

Council Tax in Kent Local Authorities

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

Further information

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This bulletin presents Council Tax charge information for all local authority districts in Kent as at 2020/21. It also looks at dwellings that are liable for discounts and exemptions as at 2019. This data was collected and published by the Ministry of Housing, Communities and Local Government (MHCLG) and The Valuation Office Agency (VOA).

- At March 2019, 674,160 dwellings were recorded for Council Tax purposes in Kent.
- The average Council Tax charge for a band 'D' property in England in 2020/21 is £1,817. All twelve local authorities in Kent are above the national average.
- Sevenoaks district has the highest average Council Tax per dwelling at £1,981, Thanet has the lowest with £1,289 in 2020/21.
- 2.1% of dwellings in Kent were exempt from Council Tax as at October 2019.
- 30.9% of dwellings were entitled to a 25% single adult discount in Kent.
- 1.3% of dwellings in Kent were classed as second homes as at October 2019. A further 0.9% 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 a number of 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 can be found [here](#)

Adult Social Care

In 2019/20, 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. 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 the Ministry of Housing, Communities and Local Government (MHCLG)

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 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.

Band D Council Tax is the standard measure of Council Tax (all other bands are set as a proportion of the Band D).

This data presents Council Tax bands as at March 2019.

As at March 2019 the VOA estimated that there were 674,160 dwellings in Kent. 76.3% (514,130) of the dwellings in Kent were placed in band D or below. 160,030 (23.7%) were placed above the band D average.

Table 1: Council Tax Bands as at March 2019

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 2019	Percentage of Kent dwellings in each band as at 2019	Percentage of dwellings in England in each band as at 2019
A	£40,000 and under	6/9	68,050	10.1	24.3
B	£40,001 - £52,000	7/9	126,790	18.8	19.6
C	£52,001 - £68,000	8/9	185,830	27.6	21.8
D	£68,001 - £88,000	9/9	133,460	19.8	15.5
E	£88,001 - £120,000	11/9	77,200	11.5	9.6
F	£120,001 - £160,000	13/9	44,640	6.6	5.1
G	£160,001 - £320,000	15/9	34,650	5.1	3.5
H	Over £320,000	18/9	3,540	0.5	0.6

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

Presented by: Strategic Commissioning - Analytics, Kent County Council

Maidstone district has the highest number of Band D dwellings (18,740) accounting for 14.0% of all Band D dwellings in Kent. This is not unexpected as Maidstone has the highest total number of dwellings in Kent.

79.3% of the dwellings in Thanet district are in Band A-C and account for 14.0% of all dwellings in Kent below Band D. 44.6% of the dwellings in Sevenoaks district are above Band D. They account for 14.2% 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 2019	A	B	C	D	E	F	G	H	All
Ashford	4,240	13,010	12,850	9,200	6,590	5,430	3,210	190	54,700
Canterbury	7,050	13,690	20,710	13,190	7,460	3,960	2,180	110	68,350
Dartford	1,680	6,790	14,830	12,690	6,650	2,760	1,080	60	46,530
Dover	7,010	16,730	13,930	7,160	4,300	2,360	1,470	70	53,020
Folkestone & Hythe	7,010	12,610	14,070	8,050	5,000	2,680	1,880	90	51,400
Gravesham	3,690	6,950	14,790	10,130	4,590	2,040	1,060	100	43,350
Maidstone	4,280	8,950	19,540	18,740	9,830	5,610	4,090	370	71,430
Sevenoaks	1,730	3,230	11,280	11,870	7,530	5,970	7,740	1,410	50,760
Swale	9,990	16,070	16,980	10,970	5,490	2,490	1,220	110	63,320
Thanet	16,210	19,560	17,570	7,730	3,940	1,500	750	30	67,280
Tonbridge and Malling	1,750	3,980	15,680	13,610	9,160	5,210	4,770	430	54,590
Tunbridge Wells	3,420	5,230	13,600	10,130	6,660	4,620	5,220	550	49,430
Kent	68,050	126,790	185,830	133,460	77,200	44,640	34,650	3,540	674,160
Medway UA	11,240	38,260	33,830	17,640	9,080	3,940	1,390	70	115,440
SOUTH EAST	350,760	653,630	1,015,890	792,120	518,780	313,870	250,600	37,640	3,933,270
ENGLAND	5,936,850	4,789,510	5,331,490	3,784,070	2,343,650	1,239,340	857,640	144,370	24,426,920

Source: VOA Table CTSOP1.1: Number of properties by Council Tax band

Presented by: Strategic Commissioning - Analytics, Kent County Council

Thanet district saw the biggest increase in Band D Council Tax of £74.80, +4.1% over the previous year. Thanet also saw the biggest increase over the last five years (+£381.40, +24.8%).

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

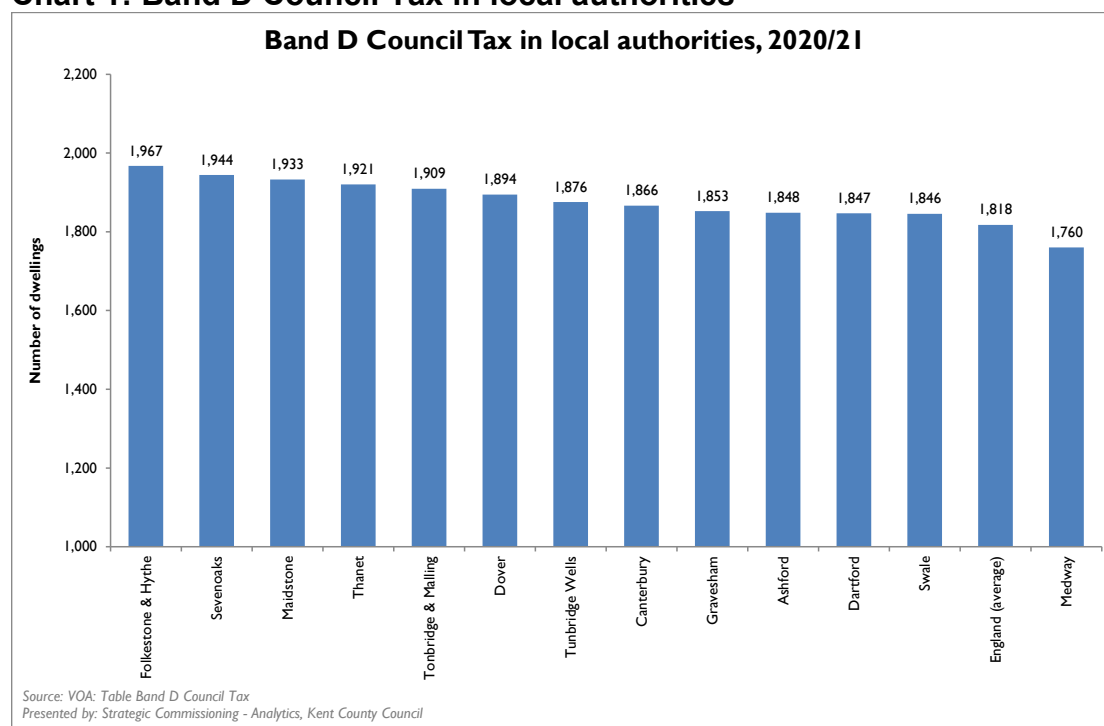
	2015-16	2019-20	2020-21	5 year change (£)	5 year % change	1 year change (£)	1 year % change
Ashford	1,482.4	1,777.0	1,848.4	366.1	24.7	71.5	4.0
Canterbury	1,509.2	1,797.3	1,866.2	357.0	23.7	68.9	3.8
Dartford	1,504.1	1,779.0	1,846.9	342.7	22.8	67.8	3.8
Dover	1,536.6	1,822.8	1,894.4	357.8	23.3	71.6	3.9
Folkestone & Hythe	1,592.9	1,892.9	1,967.2	374.3	23.5	74.3	3.9
Gravesham	1,497.1	1,783.5	1,852.5	355.4	23.7	69.0	3.9
Maidstone	1,568.0	1,862.0	1,932.9	364.9	23.3	70.9	3.8
Sevenoaks	1,574.6	1,872.3	1,944.2	369.6	23.5	71.9	3.8
Swale	1,489.1	1,773.6	1,845.8	356.7	24.0	72.2	4.1
Thanet	1,539.1	1,845.7	1,920.5	381.4	24.8	74.8	4.1
Tonbridge & Malling	1,538.9	1,837.4	1,909.1	370.3	24.1	71.8	3.9
Tunbridge Wells	1,512.5	1,804.5	1,875.7	363.2	24.0	71.2	3.9
Medway	1,409.8	1,692.0	1,760.3	350.4	24.9	68.3	4.0
England (average)	1,459.0	1,719.0	1,817.6	358.6	24.6	98.6	5.7

Note: Local authorities were able to increase council tax by an additional 2% to fund adult social care in 2016-17, 3% in 2017-18 and 3% in 2018-19 and 2% in 2019-20

Source: VOA: Table Band D Council Tax

Presented by: Strategic Commissioning - Analytics, Kent County Council

Chart 1: Band D Council Tax in local authorities



The Ministry of Housing, Communities and Local Government (MHCLG) publishes data looking at the overall average Council Tax per dwelling at local authority level. In 2020/21 Sevenoaks has the highest overall average council tax per dwelling (£1,981) and Thanet the lowest (£1,289).

Table 4: Average Council Tax Per Dwelling

Local authority	2015-16	2019-20	2020-21	5 year change (£)	5 year % change	1 year change (£)	1 year % change
Ashford	1,235	1,538	1,605	370.3	30.0	67.9	4.4
Canterbury	1,167	1,441	1,516	349.0	29.9	75.3	5.2
Dartford	1,199	1,481	1,543	343.6	28.6	62.3	4.2
Dover	1,091	1,353	1,415	324.1	29.7	62.1	4.6
Folkestone & Hythe	1,165	1,476	1,525	360.8	31.0	49.8	3.4
Gravesham	1,137	1,417	1,482	345.3	30.4	65.8	4.6
Maidstone	1,351	1,658	1,730	378.8	28.0	72.0	4.3
Sevenoaks	1,563	1,911	1,981	417.5	26.7	70.1	3.7
Swale	1,058	1,350	1,416	358.3	33.9	66.2	4.9
Thanet	948	1,222	1,289	341.4	36.0	67.5	5.5
Tonbridge & Malling	1,421	1,739	1,808	386.5	27.2	68.1	3.9
Tunbridge Wells	1,377	1,699	1,771	394.0	28.6	71.9	4.2

Source: MHCLG: Live Table Average Council Tax Per Dwelling

Presented by: Strategic Commissioning - Analytics, Kent County Council

A number of 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 £203. This is one of the lowest in England.

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

	2020/21 (£)	1 yr % change
Surrey Police Authority	271	3.8
North Yorkshire Police Authority	266	3.9
Cumbria Police Authority	266	3.5
Norfolk Police Authority	263	3.9
Cleveland Police Authority	261	4.0
Gloucestershire Police Authority	257	2.7
Northamptonshire Police Authority	255	4.1
Lincolnshire Police Authority	251	4.1
Dorset Police Authority	241	4.3
Warwickshire Police Authority	238	4.4
Leicestershire Police Authority	233	4.5
Cambridgeshire Police Authority	233	4.5
Nottinghamshire Police Authority	229	4.6
Humberside Police Authority	228	2.2
Avon & Somerset Police Authority	228	4.6
Derbyshire Police Authority	227	4.6
West Mercia Police Authority	225	3.9
Staffordshire Police Authority	225	3.9
Suffolk Police Authority	223	4.7
Devon & Cornwall Police Authority	222	4.4
Thames Valley Police Authority	216	4.8
Wiltshire Police Authority	216	4.8
Durham Police Authority	215	4.9
Bedfordshire Police Authority	212	4.9
Merseyside Police Authority	212	5.0
Hampshire Police Authority	211	5.0
Lancashire Police Authority	211	5.0
Cheshire Police Authority	210	5.0
Greater Manchester Combined Aut	208	18.2
Kent Police Authority	203	5.2
Sussex Police Authority	200	5.3
Essex Police	199	2.9
South Yorkshire Police Authority	198	2.0
Hertfordshire Police Authority	198	5.3
West Yorkshire Police Authority	196	5.0
West Midlands Police Authority	163	6.6
Northumbria Police Authority	137	2.0

Source: MHCLG: Table 7: 2020/21 Council tax (average Band D) and % change on 2019/20

Presented by: Strategic Commissioning - Analytics, Kent County Council

For Kent local authorities the average Band D Council Tax charge collected for the Kent Fire and Rescue Authority is £79. This has increased by 2.0% since the previous year.

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

	2020/21 (£)	1 yr % change
Durham Combined Fire Authority	105	1.9
Shropshire Combined Fire Authority	102	2.0
Bedfordshire Combined Fire Authority	100	2.0
East Sussex Combined Fire Authority	96	2.0
Devon & Somerset Fire Authority	88	2.0
Humberside Combined Fire Authority	87	2.0
Hereford & Worcester Combined Fire Authority	86	2.0
Nottinghamshire Combined Fire Authority	81	2.0
Cheshire Combined Fire Authority	79	2.0
Kent Combined Fire Authority	79	2.0
Cleveland Combined Fire Authority	79	1.9
Derbyshire Combined Fire Authority	78	2.0
Staffordshire PCC-FRA	77	2.0
Dorset and Wiltshire Fire and Rescue Authority	76	2.0
Avon Combined Fire Authority	75	2.0
Essex PCC-Fire	74	2.0
North Yorkshire PCC-FRA	73	2.0
Cambridgeshire Combined Fire Authority	72	1.9
Lancashire Combined Fire Authority	71	2.0
Hampshire Combined Fire Authority	69	2.0
Leicestershire Combined Fire Authority	68	2.0
Berkshire Combined Fire Authority	68	2.0
Buckinghamshire Combined Fire Authority	66	2.0
Northamptonshire PCC-FRA	62	2.0

Source: MHCLG:Table 7: 2020/21 Council tax (average Band D) and % change on 2019/20

Presented by: Strategic Commissioning - Analytics, Kent County Council

Chargeable dwellings, exemptions and discounts

The Ministry of Housing, Communities and Local Government (MHCLG) 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 2019 as its reference date and therefore shows a higher dwelling count than the March 2019 position.

In total there are 662,896 chargeable dwellings in Kent accounting for 97.9% of the total dwelling stock.

2.1% of dwellings in Kent are exempt from Council Tax (14,152 dwellings). This is lower than the national average of 2.5%.

30.9% of dwellings are entitled to a 25% discount as a single adult household, equating to 209,072 dwellings.

Kent has a slightly higher proportion of dwellings (1.3%) that are second homes than the national average (1.0%). It has a slightly lower proportion (0.9%) of dwellings that have been empty for the last six months or more as the average for England (1.0%).

Table 7: Dwellings shown on the valuation list – October 2019 (number)

October 2019	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	55,144	670	54,458	315	15,177	558	461
Canterbury	68,553	5,387	63,158	359	20,621	1,337	713
Dartford	46,868	478	46,388	287	14,350	186	300
Dover	53,185	921	52,255	353	17,974	1,257	575
Folkestone & Hythe	51,566	1,128	50,435	406	17,466	1,067	489
Gravesham	43,407	498	42,909	282	12,651	49	246
Maidstone	71,917	1,159	70,756	362	21,575	184	433
Sevenoaks	50,950	673	50,258	278	14,578	361	461
Swale	63,610	937	62,664	226	18,152	1,542	429
Thanet	67,405	1,049	66,353	472	24,750	1,679	1,163
Tonbridge & Malling	54,830	572	54,258	296	15,971	259	385
Tunbridge Wells	49,689	680	49,004	212	15,807	276	377
Kent	677,124	14,152	662,896	3,848	209,072	8,755	6,032
Medway	116,052	2,224	113,828	928	34,726	414	1,444
England	24,549,014	625,630	23,922,045	126,629	7,836,654	252,629	237,594

Source: HMCLG - Council Taxbase statistics

Presented by: Strategic Commissioning - Analytics, Kent County Council

Table 8: Dwellings shown on the valuation list – October 2019 (%)

October 2019	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	1.2	98.8	0.6	27.5	1.0	0.8
Canterbury	100	7.9	92.1	0.5	30.1	2.0	1.0
Dartford	100	1.0	99.0	0.6	30.6	0.4	0.6
Dover	100	1.7	98.3	0.7	33.8	2.4	1.1
Folkestone & Hythe	100	2.2	97.8	0.8	33.9	2.1	0.9
Gravesham	100	1.1	98.9	0.6	29.1	0.1	0.6
Maidstone	100	1.6	98.4	0.5	30.0	0.3	0.6
Sevenoaks	100	1.3	98.6	0.5	28.6	0.7	0.9
Swale	100	1.5	98.5	0.4	28.5	2.4	0.7
Thanet	100	1.6	98.4	0.7	36.7	2.5	1.7
Tonbridge & Malling	100	1.0	99.0	0.5	29.1	0.5	0.7
Tunbridge Wells	100	1.4	98.6	0.4	31.8	0.6	0.8
Kent	100	2.1	97.9	0.6	30.9	1.3	0.9
Medway	100	1.9	98.1	0.8	29.9	0.4	1.2
England	100	2.5	97.4	0.5	31.9	1.0	1.0

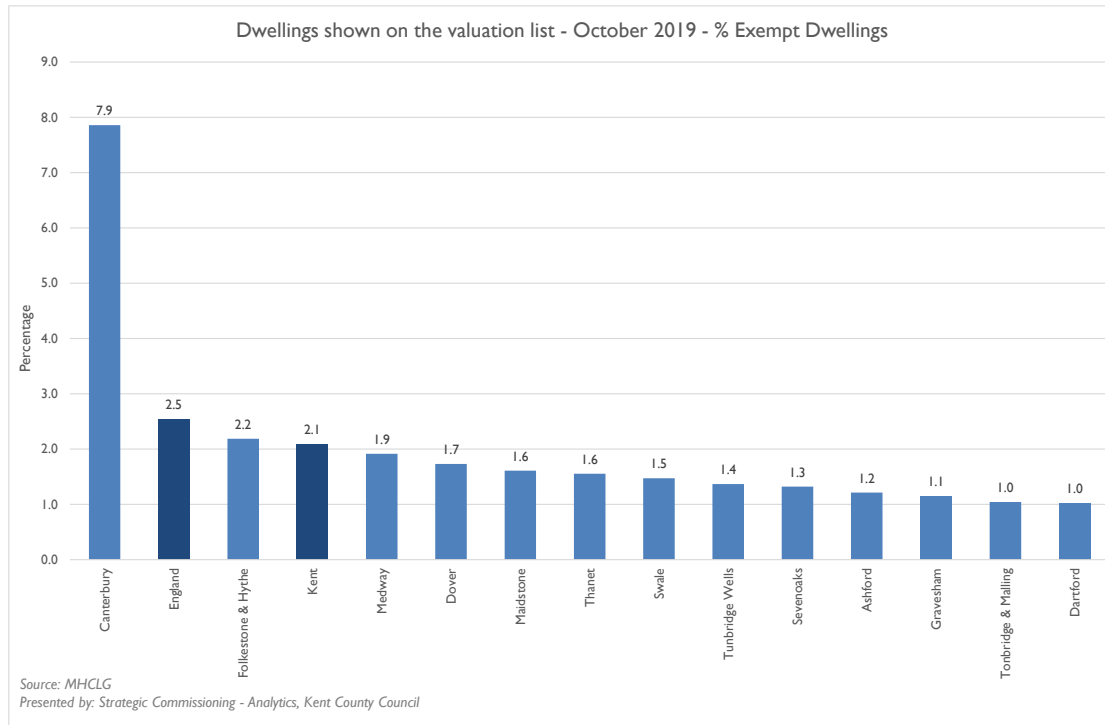
Source: HMCLG - Council Taxbase statistics

Presented by: Strategic Commissioning - Analytics, Kent County Council

Exempt dwellings

2.1% of dwellings in Kent were exempt from Council Tax as at October 2019, below the national average of 2.5%.

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



Canterbury district has the highest proportion of exempt dwellings in Kent (7.9%), 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.

Tonbridge & Malling and Dartford have the lowest proportion in Kent (1.0%).

The following table shows the number of exempt dwellings in Kent local authorities by reason of exemption. The following chart shows this information as a proportion of all dwellings by reason of exemption.

Table 9: Council Tax exemption classes on the valuation list – October 2018

Exemption Class - October 2019	Ashford	Canterbury	Dartford	Dover	Folkestone & Hythe	Gravesham	Maldstone	Sevenoaks	Swale	Thanet	Tonbridge & Malling	Tunbridge Wells	Kent	Kent %	Medway UA	England
B Unoccupied dwellings owned by a charity (up to six months).	8	15	3	15	3	7	27	0	71	31	3	30	180	1.5	87	24,471
D A dwelling left unoccupied by people who are detained e.g. in prison. An unoccupied dwelling which was previously the sole or main residence of a person who has moved into a hospital or care home.	2	11	5	6	2	2	9	4	5	5	1	4	46	0.4	7	1,777
E Dwellings left empty by deceased persons.	71	121	43	85	96	54	94	98	74	109	64	83	992	8.1	129	34,033
F An unoccupied dwelling where the occupation is prohibited by law.	187	320	149	221	268	150	233	232	245	373	178	192	2,844	23.2	407	89,296
G Unoccupied clergy dwellings 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.	3	16	1	25	4	20	43	7	5	13	4	5	98	0.8	31	6,914
H 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.	0	2	0	1	0	3	0	6	2	1	4	1	19	0.2	3	1,137
I An unoccupied dwelling where the owner is a student who last lived in the dwelling as their main home.	3	4	6	12	1	7	6	8	10	8	4	1	68	0.6	11	2,899
J An unoccupied dwelling which has been taken into possession by a mortgage lender.	2	2	0	0	0	0	2	2	0	2	1	0	10	0.1	2	778
K A hall of residence provided predominantly for the accommodation of students.	0	0	0	1	0	6	1	0	0	0	0	0	9	0.1	0	159
L A dwelling which is occupied only by students, the foreign spouses of students, or school and college leavers. 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).	3	4	5	7	4	4	8	1	161	10	3	2	197	1.6	12	3,094
M A dwelling where at least one person who would otherwise be liable has a relevant association with a Visiting Force.	0	736	4	5	3	2	0	6	0	29	8	3	827	6.7	309	66,221
N A dwelling which is occupied only by students, the foreign spouses of students, or school and college leavers. 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).	81	3,742	106	109	59	89	111	32	63	160	34	54	4,698	38.3	329	211,826
O A dwelling where at least one person who would otherwise be liable has a relevant association with a Visiting Force.	45	71	0	163	343	0	196	1	0	27	0	0	912	7.4	403	44,827
P An unoccupied dwelling where the person who would otherwise be liable is a trustee in bankruptcy.	1	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0	9,645
Q Empty caravan pitches and boat moorings.	1	0	0	1	0	0	0	0	1	2	1	2	5	0.0	2	660
R A dwelling occupied only by a person, or persons, aged under 18. 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.	16	8	19	3	2	13	66	23	103	1	9	8	252	2.1	48	5,788
S 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.	13	25	7	16	12	7	5	3	11	25	4	7	128	1.0	8	5,263
T A dwelling in which at least one person who would otherwise be liable is a diplomat. 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.	46	26	7	23	31	12	46	27	19	20	71	59	341	2.8	17	8,615
U	97	248	115	180	259	117	236	174	148	199	143	192	1,836	15.0	386	94,959
V	0	1	2	0	1	0	0	0	0	1	0	0	8	0.1	1	3,934
W	91	35	6	48	40	5	76	49	19	33	40	37	436	3.6	32	9,336
Total Exemptions	670	5,387	478	921	1,128	498	1,159	673	937	1,049	572	680	12,266	100.0	2,224	625,632

Source: MHCLG Council Tax Base Statistics

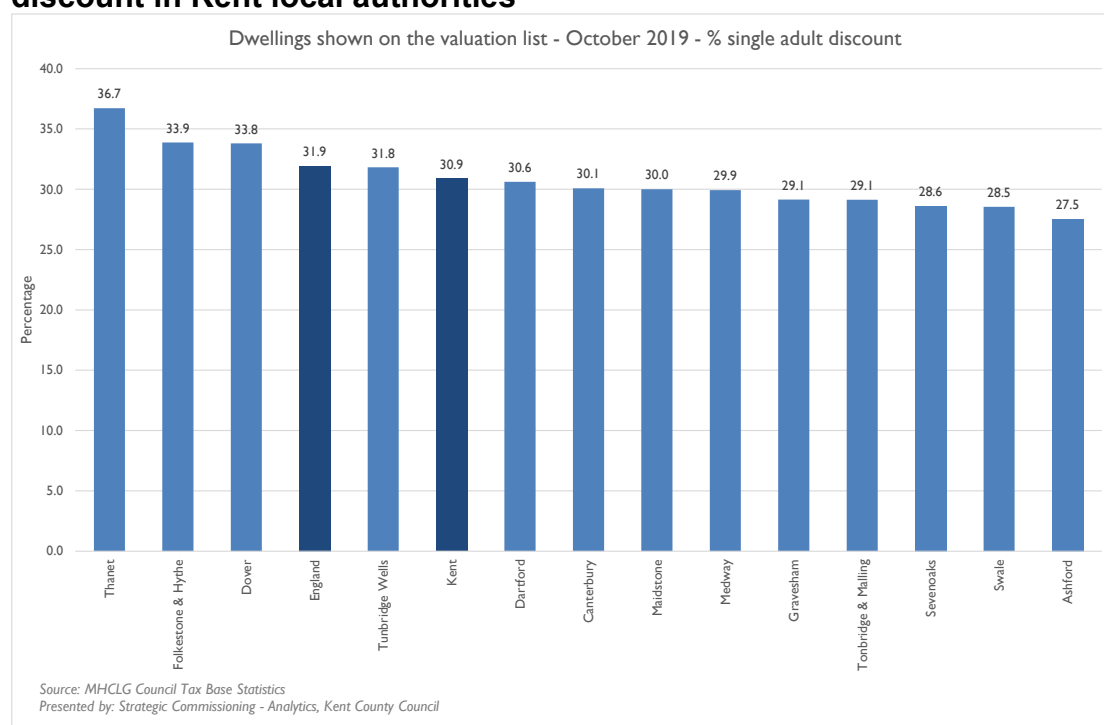
Presented by: Strategic Commissioning - Analytics, Kent County Council

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%.

209,072 dwellings in Kent are subject to 25% discount for single adult households. This accounts for 30.9% of chargeable dwellings in the county, below the national average of 31.9%.

Chart 3: Proportion of dwellings that are subject to 25% single adult discount in Kent local authorities



Thanet district (36.7%) 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 36.7%, Folkestone & Hythe 33.9% and Dover 33.8%). All three are above the national average (31.9%).

Ashford district has the lowest proportion of dwellings entitled to single adult discount (27.5%).

Second Homes

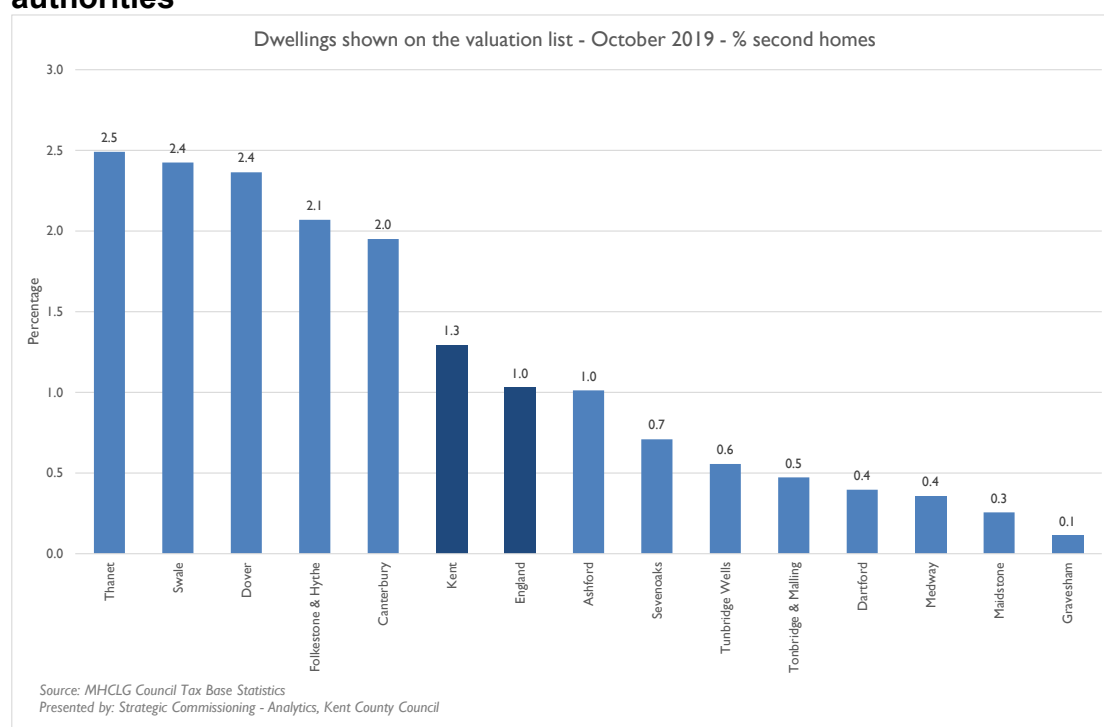
The VOA Council Tax valuations list shows the number of chargeable dwellings which are not the sole or main residence of an individual and which are furnished i.e. second homes. These will be dwellings where the amount of Council Tax payable would have been subject to a discount of Council Tax. Since 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 are classed as second homes, just above the national average of 1.0%.

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 1,679 dwellings (2.5% of chargeable dwellings in the area).

Gravesham has the fewest number of second homes in the county (49 dwellings) and the lowest proportion (0.1%).

Chart 4: Proportion of dwellings that are second homes in Kent local authorities



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.

0.9% of dwellings in Kent have been classed as empty for six months or more. This equates to 6,032 dwellings.

With 1,163 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.

Gravesham has the lowest number of dwellings left empty for 6 months or more (246 dwellings) equating to 0.6% of the total dwelling stock in that area.

Chart 5: Proportion of dwellings that are empty (6 months+) in Kent local authorities

