	17.868	18.032
<i>equals</i>	<b>Average Band D council tax (including parish precepts) (£)</b>	<b>1,268</b>	<b>1,321</b>	<b>1,373</b>

Source: BR and CTB forms

(a) For the City of London, figures include income from the use of its own multiplier.

(b) Amounts transferable from a billing authority's general fund to the collection fund are positive; amounts transferable in the opposite direction are negative.

(c) Some figures revised as a result of the designation of Lincolnshire Police Authority requiring it to recalculate its budget requirement and council tax and revisions submitted by authorities.

7. **Table 4** shows both the levels and the annual percentage changes in the average Band D council tax and the average council tax per dwelling by area and Government Office region.

- The average Band D council tax in each region for 2008-09 varies from £1,292 in London to £1,429 in the North East.
- The percentage increase in the average Band D council tax in each region for 2008-09 varies from 2.7% in London to 4.5% in the South West.
- The average council tax per dwelling varies from £999 in Yorkshire and the Humber to £1,309 in the South East.

**Table 4 : 2008-09 Council tax (average Band D and average per dwelling)<sup>(a)</sup> and % change: by area**

	Average Band D council tax for area of billing authority		Average council tax per dwelling in the area	
	£	% change	£	% change
<b>ENGLAND</b> <sup>(b)</sup>	<b>1,373</b>	<b>3.9</b>	<b>1,145</b>	<b>4.0</b>
<b>By area of authority:</b>				
London area	1,292	2.7	1,199	2.7
Metropolitan areas	1,328	3.4	952	3.5
Shire areas <sup>(b, c)</sup>	1,406	4.3	1,199	4.4
<b>By Government Office region:</b>				
North East	1,429	3.5	1,004	3.9
North West	1,396	3.7	1,039	3.7
Yorkshire and the Humber	1,337	3.9	999	4.2
East Midlands <sup>(b)</sup>	1,408	4.4	1,083	4.5
West Midlands	1,346	3.8	1,060	4.0
East of England	1,408	4.3	1,236	4.4
London	1,292	2.7	1,199	2.7
South East	1,390	4.4	1,309	4.3
South West	1,413	4.5	1,209	4.4

Sources: BR and CTB forms

(a) Figures include parish precepts.

(b) Some figures revised as a result of the designation of Lincolnshire Police Authority requiring it to recalculate its budget requirement and council tax.

(c) Figures include unitary authorities.

8. **Table 5** shows for England as a whole and class of authority, council tax expressed in terms of average Band D council tax, both excluding and including parish precepts where they exist. Figures are also given for the percentage change over each class of authority's figure for 2007-08.
9. In addition, columns 5 and 6 of **Table 5** show the average area Band D council tax for 2008-09 and the percentage change over the corresponding figure for 2007-08. This definition differs from the Band D figures in columns 1 to 4 in that it also includes the council taxes for the other authorities providing services in the authority's area. The final two columns of **Table 5** show the average council tax per dwelling within the area.

- The average increase in Band D council tax is 3.9%, regardless of whether or not parish precepts are included.
- The average council tax increase in London boroughs, including the Greater London Authority precept, is 2.7%; when the Greater London Authority precept is excluded the increase is 2.9%.
- The highest percentage increase in average council tax is for shire police authorities at 6.9% over the 2007-08 figure; the lowest increase is for the Greater London Authority and the Inner London boroughs (including the City of London) at 2.0%
- The Greater London Authority's Band D council tax again includes £20 to cover the precept for the 2012 Olympic Games.

**Table 5 : 2008-09 Council tax (average Band D and average per dwelling) and % change: by class of authority**

	Average council tax for the authority excluding parish precepts (Band D)		Average council tax for the authority including parish precepts (Band D)		Average council tax for area of billing authority (Band D) <sup>(a)</sup>		Average council tax per dwelling in the area <sup>(a)</sup>	
	£ (Column 1)	% change (Column 2)	£ (Column 3)	% change (Column 4)	£ (Column 5)	% change (Column 6)	£ (Column 7)	% change (Column 8)
<b>ENGLAND</b> <sup>(b)</sup>	<b>1,355</b>	<b>3.9</b>	<b>1,373</b>	<b>3.9</b>	<b>1,373</b>	<b>3.9</b>	<b>1,145</b>	<b>4.0</b>
<b>Class of authority:</b>								
Inner London boroughs including City	803	2.0	803	2.0	1,112	2.0	1,016	2.1
Outer London boroughs	1,092	3.3	1,092	3.3	1,402	3.0	1,314	3.0
London boroughs	982	2.9	982	2.9	1,292	2.7	1,199	2.7
Greater London Authority	310	2.0	310	2.0	-	-	-	-
Metropolitan districts	1,157	3.3	1,161	3.3	1,328	3.4	952	3.5
Metropolitan police authorities	113	5.2	113	5.2	-	-	-	-
Metropolitan fire and rescue authorities	53	3.5	53	3.5	-	-	-	-
Shire unitary authorities <sup>(b)</sup>	1,133	4.0	1,148	4.0	1,358	4.3	1,070	4.5
Shire counties	1,045	4.0	1,045	4.0	-	-	-	-
Shire districts <sup>(b)</sup>	158	3.5	187	4.1	1,422	4.4	1,244	4.4
Shire police authorities <sup>(b)</sup>	151	6.9	151	6.9	-	-	-	-
Shire fire and rescue authorities	63	4.2	63	4.2	-	-	-	-

Sources: BR and CTB forms

(a) Figures include parish precepts.

(b) Some figures revised as a result of the designation of Lincolnshire Police Authority requiring it to recalculate its budget requirement and council tax and revisions submitted by authorities.

## Additional tables

There are three additional tables produced for all authorities that are not included in the printed version of this release due to their size. They are available on the Department's website and can be found at: [www.local.communities.gov.uk/finance/ctax/ctax089.htm](http://www.local.communities.gov.uk/finance/ctax/ctax089.htm)

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

- **Table 6** is similar to **Table 5** but shows details at local authority level;
- **Table 7** shows the average area council tax for a dwelling occupied by two adults in each local authority area, for each council tax band; and
- **Table 8** shows some of the data used by billing and major precepting authorities in calculating their council tax for 2008-09. The data are taken from the BR forms supplied by local authorities in England to Communities and Local Government. The table also shows details of the number of chargeable dwellings in each authority taken from CTB forms. Totals are also shown for England, regions and class of authority.

## Worked examples:

The data in **Table 8** can be used to calculate other figures in this release:

### Example A

#### Average council tax for Aylesbury Vale excluding parish precepts (Band D)

Council tax requirement	£12,600,674
<i>less</i>	
Parish precepts:	<u>£3,372,838</u>
<i>equals</i>	£9,227,836
<i>divided by</i>	
Tax setting taxbase:	66,212
<b><i>equals:</i></b>	<b>£139.37</b>

### Example B

#### Average council tax per dwelling in the East of England:

Council tax requirement	£2,940,635,590
<i>divided by</i>	
Chargeable dwellings:	2,379,663
<b><i>equals:</i></b>	<b>£1,235.74</b>

All published figures are as reported by the authority on their BR forms and may vary slightly when the formulae above are used.

## Terminology used in this release

A list of terms relating to local government finance is given in the glossary at Annex G to *Local Government Financial Statistics England No. 18 2008*. This is accessible at <http://www.local.communities.gov.uk/finance/stats/lgfs/2008/index.htm>. The most relevant terms for this release are defined below.

**Area council tax** - the average total amount of council tax payable for a Band D dwelling occupied by two adults within a billing authority's area. It is the sum of the amounts requested: a) by the billing authority; b) by major precepting authorities covering the billing authority's area; and c) by parish or town councils within the billing authority's area. The amount at c) is the total amount requested by parish and town councils, averaged across the whole of the billing authority's area.

**Average council tax per dwelling** – the total council tax payable in an area divided by the total number of chargeable dwellings in the area.

**Band D council tax** – this is the council tax payable on a Band D dwelling occupied as a main residence by two adults, before any reductions due to discounts, 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 authority** - a local authority empowered to set and collect council taxes, and manage the Collection Fund, on behalf of itself and local authorities in its area. In England, shire and metropolitan districts, the Council of the Isles of Scilly, unitary authorities, London Boroughs and the City of London are billing authorities.

**Budget requirement** - an amount calculated, in advance of each year, by each billing authority, by each major precepting authority and by each parish or town council. It is broadly the authority's estimated net revenue expenditure allowing for changes in reserves. It is, in other words, the estimate of the amount to be met from revenue support grant, redistributed non-domestic rates, principal formula police grant, GLA general grant and council tax.

**Budget Requirement (BR) forms** – a return completed by all billing and precepting authorities in England giving details of how their council tax requirement is calculated and what council tax a Band D two-adult dwelling should pay.

BR1 forms are completed by billing authorities, BR2 forms by precepting authorities and the BR3 form is completed by the Greater London Authority.

**Chargeable dwellings** - domestic dwellings in an area for which council tax is payable. It excludes dwellings on the valuation list which are exempt. Each chargeable dwelling is counted as one dwelling, whether or not a full council tax bill is payable for it.

**Collection Fund** - the fund administered by a billing authority into which council taxes are paid, and from which payments were made to the general fund of billing and precepting authorities.

**Council tax** - a local charge (or charges) set by the billing authority and precepting authorities in order to collect sufficient revenue to meet their demand on the collection fund. It replaced the community charge on 1 April 1993 and is based on the value of the

dwelling and the number of residents. The Valuation Office Agency assesses the dwellings in each district area and assigns each dwelling to one of eight valuation bands, A to H. The tax is set on the basis of the number of Band D equivalent dwellings. Tax levels for dwellings in other bands are set relative to the Band D baseline.

**Council taxbase** - the number of Band D equivalent dwellings in a local authority's area. To calculate the taxbase for an area, the number of dwellings in each band in the area is reduced to take account of discounts and exemptions. The resulting figure for each band is then multiplied by its proportion relative to Band D (see paragraph 5 in Background Notes) and the total across all eight bands is calculated.

The taxbase figure that is taken into account by a local authority when it sets its council tax is often called the **tax-setting taxbase**. This is not the same as the taxbase that is used in the calculation of entitlement to formula grant, although the definitions are similar. The differences relate to:

- their timing;
- the fact that the tax-setting taxbase is based on an assumed collection rate of under 100%, whereas 100% is assumed for the taxbase for formula grant purposes; and
- the fact that the tax-setting taxbase is based on the actual discount for second homes, whereas a discount of 50% is assumed for the taxbase for formula grant purposes.

**Council tax requirement** - an amount calculated, in advance of each year, by each billing authority and by each major precepting authority. It is the amount to be met from council tax, and equivalent to an authority's Band D council tax multiplied by its taxbase.

**CTB form** - a return completed by all billing authorities in England giving details of the number of dwellings in an area, including those subject to discounts or exemptions from council tax. It is used in calculating the council taxbase figure for formula grant purposes.

**Designation** - when the government limits a local authority's budget requirement and hence its council tax.

**Major precepting authority** - county councils, metropolitan police authorities, metropolitan fire and rescue authorities, shire police authorities, combined fire and rescue authorities and the Greater London Authority. These are some of the local authorities which make a precept on the collection fund.

**Net revenue expenditure** - represents spending funded by the budget requirement or the use of reserves.

**Olympic precept** - a precept on all dwellings liable for council tax within the Greater London Authority area to cover the cost of the 2012 Olympic Games. The precept was introduced in 2006-07 and has been set at £20 per Band D dwelling for each year.

**Parish precepts** - the amount of council tax collected by a billing authority for parish or town councils within its area. Parishes are also known as local precepting authorities.

## **Data quality**

The information in this release is based on data returned to Communities and Local Government by English local authorities on Budget Requirement (BR) forms. The data are collected using legislative powers that require all precepting and billing authorities to return completed forms within seven days of the calculation and council agreement of an authority's budget requirement for the coming year. This effectively ensures a 100% response rate before the release is compiled.

Two of the key financial aggregates reported on the form (budget requirement and council tax requirement) are fixed once reported on an authority's BR form and cannot, except in certain exceptional circumstances (e.g. when they are designated and required to recalculate their budget requirement), be varied during the year. Consequently, local authorities have a very strong financial incentive to report accurate figures on the BR forms. The form also has to be signed by the Chief Finance Officer of the authority.

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 in Communities and Local Government as the data are received and stored.

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

Figures have been updated as a result the designation of Lincolnshire Police requiring it to recalculate its budget requirement and council tax for 2008-09. It also includes a few minor revisions submitted by authorities since the publication on 27 March 2008.

## **Uses made of the data**

The data in this Statistical Release are used to inform government policy on council tax. The council tax requirement figure for 2008-09 is also used to estimate accrued council tax for the Office for National Statistics which is used in the Public Sector Finances statistics and the National Accounts.

## Background Notes

1. For press inquiries about this Statistical Release please contact the Local Government press desk on 020 7944 3042 or email [press.office@communities.gsi.gov.uk](mailto:press.office@communities.gsi.gov.uk). For other inquiries please telephone John Farrar on 020 7944 4158 or email [br.statistics@communities.gsi.gov.uk](mailto:br.statistics@communities.gsi.gov.uk).
2. The figures in this release use recalculated budget requirement and council tax levels for Lincolnshire Police Authority, following its designation by the Secretary of State in 2008-09, and also recalculated budget requirements and council tax levels for eight authorities previously designated in 2005-06 and six authorities previously designated in 2004-05.
3. This updated release replaces the version published on 27 March 2008.
4. Council taxes are set by each authority that receives formula grant (i.e. both billing authorities such as district councils and London boroughs, and major precepting authorities such as county councils, fire and rescue authorities and the Greater London Authority). The billing authority's council tax may also include an amount used to finance parish or town councils (known as parish precepts). Council taxes for all authorities providing services in an area appear on one council tax bill issued by the billing authority.
5. There are eight council tax bands: bands A to H. How much council tax each household pays depends on the value of the dwelling concerned, as estimated in the 1991 dwelling valuation exercise or referenced to 1991 values. The bands and the percentage of dwellings in each band as a percentage of the England total are:

<b>Band</b>	<b>Value of dwelling (estimated at April 1991)</b>	<b>Proportion of the tax due for a Band D dwelling</b>	<b>% of total dwellings in England as at 18 September 2007</b>
A	£40,000 and under	6 / 9	25
B	£40,001 - £52,000	7 / 9	19
C	£52,001 - £68,000	8 / 9	22
D	£68,001 - £88,000	9 / 9	15
E	£88,001 - £120,000	11 / 9	10
F	£120,001 - £160,000	13 / 9	5
G	£160,001 - £320,000	15 / 9	4
H	Over £320,000	18 / 9	1

6. Band D is used as the basis for calculating the taxbase (the number of Band D equivalent dwellings) and for year-on-year comparisons of tax levels set. However, as only a minority of dwellings in each local authority are in Band D, the average Band D council tax does not enable direct comparison to be made of the average amounts of council tax payable by people in different areas. In contrast, average council tax per dwelling reflects the wide variation between authorities in the distribution of dwellings across bands. It is therefore a helpful measure to use when comparing the amounts payable in different areas. Variations between figures on this

basis are due to a combination of local authority tax-setting decisions and the distribution of dwellings across bands within each authority's area.

7. Further information is also available on the department's website at [www.local.communities.gov.uk/finance/Ct.htm](http://www.local.communities.gov.uk/finance/Ct.htm). In particular, spreadsheets under *Council Tax Time Series* give average Band D and per dwelling figures for each authority, region and class of authority since council tax was introduced in 1993-94.
8. For a fuller picture of recent trends in local government finance, readers are directed to *Local Government Financial Statistics England No. 18 2008* which is available in hard copy from Wetherby Publications Centre at [communities@twoten.com](mailto:communities@twoten.com) (Tel. 0870 1226 236) and electronically from the Communities and Local Government website: <http://www.local.communities.gov.uk/finance/stats/lgfs/2008/index.htm>
9. Both the Scottish Government and the Welsh Assembly Government also collect council tax data. Their information can be found at the following websites:

Scotland:

<http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance/DatasetsCouncilTax>

Wales:

<http://new.wales.gov.uk/topics/statistics/theme/loc-gov/ctlevels/?lang=en>

#### **Symbols and convention used in this release**

...	=	not available
–	=	not relevant
-	=	negative
0	=	Zero or negligible

#### **Rounding**

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