

Council Tax in Kent local authorities

This bulletin uses data looking at Council Tax charges published by Department for Levelling Up, Housing and Communities and Valuation Office in 2024 for Council Tax year 2024/25 and Council Tax exemptions for October 2024.

NOTE: In this bulletin 'Kent' refers to the Kent County Council area which excludes Medway Unitary Authority

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[Kent facts and figures](#)

This bulletin presents Council Tax charge information for all local authorities in Kent in 2024/25. It also looks at dwellings that are liable for discounts and exemptions as of 2024. The data was collected by the Department for Levelling Up, Housing & Communities (DHLUC) and the Valuation Office Agency (VOA).

Summary

- As of March 2024, 710,170 dwellings were recorded for Council Tax purposes in Kent.
- The average Council Tax charge for a band 'D' property in England in 2024/25 is £2,171. All twelve local authorities in Kent are above the national average.
- Sevenoaks district has the highest average Council Tax per dwelling at £2,350, Thanet has the lowest with £1,558 in 2024/25.
- 2.2% of dwellings in Kent were exempt from Council Tax as of October 2024.
- 32.0% of dwellings were entitled to a 25% single adult discount in Kent.
- 1.4% of dwellings in Kent were classed as second homes as of October 2024. A further 1.1% of dwellings were empty for six months or more.

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Introduction

Council Tax was introduced in April 1993. 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.

Property is placed into one of eight bands, A to H, depending on its value as of April 1991. Any dwelling built after this date is given a notional 1991 value for Council Tax purposes. Council Tax is calculated based on the band assigned to the dwelling. All households are responsible for the payment of Council Tax.

Band D Council Tax is the standard measure of Council Tax (all other bands are set as a proportion of the Band D) and is the amount payable on a Band D dwelling occupied as a main residence by at least two adults, after any reductions due to discounts, exemptions, or local Council Tax support schemes. Council Tax can also be measured in average Council Tax per dwelling terms.

The Council Tax bill may be made up of several elements. In addition to the Council Tax for the billing authority responsible for the area, it may include Council Tax that is collected for several public authorities such as the County Council, the local authority, the Police Authority, the Fire and Rescue Service and the Parish Precept.

The [Department for Levelling Up, Housing and Communities](#) website provides more information on how Council Tax is calculated.

Adult Social Care

In 2024/25, local authorities were able to increase Council Tax by up to an additional 2% to fund adult social care. This is in addition to the usual funding of adult social care through Council Tax.

Council Tax Support (also known as Council Tax Reduction)

In April 2013, the government introduced Council Tax Support, a scheme to be administered by local councils, available to low-income households to help them with their Council Tax. 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.

This bulletin draws upon data from two sources: The Valuation Office Agency (VOA) which compiles and maintains lists of all domestic properties in England and Wales to support the collection of Council Tax, and Department for Levelling Up, Housing and Communities (DLUHC).

Council Tax Bands

The Valuation Office Agency (VOA) compiles and maintains lists of all domestic properties in England and Wales to support the collection of Council Tax. Data on property types and number of bedrooms are collected to enable properties to be placed into Council Tax bands.

Property is placed into one of eight bands, A to H, depending on its value as of April 1991. Any dwelling built after this date is given a notional 1991 value for Council Tax purposes. Council Tax is calculated based on the band assigned to the dwelling.

Band D council tax is the standard measure of council tax (all other bands are set as a proportion of the Band D) and is the council tax payable on a Band D dwelling occupied as a main residence by at least two adults.

This data presents Council Tax bands as of March 2024.

As of March 2024 the VOA estimated that there were 710,170 dwellings in Kent. 75.8% (538,300) of the dwellings in Kent were placed in band D or below. 171,870 (24.2%) were placed above the band D average.

Table 1 shows number and proportion of dwellings in Kent in each Council Tax band in March 2024 compared to the national proportion.

Table 1: Council Tax Bands as of March 2024

Band	Value of dwelling (estimated at April 1991)	Proportion of the tax due for a Band D dwelling	Number of Kent dwellings in each band as of 2024	Percentage of Kent dwellings in each band as of 2024	Percentage of dwellings in England in each band as of 2024
A	£40,000 and under	6/9	70,650	9.9%	23.8%
B	£40,001 - £52,000	7/9	131,140	18.5%	19.5%
C	£52,001 - £68,000	8/9	193,280	27.2%	21.9%
D	£68,001 - £88,000	9/9	143,230	20.2%	15.6%
E	£88,001 - £120,000	11/9	82,580	11.6%	9.8%
F	£120,001 - £160,000	13/9	48,500	6.8%	5.2%
G	£160,001 - £320,000	15/9	36,950	5.2%	3.5%
H	Over £320,000	18/9	3,840	0.5%	0.6%

Source: VOA Table CTSOP1.0: Number of properties by Council Tax band

Presented by: Kent Analytics, Kent County Council

In Kent, Maidstone district has the highest number of Band D dwellings (20,390) accounting for 14.2% of all Band D dwellings in Kent. This is not unexpected as Maidstone has the highest total number of dwellings in Kent.

Dartford district has the highest proportion of Band D dwellings accounting for 28.5% of all dwellings in the district.

78.7% of the dwellings in Thanet district are in Band A-C and account for 13.8% of all dwellings in Kent below Band D. 44.5% of the dwellings in Sevenoaks district are above Band D. They account for 13.6% of all dwellings in Kent rated as being in Band E and above.

The following table shows the number of dwellings per band in Kent local authorities.

Table 2: Dwellings in Council Tax Bands in Kent local authorities

March 2024	A	B	C	D	E	F	G	H	All
Ashford	4,350	13,870	13,600	10,170	7,090	6,140	3,540	210	58,970
Canterbury	8,110	14,060	21,090	13,920	7,810	4,170	2,310	110	71,580
Dartford	1,760	6,820	15,300	14,220	7,600	2,990	1,120	70	49,870
Dover	7,290	17,230	14,500	7,660	4,590	2,550	1,570	70	55,460
Folkestone & Hythe	7,190	12,990	14,590	8,630	5,240	2,800	1,970	100	53,510
Gravesham	3,700	7,040	15,220	10,830	4,770	2,130	1,080	110	44,860
Maidstone	4,510	9,530	21,080	20,390	10,910	6,520	4,670	390	78,000
Sevenoaks	1,900	3,470	11,610	12,120	7,720	6,150	7,970	1,530	52,460
Swale	10,290	16,530	17,840	11,990	6,020	2,740	1,290	120	66,810
Thanet	16,320	20,080	18,210	8,130	4,170	1,650	830	40	69,420
Tonbridge and Malling	1,770	4,070	16,120	14,250	9,590	5,530	5,040	470	56,820
Tunbridge Wells	3,490	5,460	14,120	10,920	7,080	5,150	5,580	620	52,410
Kent	70,650	131,140	193,280	143,230	82,580	48,500	36,950	3,840	710,170
Medway UA	11,370	38,780	35,320	19,120	10,060	4,330	1,540	60	120,580
SOUTH EAST	366,350	683,230	1,068,070	836,350	547,470	334,460	264,040	39,990	4,139,950
ENGLAND	6,088,720	4,984,380	5,606,380	4,001,650	2,502,260	1,329,840	905,110	153,070	25,571,400

Source: VOA Table CTSOP1.0: Number of properties by Council Tax band

Presented by: Kent Analytics, Kent County Council

Additional Valuation Office Agency data provides us with information on the value of Band D Council Tax up to the financial year 2024/25.

In 2024/25, all Kent local authorities had a higher Band D council tax than the national average (£2,171). Folkestone & Hythe had the highest Band D council tax in Kent (£2,327).

Folkestone & Hythe and Sevenoaks saw the biggest annual increase in Band D Council Tax both increasing by £105. Dartford saw the smallest one-year increase (+£97).

Folkestone & Hythe saw the biggest five-year increase with Band D Council Tax increasing by £434 since 2019/20.

Table 3 shows the Band D Council Tax in Kent local authorities in 2024/25, with one-year and five-year change.

Chart 1 overleaf shows the Band D Council Tax rates in Kent local authorities in 2024/25.

Table 3: Band D area Council Tax for Kent local authorities (£)

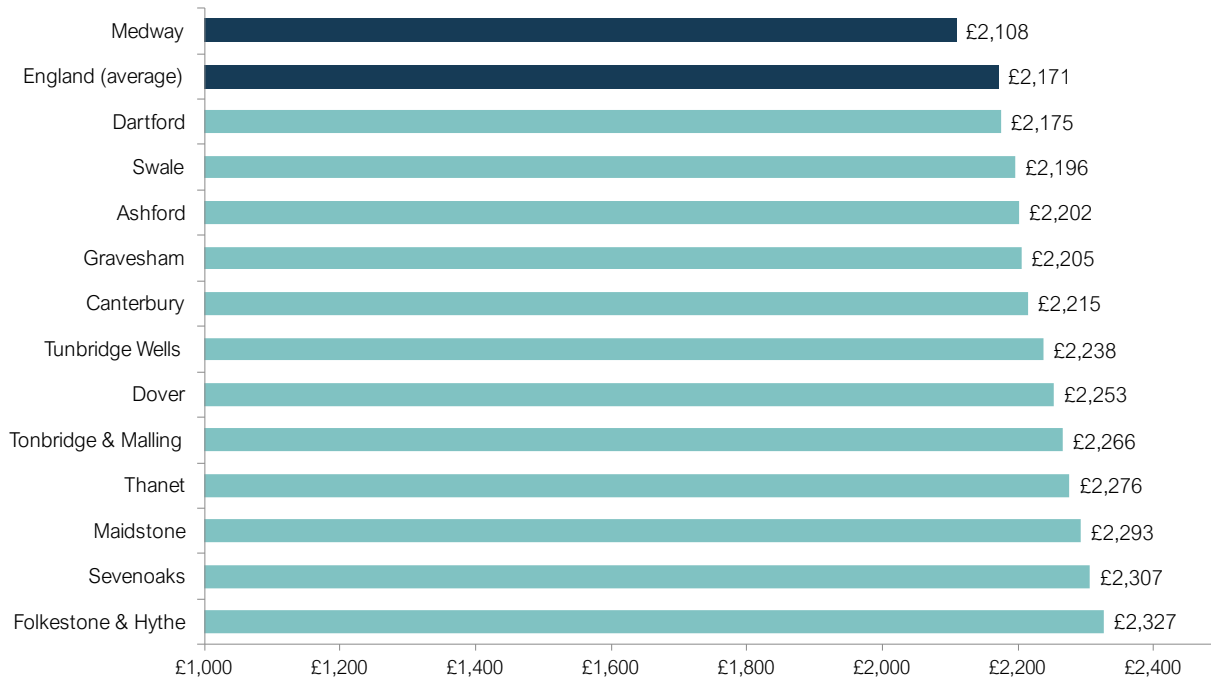
Local authority	2019/20 (£)	2023/24 (£)	2024/25 (£)	5 year change (£)	5 year % change	1 year change (£)	1 year % change
Ashford	1,777	2,101	2,202	425	23.9%	101	4.8%
Canterbury	1,797	2,115	2,215	418	23.2%	100	4.7%
Dartford	1,779	2,078	2,175	396	22.2%	97	4.7%
Dover	1,823	2,151	2,253	431	23.6%	103	4.8%
Folkestone & Hythe	1,893	2,222	2,327	434	22.9%	105	4.7%
Gravesham	1,783	2,104	2,205	422	23.7%	102	4.8%
Maidstone	1,862	2,190	2,293	431	23.1%	103	4.7%
Sevenoaks	1,872	2,202	2,307	434	23.2%	105	4.8%
Swale	1,774	2,094	2,196	423	23.8%	102	4.9%
Thanet	1,846	2,173	2,276	431	23.3%	103	4.8%
Tonbridge & Malling	1,837	2,167	2,266	429	23.3%	99	4.6%
Tunbridge Wells	1,805	2,135	2,238	433	24.0%	102	4.8%
Medway	1,692	2,009	2,108	416	24.6%	100	5.0%
England (average)	1,750	2,065	2,171	421	24.1%	106	5.1%

Source: VOA: Table Band D Council Tax

Presented by: Kent Analytics, Kent County Council

Chart 1: Band D Council Tax in local authorities

Band D Council Tax in local authorities, 2024/25



Source: VOA: Table Band D Council Tax
Presented by: Kent Analytics, Kent County Council

The Department for Levelling Up, Housing and Communities (DLUHC) publishes data looking at the overall average Council Tax per dwelling at local authority level. In 2024/25 Sevenoaks has the highest overall average council tax per dwelling in Kent (£2,350) and Thanet the lowest (£1,558).

Sevenoaks saw the biggest annual increase in average Council Tax (+£115.80) closely followed by Tunbridge Wells (+£115.50). Canterbury saw the smallest increase in the average Council Tax per dwelling (+£75.10).

Sevenoaks saw the biggest five-year change in average Council Tax per dwelling (+£438.90) and Thanet saw the smallest increase (+£336.40).

Table 4 overleaf shows the average Council Tax in Kent districts, and the one-year and five-year change.

Table 4: Average Council Tax Per Dwelling

Local authority	2019/20 (£)	2023/24 (£)	2024/25 (£)	5 year change (£)	5 year % change	1 year change (£)	1 year % change
Ashford	1,538	1,804	1,897	359.9	23.4%	93.1	5.2%
Canterbury	1,441	1,711	1,786	345.2	24.0%	75.1	4.4%
Dartford	1,481	1,743	1,825	344.8	23.3%	82.3	4.7%
Dover	1,353	1,609	1,705	352.3	26.0%	96.1	6.0%
Folkestone & Hythe	1,476	1,725	1,817	341.3	23.1%	92.2	5.3%
Gravesham	1,417	1,697	1,802	385.2	27.2%	104.7	6.2%
Maidstone	1,658	1,963	2,060	402.0	24.2%	97.3	5.0%
Sevenoaks	1,911	2,234	2,350	438.9	23.0%	115.8	5.2%
Swale	1,350	1,607	1,694	343.8	25.5%	86.3	5.4%
Thanet	1,222	1,478	1,558	336.4	27.5%	80.1	5.4%
Tonbridge & Malling	1,739	2,057	2,167	428.1	24.6%	110.1	5.4%
Tunbridge Wells	1,699	1,996	2,112	412.1	24.2%	115.5	5.8%

Source: DLUHC: Live Table Average Council Tax Per Dwelling

Presented by: Kent Analytics, Kent County Council

Several public authorities are included in the total Council Tax charge. These are the County Council, the local authority, the Police Authority, the Fire and Rescue Service and the Parish Precept. The local authority is generally the billing authority and acts on behalf of all these authorities.

For Kent local authorities the average Band D Council Tax charge collected for the Kent Police Authority is £256.15. This is one of the lowest in England.

Average Band D collected by each district in 2024/25 for each Police & Crime Commissioners Authority in England is shown in table 5.

Table 5: Average Council Tax charge for Police & Crime Commissioner

Police & Crime Commissioners Authority	2024/25 (£)	1 yr % change	£ change
Surrey Police	323.57	4.2%	13.00
Norfolk Police	315.90	4.3%	12.96
Cumbria Police	310.05	4.4%	12.96
Gloucestershire Police	308.08	4.4%	13.00
North Yorkshire Police	306.86	4.0%	11.77
Northamptonshire Police	306.04	4.4%	13.00
Lincolnshire Police	304.20	4.4%	12.96
Cleveland Police	303.73	4.5%	13.00
Dorset Police	293.58	4.6%	13.00
Warwickshire Police	289.71	4.7%	13.00
Leicestershire Police	286.23	4.8%	13.00
Cambridgeshire Police	285.48	4.8%	12.96
Nottinghamshire Police	282.15	4.8%	12.96
Humberside Police	281.18	4.8%	12.99
Derbyshire Police	279.60	4.9%	13.00
Avon & Somerset Police	279.20	4.9%	13.00
West Mercia Police	277.5	4.9%	13.00
Suffolk Police	275.58	4.9%	12.96
Devon & Cornwall Police	274.50	4.9%	12.94
Staffordshire Police	273.57	5.0%	13.00
Thames Valley Police	269.28	5.1%	13.00
Wiltshire Police	269.27	5.1%	13.00
Durham Police	268.24	5.1%	13.00
Bedfordshire Police	265.09	5.2%	13.00
Merseyside	264.97	5.2%	13.00
Lancashire Police	263.40	4.8%	11.95
Cheshire Police	262.94	5.0%	12.50
Hampshire Police	261.46	4.0%	10.00
Greater Manchester CA - Police Functions	256.30	5.3%	13.00
Kent Police	256.15	5.3%	13.00
Sussex Police	252.91	5.4%	13.00
South Yorkshire	251.04	5.5%	13.00
Hertfordshire Police	251.00	5.5%	13.00
West Yorkshire CA - Police Functions	249.28	5.5%	13.00
Essex Police	246.42	5.6%	12.96
West Midlands	215.55	6.4%	13.00
Northumbria	181.84	7.7%	13.00

Source: DLUHC: Table 7: 2024/25 Council tax (average Band D) and % change on 2023/24
Presented by: Kent Analytics, Kent County Council

For Kent local authorities the average Band D Council Tax charge collected for the Kent Fire and Rescue Authority is £90. This has increased by 2.6% since the previous year.

Average Band D collected by each district in 2024/25 for each Fire & Rescue Authority in England is shown in table 6.

Table 6: Average Council Tax charge for Fire & Rescue Authority

Fire & Rescue Authority	2024/25 (£)	1 yr % change
Durham Fire Authority	118	3.4%
Shropshire Fire Authority	114	3.3%
Bedfordshire Fire Authority	113	3.3%
East Sussex Fire Authority	107	3.1%
Devon and Somerset Fire Authority	100	2.9%
Humberside Fire Authority	98	2.8%
Hereford and Worcester Fire Authority	97	2.8%
Tyne and Wear Fire	95	2.8%
Cumbria Fire	93	2.7%
Nottinghamshire Fire Authority	92	2.6%
Merseyside Fire	91	2.6%
Cheshire Fire Authority	90	2.6%
Kent Fire Authority	90	2.6%
Cleveland Fire Authority	89	2.6%
Derbyshire Fire Authority	88	2.6%
Dorset and Wiltshire Fire and Rescue Authority	87	2.5%
Staffordshire PCC-FRA	87	2.5%
Avon Fire Authority	85	2.5%
South Yorkshire Fire	85	2.5%
Lancashire Fire Authority	85	2.5%
North Yorkshire PCC-FRA	83	2.4%
Hampshire and Isle of Wight Fire and Rescue Authority	83	2.4%
Essex PCC-Fire	83	2.3%
Cambridgeshire Fire Authority	82	2.3%
Leicestershire Fire Authority	82	2.4%
Berkshire Fire Authority	81	2.4%
West Yorkshire Fire	79	2.3%
Buckinghamshire Fire Authority	79	2.3%
Northamptonshire PCC-FRA	75	2.2%

Source: DLUHC: Table 7: 2024/25 Council tax (average Band D) and % change on 2023/24
Presented by: Kent Analytics, Kent County Council

Chargeable dwellings, exemptions, and discounts

The Department for Levelling Up, Housing and Communities (DLUHC) uses data from the Valuation Office Agency (VOA) Valuation List and the Council Tax Base (CTB) form submitted by all billing authorities in England to derive the number of dwellings, the number exempt from Council Tax, and the number liable for Council Tax (referred to as chargeable dwellings). 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.

This dataset uses October 2024 as its reference date.

In total there are 697,460 chargeable dwellings in Kent accounting for 97.8% of the total dwelling stock.

2.2% of dwellings in Kent are exempt from Council Tax (15,862 dwellings). This is lower than the national average of 2.9%.

32.0% of dwellings are entitled to a 25% discount as a single adult household, equating to 228,524 dwellings.

Kent has a slightly higher proportion of dwellings (1.4%) that are second homes than the national average (1.1%).

The number and proportion of chargeable, exempt, and discounted dwellings are shown in tables 7 and 8 on the following pages.

Table 7: Dwellings shown on the valuation list (number)

October 2024	Total dwellings	Exempt dwellings	Total chargeable dwellings	Dwellings subject to disabled reduction	Dwellings entitled to single adult household 25% discount	Dwellings classed as 2nd homes	Dwellings classed as empty for 6 months +
Ashford	59,245	819	58,426	300	18,082	510	697
Canterbury	71,862	4,667	67,185	530	22,545	1,636	953
Dartford	50,297	644	49,653	317	15,633	286	253
Dover	55,689	1,188	54,479	474	19,450	1,406	762
Folkestone & Hythe	53,670	1,251	52,409	428	18,518	1,139	943
Gravesham	44,978	639	44,339	301	13,339	18	285
Maidstone	78,348	1,590	76,754	371	24,326	221	624
Sevenoaks	52,540	935	51,592	349	15,606	515	363
Swale	67,235	1,123	66,093	240	20,843	1,348	501
Thanet	69,777	1,294	68,472	485	26,319	2,092	1,185
Tonbridge & Malling	57,089	828	56,259	288	16,592	282	413
Tunbridge Wells	52,689	884	51,799	179	17,271	342	521
Kent	713,419	15,862	697,460	4,262	228,524	9,795	7,500
Medway	121,224	2,741	118,483	1,054	38,075	329	1,155
England	25,675,421	747,958	24,925,917	138,450	8,409,217	279,870	272,257

Source: DLUHC - Council Taxbase statistics

Presented by: Kent Analytics, Kent County Council

Table 8: Dwellings shown on the valuation list (%)

October 2024	Total dwellings	Exempt dwellings	Total chargeable dwellings	Dwellings subject to disabled reduction	Dwellings entitled to single adult household 25% discount	Dwellings classed as 2nd homes	Dwellings classed as empty for 6 months +
Ashford	100%	1.4%	98.6%	0.5%	30.5%	0.9%	1.2%
Canterbury	100%	6.5%	93.5%	0.7%	31.4%	2.3%	1.3%
Dartford	100%	1.3%	98.7%	0.6%	31.1%	0.6%	0.5%
Dover	100%	2.1%	97.8%	0.9%	34.9%	2.5%	1.4%
Folkestone & Hythe	100%	2.3%	97.7%	0.8%	34.5%	2.1%	1.8%
Gravesham	100%	1.4%	98.6%	0.7%	29.7%	0.0%	0.6%
Maidstone	100%	2.0%	98.0%	0.5%	31.0%	0.3%	0.8%
Sevenoaks	100%	1.8%	98.2%	0.7%	29.7%	1.0%	0.7%
Swale	100%	1.7%	98.3%	0.4%	31.0%	2.0%	0.7%
Thanet	100%	1.9%	98.1%	0.7%	37.7%	3.0%	1.7%
Tonbridge & Malling	100%	1.5%	98.5%	0.5%	29.1%	0.5%	0.7%
Tunbridge Wells	100%	1.7%	98.3%	0.3%	32.8%	0.6%	1.0%
Kent	100%	2.2%	97.8%	0.6%	32.0%	1.4%	1.1%
Medway	100%	2.3%	97.7%	0.9%	31.4%	0.3%	1.0%
England	100%	2.9%	97.1%	0.5%	32.8%	1.1%	1.1%

Source: DLUHC - Council Taxbase statistics

Presented by: Kent Analytics, Kent County Council

Exempt dwellings

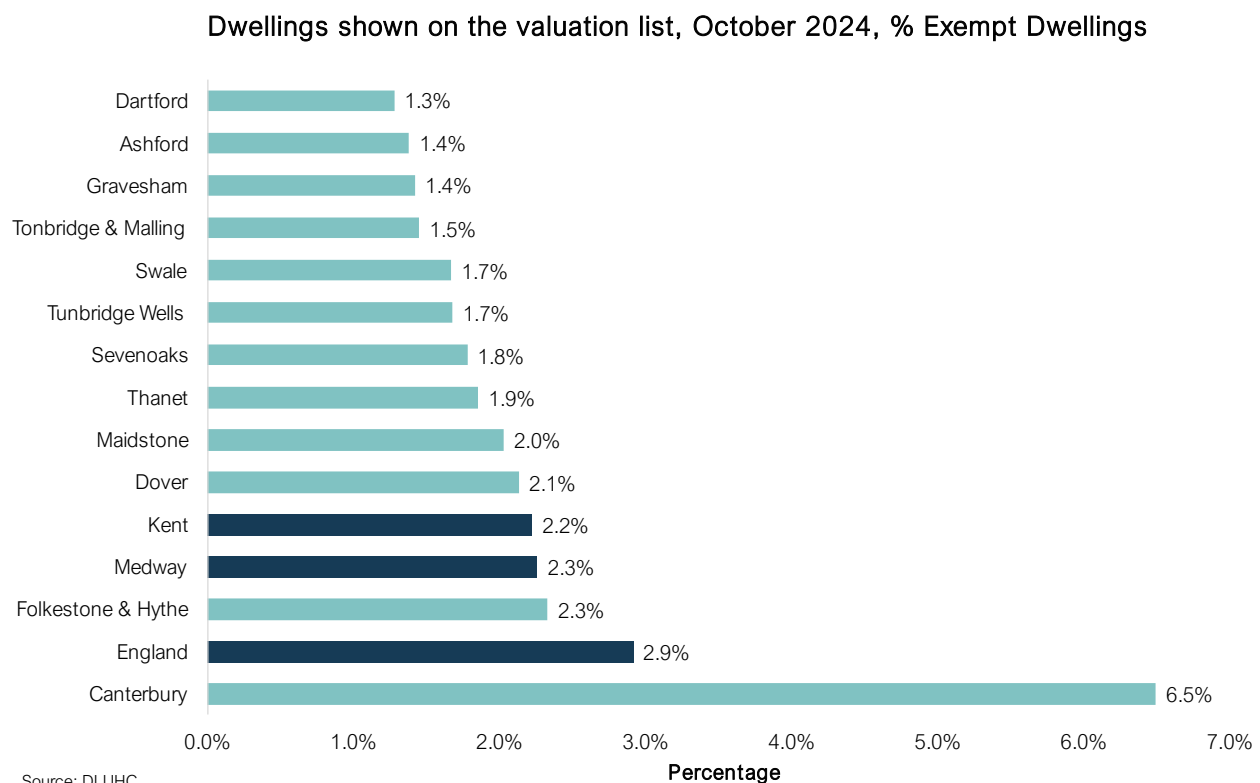
2.2% of dwellings in Kent were exempt from Council Tax as at October 2024, below the national average of 2.9%.

Canterbury district has the highest proportion of exempt dwellings in Kent (6.5%), significantly higher than the national average. This is largely due to the location of the University of Kent and the number of student dwellings and halls of residence in the area.

Dartford has the lowest proportion of exempt dwellings in Kent (1.3%).

The proportion of exempt dwellings in Kent, Medway and Kent districts compared to England is shown in chart 2.

Chart 2: Proportion of dwellings that are exempt from Council Tax in Kent local authorities



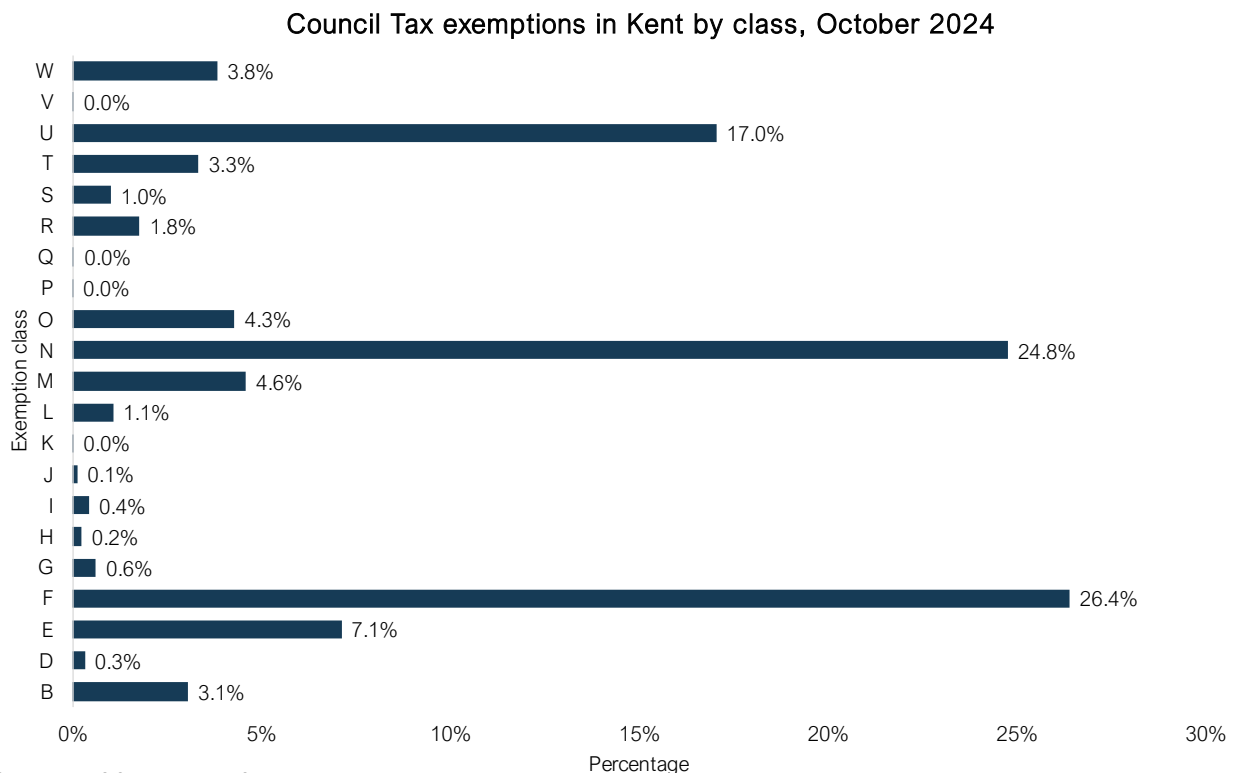
The following table shows a list of the exemption codes and the corresponding reason of exemption.

Exemption Class Code	Exemption reason
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.

The following chart shows this information as a proportion of all Kent dwellings by reason of exemption.

The biggest proportion of exempt dwellings in Kent (26.4%) are exempt because they are dwellings which have been left empty by deceased person. The second highest proportion (24.8%) are exempt because they are a dwelling which is occupied only by students, the foreign spouses of students, or school and college leavers.

Chart 3: Percentage of Kent dwellings that are exempt by reason



The following table shows the number of exempt dwellings in Kent local authorities by reason of exemption.

Table 9: Number of exempt dwellings in Kent districts by exemption class.

Exemption Class – October 2024	Ashford	Canterbury	Dartford	Dover	Folkestone & Hythe	Gravesham	Maidstone	Sevenoaks	Swale	Thanet	Tonbridge & Malling	Tunbridge Wells	Kent	Kent %
B	4	32	11	22	6	17	87	10	93	53	88	61	484	3.1%
D	6	9	4	5	6	3	4	5	2	3	3	0	50	0.3%
E	95	134	54	94	88	51	122	104	95	131	83	77	1,128	7.1%
F	266	541	201	384	362	182	379	343	396	573	281	279	4,187	26.4%
G	4	23	3	24	5	3	10	6	6	8	0	5	97	0.6%
H	1	2	3	3	3	2	3	7	2	4	3	4	37	0.2%
I	4	9	8	7	5	1	9	8	5	6	4	2	68	0.4%
J	4	2	1	3	1	0	3	0	3	2	0	0	19	0.1%
K	0	0	0	0	0	0	0	1	0	1	0	0	2	0.0%
L	5	10	10	7	5	6	10	4	92	8	4	8	169	1.1%
M	0	678	6	3	4	2	0	2	0	19	10	3	727	4.6%
N	83	2,806	137	80	58	153	214	30	100	141	63	62	3,927	24.8%
O	9	17	0	162	277	0	196	10	0	9	0	0	680	4.3%
P	1	0	0	0	0	0	0	0	0	0	0	0	1	0.0%
Q	0	0	0	0	2	1	1	0	0	1	1	0	6	0.0%
R	21	9	19	3	1	12	68	57	71	2	12	6	281	1.8%
S	18	25	8	30	9	9	6	8	11	21	1	12	158	1.0%
T	43	46	16	43	45	28	53	63	28	24	78	61	528	3.3%
U	129	279	144	253	322	161	339	223	195	247	156	255	2,703	17.0%
V	0	1	1	0	0	0	0	0	0	0	1	0	3	0.0%
W	126	44	18	65	52	8	86	54	24	41	40	49	607	3.8%
Total	819	4,667	644	1,188	1,251	639	1,590	935	1,123	1,294	828	884	15,862	100%

Source: DLUHC - Council Taxbase statistics
Presented by: Kent Analytics, Kent County Council

Single adult discount

Council Tax is calculated as 50% property tax and 50% residential tax. The 50% residential proportion is based on two adults living in the property. If there is only one adult living in the property, then the residential element is reduced to 25%.

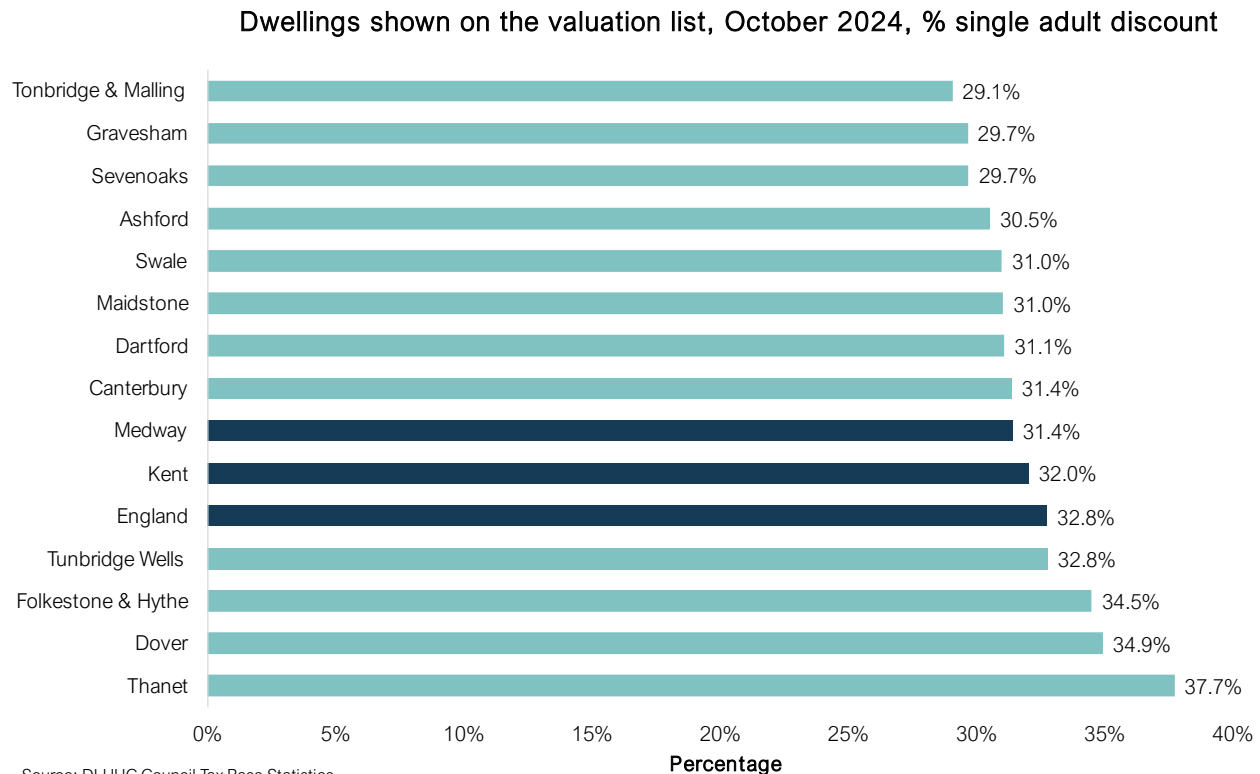
228,524 dwellings in Kent were subject to 25% discount for single adult households in 2024. This accounts for 32.0% of chargeable dwellings in the county, just below the national average of 32.8%.

Thanet district (37.7%) has the highest proportion of dwellings entitled to 25% single adult discount. The top three authorities in Kent with the highest proportion of dwellings entitled to this discount are all coastal authorities in the east of the county (Thanet, Folkestone & Hythe, and Dover). All three had proportions above the national average of 32.8%.

Tonbridge & Malling district has the lowest proportion of dwellings entitled to single adult discount (29.1%).

Chart 4 shows the proportion of dwellings that are subject to 25% single adult discount in Kent local authorities.

Chart 4: Proportion of dwellings that are subject to 25% single adult discount in Kent local authorities



Second Homes

The VOA Council Tax valuations list shows the number of chargeable dwellings which are not the sole or main residence of an individual and which are furnished i.e., second homes. These will be dwellings where the amount of Council Tax payable would have been subject to a discount of Council Tax. 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.

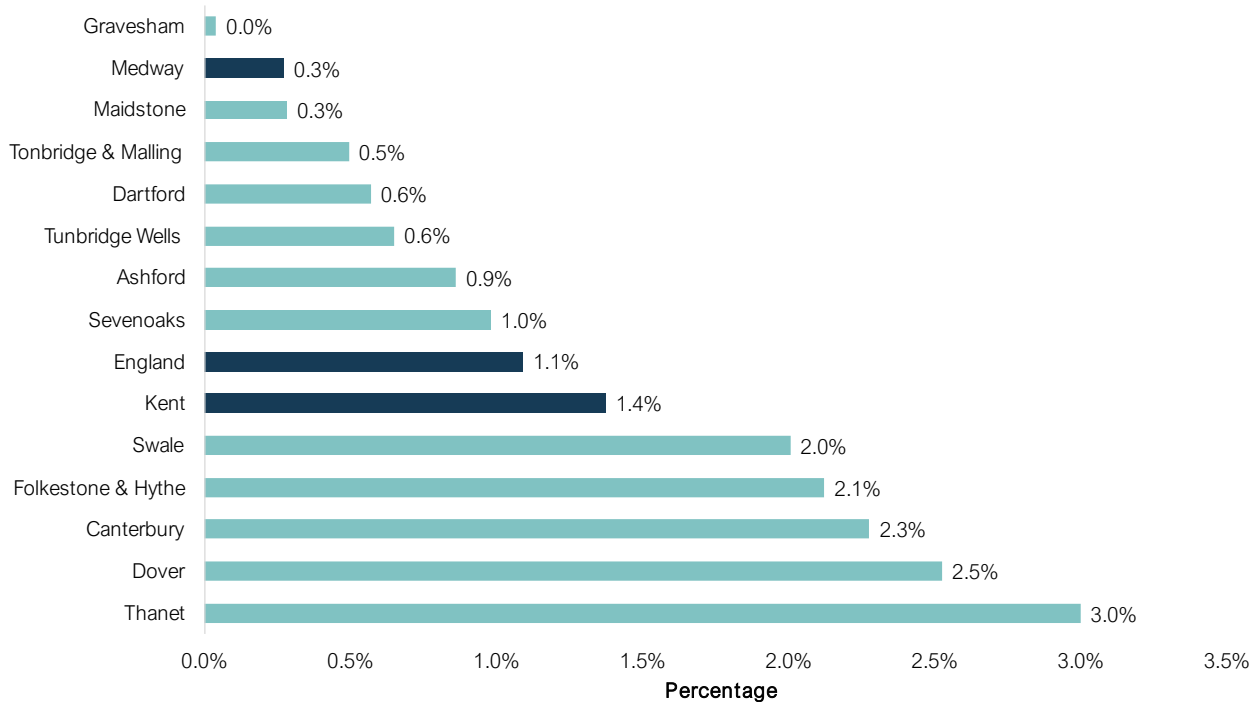
1.4% of chargeable dwellings in Kent were classed as second homes in October 2024, just above the national average of 1.1%.

The coastal districts of Swale, Thanet, Dover, Folkestone & Hythe, and Canterbury have the highest proportion of second homes in the county. Thanet district has the highest number and proportion of second homes in the county with 2,092 dwellings (3.0% of chargeable dwellings in the area).

Gravesham has the fewest number of second homes in the county (18 dwellings) and the lowest proportion (0.0%).

Chart 5: Proportion of dwellings that are second homes in Kent local authorities

Dwellings shown on the valuation list, October 2024, % second homes



Source: DLUHC Council Tax Base Statistics
Presented by: Kent Analytics, Kent County Council

Empty Dwellings

Empty dwellings are dwellings which are unoccupied and substantially unfurnished.

Up until April 2013 dwellings undergoing major structural repairs for up to 12 months and those vacant for less than 6 months were eligible for a Council Tax exemption. In April 2013 these exemptions were replaced with a new flexible discount which applied to all empty properties. Local authorities are now entitled to apply any level of discount from 0% to 100% to all empty properties. Where local authorities award zero discounts for empty properties there is less incentive for owners to report their property as empty. This could have led to some under reporting of some empty properties.

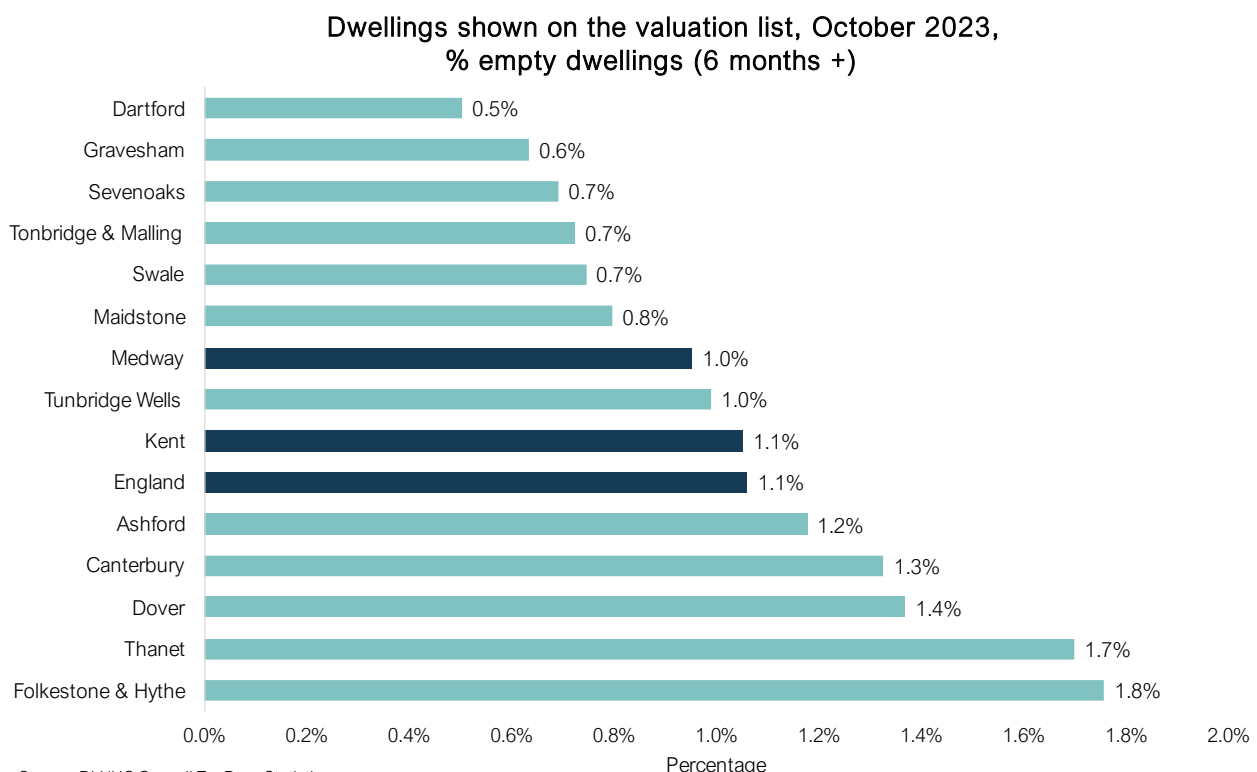
1.1% of dwellings in Kent were classed as empty for six months or more, the same as the proportion seen nationally. This equates to 7,500 dwellings in Kent.

With 1,185 dwellings that have been empty for at least six months, Thanet district has the highest number in the county accounting for 1.7% of the local dwelling stock.

Dartford has the lowest number of dwellings left empty for 6 months or more (253 dwellings) equating to 0.5% of the total dwelling stock in that area.

Chart 6 shows the proportion of dwellings that were empty for 6 months or more in Kent districts in October 2024.

Chart 6: Proportion of dwellings that are empty (6 months+) in Kent local authorities



Local Council Tax Support

Local Council Tax Support is a scheme administered through local authorities to help people on benefits or with very low incomes to pay their Council Tax. Support is provided in the form of a reduction to their Council Tax bill.

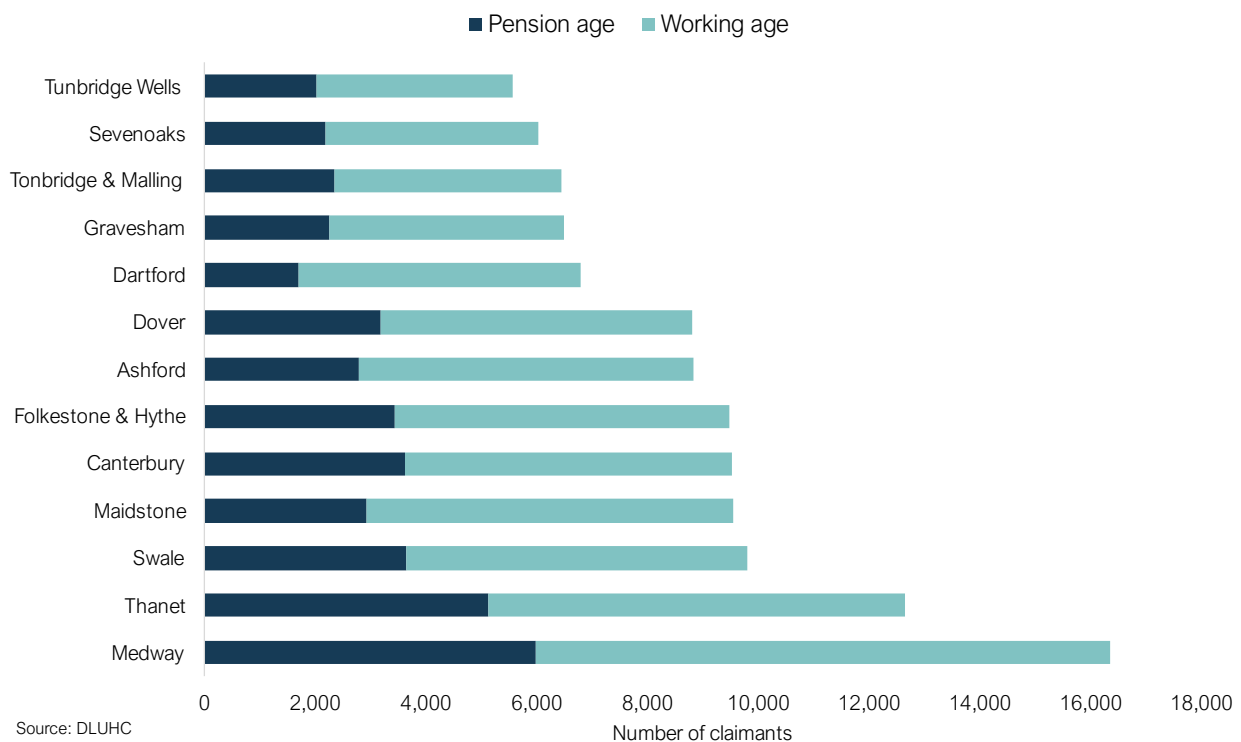
The following tables provide information on claimant numbers per quarter for localised Council Tax Support for local authorities in Kent and Medway. The data shows the number of pensioner, working age and total number of claimants.

Data from quarter 2 in 2023/24 shows that there were 99,903 claimants in receipt of Local Council Tax Support in Kent. 35.2% of these claimants were of pension age and 64.8% were of working age.

Thanet has the highest number of claimants in receipt of Local Council Tax Support (12,648). In Thanet 40.5% of claimants are of pension age, the highest proportion in Kent, while 59.5% are of working age.

Chart 7: Local Council Tax Support claimants in Kent districts

Local Council Tax Support claimants in Kent districts, Quarter 2, 2023/24



Related documents

Additional housing related statistics can be found on our [Housing Statistics](#) webpage.