

# 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 2022 for Council Tax year 2022/23 and Council Tax exemptions for September 2021.

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

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**This bulletin presents Council Tax charge information for all local authorities in Kent as of 2022/23. It also looks at dwellings that are liable for discounts and exemptions as of 2021. The data was collected by the Department for Levelling Up, Housing and Communities (DLUHC) and the Valuation Office Agency (VOA).**

## Summary

- As of March 2022, 694,440 dwellings were recorded for Council Tax purposes in Kent.
- The average Council Tax charge for a band 'D' property in England in 2022/23 is £1,966. All twelve local authorities in Kent are above the national average.
- Sevenoaks district has the highest average Council Tax per dwelling at £2,119, Thanet has the lowest with £1,393 in 2022/23.
- 2.1% of dwellings in Kent were exempt from Council Tax as of September 2021.
- 31.5% of dwellings were entitled to a 25% single adult discount in Kent.
- 1.3% of dwellings in Kent were classed as second homes as of September 2021. A further 1.0% of dwellings were empty for six months or more.

## Introduction

Council Tax was introduced in April 1993 as a successor to the Community Charge which was introduced in England and Wales in 1990. 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 at 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.

More information on how Council Tax is calculated is available from the [Department for Levelling Up, Housing and Communities](#).

## Adult Social Care

In 2022/23, local authorities were able to increase Council Tax by up to an additional 1% (or 4% for authorities that deferred in 2021/22) to fund adult social care. This is in addition to the usual funding of adult social care through Council Tax. This applies to London boroughs (including the City of London), county councils, metropolitan districts, and unitary authorities.

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

In April 2013, the government changed the support that was available to low-income households to help them with their Council Tax. Council Tax Benefit ended and was replaced with Council Tax Support, a scheme to be administered by local councils. 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 2022.

As of March 2022 the VOA estimated that there were 694,440 dwellings in Kent. 75.9% (527,360) of the dwellings in Kent were placed in band D or below. 167,080 (24.1%) were placed above the band D average.

Table 1 overleaf shows number and proportion of dwellings in Kent in each Council Tax band in March 2022 compared to the national proportion.

**Table 1: Council Tax Bands as of March 2022**

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 at 2022	Percentage of Kent dwellings in each band as at 2022	Percentage of dwellings in England in each band as at 2022
A	£40,000 and under	6/9	69,090	9.9%	24.2%
B	£40,001 - £52,000	7/9	129,430	18.6%	19.6%
C	£52,001 - £68,000	8/9	189,860	27.3%	21.8%
D	£68,001 - £88,000	9/9	138,980	20.0%	15.5%
E	£88,001 - £120,000	11/9	80,430	11.6%	9.6%
F	£120,001 - £160,000	13/9	46,890	6.8%	5.1%
G	£160,001 - £320,000	15/9	36,020	5.2%	3.5%
H	Over £320,000	18/9	3,740	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 (19,810) accounting for 14.3% 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 27.8% of all dwellings in the district.

79.0% of the dwellings in Thanet district are in Band A-C and account for 13.9% of all dwellings in Kent below Band D. 44.5% of the dwellings in Sevenoaks district are above Band D. They account for 13.8% of all dwellings in Kent rated as being in Band E and above.

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

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

March 2022	A	B	C	D	E	F	G	H	All
Ashford	4,240	13,720	13,330	9,790	6,880	5,830	3,390	200	57,360
Canterbury	7,270	13,830	20,850	13,560	7,720	4,070	2,250	110	69,660
Dartford	1,750	6,770	15,100	13,470	7,210	2,900	1,110	70	48,370
Dover	7,100	17,100	14,240	7,400	4,420	2,460	1,550	80	54,350
Folkestone & Hythe	7,130	12,760	14,280	8,380	5,180	2,750	1,920	100	52,500
Gravesham	3,710	6,980	14,970	10,460	4,680	2,080	1,070	100	44,040
Maidstone	4,430	9,360	20,390	19,810	10,600	6,210	4,480	390	75,660
Sevenoaks	1,820	3,400	11,550	12,050	7,640	6,080	7,870	1,490	51,890
Swale	10,120	16,340	17,430	11,560	5,760	2,680	1,270	120	65,270
Thanet	16,270	19,710	17,900	7,900	4,050	1,580	800	30	68,240
Tonbridge and Malling	1,770	4,060	15,950	14,000	9,410	5,370	4,890	460	55,910
Tunbridge Wells	3,480	5,400	13,870	10,600	6,880	4,880	5,420	590	51,110
<b>Kent</b>	<b>69,090</b>	<b>129,430</b>	<b>189,860</b>	<b>138,980</b>	<b>80,430</b>	<b>46,890</b>	<b>36,020</b>	<b>3,740</b>	<b>694,440</b>
Medway UA	11,300	38,430	34,820	18,640	9,800	4,190	1,490	70	118,740
SOUTH EAST	359,630	670,660	1,046,980	818,540	536,450	326,570	258,540	38,900	4,056,250
ENGLAND	6,022,100	4,903,610	5,493,990	3,913,100	2,441,550	1,296,090	885,610	149,120	25,105,170

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 2022/23.

In 2022/23 Sevenoaks had the highest Band D council tax in Kent (£2,098).

Dover saw the biggest annual increase in Band D Council Tax of £64. Dartford saw the smallest one-year increase (+£54).

Thanet saw the biggest five-year increase with Band D Council Tax increasing by £408 since 2017/18.

Table 3 shows the Band D Council Tax in Kent local authorities in 2022/23, with one-year and five-year change.

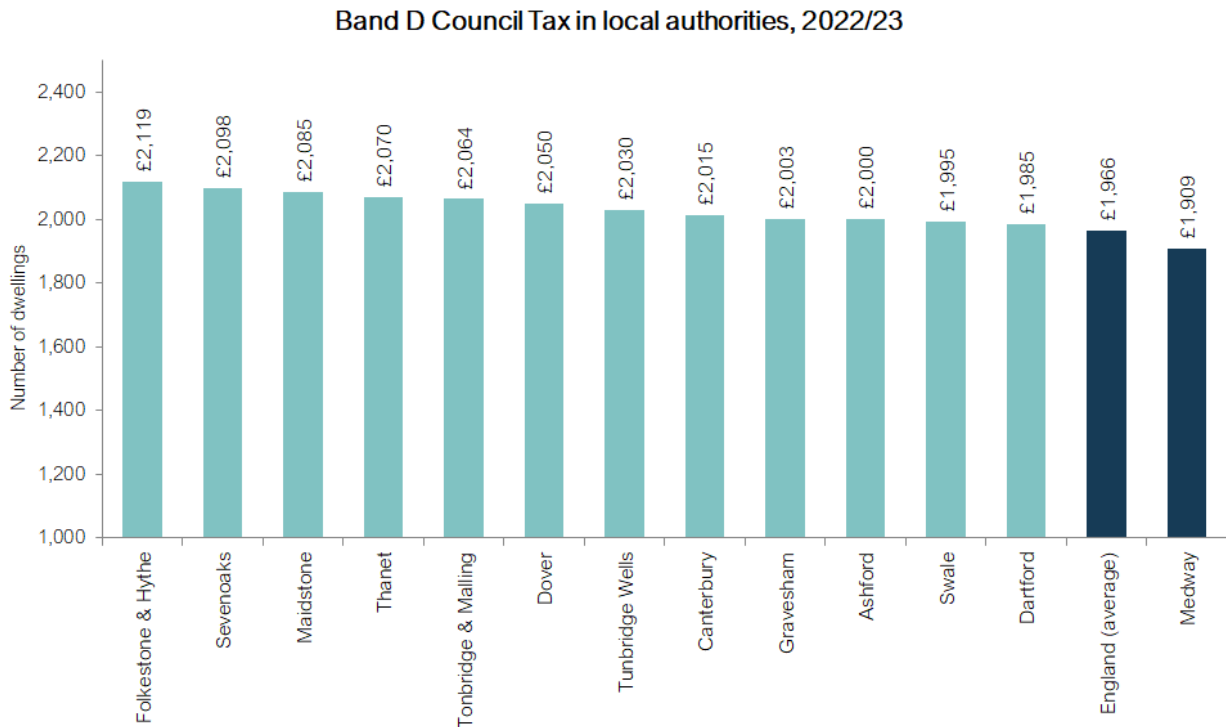
Chart 1 overleaf shows the Band D Council Tax rates in Kent local authorities in 2022/23.

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

Local authority	2017/18	2021/22	2022/23	5 year change (£)	5 year % change	1 year change (£)	1 year % change
Ashford	1,595	1,941	2,000	405	25.4%	60	3.1%
Canterbury	1,623	1,956	2,015	392	24.1%	59	3.0%
Dartford	1,611	1,931	1,985	375	23.3%	54	2.8%
Dover	1,649	1,986	2,050	401	24.3%	64	3.2%
Folkestone & Hythe	1,715	2,059	2,119	404	23.5%	60	2.9%
Gravesham	1,610	1,942	2,003	393	24.4%	61	3.1%
Maidstone	1,683	2,024	2,085	402	23.9%	61	3.0%
Sevenoaks	1,693	2,037	2,098	405	23.9%	62	3.0%
Swale	1,598	1,935	1,995	396	24.8%	60	3.1%
Thanet	1,662	2,010	2,070	408	24.6%	61	3.0%
Tonbridge & Malling	1,661	2,002	2,064	403	24.3%	62	3.1%
Tunbridge Wells	1,630	1,968	2,030	400	24.5%	62	3.2%
Medway	1,532	1,850	1,909	377	24.6%	58	3.1%
England (average)	1,563	1,898	1,966	403	25.8%	67	3.5%

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

## Chart 1: Band D Council Tax in local authorities



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 2022/23 Sevenoaks has the highest overall average council tax per dwelling in Kent (£2,119) and Thanet the lowest (£1,393).

Ashford saw the biggest one-year increase in average Council Tax (+£145). Swale and Dartford saw the smallest increase in the average Council Tax per dwelling (+£54.10)

Sevenoaks saw the biggest five-year change in average Council Tax per dwelling (+£417.90) and Folkestone & Hythe saw the smallest increase (+£320.20).

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	2017/18	2021/22	2022/23	5 year change (£)	5 year % change	1 year change (£)	1 year % change
Ashford	1,361	1,592	1,736	375.7	27.6%	145.0	9.1%
Canterbury	1,284	1,529	1,608	324.6	25.3%	79.1	5.2%
Dartford	1,319	1,594	1,648	329.5	25.0%	54.1	3.4%
Dover	1,203	1,475	1,538	334.8	27.8%	62.6	4.2%
Folkestone & Hythe	1,304	1,563	1,624	320.2	24.6%	61.6	3.9%
Gravesham	1,267	1,553	1,611	344.3	27.2%	57.7	3.7%
Maidstone	1,482	1,790	1,863	381.9	25.8%	73.3	4.1%
Sevenoaks	1,701	2,045	2,119	417.9	24.6%	74.1	3.6%
Swale	1,183	1,472	1,526	343.7	29.1%	54.1	3.7%
Thanet	1,064	1,334	1,393	329.2	30.9%	58.7	4.4%
Tonbridge & Malling	1,559	1,885	1,961	402.5	25.8%	76.4	4.1%
Tunbridge Wells	1,509	1,805	1,884	375.4	24.9%	79.0	4.4%

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 £228.15. This is one of the lowest in England.

Average Band D collected by each district in 2022/23 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	2022/23 (£)	1 year % change	£ change
Surrey Police	295.57	3.5%	10.00
Norfolk Police	288.00	3.6%	9.99
Cumbria Police	282.15	3.7%	9.99
North Yorkshire Police	281.06	3.7%	10.00
Gloucestershire Police	280.08	3.7%	10.00
Northamptonshire Police	278.04	3.7%	10.00
Lincolnshire Police	276.30	3.8%	9.99
Cleveland Police	275.73	3.8%	10.00
Dorset Police	265.58	3.9%	10.00
Warwickshire Police	262.71	3.9%	9.75
Leicestershire Police	258.23	4.0%	10.00
Cambridgeshire Police	257.58	4.0%	9.99
Nottinghamshire Police	254.25	4.1%	9.99
Humberside Police	253.20	4.1%	9.99
Derbyshire Police	251.60	4.1%	10.00
Avon & Somerset Police	251.20	4.1%	10.00
West Mercia Police	249.66	3.9%	9.47
Staffordshire Police	248.57	4.2%	10.00
Suffolk Police	247.68	4.2%	9.99
Devon & Cornwall Police	246.56	4.2%	10.00
Thames Valley Police	241.28	4.3%	10.00
Wiltshire Police	241.27	4.3%	10.00
Durham Police	240.24	4.3%	10.00
Bedfordshire Police	237.09	4.4%	10.00
Merseyside	236.97	4.4%	10.00
Hampshire Police	236.46	4.4%	10.00
Lancashire Police	236.45	4.4%	10.00
Cheshire Police	235.44	4.4%	10.00
Greater Manchester CA - Police Functions	228.30	4.6%	10.00
<b>Kent Police</b>	<b>228.15</b>	<b>4.6%</b>	<b>10.00</b>
Sussex Police	224.91	4.7%	10.00
South Yorkshire	223.04	4.7%	10.00
Hertfordshire Police	223.00	4.7%	10.00
West Yorkshire CA - Police Functions	221.28	4.7%	10.00
Essex Police	218.52	4.8%	9.99
West Midlands	187.55	5.6%	10.00
Northumbria	153.84	7.0%	10.00

Source: MHCLG:Table 7: 2022/23 Council tax (average Band D) and % change on 2021/22  
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 £82. This has increased by 1.9% since the previous year.

Average Band D collected by each district in 2022/23 for each Fire & Rescue Authority in England is shown in table 6.

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

<b>Fire &amp; Rescue Authority</b>	<b>2022/23 (£)</b>	<b>1 yr % change</b>
Durham Fire Authority	110	2.0%
Shropshire Fire Authority	106	2.0%
Bedfordshire Fire Authority	104	2.0%
East Sussex Fire Authority	99	2.0%
Devon and Somerset Fire Authority	92	2.0%
Humberside Fire Authority	90	2.0%
Hereford and Worcester Fire Authority	89	2.0%
Tyne and Wear Fire	87	2.0%
Nottinghamshire Fire Authority	85	2.0%
Merseyside Fire	84	2.0%
Cheshire Fire Authority	82	2.0%
<b>Kent Fire Authority</b>	<b>82</b>	<b>1.9%</b>
Cleveland Fire Authority	82	1.9%
Derbyshire Fire Authority	81	2.0%
Staffordshire PCC-FRA	80	2.0%
Dorset and Wiltshire Fire and Rescue Authority	79	2.0%
Avon Fire Authority	78	2.0%
South Yorkshire Fire	78	2.0%
Lancashire Fire Authority	77	6.9%
North Yorkshire PCC-FRA	76	2.0%
Hampshire and Isle of Wight (b) Fire and Rescue Authority	75	7.1%
Essex PCC-Fire	75	1.9%
Cambridgeshire Fire Authority	75	2.0%
Leicestershire Fire Authority	74	7.2%
Berkshire Fire Authority	74	7.3%
West Yorkshire Fire	72	7.4%
Buckinghamshire Fire Authority	72	7.4%
Northamptonshire PCC-FRA	68	7.9%
West Midlands Fire	68	7.9%

Source: MHCLG:Table 7: 2022/23 Council tax (average Band D) and % change on 2021/22  
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 September 2021 as its reference date and therefore shows a lower dwelling count than the March 2022 position.

In total there are 675,916 chargeable dwellings in Kent accounting for 97.9% of the total dwelling stock.

2.1% of dwellings in Kent are exempt from Council Tax (14,763 dwellings). This is lower than the national average of 2.6%.

31.5% of dwellings are entitled to a 25% discount as a single adult household, equating to 217,511 dwellings.

Kent has a slightly higher proportion of dwellings (1.3%) that are second homes than the national average (1.0%).

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 – September 2021 (number)**

September 2021	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	56,793	733	56,060	289	16,329	552	716
Canterbury	69,376	5,150	64,221	425	21,327	1,377	909
Dartford	48,134	513	47,620	270	14,988	193	266
Dover	54,068	1,059	53,004	368	18,622	1,235	704
Folkestone & Hythe	52,233	1,137	51,094	400	17,899	1,130	656
Gravesham	43,836	525	43,311	300	12,964	30	326
Maidstone	75,034	1,297	73,734	351	22,938	175	501
Sevenoaks	51,763	760	51,001	307	15,167	379	294
Swale	64,941	970	63,964	221	19,446	1,444	508
Thanet	68,028	1,172	66,849	462	25,483	1,733	1,016
Tonbridge & Malling	55,677	688	54,988	295	15,859	199	397
Tunbridge Wells	50,839	759	50,070	178	16,489	251	436
<b>Kent</b>	<b>690,722</b>	<b>14,763</b>	<b>675,916</b>	<b>3,866</b>	<b>217,511</b>	<b>8,698</b>	<b>6,729</b>
Medway	117,941	2,446	115,495	959	36,730	263	1,358
England	24,987,468	659,896	24,326,098	126,240	8,151,154	253,357	246,644

Source: DLUHC - Council Taxbase statistics

Presented by: Kent Analytics, Kent County Council

**Table 8: Dwellings shown on the valuation list – September 2021 (%)**

September 2021	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%	1.3%	98.7%	0.5%	28.8%	1.0%	1.3%
Canterbury	100%	7.4%	92.6%	0.6%	30.7%	2.0%	1.3%
Dartford	100%	1.1%	98.9%	0.6%	31.1%	0.4%	0.6%
Dover	100%	2.0%	98.0%	0.7%	34.4%	2.3%	1.3%
Folkestone & Hythe	100%	2.2%	97.8%	0.8%	34.3%	2.2%	1.3%
Gravesham	100%	1.2%	98.8%	0.7%	29.6%	0.1%	0.7%
Maidstone	100%	1.7%	98.3%	0.5%	30.6%	0.2%	0.7%
Sevenoaks	100%	1.5%	98.5%	0.6%	29.3%	0.7%	0.6%
Swale	100%	1.5%	98.5%	0.3%	29.9%	2.2%	0.8%
Thanet	100%	1.7%	98.3%	0.7%	37.5%	2.5%	1.5%
Tonbridge & Malling	100%	1.2%	98.8%	0.5%	28.5%	0.4%	0.7%
Tunbridge Wells	100%	1.5%	98.5%	0.4%	32.4%	0.5%	0.9%
<b>Kent</b>	<b>100%</b>	<b>2.1%</b>	<b>97.9%</b>	<b>0.6%</b>	<b>31.5%</b>	<b>1.3%</b>	<b>1.0%</b>
Medway	100%	2.1%	97.9%	0.8%	31.1%	0.2%	1.2%
England	100%	2.6%	97.4%	0.5%	32.6%	1.0%	1.0%

Source: DLUHC - Council Taxbase statistics

Presented by: Kent Analytics, Kent County Council

## Exempt dwellings

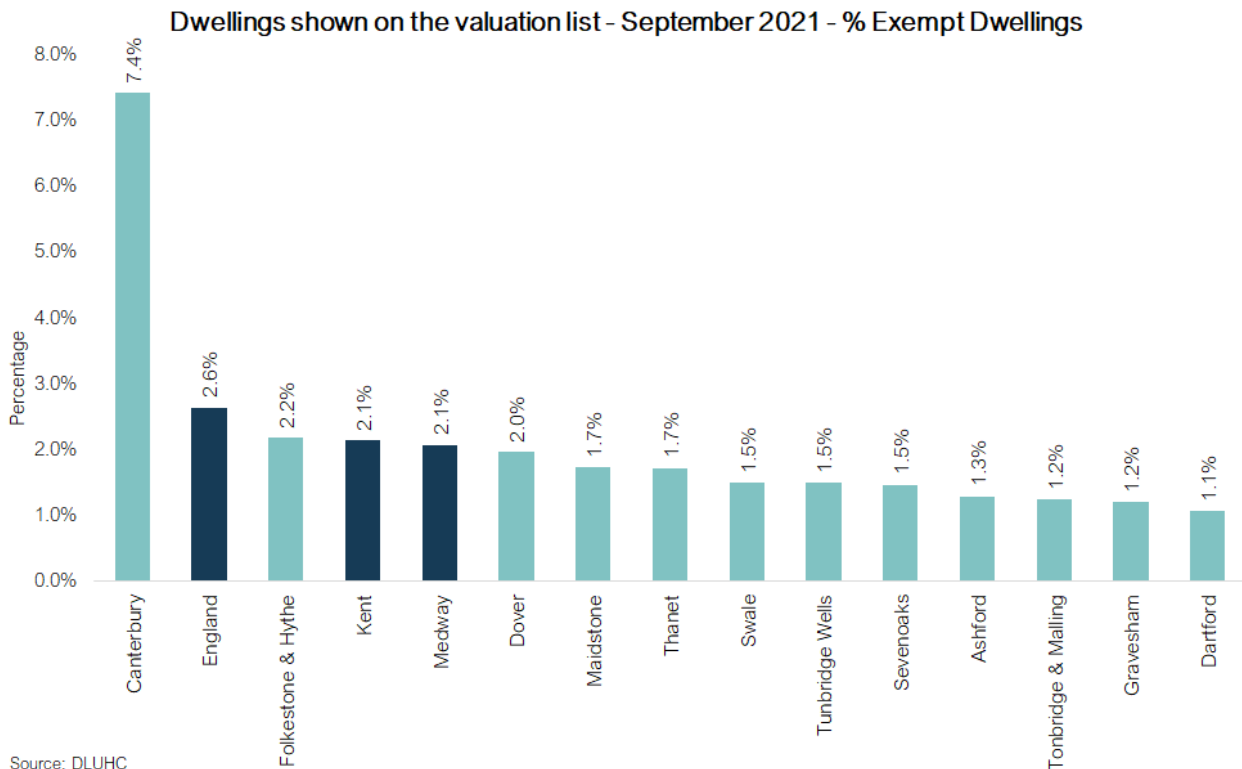
2.1% of dwellings in Kent were exempt from Council Tax as at September 2021, below the national average of 2.6%.

Canterbury district had the highest proportion of exempt dwellings in Kent (7.4%), 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 (1.1%).

The proportion of exempt dwellings in Kent 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**



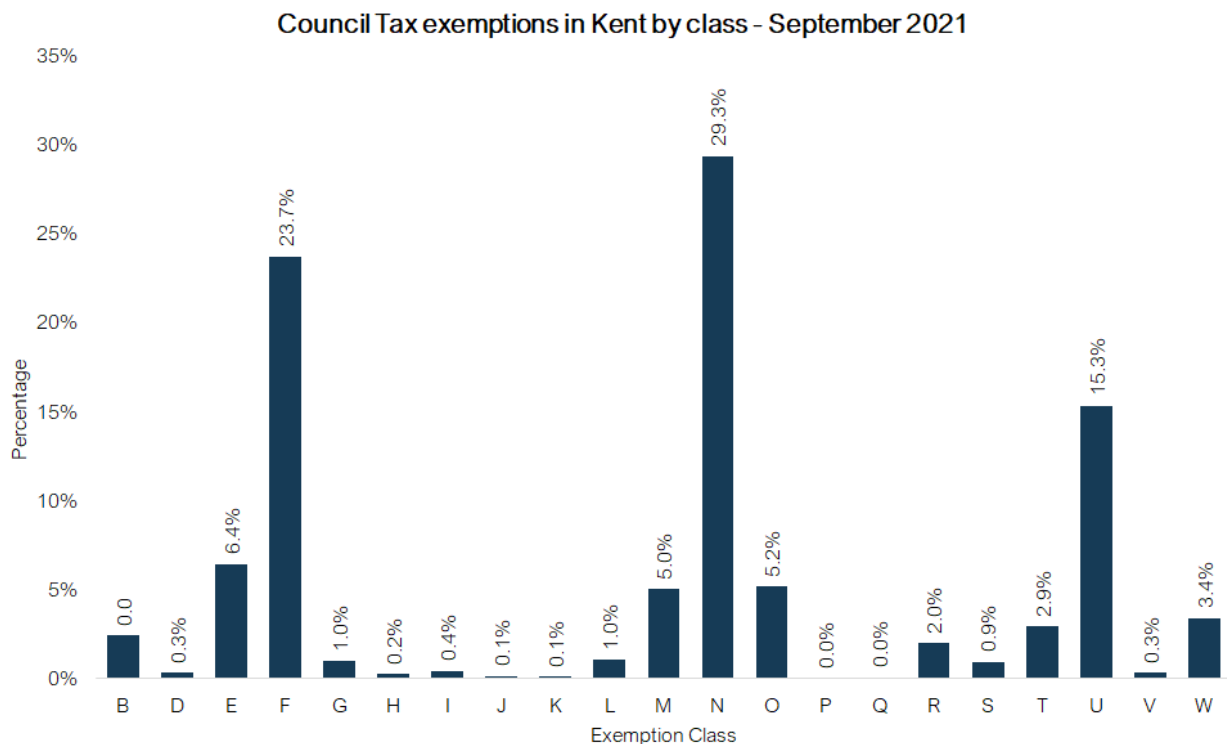
The following table shows a list of the exemption codes and the corresponding reason of exemption.

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 (29.3%) are exempt because they are a dwelling which is occupied only by students, the foreign spouses of students, or school and college leavers. The second highest proportion (23.7%) are exempt because they are a dwelling left empty by deceased persons.

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



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

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 - September 2021	Ashford	Canterbury	Dartford	Dover	Folkestone & Hythe	Gravesham	Maidstone	Sevenoaks	Swale	Thanet	Tonbridge & Malling	Tunbridge Wells	Kent	Kent %
B	5	22	3	24	5	15	42	2	80	56	18	81	353	2.4%
D	2	8	3	3	6	0	5	2	5	6	5	2	47	0.3%
E	85	108	54	81	78	42	92	72	83	114	73	68	950	6.4%
F	214	464	169	340	292	174	304	276	297	495	260	213	3,498	23.7%
G	3	28	2	25	3	9	44	8	4	12	0	4	142	1.0%
H	3	1	2	4	7	2	3	3	5	3	3	0	36	0.2%
I	2	10	5	5	1	3	4	7	12	8	3	4	64	0.4%
J	3	2	2	0	1	0	5	2	0	3	0	3	21	0.1%
K	0	0	0	0	0	12	0	0	0	0	0	0	12	0.1%
L	5	3	2	3	3	2	3	1	119	7	1	2	151	1.0%
M	0	693	4	3	3	2	0	3	0	23	3	3	737	5.0%
N	100	3,402	101	92	51	87	145	23	75	153	39	55	4,323	29.3%
O	26	24	0	170	326	0	196	3	0	16	0	0	761	5.2%
P	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%
Q	1	0	0	0	0	1	1	0	1	2	0	0	6	0.0%
R	20	7	19	1	2	23	67	50	82	2	10	8	291	2.0%
S	10	27	3	23	13	6	1	5	15	22	2	7	134	0.9%
T	42	37	14	29	34	17	46	39	26	18	76	54	432	2.9%
U	113	275	118	203	265	117	258	211	143	195	151	212	2,261	15.3%
V	0	1	2	0	1	0	0	0	0	0	0	43	47	0.3%
W	99	38	10	53	46	13	81	53	23	37	44	0	497	3.4%
<b>Total</b>	733	5,150	513	1,059	1,137	525	1,297	760	970	1,172	688	759	14,763	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%.

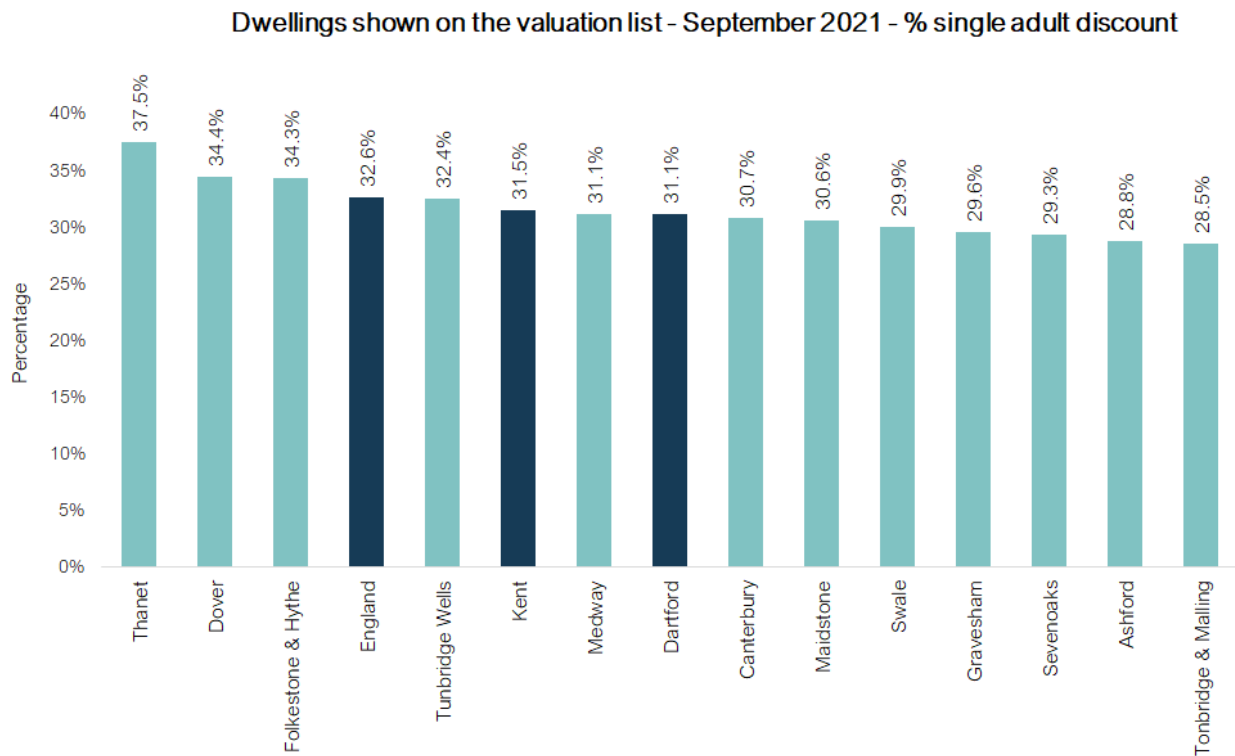
217,511 dwellings in Kent were subject to 25% discount for single adult households in 2021. This accounts for 31.5% of chargeable dwellings in the county, below the national average of 32.6%.

Thanet district (37.5%) had 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 32.6%.

Tonbridge & Malling district had the lowest proportion of dwellings entitled to single adult discount (28.5%).

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



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

## Second Homes

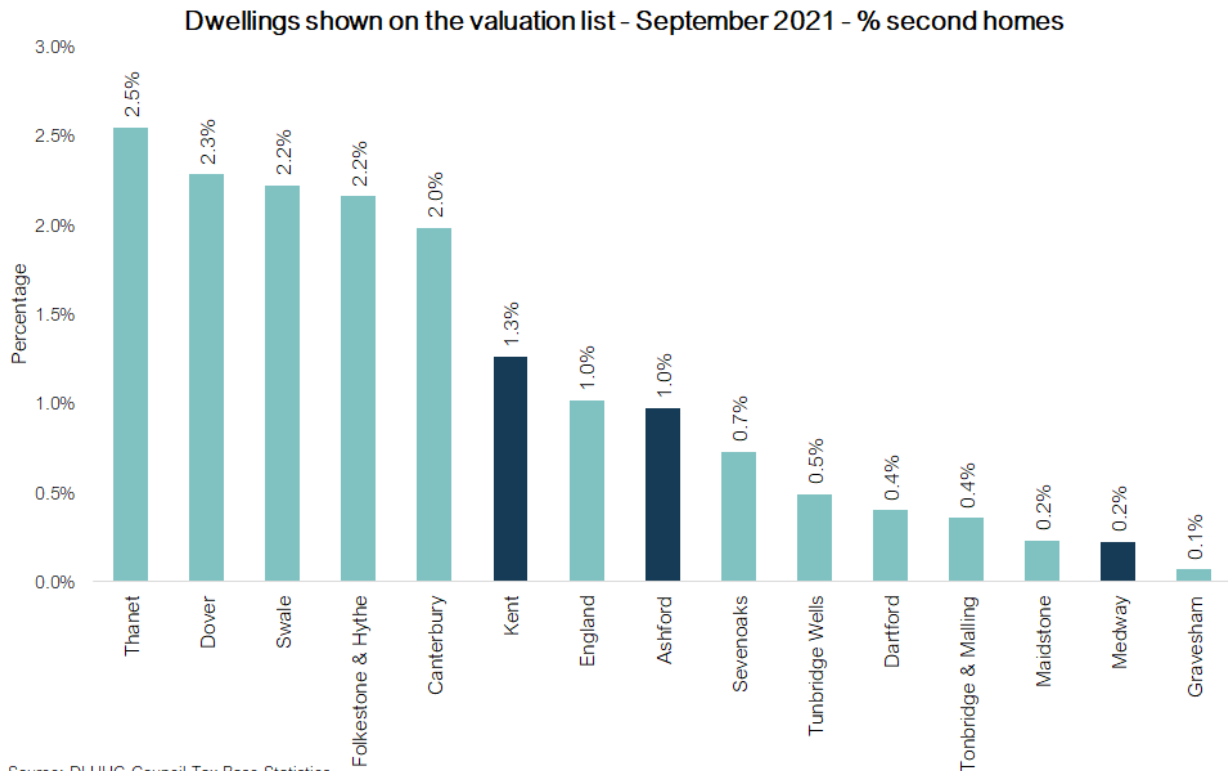
The VOA Council Tax valuations list shows the number of chargeable dwellings which are not the sole or main residence of an individual and which are furnished i.e., second homes. These will be dwellings where the amount of Council Tax payable would have been subject to a discount of Council Tax. Since 1 April 2013, local authorities in England have had the choice to apply Council Tax discounts of between 0% and 50% for second homes.

1.3% of chargeable dwellings in Kent were classed as second homes in September 2021, just above the national average of 1.0%.

The coastal districts of Swale, Thanet, Dover, Folkestone & Hythe, and Canterbury had the highest proportion of second homes in the county. Thanet district had the highest number and proportion of second homes in the county with 1,733 dwellings (2.5% of chargeable dwellings in the area).

Gravesham had the fewest number of second homes in the county (30 dwellings) and the lowest proportion (0.1%).

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



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.

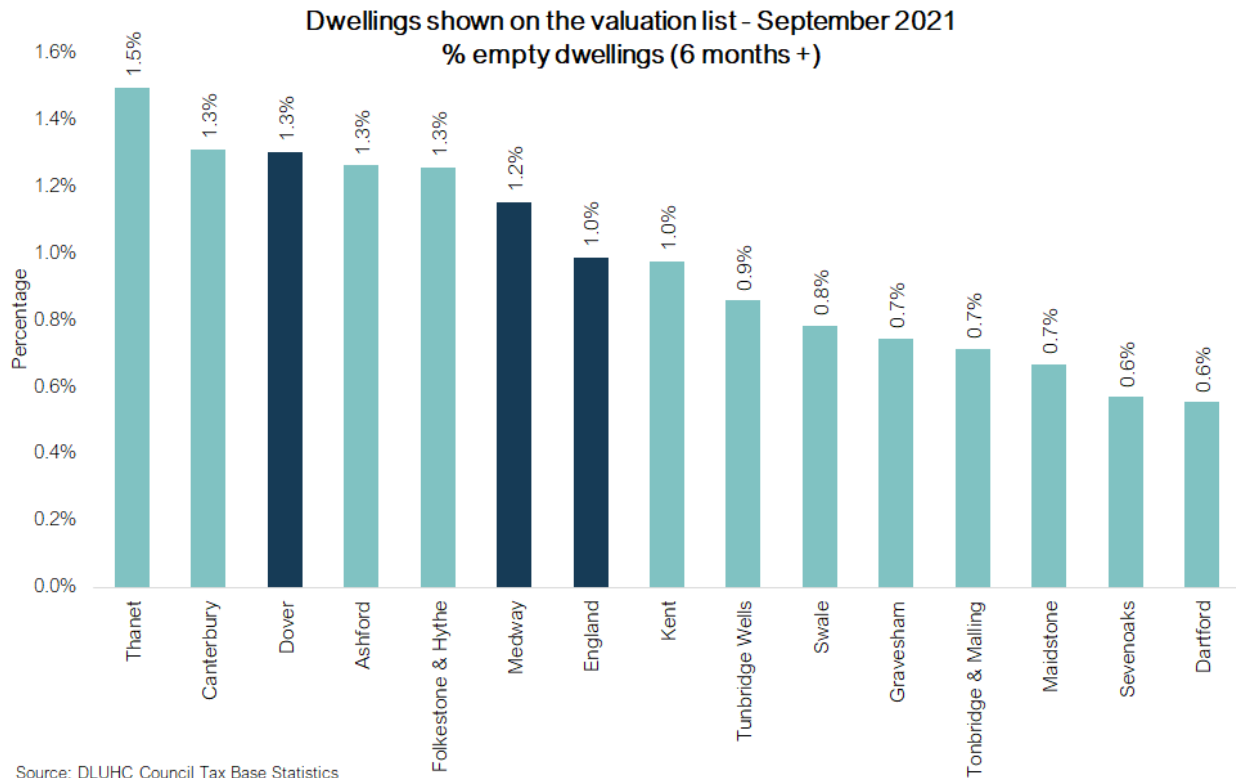
1.0% of dwellings in Kent were classed as empty for six months or more. This equates to 6,729 dwellings.

With 1,016 dwellings that had been empty for at least six months, Thanet district had the highest number in the county accounting for 1.5% of the local dwelling stock.

Dartford had the lowest number of dwellings left empty for 6 months or more (266 dwellings) equating to 0.6% 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 September 2021.

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



## Related documents

Further information on a wide range of economic indicators can be found on our [Housing Statistics](#) webpages.