

## Council Tax Base data (CTB) As at 11<sup>th</sup> September 2017 Kent Local Authorities

### Related documents

- [Homelessness](#)
- [House prices and sales](#)
- [Housing Stock](#)
- [Affordable dwellings](#)

*Note: In this bulletin 'Kent' refers to the Kent County Council (KCC) area which excludes Medway Unitary Authority.*

**This bulletin presents council tax information for all local authority districts in Kent. This data was collected and published by the Department of Communities and Local Government (DCLG) and the Valuation Office (VO).**

*Council tax was introduced in April 1993 as a successor to the Community Charge. It is based on property value as at April 1991. All households are responsible for the payment of Council Tax.*

*For detailed information regarding allowances, discounts and exemption arrangements contact the local authority where you live for Council Tax Support (CTS) qualification requirements.*

### Council Tax Base data at 11<sup>th</sup> September 2017

- There were a total of 662,375 dwellings on the council tax valuation list in Kent (KCC area). In addition there were 114,524 dwellings in Medway UA.
- In the KCC area there were 649,989 dwellings liable for the council tax charge; of which 66.9% are liable to pay the full amount (ie no allowances).
- 12,266 (1.85%) dwellings were classified as being in one of twenty one different classes exempt from paying council tax.
- 203,707 (31.3%) dwellings were subject to the single adult household discount of 25%.

### Further information

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## Council Tax Base data (CTB) statistics 11<sup>th</sup> September 2017

- At the 11<sup>th</sup> September 2017 there were 662,375 dwellings in Kent (KCC area) on the Council Tax valuation list. An increase of 6,588 dwellings on one year ago (September 2016) when there were 655,787 dwellings on the valuation list. This is 2.75% of the England total of 24,076,184 dwellings. (Table 1 line 1).
- Across the county dwelling numbers ranged from 69,633 in Maidstone District to 42,795 in Gravesham District. There were an additional 114,524 dwellings in Medway UA (Table 1 line 1).
- In Kent (KCC area) 12,266 dwellings (1.85% of the Kent total) were exempt from paying the Council Tax charge (Table 3).
- These exemptions are spread over twenty one different types of exemption class. In Kent the largest of these classes is for “a dwelling which is occupied only by students, foreign spouses of students, or school and college leavers”. There are 3,915 dwellings in this category in Kent, of which 3,089 are in Canterbury district. This represents 32% of all exempt dwellings in the county (KCC Area); the national figure is 33% (Table 1 line 2 and Table 3).
- Other significant exempt categories are “Dwellings left empty by deceased persons” 2,349 (19% of Kent exemptions), nationally 14% and “Severely mentally impaired” 1,547 exemptions (13% of Kent exemptions and 13% nationally) (Table 3).
- 12,178 dwellings were classified as empty. However, 5,529 of these dwellings were classified as “empty and have been for more than six months” (ie ‘long term empty’). Long term empty ranged from 993 in Thanet to 255 in Dartford (Table 1 row 15 (all empty) & row 16 (long term)).
- 203,707 (31%) dwellings were subject to the single adult household discount of 25%. Thanet district had the largest number of households in this category (24,968) representing 38% of all Thanet households (Tables 1 & 5).
- 4,778 dwellings will be used in the calculation of the New Homes Bonus. This ranges from 771 dwellings in Thanet to 220 dwellings in Dartford (Table 1 row 18).
- There were 179 unoccupied dwellings taken into possession by a mortgage lender. The majority (135) were in Swale district (Table 3 class L).
- The ‘Family Annexe’ discount covers any annexe self-contained within a dwelling where the resident is a family member of the residents; the main dwelling receives a 50% discount on their council tax bill. The DCLG provide local authorities a grant for funding this discount. There are 321 dwellings in the 12 Local Authorities in the KCC area ranging from 88 in Ashford to 2 in Gravesham. There were 5 dwellings in Medway UA and 6,323 in England.

**Table 1**

**Kent: Dwellings shown on the Valuation List for the authority on Monday 11 September 2017**

Source: DCLG Valuation Office Agency Council Tax Base Data

Row	Ashford	Canterbury	Dartford	Dover	Gravesham	Maidstone	Sevenoaks	Shepway	Swale	Thanet	T & Malling	T Wells	Kent (KCC)	Medway	England
1	53,614	66,777	44,743	52,266	42,795	69,633	49,963	50,653	62,532	66,989	53,512	48,898	662,375	114,524	24,076,184
2	599	4,630	406	818	376	1,036	564	1,070	710	979	524	554	12,266	2,111	568,473
3	9	21	0	11	0	2	0	15	14	34	3	11	120	2	1,391
4	53,006	62,126	44,337	51,437	42,419	68,595	49,399	49,568	61,808	65,976	52,985	48,333	649,989	112,411	23,506,320
5	303	349	250	350	245	294	265	365	215	457	246	204	3,543	870	120,520
6	303	349	250	350	245	294	265	365	215	457	246	204	3,543	870	120,520
7	53,006	62,126	44,337	51,437	42,419	68,595	49,399	49,568	61,808	65,976	52,985	48,333	649,989	112,411	23,506,320
8	14,589	20,293	13,345	17,678	12,784	20,740	13,964	17,023	17,970	24,968	14,962	15,391	203,707	33,690	7,679,638
9	570	1,153	360	513	368	494	372	532	698	649	427	327	6,463	961	216,643
10	69	110	37	118	42	76	37	144	63	116	49	47	908	228	34,397
11	559	1,335	148	1,223	85	172	305	1,072	1,662	1,593	252	281	8,687	360	248,747
12	511	866	380	978	490	583	384	1,186	579	1,268	508	670	8,403	1,331	314,339
13	229	155	492	171	120	0	534	0	212	309	317	0	2,539	979	79,347
14	58	111	48	0	53	107	69	192	82	258	125	133	1,236	283	60,900
15	798	1,132	920	1,149	663	690	987	1,378	873	1,835	950	803	12,178	2,593	454,586
16	319	550	255	648	291	356	388	470	394	993	397	468	5,529	1,059	217,913
16a.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16b.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	183
17	36	107	35	125	36	14	73	0	46	222	37	20	751	73	11,440
18	283	443	220	523	255	342	315	470	348	771	360	448	4,778	986	206,236
19	37,482	40,297	30,055	32,952	29,044	47,174	34,421	31,677	42,779	39,664	37,105	32,435	435,085	75,910	15,416,728
20	15,524	21,829	14,282	18,485	13,375	21,421	14,978	17,891	19,029	26,312	15,880	15,898	214,904	36,501	8,089,591
<b>% of properties within LA area</b>															
2	1.12	6.93	0.91	1.57	0.88	1.49	1.13	2.11	1.14	1.46	0.98	1.13	1.85	1.84	2.36
4	1.15	7.49	0.92	1.61	0.89	1.51	1.14	2.19	1.17	1.54	0.99	1.17	1.91	1.88	2.42
8	27.52	32.66	30.10	34.37	30.14	30.24	28.27	34.34	29.07	37.84	28.24	31.84	31.34	29.97	32.67
11	1.05	2.15	0.33	2.38	0.20	0.25	0.62	2.16	2.69	2.41	0.48	0.58	1.34	0.32	1.06
16	0.60	0.89	0.58	1.26	0.69	0.52	0.79	0.95	0.64	1.51	0.75	0.97	0.85	0.94	0.93
19	70.71	64.86	67.79	64.06	68.47	68.77	69.68	63.91	69.21	60.12	70.03	67.11	66.94	67.53	65.59

**Rows of interest:**

- Row 1: Number of dwellings on the valuation list.
- Row 2: Number of exempt dwellings on the valuation list.
- Row 4: Number of chargeable dwellings on the valuation list.
- Row 8: Number of single adult households charge (ie 25% discount).
- Row 11: Number of properties classed as second homes.
- Row 16: Number of long term empty properties.
- Row 18: Number of dwellings in the calculation of the 'New Homes Bonus' scheme.
- Row 19: Number of properties with a liability to pay 100% council tax.

**Note:**

A full reference list of row numbers and their descriptions is shown in Table 2

Figure 1a (to accompany Table 1)

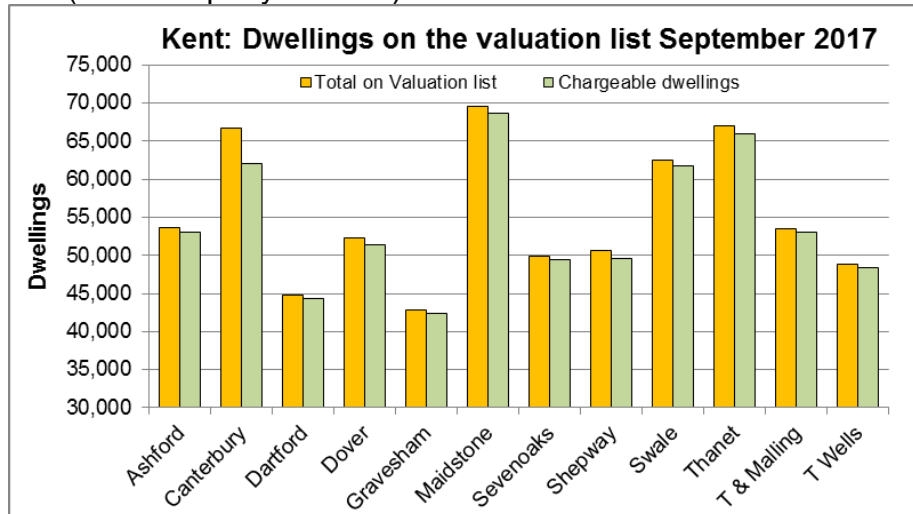


Figure 1b (to accompany Table 1)

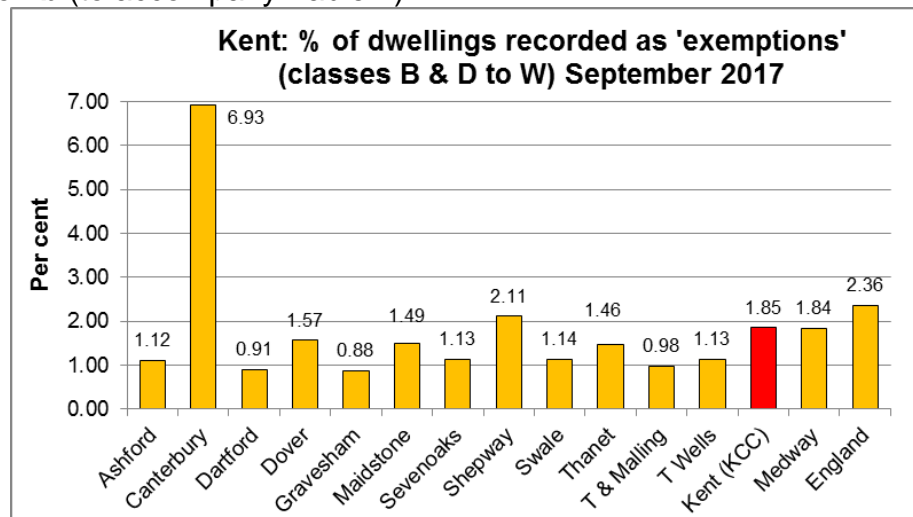
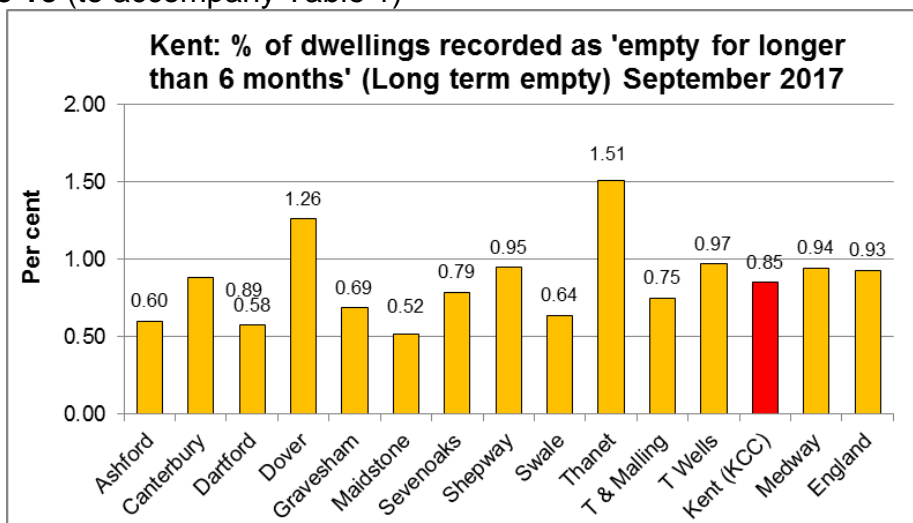


Figure 1c (to accompany Table 1)



## Table 2 Dwellings shown on the Valuation List for the authority

Source: DCLG Valuation Office Agency

### Full description list to accompany Table 1

1. Total number of dwellings on the Valuation List
2. Number of dwellings on valuation list exempt on 3 October 2016 (Class B & D to W exemptions)
3. Number of demolished dwellings and dwellings outside area of authority on 3 October 2016
4. Number of chargeable dwellings on 3 October 2016 (treating demolished dwellings etc as exempt) (lines 1-2-3)
5. Number of chargeable dwellings in line 4 subject to disabled reduction on 3 October 2016
6. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 5 after reduction)
7. Number of chargeable dwellings adjusted in accordance with lines 5 and 6 (lines 4-5+6 or in the case of column 1, line 6)
8. Number of dwellings in line 7 entitled to a single adult household 25% discount on 3 October 2016
9. Number of dwellings in line 7 entitled to a 25% discount on 3 October 2016 due to all but one resident being disregarded for council tax purposes
10. Number of dwellings in line 7 entitled to a 50% discount on 3 October 2016 due to all residents being disregarded for council tax purposes
11. Number of dwellings in line 7 classed as second homes on 3 October 2016 (b/fwd from Flex Empty tab)
12. Number of dwellings in line 7 classed as empty and receiving a zero% discount on 3 October 2016 (b/fwd from Flex Empty tab)
13. Number of dwellings in line 7 classed as empty and receiving a discount on 3 October 2016 and not shown in line 12 (b/fwd from Flex Empty tab)
14. Number of dwellings in line 7 classed as empty and being charged the Empty Homes Premium on 3 October 2016 (b/fwd from Flex Empty tab)
15. Total number of dwellings in line 7 classed as empty on 3 October 2016 (lines 12, 13 & 14).
16. Number of dwellings that are classed as empty on 3 October 2016 and have been for more than 6 months.  
NB These properties should have already been included in line 15 above.
- 16a. The number of dwellings included in line 16 above which are empty on 3 October 2016 because of the flooding that occurred between 1 December 2013 and 31 March 2014 and are only empty because of the flooding.
- 16b. The number of dwellings included in line 16 above which are empty on 3 October 2016 because of the flooding that occurred between 1 December 2015 and 31 March 2016 and are only empty because of the flooding.
17. Number of dwellings that are classed as empty on 3 October 2016 and have been for more than 6 months and fall to be treated under empty homes discount class D (formerly Class A exemptions). NB These properties should have already been included in line 15 above. Do NOT include any dwellings included in line 16A above.
- 18 Line 16 - line 16a - line 17. This is the equivalent of line 18 on the CTB(October 2014) and will be used in the calculation of the New Homes Bonus.
19. Number of dwellings in line 7 where there is liability to pay 100% council tax before Family Annexe discount
20. Number of dwellings in line 7 that are assumed to be subject to a discount or a premium before Family Annexe discount

**Table 3**

**Kent: Council Tax Exemption classes by type on the valuation list on 11th September 2017**

Source: DCLG and Valuation Office Agency

Exemption class (B and D to W)	Asford	Canterbury	Dartford	Dover	Gravesham	Maldstone	Sevenoaks	Shepway	Swale	Thanet	T & Malling	T Wells	Kent (KCC)	% of Kent total	Medway	England
<b>B</b> Unoccupied dwellings owned by a charity (up to six months).	3	6	2	12	5	34	1	6	47	27	1	25	169	1.38	12	22,895
<b>D</b> A dwelling left unoccupied by people who are detained e.g. in prison.	5	13	3	5	2	3	2	3	7	5	1	5	54	0.44	14	1,825
<b>E</b> Unoccupied dwelling which was previously the sole or main residence of a person who has moved into a hospital or care home.	61	88	44	73	39	77	85	86	66	139	73	64	895	7.30	124	32,149
<b>F</b> Dwellings left empty by deceased persons.	153	272	134	218	134	230	205	219	185	291	152	156	2,349	19.15	373	79,515
<b>G</b> Unoccupied dwelling where the occupation is prohibited by law.	3	13	2	20	16	3	6	8	4	14	0	4	93	0.76	19	6,308
<b>H</b> Unoccupied clergy dwellings	4	6	3	4	2	4	2	3	2	2	4	1	37	0.30	2	1,099
<b>I</b> Unoccupied dwelling which was previously the sole or main residence of a person who is the owner or tenant and has moved to receive personal care.	2	7	6	11	4	4	3	6	2	10	7	3	65	0.53	7	2,846
<b>J</b> Unoccupied dwelling which was previously the sole or main residence of a person who is the owner or tenant and has moved to provide personal care to	0	4	0	2	0	3	1	2	0	2	1	1	16	0.13	7	776
<b>K</b> Unoccupied dwelling where the owner is a student who last lived in the dwelling as their main home.	0	2	0	0	11	0	0	0	0	0	0	0	13	0.11	1	204
<b>L</b> Unoccupied dwelling taken into possession by a mortgage lender.	4	6	6	5	2	4	0	1	135	15	0	1	179	1.46	6	3,056
<b>M</b> A hall of residence provided predominantly for the accommodation of students.	0	790	3	5	3	4	5	3	0	36	8	3	860	7.01	321	67,872
<b>N</b> Dwelling occupied only by students, foreign spouses of students, or school	91	3,089	84	74	65	101	36	72	52	187	40	24	3,915	31.92	380	190,395
<b>O</b> Armed forces' accommodation. (Included as exempt dwellings rather than	64	88	0	188	0	196	11	381	0	27	0	0	955	7.79	441	45,326
<b>P</b> Dwelling where at least one person who would otherwise be liable has a	0	0	1	0	0	0	0	0	0	0	0	0	1	0.01	0	9,667
<b>Q</b> Unoccupied dwelling where the person who would otherwise be liable is a trustee	1	0	0	1	0	1	0	0	1	1	0	0	5	0.04	3	660
<b>R</b> Empty caravan pitches and boat moorings.	13	9	17	2	6	63	18	3	64	1	9	8	213	1.74	60	5,287
<b>S</b> Dwelling occupied only by a person, or persons, aged under 18.	8	16	7	20	5	13	2	15	14	29	2	8	139	1.13	12	4,872
<b>T</b> Dwelling which forms part of a single property which includes another dwelling	45	14	6	18	8	46	21	28	13	11	61	68	339	2.76	15	7,747
<b>U</b> Dwelling occupied only by a person(s), who is or are severely mentally impaired who would otherwise be liable to pay the council tax.	62	184	81	126	68	175	119	192	104	162	123	151	1,547	12.61	279	73,266
<b>V</b> A dwelling in which at least one person is a diplomat.	0	1	2	0	0	0	0	2	0	0	1	1	7	0.06	1	3,858
<b>W</b> Dwelling which forms part of a single property including at least one other dwelling and which is the sole or main residence of a dependent relative of a person who is resident in the other dwelling.	80	22	5	34	6	75	47	40	14	20	41	31	415	3.38	34	8,850
<b>Total September 2017</b>	599	4,630	406	818	376	1,036	564	1,070	710	979	524	554	12,266	100.00	2,111	568,473
% of Kent (KCC) exemption total.	4.88	37.75	3.31	6.67	3.07	8.45	4.60	8.72	5.79	7.98	4.27	4.52	100.00			

## Table 4

A full description of 'exemption class' categories which relate to Table 3.

### Exemption Class

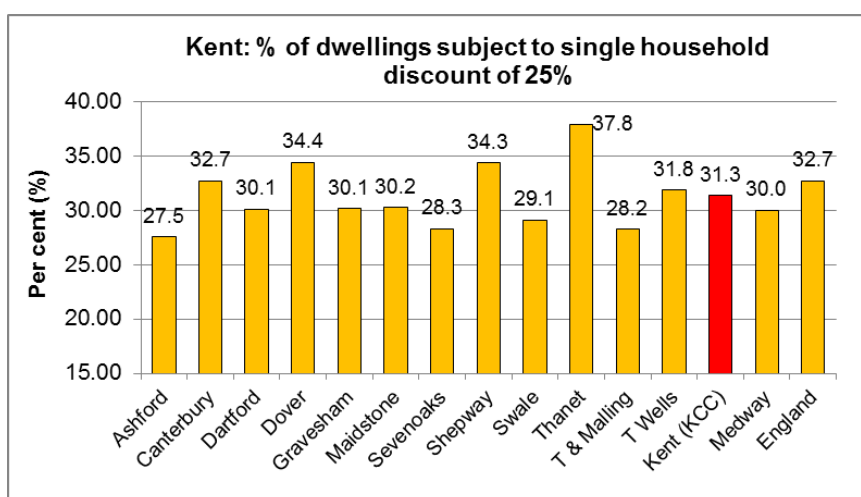
- B Unoccupied dwellings owned by a charity (up to six months).
- D A dwelling left unoccupied by people who are detained e.g. in prison.
- E An unoccupied dwelling which was previously the sole or main residence of a person who has moved into a hospital or care home.
- F Dwellings left empty by deceased persons.
- G An unoccupied dwelling where the occupation is prohibited by law.
- H Unoccupied clergy dwellings
- I An unoccupied dwelling which was previously the sole or main residence of a person who is the owner or tenant and has moved to receive personal care.
- J An unoccupied dwelling which was previously the sole or main residence of a person who is the owner or tenant and has moved to provide personal care to another person.
- K An unoccupied dwelling where the owner is a student who last lived in the dwelling as their main home.
- L An unoccupied dwelling which has been taken into possession by a mortgage lender.
- M A hall of residence provided predominantly for the accommodation of students.
- N A dwelling which is occupied only by students, the foreign spouses of students, or school and college leavers.
- O Armed forces' accommodation. (Included as exempt dwellings rather than chargeable dwellings because contributions in lieu will be paid in respect of them, allowed for in line 20 of the CTB form).
- P A dwelling where at least one person who would otherwise be liable has a relevant association with a Visiting Force.
- Q An unoccupied dwelling where the person who would otherwise be liable is a trustee in bankruptcy.
- R Empty caravan pitches and boat moorings.
- S A dwelling occupied only by a person, or persons, aged under 18.
- T A dwelling which forms part of a single property which includes another dwelling and may not be let separately from that dwelling, without a breach of planning control.
- U A dwelling occupied only by a person, or persons, who is or are severely mentally impaired who would otherwise be liable to pay the council tax or only by a one or more severely mentally impaired persons and one or more students, students' foreign spouses and school and college leavers.
- V A dwelling in which at least one person who would otherwise be liable is a diplomat.
- W A dwelling which forms part of a single property including at least one other dwelling and which is the sole or main residence of a dependent relative of a person who is resident in the other dwelling.

**Table 5**

**Kent: Number of dwellings entitled to a single adult household 25% discount  
(on 2 October 2017)**

Source: DCLG Valuation Office Agency CTB (September 2016)

	Band A entitled to disabled relief reduction									Total (inc disabled relief)
		A	B	C	D	E	F	G	H	
Ashford	2	1,987	4,625	3,611	2,031	1,199	749	367	18	<b>14,589</b>
Canterbury	6	3,745	5,268	5,902	3,128	1,364	601	273	6	<b>20,293</b>
Dartford	0	991	3,286	4,535	3,036	1,025	378	92	2	<b>13,345</b>
Dover	5	4,114	6,200	4,114	1,797	866	357	221	4	<b>17,678</b>
Gravesham	1	2,167	2,693	4,296	2,329	868	298	128	4	<b>12,784</b>
Maidstone	1	2,412	4,035	6,277	4,740	1,907	810	523	35	<b>20,740</b>
Sevenoaks	3	1,007	1,900	3,986	3,233	1,708	1,095	952	80	<b>13,964</b>
Shepway	7	4,108	5,044	4,264	1,933	984	424	251	8	<b>17,023</b>
Swale	0	4,370	5,735	4,410	2,196	791	323	136	9	<b>17,970</b>
Thanet	10	9,482	7,153	5,351	1,856	774	252	88	2	<b>24,968</b>
Tonbridge & Malling	1	1,119	2,118	5,148	3,446	1,840	768	502	20	<b>14,962</b>
Tunbridge Wells	3	2,145	2,679	4,718	2,779	1,523	855	650	39	<b>15,391</b>
<b>Kent (KCC)</b>	<b>39</b>	<b>37,647</b>	<b>50,736</b>	<b>56,612</b>	<b>32,504</b>	<b>14,849</b>	<b>6,910</b>	<b>4,183</b>	<b>227</b>	<b>203,707</b>
<i>% of Kent total</i>	<i>0.02</i>	<i>18.48</i>	<i>24.91</i>	<i>27.79</i>	<i>15.96</i>	<i>7.29</i>	<i>3.39</i>	<i>2.05</i>	<i>0.11</i>	<i>100.00</i>
Medway UA	9	6,339	13,043	8,410	3,836	1,464	456	131	2	33,690
England	3,680	2,735,047	1,741,819	1,558,797	879,905	440,980	195,164	111,816	12,430	7,679,638
<i>% of England total</i>	<i>0.05</i>	<i>35.61</i>	<i>22.68</i>	<i>20.30</i>	<i>11.46</i>	<i>5.74</i>	<i>2.54</i>	<i>1.46</i>	<i>0.16</i>	<i>100.00</i>





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### **The Disabled Relief Band Reduction scheme**

You may be eligible for a reduction on your bill if you or someone in your home is '*substantially and permanently disabled*' and one of the following applies:

- If you live in a larger property than you would need if you or another occupant were not disabled.
- Have an extra bathroom, kitchen or other room that you need for the disabled person to meet their needs.
- Have extra space inside the property to use a wheelchair indoors.
- The property must be the main home of at least 1 disabled person. (*This can be an adult or child, it doesn't have to be the person responsible for paying the Council Tax*).

If any of these apply, the bill for your dwelling is reduced to the next lowest band. If you are already in a Band A property, you will have your bill reduced by one sixth.

Disability reductions are available in all types of dwellings, including care homes and hostels.

Contact the local authority where you live to apply for a disability reduction. If you should have been given a disability reduction in the past, but were not, it could be backdated. Backdating may be limited to six years.

Further information:

<https://www.gov.uk/council-tax/discounts-for-disabled-people>

## Background notes on Council Tax data

Council tax was introduced in April 1993 as a successor to the Community Charge (Introduced in England and Wales in 1990). It is based on property value as at April 1991. All households are responsible for paying Council Tax.

It is the main source of locally raised income for many local authorities to meet the difference between the amount they need to spend to provide services and the amount they receive from other sources, such as government grants. It replaced the community charge on 1 April 1993 and is calculated based on the council tax band assigned to the dwelling.

In April 2013, Council Tax Benefit (CTB) was abolished and replaced by Council Tax Reduction, sometimes called Council Tax Support (CTS). In England local authorities had to devise their own local CTS schemes.

Households on a low income or claiming benefits can apply to their local authority (the 'billing authority') for a reduction on their Council Tax bill. The local authority where you live will discuss your circumstances and apply discounts if you qualify. Council Tax Reduction has replaced Council Tax Benefit, which stopped on 1 April 2013.

You can [apply for Council Tax Reduction](#) whether you own your home, rent, are unemployed or working.

### Council tax bands

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

Property is placed in one of eight bands, A to H, with band 'D' regarded as the average value. The bands for England are:

Band A	up to £40,000
Band B	£40,001 to £52,000
Band C	£52,001 to £68,000
Band D	£68,001 to £88,000
Band E	£88,001 to £120,000
Band F	£120,001 to £160,000
Band G	£160,001 to £320,000
Band H	£320,001 and above

The council tax band of a property is not related to its current market value. This is because, by law, council tax valuations are based on the price a property would have fetched if it had been sold on 1 April 1991. For Wales the valuation date is 1 April 2003.

Home improvements carried out after council tax was introduced in April 1993, which lead to an increase in the value of a property would not necessarily lead to an increase in a council tax banding until the property is sold. The purpose of this is, and has always been, to ensure that householders are not penalised for making improvements to their homes.

The proportion of properties in each Council Tax band will reflect both the characteristics of the local housing stock, and the relative value of property in that area (based on 1991 valuations). Council Tax data also provides a useful indicator into the annual stock numbers of dwellings within a Local Authority.

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

### **Council Tax – Tax base**

The tax base is the number of Band D equivalent dwellings in a local authority. To calculate the tax base for an area, the total number of dwellings in each council tax band is reduced (see list below) to take account of discounts and exemptions. The resulting figure for each band is then multiplied by its proportion relative to Band D (Band A 6/9 to Band H 18/9). The total across all eight bands is then calculated. The tax base figure that is used by a local authority when it sets its council tax uses an adjustment for the collection rate. The average for each band is calculated by using the proportions relative to Band D.

Ratio to Band D:	Band A	6/9
	Band B	7/9
	Band C	8/9
	Band D	1
	Band E	11/9
	Band F	13/9
	Band G	15/9
	Band H	2

### **The Local Government Finance Act 2012**

The Local Government Finance Act 2012 Section 10 has added a new section 13A to the *Local Government and Finance Act 1992*. So that, in respect of dwellings in England, a person's liability to pay Council Tax will be reduced in accordance with the billing authority's Council Tax Reduction Scheme. Liability may be reduced "to such an extent as the billing authority thinks fit." Billing authorities can apply a reduction in particular cases or by determining a class of case. Liability for Council Tax can be reduced to nil. Billing authorities are the default lead authorities for Council Tax support schemes although they are able, under their existing powers, to collaborate with other billing authorities to develop joint schemes, or develop schemes on behalf of one or more other authorities, or allow an upper-tier authority to develop a scheme on behalf of one or more billing authorities. They were required to have a Council Tax Reduction Scheme in place by 31 January 2013 for implementation in the 2013-14 financial year.

## **Council Tax Support (also known as Council Tax Reduction)**

In April 2013, Council Tax Benefit (CTB) was replaced with Council Tax Support (CTS). CTB was not a benefit as such, but gave low income households a discount on the amount of Council Tax they had to pay, often to nothing. The change marked a historic move from a nationally devised system to one of 326 different local schemes in England. Alongside this restructuring, the money provided by central government to fund CTS was cut by 10%. Each local authority is now responsible for devising its own scheme within the reduced budget. They are also responsible for any shortfall or surplus in the CTS budget. The change from CTB to CTS is designed to: increase local authorities' financial autonomy; give local authorities a greater financial stake in the economic future of their area.

Apart from one major requirement; that pensioners receive the same amount as they did in 2011/12, councils have near full autonomy to create and amend the new local schemes. They have been advised to devise schemes that encourage work and protect the vulnerable.

Each year the local authority decides how CTS should work in their area. The majority of local councils now require everyone to pay at least some council tax regardless of income.

CTS is a means tested benefit to help households pay council tax. The discount received depends on things like:

- Income
- Savings and investments
- The amount of your Council Tax
- Other people who live with you

Please contact the local authority where you live for full details.

## **Use of the data**

This bulletin is one of a series on different topics. The data are used for a variety of purposes; generally as evidence and intelligence to monitor and support the Kent County Council (KCC) business performance. The information is also used to support KCC projects, policies and initiatives such as in the formulation of policy, monitoring resources, answering questions, queries and benchmarking against other authorities.

The various bulletins are used by and distributed to Kent Local Authority planning policy teams, KCC household population forecasting, KCC district profiles dashboard, KCC Education department, KCC Locate in Kent, the Kent Housing Group (KHG) and the Kent Developers Group (KDG).