

## General fund revenue account outturn 2005-06 to 2008-09 and budget 2009-10<sup>(a) (b)</sup>

	2005-06	2006-07	2007-08	2008-09 (P)	£ million 2009-10 (B)
Education	36,020	37,942	40,135	42,146	42,991
Highways & transport	4,843	5,316	5,636	5,688	6,311
Social care	17,359	18,108	18,587	19,587	20,251
Housing (excluding Housing Revenue Account) <sup>(c)</sup>	14,066	14,963	15,844	16,997	17,130
Cultural, environmental & planning	9,162	9,658	10,139	10,468	10,541
Police	10,957	11,542	11,704	11,857	12,218
Fire & rescue	2,040	2,193	2,233	2,104	2,311
Courts	58	62	70	73	71
Central services	2,432	3,430	3,541	3,770	3,522
Other services	206	128	360	664	202
<b>Total net current expenditure</b>	<b>97,142</b>	<b>103,341</b>	<b>108,249</b>	<b>113,353</b>	<b>115,547</b>
<i>plus non-current expenditure</i>					
Capital financing	2,473	2,993	3,004	2,952	3,595
Capital Expenditure charged to Revenue Account	891	1,103	1,095	1,668	1,750
Other non-current expenditure	3,194	3,350	3,448	3,659	3,711
Pensions interest cost and expected return on pensions assets (FRS17)	4,785	4,534	4,808	7,060	4,810
Appropriations to from pensions reserve (FRS17)	-4,582	-6,025	-5,595	-6,747	-4,896
Appropriations to(+)/ from(-) financial instruments adjustment account <sup>(d)</sup>	-	-	-	-144	6
Appropriations to(+)/ from(-) unequal pay back pay account <sup>(e)</sup>	-	-	-	-63	19
less interest receipts	1,214	1,481	1,862	1,910	720
less specific grants outside AEF	18,267	19,643	20,761	21,777	21,005
<b>Revenue expenditure (Non-FRS17)</b>	<b>84,422</b>	<b>88,172</b>	<b>92,386</b>	<b>98,050</b>	<b>102,816</b>
less specific grants inside AEF <sup>(f) (g)</sup>	14,785	41,741	44,486	42,897	44,031
less Area Based Grant (ABG) <sup>(g)</sup>	-	-	-	3,018	3,145
<b>Net revenue expenditure (Non-FRS17)</b>	<b>69,637</b>	<b>46,432</b>	<b>47,900</b>	<b>52,135</b>	<b>55,640</b>
Use of reserves	816	974	1,496	249	-1,635
Other adjustments	24	16	2	2	10
<b>Budget requirement</b>	<b>70,477</b>	<b>47,421</b>	<b>49,398</b>	<b>52,387</b>	<b>54,016</b>
Revenue Support Grant <sup>(f)</sup>	-26,663	-3,378	-3,105	-2,854	-4,501
Redistributed non-domestic rates	-18,004	-17,506	-18,506	-20,506	-19,515
Police grant	-4,353	-3,936	-4,028	-4,136	-4,253
General Greater London Authority (GLA) grant	-37	-38	-38	-48	-48
Other	-104	-111	-112	-85	-65
<b>Council tax requirement</b>	<b>21,315</b>	<b>22,453</b>	<b>23,608</b>	<b>24,759</b>	<b>25,633</b>

(a) Produced on a Financial Reporting Standard 17 (FRS17) basis.

(b) Figures are after any authorities were designated, requiring them to reset their budgets.

(c) Includes mandatory rent allowances, mandatory rent rebates and rent rebates granted to HRA tenants.

(d) Adjustments permitted by regulation to the revenue account charges for financial instruments.

(e) The deferral of revenue account charges for unequal pay back pay as permitted by regulation, and the reversal of the deferral in the year that payment of the back pay is due.

(f) From 2006-07 local authorities receive funding for schools through the specific grant entitled Dedicated Schools Grant (DSG) rather than funding previously included in formula grant.

(g) Area Based Grant is a new non-ringfenced grant replacing a number of grants previously reported as specific grants inside AEF.

## Financing of revenue expenditure since 1993-94<sup>(a)</sup>

	Revenue expenditure <sup>(b) (c)</sup> (£ million)	Government grants (£ million)	Redistributed non-domestic rates <sup>(d)</sup> % of total (£ million)	Council tax (£ million)	% of total	% of total
<b>Council tax system</b>						
1993-94	41,506	21,685	52	11,584	28	21
1994-95	43,602	23,679	54	10,692	25	21
1995-96	44,827	23,335	52	11,361	25	22
1996-97	46,532	23,003	49	12,743	27	22
1997-98	47,256	23,840	50	12,034	25	24
1998-99	50,189	25,291	50	12,531	25	25
1999-00	53,651	26,421	49	13,619	25	25
2000-01	57,329	27,809	49	15,407	27	25
2001-02	61,952	31,469	51	15,144	24	25
2002-03	65,898	32,634	50	16,639	25	25
2003-04	75,244	41,777	56	15,611	21	25
2004-05	79,303	45,258	57	15,004	19	26
2005-06	84,422	45,838	54	18,004	21	25
2006-07	88,172	49,093	56	17,506	20	25
2007-08	92,386	51,658	56	18,506	20	26
2008-09 (P)	98,050	52,952	54	20,506	21	25
2009-10 (B)	102,816	55,978	54	19,515	19	25

(a) Produced on a Non Financial Reporting Standard 17 basis.

(b) Figures are after any authorities were designated, requiring them to reset their budgets.

(c) The sum of government grants, redistributed non-domestic rates and council tax does not normally exactly equal revenue expenditure because of the use of reserves.

(d) This includes the income that the City of London receives and retains from the use of its own multiplier.

## Central government revenue funding of local government<sup>(a)</sup>

	2005-06	2006-07	2007-08	2008-09	£ million 2009-10
				(P)	(B)
Revenue Support Grant <sup>(b)</sup>	26,663	3,378	3,105	2,854	4,501
Redistributed non-domestic rates <sup>(c)</sup>	18,004	17,506	18,506	20,506	19,515
Police grant	4,353	3,936	4,028	4,136	4,253
<b>Formula Grant</b>	<b>49,020</b>	<b>   24,820</b>	<b>25,639</b>	<b>27,496</b>	<b>28,269</b>
General Greater London Authority (GLA) grant	37	38	38	48	48
Area Based Grant (ABG) <sup>(d)</sup>	-	-	-	3,018	3,145
Specific & special grants <sup>(b) (d)</sup>	14,785	41,741	44,486	42,897	44,031
<i>of which the five largest for 2009-10:<sup>(e)</sup></i>					
<i>Dedicated Schools Grant (DSG)</i>	-	26,291	28,044	29,012	29,856
<i>GLA Transport Grant</i>	2,181	2,391	2,534	2,663	3,037
<i>Standards Fund (excluding elements now in ABG)<sup>(f)</sup></i>	2,490	3,076	2,915	2,661	2,964
<i>School Standards Grant (including Personalisation)</i>	882	1,360	1,642	1,459	1,552
<i>Sure Start, Early Years and Childcare Grant</i>	-	-	-	1,226	1,410
<b>Aggregate External Finance (AEF)</b>	<b>63,842</b>	<b>66,599</b>	<b>70,163</b>	<b>73,459</b>	<b>75,493</b>

- (a) Figures are after any authorities were designated, requiring them to reset their budgets.
- (b) Comparisons across years may not be valid due to changing local authority responsibilities and methods of funding. In particular, the large switch between Revenue Support Grant and specific & special grants in 2006-07 was largely due to the introduction of the Dedicated Schools Grant as a specific grant.
- (c) This includes the income that the City of London receives and retains from the use of its own multiplier.
- (d) Area Based Grant – a new non-ringfenced grant from 2008-09 was introduced replacing a number of grants previously reported as specific grants inside AEF.
- (e) The Statistical Release of provisional outturn figures for 2008-09 does not include the breakdown of individual grants, so budget figures are presented.
- (f) Previously called Standards Fund - Other. From 2008-09 excludes elements now in Area Based Grant.

## Level of revenue reserves<sup>(a)</sup>

	Schools reserves	Other earmarked reserves	Unallocated reserves	£ million Non-schools total reserves
<b>At 1 April</b>				
1999	539	3,799	2,064	<b>5,863</b>
2000	694	3,895	1,863	<b>5,758</b>
2001	1,007	4,047	1,755	<b>5,802</b>
2002	1,103	3,732	1,756	<b>5,488</b>
2003	1,132	4,198	2,224	<b>6,422</b>
2004	1,315	5,484	2,678	<b>8,162</b>
2005	1,498	6,831	2,774	<b>9,605</b>
2006	1,596	7,644	2,939	<b>10,583</b>
2007	1,760	8,118	3,203	<b>11,321</b>
2008 (P)	2,003	9,049	3,304	<b>12,353</b>
<b>At 31 March</b>				
2009 (P)	1,861	9,394	3,351	<b>12,745</b>

(a) Pensions reserve levels are not included. The pensions reserve is the product of the difference between the accounting entries for pensions required by the Financial Reporting Standard 17 accounting standard and the cash based pensions transactions of the authority; it does not represent a resource that is available to spend.

## Capital expenditure, receipts and financing

	2005-06	2006-07	2007-08 <sup>(a)</sup>	2008-09	£ million 2009-10 (F)
<b>Capital expenditure</b>					
Education	3,492	3,442	3,711	4,542	5,983
Highways & Transport	3,461	3,480	5,916	4,735	5,568
Housing	4,534	4,507	5,008	4,901	4,255
Other	5,154	4,879	5,324	5,622	6,303
<b>Total capital expenditure</b>	<b>16,641</b>	<b>16,307</b>	<b>19,958</b>	<b>19,801</b>	<b>22,110</b>
Expenditure by virtue of a section 40(6) or 16(2)(b) direction	148	163	415	432	32 <sup>(b)</sup>
Notional capital receipts set aside and Large Scale Voluntary Transfer Levy	8	2	22	0	0
<b>Total expenditure and other transactions</b>	<b>16,797</b>	<b>16,472</b>	<b>20,395</b>	<b>20,233</b>	<b>22,141</b>
<b>Financed by:</b>					
Borrowing supported by central government	3,879	3,364	2,926	3,017	2,795
Self-financed borrowing	2,251	2,291	3,184	4,224	4,979
Central government grants	3,909	4,083	7,007	5,733	7,140
Use of capital receipts	2,812	2,628	2,665	2,040	2,295
General Fund, Housing Revenue Account & Major Repairs					
Reserve financing	2,568	2,763	2,593	3,241	3,496
Other resources	1,377	1,344	2,019	1,978	1,437
<b>Total financing</b>	<b>16,797</b>	<b>16,472</b>	<b>20,395</b>	<b>20,233</b>	<b>22,141</b>
<b>Total capital receipts</b>	<b>3,777</b>	<b>3,671</b>	<b>3,992</b>	<b>1,353</b>	<b>1,695</b>

(a) Includes GLA (TfL) grant payment of £1.7 billion in respect of Metronet. This impacts upon the Highways & Transport and Central Government Grants figures and hence the expenditure and financing totals.

(b) Capitalisations are difficult for authorities to forecast, for a number of reasons:- (i) no expectation, at time of compiling forecasts, of a need to seek capitalisation approval; (ii) cautious assumptions that approval may not be granted. Therefore forecasts, even after adjustments, are likely to underestimate the outturn for the financial year.

## Summary of local government expenditure and income 2004-05 to 2007-08

	2004-05	2005-06	2006-07	£ million 2007-08
<b>Income</b>				
Total revenue income	117441	125,406	131,629	138,815
Total capital income	8947	9,075	9,097	13,019
<b>Total income</b>	<b>126388</b>	<b>134,481</b>	<b>140,727</b>	<b>151,834</b>
<i>less</i>				
<b>Expenditure</b>				
Total revenue expenditure	112150	120,790	126,983	133,056
Total capital expenditure	14276	16,641	16,307	19,958
Capitalised revenue expenditure <sup>(a)</sup>	128	156	165	437
Pooling of housing capital receipts <sup>(b)</sup>	1637	1,045	817	653
<b>Total expenditure</b>	<b>128191</b>	<b>138,632</b>	<b>144,272</b>	<b>154,103</b>
<i>equals</i>				
<b>Amount to be met from financing movements</b>	<b>-1803</b>	<b>-4,151</b>	<b>-3,545</b>	<b>-2,269</b>
<i>of which:</i>				
Overhanging debt on housing sold	591	386	546	1,532
Increase in borrowing	2472	5,961	2,538	3,790
Less increase in investments	-1638	-2,362	-2,120	-4,268
Balancing item, including timing adjustments <sup>(c)</sup>	378	166	2,550	1,215

(a) Comprises capitalised revenue expenditure under section 16(2)(b) of the Local Government Act 2003 and LSVT (Large Scale Voluntary Transfer) levy.

(b) Capital receipts applied to make payments to the Secretary of State under regulations 12 and 13 of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003.

(c) The balancing item is the difference between the expenditure and income account and includes, amongst other items, unresolved inconsistencies between data sources, movements in cash balances and timing adjustments.

## Local government net borrowing (United Kingdom)

	2004-05	2005-06	2006-07	2007-08	£ billion 2008-09
	(R)	(R)	(R)	(R)	
<b>Local government net borrowing</b>	<b>3.9</b>	<b>5.3</b>	<b>2.6</b>	<b>-0.5</b>	<b>4.2</b>
<b>Public sector net borrowing</b>	<b>39.8</b>	<b>37.4</b>	<b>30.9</b>	<b>33.6</b>	<b>85.0</b>

## Local government expenditure in national expenditure (United Kingdom)

<b>Local government share of Total Managed Expenditure<sup>(a)</sup> (2008-09)</b>	<b>27%</b>
<b>Local government share of Domestic Expenditure<sup>(b)</sup> (2008-09)</b>	<b>10%</b>

Source: Office for National Statistics October 2009

(a) HM Treasury measure of public expenditure.

(b) Total domestic expenditure in the UK economy, as defined in the National Accounts.

# Local Government Pension Scheme 2004-05 to 2008-09

	2004-05	2005-06	2006-07	2007-08	£ million 2008-09
<b>Expenditure</b>					
Total Expenditure on benefits	4,014	4,272	4,757	5,222	5,600
<i>of which:</i>					
Pensions or annuities	3,404	3,611	3,816	4,100	4,388
Lump sums paid on retirement <sup>(a)</sup>	540	581	859	1,038	1,047
Lump sums paid on death <sup>(b)</sup>	69	78	81	84	123
Optional lump sum <sup>(c)</sup>	-	-	-	-	41
Other benefits	2	2	1	1	1
Disposal of liabilities	821	896	629	563	523
<i>of which:</i>					
Transfer values	768	853	598	540	502
Pensions Act premiums	28	29	26	19	21
Refunds of contributions <sup>(d)</sup>	24	14	5	4	-
Costs charged to the funds	251	290	349	375	359
<i>of which:</i>					
Fund Management costs	162	199	254	270	245
Administration costs	88	91	95	105	114
Other expenditure	16	15	19	27	19
<b>Total expenditure</b>	<b>5,101</b>	<b>5,473</b>	<b>5,754</b>	<b>6,187</b>	<b>6,502</b>
<b>Income</b>					
Employees' contributions <sup>(e)</sup>	1,431	1,576	1,605	1,680	1,926
Employers' contributions <sup>(f)</sup>	3,544	4,124	4,626	5,009	5,400
Investment income (gross)	2,322	2,639	3,019	3,165	2,873
<i>of which:</i>					
Dividends receivable	1,407	1,646	1,959	2,080	1,999
Interest receivable	420	501	561	638	546
Income from property	236	247	283	303	302
Other investment income	259	244	216	144	25
Transfer values	987	1,044	754	707	557
Other income	40	43	59	50	50
<b>Total income</b>	<b>8,325</b>	<b>9,426</b>	<b>10,063</b>	<b>10,610</b>	<b>10,806</b>

(a) The rules governing the payment of lump sums on retirement changed in 2006-07 and now allow beneficiaries to take more of their pension as a lump sum and less as a continuing pension.

(b) The rules changed from 1 April 2008. Prior to this date death benefit was twice salary; after this date it is three times salary.

(c) This was introduced in April 2008.

(d) The rules changed as at 1 April 2008.

(e) The rate of employees' contributions to the scheme changed from 1 April 2008 from a flat rate for all employees to a variable rate dependent on salary.

(f) Includes employers' secondary contributions.

## Council tax in-year collection rates from 2004-05 to 2008-09

Receipts as a percentage of net collectable debit

		Inner London boroughs <sup>(a)</sup>	Outer London boroughs	Metro- politan districts	Unitary authorities	Shire districts	%
2004-05	<b>96.6</b>	92.9	95.1	95.7	95.8	97.8	
2005-06	<b>96.8</b>	93.9	95.4	95.6	96.4	97.9	
2006-07	<b>96.9</b>	94.1	95.5	95.3	96.6	98.0	
2007-08	<b>97.1</b>	94.7	96.0	95.6	96.7	98.1	
2008-09	<b>97.0</b>	94.6	96.0	95.7	96.7	98.0	

(a) Includes City of London

## Non-domestic rates in-year collection rates from 2004-05 to 2008-09

Receipts as a percentage of net collectable debit

		Inner London boroughs <sup>(a)</sup>	Outer London boroughs	Metro- politan districts	Unitary authorities	Shire districts	%
2004-05	<b>98.3</b>	98.3	98.3	97.9	98.1	98.7	
2005-06	<b>98.4</b>	97.9	98.4	97.9	98.4	98.8	
2006-07	<b>98.7</b>	98.5	98.7	98.3	98.8	98.9	
2007-08	<b>98.8</b>	98.9	98.9	98.5	98.6	99.0	
2008-09	<b>97.8</b>	98.1	97.8	97.2	97.5	98.2	

(a) Includes City of London

## Average council taxes and year-on-year changes from 1993-94 to 2009-10<sup>(a)</sup>

	Council tax (Band D, 2 adults for area)			Average council tax per dwelling		
	£	% change	% change real terms <sup>(b)</sup>	£	% change	% change real terms <sup>(b)</sup>
1993-94	568			456		
1994-95	580	2.1	-0.4	473	3.8	1.2
1995-96	609	5.0	1.6	498	5.3	1.9
1996-97	646	6.1	3.6	525	5.4	2.9
1997-98	688	6.5	4.0	564	7.4	4.9
1998-99	747	8.6	4.4	614	8.9	4.6
1999-00	798	6.8	5.1	656	6.8	5.2
2000-01	847	6.1	3.1	697	6.3	3.2
2001-02	901	6.4	4.5	741	6.3	4.5
2002-03	976	8.2	6.7	804	8.5	6.9
2003-04	1,102	12.9	9.5	908	12.9	9.5
2004-05	1,167	5.9	3.3	967	6.5	3.9
2005-06	1,214	4.1	0.8	1,009	4.3	1.1
2006-07	1,268	4.5	1.9	1,056	4.7	2.0
2007-08	1,321	4.2	-0.3	1,101	4.3	-0.2
2008-09	1,373	3.9	-0.3	1,145	4.0	-0.2
2009-10	1,414	3.0	4.2	1,175	2.6	3.8
<b>% change 1993-94 to 2009-10</b>		<b>149.0</b>	<b>65.5</b>		<b>157.7</b>	<b>71.3</b>

(a) Amounts shown are headline taxes, before transitional reliefs and benefits or rebates and after any authorities were designated, requiring them to reset their budgets.

(b) Adjusted using the All Items Retail Prices Index (RPI) as at April each year.



## Average council taxes and year-on-year changes by class from 2005-06 to 2009-10<sup>(a)</sup>

	Council tax					£
	Band D, 2 adults for area					Average council tax per dwelling
	2005-06	2006-07	2007-08	2008-09	2009-10	2009-10
Inner London boroughs <sup>(b)</sup>	1,020	1,059	1,090	1,112	1,117	1,020
Outer London boroughs	1,247	1,308	1,361	1,402	1,426	1,333
Metropolitan districts	1,190	1,237	1,284	1,328	1,372	981
Unitary authorities <sup>(c)</sup>	1,197	1,251	1,302	1,358	1,429	1,140
Shire districts	1,246	1,303	1,362	1,422	1,465	1,285
<b>England</b>	<b>1,214</b>	<b>1,268</b>	<b>1,321</b>	<b>1,373</b>	<b>1,414</b>	<b>1,175</b>
			% change on previous year			
Inner London boroughs <sup>(b)</sup>	3.9	2.9	2.0	0.5		
Outer London boroughs	4.9	4.1	3.0	1.7		
Metropolitan districts	3.9	3.8	3.4	3.3		
Unitary authorities <sup>(c)</sup>	4.5	4.1	4.3	3.5		
Shire districts	4.6	4.4	4.4	3.2		
<b>England</b>	<b>4.5</b>	<b>4.2</b>	<b>3.9</b>	<b>3.0</b>		

(a) Amounts shown are headline taxes, before transitional reliefs and benefits or rebates and after any authorities were designated, requiring them to reset their budgets.

(b) Includes City of London.

(c) Percentage change figures assume that the new unitary authorities created on 1 April 2009 were also in existence in 2008-09. To allow meaningful comparisons, the corresponding 2008-09 district and county figures have been aggregated.

## Average council taxes by Government Office Region from 2005-06 to 2009-10<sup>(a)</sup>

	Council tax					£
	Band D, 2 adults for area					Average council tax per dwelling
	2005-06	2006-07	2007-08	2008-09	2009-10	2009-10
North East	1,280	1,329	1,380	1,429	1,479	1,036
North West	1,235	1,289	1,345	1,396	1,442	1,069
Yorkshire & the Humber	1,182	1,234	1,286	1,337	1,379	1,027
East Midlands	1,242	1,295	1,348	1,408	1,454	1,115
West Midlands	1,197	1,246	1,297	1,346	1,387	1,091
East of England	1,234	1,290	1,349	1,408	1,451	1,270
London	1,162	1,214	1,258	1,292	1,308	1,212
South East	1,218	1,275	1,331	1,390	1,436	1,346
South West	1,237	1,294	1,352	1,413	1,462	1,244
<b>England</b>	<b>1,214</b>	<b>1,268</b>	<b>1,321</b>	<b>1,373</b>	<b>1,414</b>	<b>1,175</b>

(a) Amounts shown are headline taxes, before transitional reliefs and benefits or rebates and after any authorities were designated, requiring them to reset their budgets.

## National non-domestic rate yield, from local lists, since 2005-06

	2005-06	2006-07	2007-08	2008-09	£ million 2009-10 (B)
<b>Yield before reliefs in respect of current year</b>	<b>19,484</b>	<b>20,013</b>	<b>20,521</b>	<b>21,310</b>	<b>22,473</b>
<i>add</i>					
Changes in respect of previous years	-740	-477	-948	-671	0
<b>Yield before reliefs</b>	<b>18,745</b>	<b>19,536</b>	<b>19,573</b>	<b>20,638</b>	<b>22,473</b>
<i>less</i>					
Transitional Relief	822	278	-120	-74	0
Mandatory Relief	2,061	2,191	2,137	1,396	1,493
Discretionary Relief	36	38	39	42	42
Small Business Rate Relief	-104	-57	148	145	127
Buoyancy Factor Allowance	-	-	-	-	188
<b>Net rate yield</b>	<b>15,928</b>	<b>17,086</b>	<b>17,369</b>	<b>19,072</b>	<b>20,623</b>
<i>less</i>					
Collection costs including losses	251	233	232	340	225
<b>Contribution to the pool</b>	<b>15,677</b>	<b>16,853</b>	<b>17,138</b>	<b>18,732</b>	<b>20,398</b>
					(B)
Small business rate multiplier (pence)	41.5	42.6	44.1	45.8	48.1
Standard business rate multiplier (pence)	42.2	43.3	44.4	46.2	48.5
Number of hereditaments ('000) <sup>(a)</sup>	1,651	1,663	1,681	1,692	1,698
Rateable value <sup>(a)</sup>	46,280	47,094	47,314	46,888	46,721

(a) As at 31 December in previous year.

## Mandatory and discretionary rate reliefs since 2005-06

	2005-06	2006-07	2007-08	2008-09	£ million 2009-10 (B)
<b>Mandatory Reliefs</b>					
Charity	678.1	759.5	770.7	853.9	889.2
Rural village shop	5.7	5.2	5.9	6.0	6.1
Former agricultural premises <sup>(a)</sup>	1.4	0.6	0.0	0.0	-
Partly occupied <sup>(b)</sup>	54.6	54.5	55.9	36.0	14.4
Empty premises <sup>(b)</sup>	1,313.5	1,361.8	1,294.0	487.4	569.8
Community amateur sports club	7.3	9.4	10.6	12.7	13.1
<b>Total</b>	<b>2,060.6</b>	<b>2,191.0</b>	<b>2,137.0</b>	<b>1,396.1</b>	<b>1,492.6</b>
<b>Discretionary Reliefs</b>					
Charity	7.6	8.2	8.8	9.1	9.7
Non-profit making bodies	23.6	25.4	25.7	27.9	28.3
Rural village shop	1.9	1.9	2.0	2.1	2.1
Other small rural business	1.2	1.2	1.3	1.3	1.3
Former agricultural premises <sup>(a)</sup>	0.1	0.1	0.0	0.0	-
Hardship <sup>(c)</sup>	1.0	1.4	0.9	1.3	-
Charges on property <sup>(c)</sup>	0.0	0.0	0.0	0.1	-
Community amateur sports club	0.2	0.1	0.2	0.2	0.3
<b>Total</b>	<b>35.7</b>	<b>38.2</b>	<b>38.9</b>	<b>41.9</b>	<b>41.7</b>

(a) Relief for former agricultural premises ceased on 15 August 2006.

(b) The rates of relief for partly occupied and empty properties changed from 1 April 2008 and 1 April 2009.

(c) No estimates are made for the provision of hardship relief or charges on property at budget stage.

## Number of dwellings on valuation list as at 29 March 2009 (by region)

	thousand								
Valuation band ranges	Band A £40,000 and Under	Band B £40,001 to £52,000	Band C £52,001 to £68,000	Band D £68,001 to £88,000	Band E £88,001 to £120,000	Band F £120,001 to £160,000	Band G £160,001 to £320,000	Band H Over £320,000	Total
Ratio to Band D	6/9	7/9	8/9	1	11/9	13/9	15/9	2	
North East	659	172	170	92	46	20	12	1	1,172
North West	1,321	614	546	315	182	89	60	6	3,133
Yorkshire & the Humber	1,016	456	380	212	132	64	37	3	2,300
East Midlands	735	437	349	207	122	59	34	3	1,946
West Midlands	737	589	452	259	163	88	54	5	2,348
East of England	358	532	653	435	264	143	97	12	2,494
London	114	450	895	844	502	251	201	57	3,314
South East	320	604	940	730	483	292	233	33	3,636
South West	411	575	542	372	248	126	72	7	2,354
<b>Total England</b>	<b>5,672</b>	<b>4,429</b>	<b>4,927</b>	<b>3,467</b>	<b>2,143</b>	<b>1,132</b>	<b>800</b>	<b>128</b>	<b>22,697</b>
% in band	25.0	19.5	21.7	15.3	9.4	5.0	3.5	0.6	100.0

Source: Valuation Office Agency

## Number of chargeable dwellings<sup>(a)</sup>

	2004	2005	2006	2007	2008
Total number of dwellings on valuation lists	21,825	21,980	22,177	22,388	22,596
Number of dwellings exempt from council tax	692	710	735	762	777
Number of demolished dwellings	5	4	4	3	3
<b>Number of dwellings on valuation list liable for council tax<sup>(b)</sup></b>	<b>21,129</b>	<b>21,267</b>	<b>21,439</b>	<b>21,623</b>	<b>21,816</b>
<b>Number of dwellings subject to a discount</b>	<b>7,993</b>	<b>8,018</b>	<b>8,070</b>	<b>8,106</b>	<b>8,177</b>
<i>of which:</i>					
<i>second homes<sup>(c)</sup></i>	229	236	240	239	245
<i>long-term empty homes<sup>(d)</sup></i>	241	212	209	188	185
<i>single adults</i>	7,298	7,351	7,432	7,485	7,544
<i>all residents disregarded for council tax purposes</i>	38	33	32	32	32
<i>all but one resident disregarded for council tax purposes</i>	187	186	156	162	170
<b>Number of dwellings not subject to a discount</b>	<b>13,135</b>	<b>13,249</b>	<b>13,369</b>	<b>13,517</b>	<b>13,639</b>
<i>of which:</i>					
<i>long-term empty homes<sup>(d)</sup></i>	77	102	111	126	143
<i>others</i>	13,058	13,147	13,259	13,391	13,496

(a) As at 11 October 2004, 19 September 2005, 18 September 2006, 17 September 2007 and 15 September 2008

(b) Total dwellings on valuation list less those exempt from council tax and demolished dwellings

(c) Second homes are subject to a discount of between 10% and 50%

(d) Long-term empty homes are those dwellings which are unoccupied and substantially unfurnished. They can be subject to a discount of between 0% and 50% subject to local authority discretion.

## Symbols and conventions

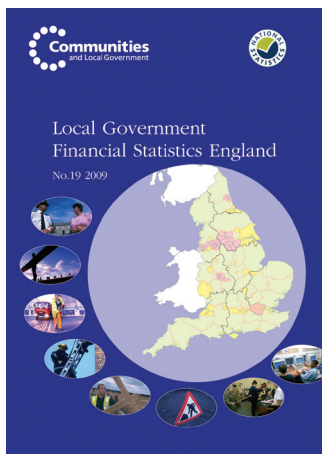
- B = Budget estimates as reported by authorities
- F = Forecast estimates
- P = Provisional estimates
- 1P = First Provisional estimates
- 2P = Second Provisional estimates
- R = Revised since the last statistical release
- || = Discontinuity in the data
- ... = Not available
- = Not relevant
- = Negative
- 0 = Zero or negligible

## Further information

For more detailed data, additional tables and more information on sources please refer to Local Government Financial Statistics publications at: [www.local.communities.gov.uk/finance/stats/index.htm](http://www.local.communities.gov.uk/finance/stats/index.htm)

In addition the 19th edition of Local Government Financial Statistics (pictured below) presents the latest in an annual series of publications which serve to provide a vital explanation of their subject. This can be found at the following link:

<http://www.communities.gov.uk/publications/corporate/statistics/financialstatistics192009>



The 20th edition is due out in mid-2010, and will be available on the Local Government Finance Statistics section of the Communities website. [www.communities.gov.uk/localgovernment/localgovernmentfinance](http://www.communities.gov.uk/localgovernment/localgovernmentfinance)

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