

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 2023 for Council Tax year 2023/24 and Council Tax exemptions for October 2023.

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 in 2023/24. It also looks at dwellings that are liable for discounts and exemptions as of 2023. The data was collected by the Department for Levelling Up, Housing & Communities (DHLUC) and the Valuation Office Agency (VOA).

Summary

- As of March 2023, 706,480 dwellings were recorded for Council Tax purposes in Kent.
- The average Council Tax charge for a band 'D' property in England in 2023/24 is £2,065. All twelve local authorities in Kent are above the national average.
- Sevenoaks district has the highest average Council Tax per dwelling at £2,234, Thanet has the lowest with £1,478 in 2023/24.
- 2.2% of dwellings in Kent were exempt from Council Tax as of October 2023.
- 32% 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 October 2023. 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 2022/23, 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 2023.

As of March 2023 the VOA estimated that there were 706,480 dwellings in Kent. 75.8% (535,700) of the dwellings in Kent were placed in band D or below. 170,780 (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 2023 compared to the national proportion.

Table 1: Council Tax Bands as of March 2023

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 2023	Percentage of Kent dwellings in each band as of 2023	Percentage of dwellings in England in each band as of 2023
A	£40,000 and under	6/9	70,390	10.0%	23.9%
B	£40,001 - £52,000	7/9	130,720	18.5%	19.5%
C	£52,001 - £68,000	8/9	192,390	27.2%	21.9%
D	£68,001 - £88,000	9/9	142,200	20.1%	15.6%
E	£88,001 - £120,000	11/9	82,170	11.6%	9.8%
F	£120,001 - £160,000	13/9	48,100	6.8%	5.2%
G	£160,001 - £320,000	15/9	36,710	5.2%	3.5%
H	Over £320,000	18/9	3,800	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 (20,240) 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 28.4% 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 2023	A	B	C	D	E	F	G	H	All
Ashford	4,330	13,850	13,580	10,110	7,050	6,050	3,500	210	58,680
Canterbury	7,940	13,990	20,990	13,800	7,750	4,140	2,300	120	71,030
Dartford	1,760	6,800	15,270	14,050	7,520	2,930	1,110	70	49,520
Dover	7,210	17,230	14,450	7,610	4,550	2,530	1,570	70	55,220
Folkestone & Hythe	7,170	12,910	14,430	8,540	5,240	2,780	1,940	100	53,110
Gravesham	3,730	7,040	15,150	10,690	4,770	2,130	1,080	100	44,660
Maidstone	4,550	9,490	20,890	20,240	10,860	6,460	4,650	390	77,520
Sevenoaks	1,880	3,470	11,610	12,110	7,710	6,110	7,940	1,520	52,350
Swale	10,240	16,490	17,730	11,910	5,960	2,720	1,280	120	66,450
Thanet	16,340	19,940	18,140	8,080	4,150	1,630	820	40	69,130
Tonbridge and Malling	1,760	4,100	16,120	14,220	9,570	5,510	4,980	470	56,730
Tunbridge Wells	3,490	5,430	14,060	10,850	7,050	5,090	5,530	610	52,090
Kent	70,390	130,720	192,390	142,200	82,170	48,100	36,710	3,800	706,480
Medway UA	11,340	38,630	35,160	18,990	9,970	4,280	1,540	60	119,970
SOUTH EAST	366,370	680,280	1,062,990	832,330	545,040	332,640	262,790	39,680	4,122,140
ENGLAND	6,078,170	4,963,940	5,578,270	3,980,530	2,487,290	1,321,500	900,400	151,960	25,462,060

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 2023/24.

In 2023/24 Folkestone & Hythe had the highest Band D council tax in Kent (£2,222).

Maidstone saw the biggest annual increase in Band D Council Tax of £105. Dartford saw the smallest one-year increase (+£93).

Thanet saw the biggest five-year increase with Band D Council Tax increasing by £511 since 2018/19.

Table 3 shows the Band D Council Tax in Kent local authorities in 2023/24, with one-year and five-year change.

Chart 1 overleaf shows the Band D Council Tax rates in Kent local authorities in 2023/24.

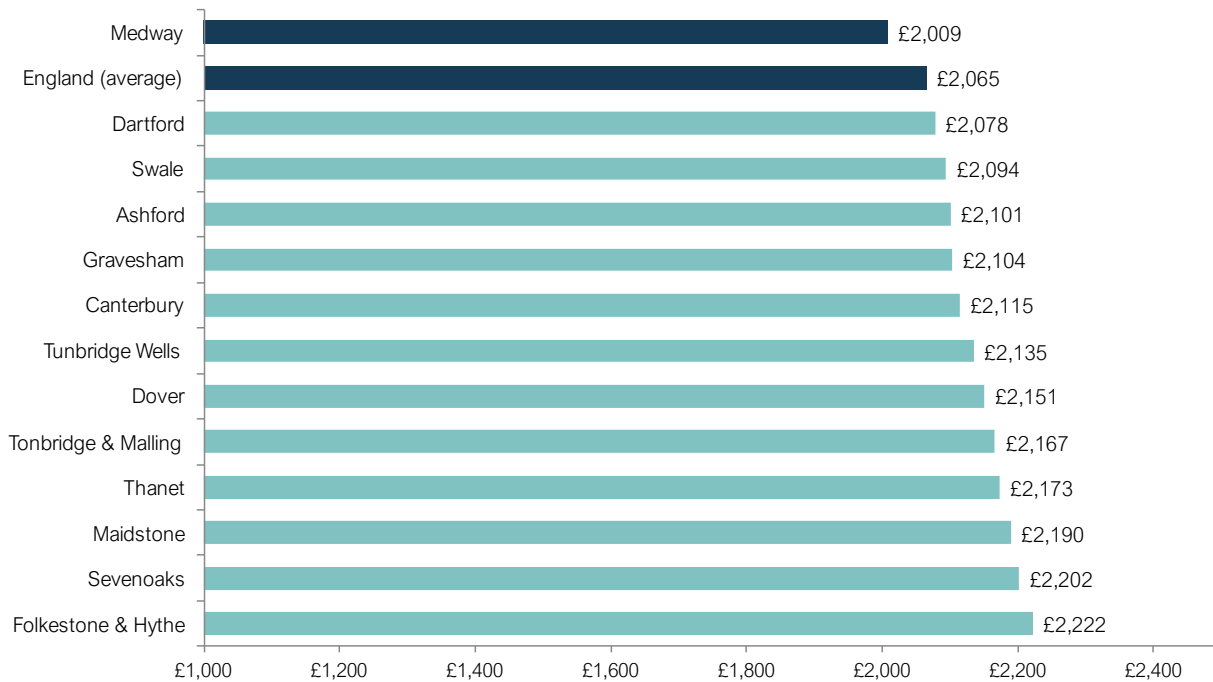
Table 3: Band D area Council Tax for Kent local authorities (£)

Local authority	2018/19	2022/23	2023/24	5 year change (£)	5 year % change	1 year change (£)	1 year % change
Ashford	1,595	2,000	2,101	505	31.7%	100	5.0%
Canterbury	1,623	2,015	2,115	492	30.3%	100	5.0%
Dartford	1,611	1,985	2,078	467	29.0%	93	4.7%
Dover	1,649	2,050	2,151	502	30.4%	101	4.9%
Folkestone & Hythe	1,715	2,119	2,222	507	29.6%	103	4.9%
Gravesham	1,610	2,003	2,104	494	30.7%	100	5.0%
Maidstone	1,683	2,085	2,190	507	30.1%	105	5.0%
Sevenoaks	1,693	2,098	2,202	509	30.0%	104	4.9%
Swale	1,598	1,995	2,094	496	31.0%	99	5.0%
Thanet	1,662	2,070	2,173	511	30.8%	103	5.0%
Tonbridge & Malling	1,661	2,064	2,167	505	30.4%	102	5.0%
Tunbridge Wells	1,630	2,030	2,135	505	31.0%	105	5.2%
Medway	1,532	1,909	2,009	477	31.1%	100	5.2%
England (average)	1,563	1,966	2,065	502	32.2%	99	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, 2023/24



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 2023/24 Sevenoaks has the highest overall average council tax per dwelling in Kent (£2,234) and Thanet the lowest (£1,478).

Sevenoaks saw the biggest annual increase in average Council Tax (+£114.70). Ashford saw the smallest increase in the average Council Tax per dwelling (+£67.90).

Sevenoaks saw the biggest five-year change in average Council Tax per dwelling (+£440.10) and Folkestone & Hythe saw the smallest increase (+£333.20).

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	2018/19	2022/23	2023/24	5 year change (£)	5 year % change	1 year change (£)	1 year % change
Ashford	1,444	1,736	1,804	360.7	25.0%	67.9	3.9%
Canterbury	1,361	1,608	1,711	350.0	25.7%	102.5	6.4%
Dartford	1,397	1,648	1,743	346.0	24.8%	94.7	5.7%
Dover	1,275	1,538	1,609	334.0	26.2%	71.2	4.6%
Folkestone & Hythe	1,392	1,624	1,725	333.2	23.9%	100.4	6.2%
Gravesham	1,353	1,611	1,697	343.6	25.4%	86.0	5.3%
Maidstone	1,568	1,863	1,963	395.0	25.2%	99.1	5.3%
Sevenoaks	1,794	2,119	2,234	440.1	24.5%	114.7	5.4%
Swale	1,264	1,526	1,607	343.1	27.1%	81.0	5.3%
Thanet	1,138	1,393	1,478	340.6	29.9%	85.2	6.1%
Tonbridge & Malling	1,641	1,961	2,057	416.5	25.4%	96.0	4.9%
Tunbridge Wells	1,600	1,884	1,996	395.9	24.7%	111.9	5.9%

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 £243.15. This is one of the lowest in England.

Average Band D collected by each district in 2023/24 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	2023/24 (£)	1 yr % change	£ change
Surrey Police	310.57	5.1%	15.00
Norfolk Police	302.94	5.2%	14.94
Cumbria Police	297.09	5.3%	14.94
North Yorkshire Police	295.09	5.0%	14.03
Gloucestershire Police	295.08	5.4%	15.00
Northamptonshire Police	293.04	5.4%	15.00
Lincolnshire Police	291.24	5.4%	14.94
Cleveland Police	290.73	5.4%	15.00
Dorset Police	280.58	5.6%	15.00
Warwickshire Police	276.71	5.3%	14.00
Leicestershire Police	273.23	5.8%	15.00
Cambridgeshire Police	272.52	5.8%	14.94
Nottinghamshire Police	269.19	5.9%	14.94
Humberside Police	268.19	5.9%	14.99
Derbyshire Police	266.60	6.0%	15.00
Avon & Somerset Police	266.20	6.0%	15.00
West Mercia Police	264.50	5.9%	14.84
Suffolk Police	262.62	6.0%	14.94
Devon & Cornwall Police	261.56	6.1%	15.00
Staffordshire Police	260.57	4.8%	12.00
Thames Valley Police	256.28	6.2%	15.00
Wiltshire Police	256.27	6.2%	15.00
Durham Police	255.24	6.2%	15.00
Bedfordshire Police	252.09	6.3%	15.00
Merseyside	251.97	6.3%	15.00
Hampshire Police	251.46	6.3%	15.00
Lancashire Police	251.45	6.3%	15.00
Cheshire Police	250.44	6.4%	15.00
Greater Manchester CA - Police Functions	243.30	6.6%	15.00
Kent Police	243.15	6.6%	15.00
Sussex Police	239.91	6.7%	15.00
South Yorkshire	238.04	6.7%	15.00
Hertfordshire Police	238.00	6.7%	15.00
West Yorkshire CA - Police Functions	236.28	6.8%	15.00
Essex Police	233.46	6.8%	14.94
West Midlands	202.55	8.0%	15.00
Northumbria	168.84	9.8%	15.00

Source: DLUHC: Table 7: 2023/24 Council tax (average Band D) and % change on 2022/23
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 £87. This has increased by 6.0% since the previous year.

Average Band D collected by each district in 2023/24 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	2023/24 (£)	1 yr % change
Durham Fire Authority	115	4.6%
Shropshire Fire Authority	111	4.6%
Bedfordshire Fire Authority	109	4.8%
East Sussex Fire Authority	104	5.0%
Devon and Somerset Fire Authority	97	5.4%
Humberside Fire Authority	95	5.5%
Hereford and Worcester Fire Authority	94	5.6%
Tyne and Wear Fire	92	5.7%
Cumbria Fire	91	-
Nottinghamshire Fire Authority	90	5.9%
Merseyside Fire	89	6.0%
Cheshire Fire Authority	87	6.1%
Kent Fire Authority	87	6.0%
Cleveland Fire Authority	87	6.1%
Derbyshire Fire Authority	86	6.2%
Dorset and Wiltshire Fire and Rescue Authority	84	6.3%
Staffordshire PCC-FRA	84	4.9%
Avon Fire Authority	83	6.4%
South Yorkshire Fire	83	6.4%
Lancashire Fire Authority	82	6.5%
North Yorkshire PCC-FRA	81	6.6%
Hampshire and Isle of White Fire and Rescue Authority	80	6.6%
Essex PCC-Fire	80	6.6%
Cambridgeshire Fire Authority	80	6.6%
Leicestershire Fire Authority	79	6.7%
Berkshire Fire Authority	79	6.8%
West Yorkshire Fire	77	6.9%
Buckinghamshire Fire Authority	77	6.9%
Northamptonshire PCC-FRA	73	7.3%

Source: DLUHC: Table 7: 2023/24 Council tax (average Band D) and % change on 2022/23
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 2023 as its reference date.

In total there are 690,550 chargeable dwellings in Kent accounting for 97.7% of the total dwelling stock.

2.2% of dwellings in Kent are exempt from Council Tax (15,851 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 226,123 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 (number)

October 2023	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	58,679	844	57,835	284	17,852	543	367
Canterbury	71,027	4,841	66,172	515	22,132	1,474	1,080
Dartford	49,521	642	48,878	322	15,607	245	267
Dover	55,217	1,190	54,020	458	19,215	1,314	881
Folkestone & Hythe	53,110	1,279	51,821	433	18,274	1,148	827
Gravesham	44,663	607	44,056	312	13,181	23	274
Maidstone	77,522	1,524	75,990	365	24,222	185	614
Sevenoaks	52,349	906	51,433	339	15,657	443	371
Swale	66,448	1,120	65,320	223	20,390	1,406	519
Thanet	69,128	1,253	67,863	463	25,933	1,922	1,261
Tonbridge & Malling	56,725	812	55,913	286	16,366	231	513
Tunbridge Wells	52,091	833	51,249	188	17,294	275	513
Kent	706,480	15,851	690,550	4,188	226,123	9,209	7,487
Medway	119,972	2,689	117,283	1,074	38,288	342	845
England	25,462,055	741,398	24,718,212	134,621	8,388,189	263,318	269,009

Source: DLUHC - Council Taxbase statistics

Presented by: Kent Analytics, Kent County Council

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

October 2023	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%	30.4%	0.9%	0.6%
Canterbury	100%	6.8%	93.2%	0.7%	31.2%	2.1%	1.5%
Dartford	100%	1.3%	98.7%	0.7%	31.5%	0.5%	0.5%
Dover	100%	2.2%	97.8%	0.8%	34.8%	2.4%	1.6%
Folkestone & Hythe	100%	2.4%	97.6%	0.8%	34.4%	2.2%	1.6%
Gravesham	100%	1.4%	98.6%	0.7%	29.5%	0.1%	0.6%
Maidstone	100%	2.0%	98.0%	0.5%	31.2%	0.2%	0.8%
Sevenoaks	100%	1.7%	98.3%	0.6%	29.9%	0.8%	0.7%
Swale	100%	1.7%	98.3%	0.3%	30.7%	2.1%	0.8%
Thanet	100%	1.8%	98.2%	0.7%	37.5%	2.8%	1.8%
Tonbridge & Malling	100%	1.4%	98.6%	0.5%	28.9%	0.4%	0.9%
Tunbridge Wells	100%	1.6%	98.4%	0.4%	33.2%	0.5%	1.0%
Kent	100%	2.2%	97.7%	0.6%	32.0%	1.3%	1.1%
Medway	100%	2.2%	97.8%	0.9%	31.9%	0.3%	0.7%
England	100%	2.9%	97.1%	0.5%	32.9%	1.0%	1.1%

Source: DLUHC - Council Taxbase statistics

Presented by: Kent Analytics, Kent County Council

Exempt dwellings

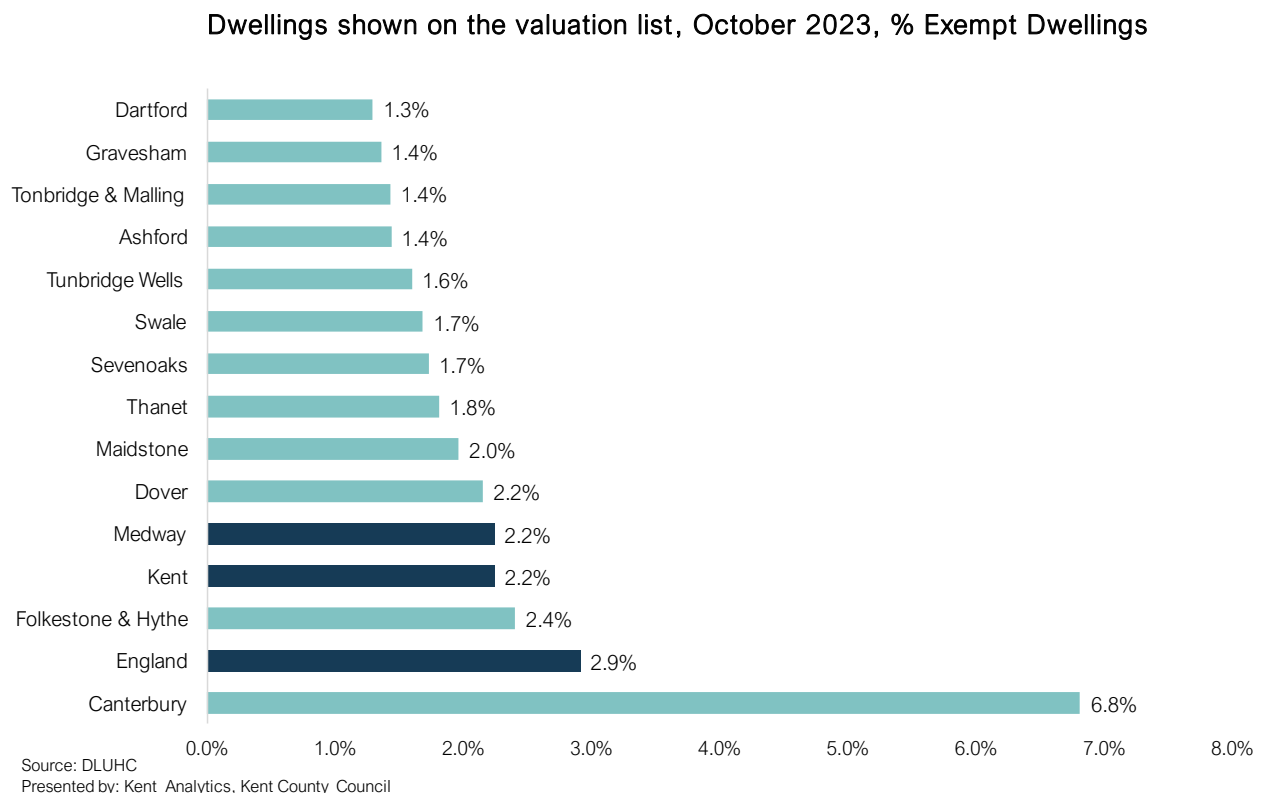
2.2% of dwellings in Kent were exempt from Council Tax as at October 2023, below the national average of 2.9%.

Canterbury district has the highest proportion of exempt dwellings in Kent (6.8%), 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



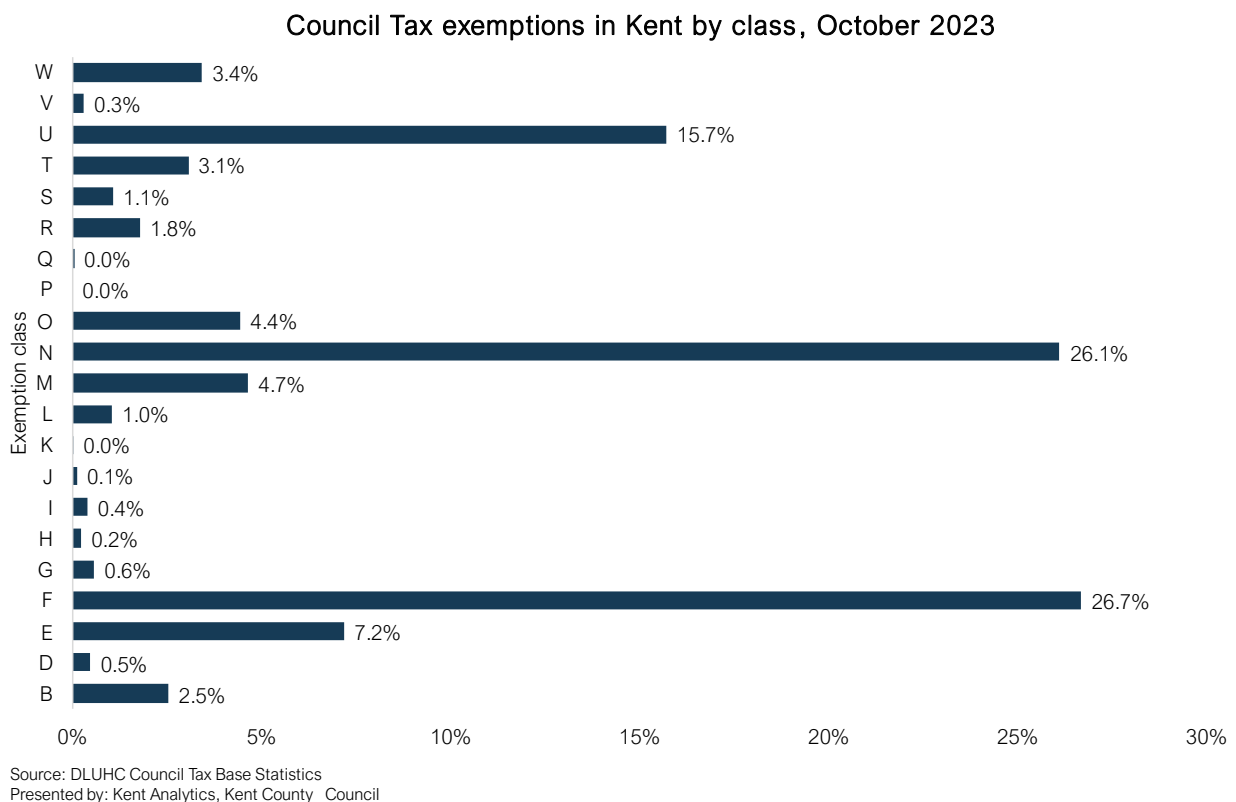
The following table shows a list of the exemption codes and the corresponding reason of exemption.

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 (26.7%) are exempt because they are dwellings which have been left empty by deceased person. The second highest proportion (26.1%) 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 2023	Ashford	Canterbury	Dartford	Dover	Folkestone & Hythe	Gravesham	Maidstone	Sevenoaks	Swale	Thanet	Tonbridge & Malling	Tunbridge Wells	Kent	Kent %
B	3	23	5	29	5	21	65	5	79	57	46	66	404	2.5%
D	6	11	7	1	6	2	8	6	7	11	6	5	76	0.5%
E	80	154	53	110	86	43	107	115	90	147	88	67	1,140	7.2%
F	294	522	219	377	413	172	380	341	409	530	318	256	4,231	26.7%
G	3	34	2	24	6	2	2	6	4	5	0	4	92	0.6%
H	1	3	1	3	4	4	4	7	3	3	3	1	37	0.2%
I	3	9	4	4	7	2	7	8	5	8	3	4	64	0.4%
J	4	2	2	2	1	0	3	0	3	2	0	0	19	0.1%
K	0	0	0	0	0	0	0	1	0	0	0	3	4	0.0%
L	4	5	12	6	9	8	11	2	101	5	3	0	166	1.0%
M	0	690	4	3	4	2	0	2	0	20	10	3	738	4.7%
N	114	2,959	131	106	56	146	239	26	94	144	60	67	4,142	26.1%
O	11	26	0	159	286	0	196	10	0	17	0	0	705	4.4%
P	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%
Q	1	0	0	0	3	0	1	0	0	2	0	0	7	0.0%
R	21	7	18	2	1	12	71	56	77	2	10	7	284	1.8%
S	12	37	9	27	10	9	8	5	21	22	2	9	171	1.1%
T	44	45	18	41	41	27	43	53	26	19	73	56	486	3.1%
U	126	276	138	234	290	146	292	209	177	216	149	239	2,492	15.7%
V	0	1	2	0	0	0	0	0	0	0	0	46	49	0.3%
W	117	37	17	62	51	11	87	54	24	43	41	0	544	3.4%
Total	844	4,841	642	1,190	1,279	607	1,524	906	1,120	1,253	812	833	15,851	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%.

226,123 dwellings in Kent were subject to 25% discount for single adult households in 2023. This accounts for 32.0% of chargeable dwellings in the county, just below the national average of 32.9%.

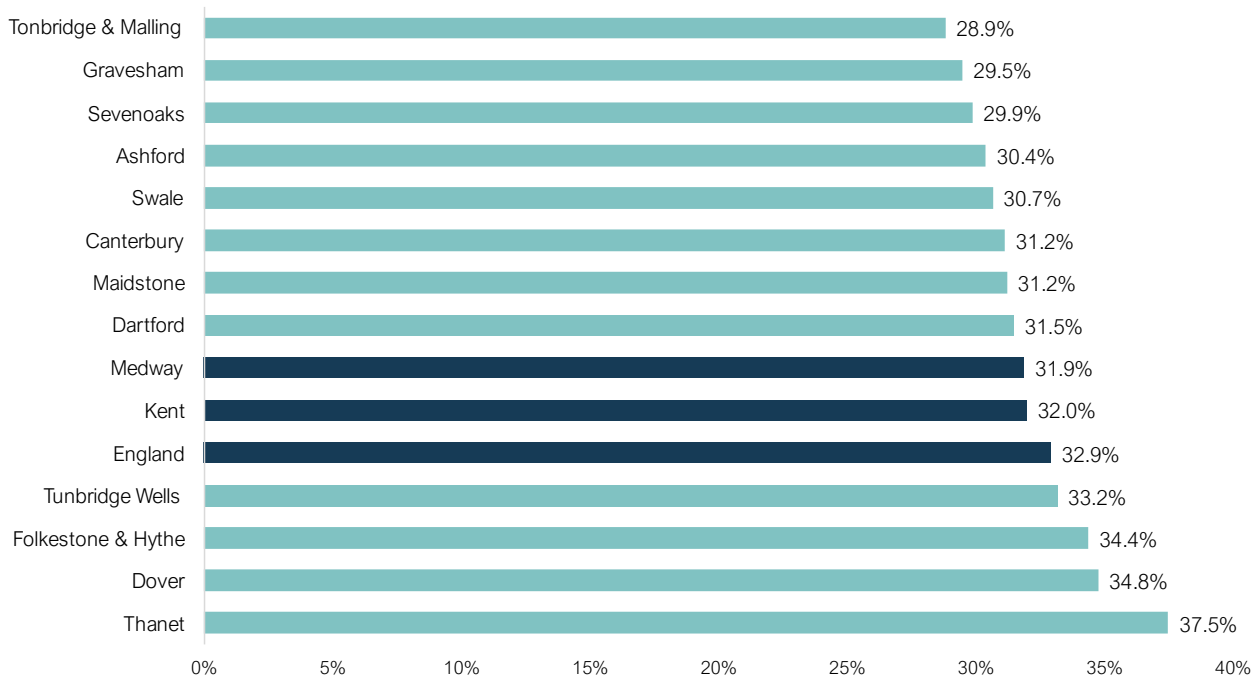
Thanet district (37.5%) has the highest proportion of dwellings entitled to 25% single adult discount. The top three authorities in Kent with the highest proportion of dwellings entitled to this discount are all coastal authorities in the east of the county (Thanet, Folkestone & Hythe, and Dover). All three had proportions above the national average of 32.9%.

Tonbridge & Malling district has the lowest proportion of dwellings entitled to single adult discount (28.9%).

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

Dwellings shown on the valuation list, October 2023, % single adult discount



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.

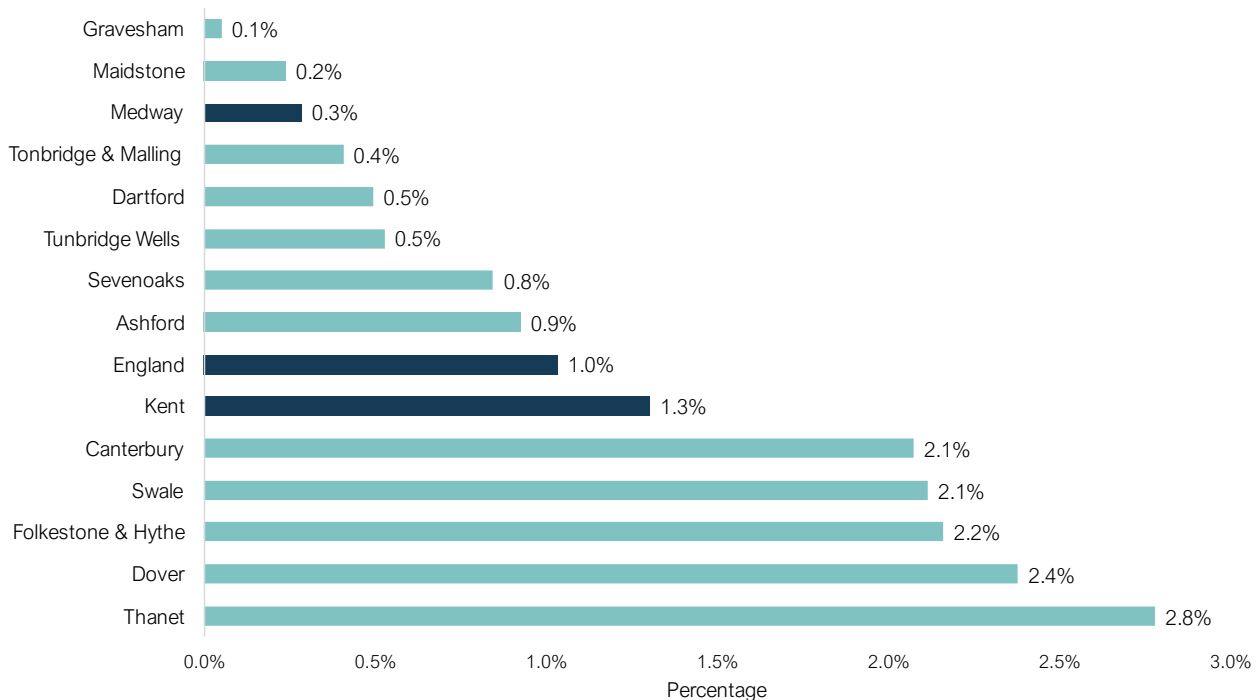
1.3% of chargeable dwellings in Kent were classed as second homes in October 2023, just above the national average of 1.0%.

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 1,922 dwellings (2.8% of chargeable dwellings in the area).

Gravesham has the fewest number of second homes in the county (23 dwellings) and the lowest proportion (0.1%).

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

Dwellings shown on the valuation list, October 2023, % 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.

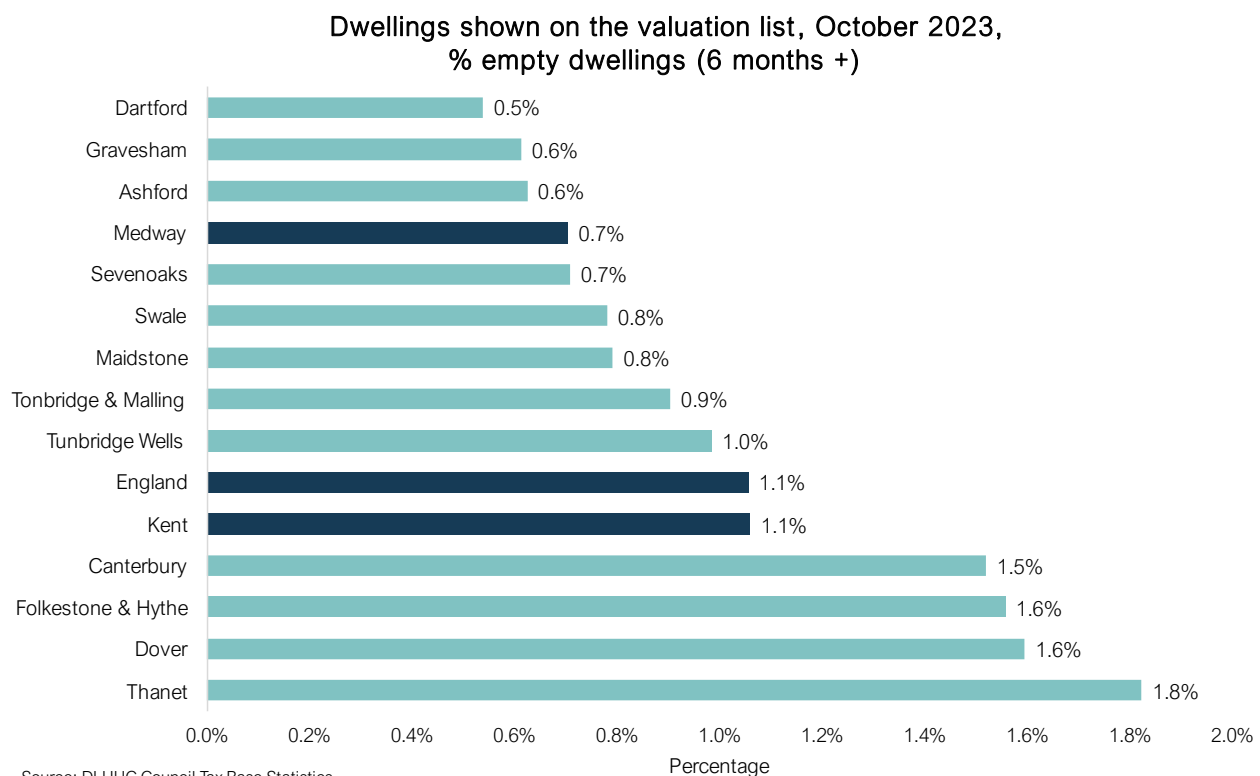
1.1% of dwellings in Kent were classed as empty for six months or more. This equates to 7,487 dwellings.

With 1,261 dwellings that have been empty for at least six months, Thanet district has the highest number in the county accounting for 1.8% of the local dwelling stock.

Dartford has the lowest number of dwellings left empty for 6 months or more (267 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 2023.

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.

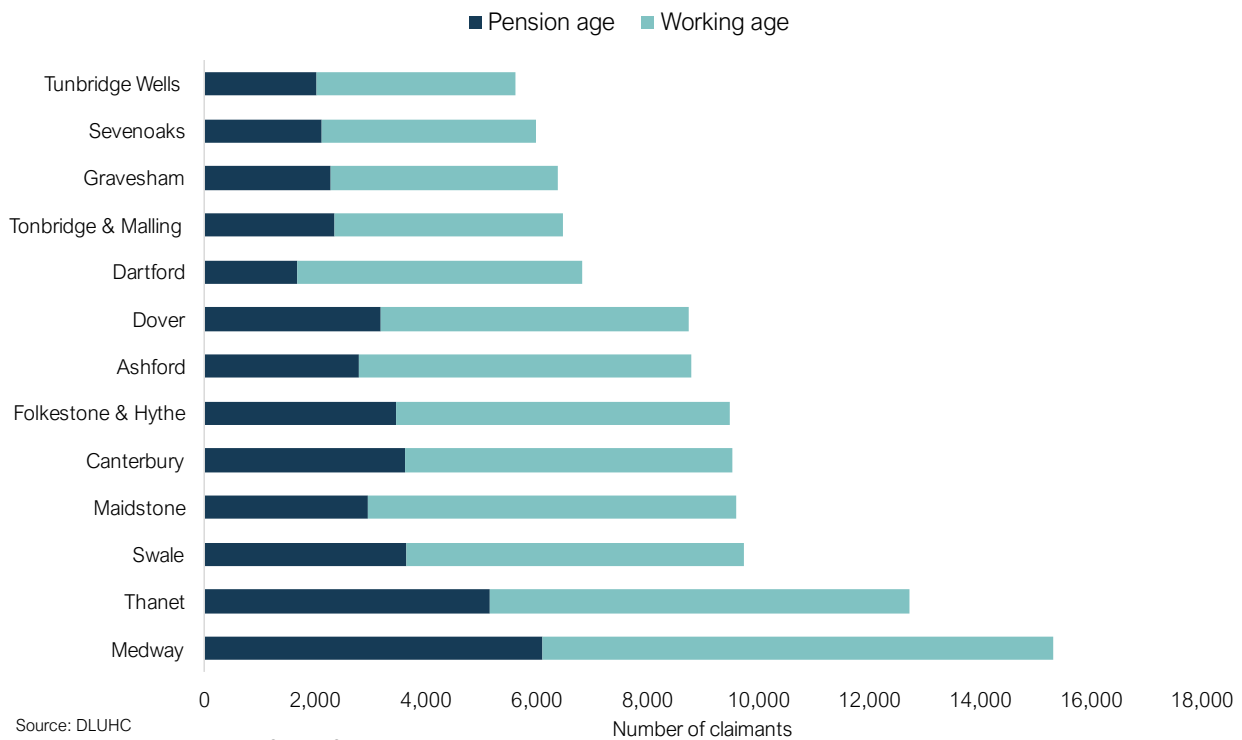
The following tables provide information on claimant numbers per quarter for localised Council Tax Support for local authorities in Kent and Medway. The data shows the number of pensioner, working age and total number of claimants.

Data from quarter 1 in 2023/24 shows that there were 99,866 claimants in receipt of Local Council Tax Support in Kent. 35.3% of these claimants were of pension age and 64.7% were of working age.

Thanet has the highest number of claimants in receipt of Local Council Tax Support (12,724). 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 1, 2023/24



Related documents

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