Ministry of Housing,
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Local authority Council Taxbase in England 2025

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Applies to England

Publication for Scotland
(https://www.gov.scot/publications/council-tax-base)

Publication for Wales
(https://gov.wales/council-tax-dwellings)

Contents

This publication is available at https://www.gov.uk/government/statistics/council-taxbase-2025-in-england/local-authority-council-taxbase-in-england-2025

The release provides details on the number of dwellings liable for council tax and the number of dwellings that receive council tax discounts, are charged premiums, and receive exemptions in England.

1. In this release:

- In England, there were a total of 25.8 million dwellings as of 10 September 2025, an increase of 142,000 (or 0.6%) compared with 15 September 2024. These figures are affected by delays in adding new dwellings to the Council Tax list. Of this number, 25.1 million dwellings were liable for council tax. This was an increase of 131,000 (or 0.5%) compared with September 2024.
- There were 15.9 million dwellings (61.6% of all dwellings) liable to pay 100% council tax as they are not entitled to any exemptions, discounts, or charged a premium.
- There were 8.8 million dwellings (34.3% of all dwellings) that were subject to a discount, an increase of 83,000 (or 0.9%) compared with 2024. Of these, 8.5 million dwellings were receiving a discount because they were occupied by single adults, up by 1.0% from the previous year.
- There were 323,000 dwellings (1.3% of all dwellings) charged a premium on their council tax, with 153,000 dwellings being charged an Empty Homes Premium (up by 33,000 or 27.9% compared to 2024) and 170,000 dwellings being charged the newly introduced Second Homes Premium.
- There were 758,000 dwellings exempt from paying council tax, an increase of 10,000 (or 1.3%) compared with 2024. Exempt dwellings account for 2.9% of all dwellings.
- Excluding exempt properties, there were 542,000 dwellings recorded as empty for the purposes of council tax as of 10 September 2025, up by 40,000 (or 8.0%) from the previous year. This includes dwellings being charged a premium. There were 212,000 dwellings that were receiving an exemption that were unoccupied, down by 5,000 (2.4%).
- There were 268,000 dwellings recorded as second homes for the purposes of council tax, a decrease of 12, 000 (or 4.2%) compared with 2024. This includes dwellings being charged a premium.

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2. Introduction

This release provides information relating to the stock of domestic dwellings in local authority areas in England based on council tax records. The total number of dwellings is based on the Valuation Office Agency (VOA)'s Council Tax List snapshot as of 10 September 2025. Further information relating to council tax discounts, exemptions and premiums is then derived from this snapshot on 6 October 2025 (the 1st Monday of October). The data are then provided on the Council Tax Base (CTB) form submitted by all 296 billing authorities in England.

The release provides summary totals at an England level of the total number of dwellings, the number of dwellings that are exempt from council tax, and the number liable for council tax. For dwellings liable for council tax, it also gives summary figures for the number receiving different types of council tax discounts and those being charged a premium. Information at a local authority level is published in the associated tables.

The information contained in this release can be used to calculate a tax base for a local authority. A "tax base" is the number of Band D equivalent dwellings in a local authority area. To calculate the tax base for an area, the number of dwellings in each council tax band is adjusted to take account of any discounts, premiums or exemptions. The resulting figure for each band is then multiplied by its proportion relative to Band D (from 6/9 for Band A to 18/9 for Band H) and the total across all 8 bands is calculated. An estimated tax base is used to determine the level of council tax an authority charges each dwelling. This is shown in the local authority level data table available online.

These figures are not directly comparable to the measure of net additional dwellings reported in the indicators of new dwelling supply (https://www.gov.uk/government/collections/house-building-statistics) due to the differences in timing and sources. Additionally, figures in this release are affected by an upgrade of the system it uses for Council Tax (see below).

2.1 Changes affecting figures in 2025

VOA list snapshot

The VOA has recently upgraded the system it uses for Council Tax, which has led to an increase in the number of new properties waiting to be registered. This means that there is a higher number of outstanding new properties that have not been included in the Council Tax list snapshot than in previous years. This affects the stock of dwellings reported in this release, in particular the increase in additional dwellings since last year.

Other changes
In 2025, authorities reported the following reasons for change in their figures compared with last year:

- Increase in dwellings developments
- Increased promotion, awareness, and reviews of discounts and exemptions
- Extension of the Empty Homes Premium
- Introduction of the Second Homes Premium

From 1 April 2024, authorities could charge an Empty Homes Premium of up to 100% for properties that have been empty for between 1 and 2 years. Previously the premium could only be applied where properties had been empty for 2 or more years. From 1 April 2025, authorities could charge a Second Homes Premium of up to 100% on properties that were reported to be second homes for council tax purposes (these are properties that are furnished but do not have anyone living in them as their main residence). With the extension of the Empty Homes Premium in 2024-25 and the introduction of the Second Homes Premium, some authorities have reported that they have carried out reviews of empty properties and second homes, which has affected their figures.

Authorities also reported that changes to schemes introduced in previous years, such as Homes for Ukraine, impacted their figures.

3. Chargeable dwellings, exemptions and discounts

Table 1 provides figures for the total number of dwellings in England in September each year from 2021 to 2025, those that are liable for council tax i.e. chargeable dwellings, those that are exempt from council tax, those that receive a discount on their council tax and those that are required to pay a premium on their council tax.

- In England, there were 25.8 million dwellings as of 10 September 2025, an increase of 142,000 (or 0.6%) compared with 15 September 2024. These figures are affected by delays in adding new dwellings to the Council Tax list. Of this number, 25.1 million dwellings were liable for council tax. This was an increase of 131,000 (or 0.5%) compared with September 2024.

- There were 15.9 million dwellings (61.6% of all dwellings) liable to pay 100% council tax as they are not subject to any exemptions, discounts, or charged a premium.
- There were 8.8 million dwellings (34.3% of all dwellings) that were subject to a discount. This was an increase of 83,000 (or 0.9%) compared with 2024. Of these, 8.5 million dwellings were receiving a discount because they were occupied by single adults, up by 1.0% from the previous year.
- There were 323,000 dwellings (1.3% of all dwellings) charged a premium on their council tax, with 153,000 dwellings being charged an Empty Homes Premium (up by 33,000 or 27.9% compared to 2024) and 170,000 dwellings being charged the newly introduced Second Homes Premium.
- There were 758, 000 dwellings exempt from paying council tax, an increase of 10,000 (or 1.3%) compared with 2024. Exempt dwellings account for 2.9% of all dwellings.

Table 1: Number of Chargeable Dwellings in thousands, 2021 to 2025

Year	2021	2022	2023	2024	2025
Total number of dwellings on valuation lists [note a]	**24,987**	**25,225**	**25,462**	**25,675**	**25,817**
less: number of dwellings exempt from council tax	660	692	741	748	758
less: number of demolished dwellings	1	2	2	2	3
Number of dwellings on valuation list liable for council tax	**24,326**	**24,531**	**24,718**	**24,926**	**25,056**
of this: number of dwellings subject to a discount	**8,492**	**8,646**	**8,731**	**8,760**	**8,843**
of which are empty homes subject to a discount [note b]	52	48	40	36	34
of which are second homes subject to a discount [note c]	10	9	8	8	7

Year	2021	2022	2023	2024		2025
of which are single persons	8,151	8,307	8,388	8,409		8,496
of which are all residents disregarded for council tax purposes	38	38	43	50		48
of which are all but one resident disregarded for council tax purposes	242	244	253	256		257
of this: number of dwellings charged a premium [note d] [note e]	**72**	**72**	**76**	**120**	**||**	**323**
of which are empty homes charged a premium [note d] [note e]	72	72	76	120		153
of which are second homes charged a premium [note f]	[x]	[x]	[x]	[x]		170
Number of dwellings not subject to a discount or charged a premium [note g]	**15,762**	**15,812**	**15,911**	**16,047**	**||**	**15,891**
of which are empty homes not subject to a discount or charged a premium [note b] [note d]	345	358	365	347		355
of which are second homes not subject to a discount or charged a premium [note c] [note d]	243	247	255	272		91
of which are classed as other	15,174	15,206	15,291	15,428		15,445

Footnotes for Table 1

[note a] Data for 2025 taken as at 10 September 2025 by the VOA.

[note b] Empty homes are those dwellings which are unoccupied and substantially unfurnished and, at local authority discretion, can be subject to a discount of between 0% and 100%. If an authority sets a discount of 0% then it is classified in the table as ‘not subject to discount’. All other discount rates are classified as ‘subject to a discount’.

[note c] At local authority discretion, second homes can be subject to a discount of between 0% and 50%. If an authority sets a discount of 0% then this is classified in the table as ‘not subject to discount’. All other discount rates are classified as ‘subject to discount’.

[note d] Caution should be taken when comparing the number of dwellings charged a premium (and not charged a premium) from year to year due to changes to premiums and those authorities applying it. The change between 2023 and 2024 will be affected by the change to charge the Empty Homes Premium on properties that have been empty for 1 to 2 years from 1 April 2024. Previously the premium could be charged to properties empty for 2 or more years. The change between 2024 and 2025 will be affected by introduction of the Second Homes Premium from the 1 April 2025.

[note e] Empty homes are those dwellings which are unoccupied and substantially unfurnished and, if they have been empty for more than 1 year, may be charged a premium. Not all authorities charge a premium - in 2025, 291 out of 296 authorities applied a premium.

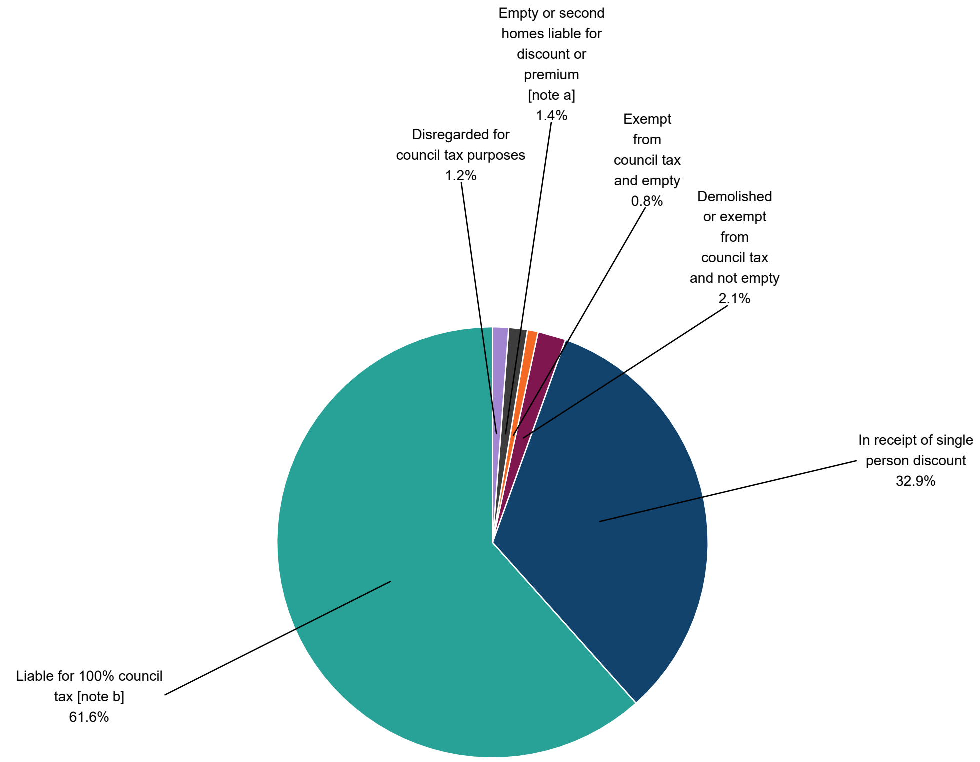
[note f] Second homes are those dwellings which are furnished and are not used by anyone as their main home. From 1 April 2025, authorities could charge these properties a Second Homes Premium. However, not all authorities have charged a second homes premium. In 2025, 211 out of 296 authorities applied a premium.

[note g] Number of dwellings not subject to a discount or a premium will include empty properties and second homes with an exception from the relevant premium.

Chart 1 below shows how the total stock of dwellings on the valuation list is split between the various categories of liability for council tax at the snapshot. 61.6% of all dwellings on the valuation list are liable to a 100% charge of council tax, with 32.9% of all dwellings receiving a single person discount. The remaining 5.5% of dwellings either get other discounts, are charged premiums, are exempt from council tax or are being demolished.

Chart 1: Split of dwelling stock by category of liability as at 10 September 2025

Number of dwellings on valuation list as at 10 September 2025 = 25.8 million



[note a] ‘Empty or second homes liable for discount or premium’ includes empty or second homes subject to a discount or charged a premium only. Some empty and second homes will be included in other categories.

[note b] ‘Liable for 100% council tax’ includes empty or second homes receiving no discount.

See Accompanying Tables and Open Data (https://www.gov.uk/government/statistics/council-taxbase-2025-in-england) to download the chart data.

4. Chargeable dwellings, exemptions, and discounts by council tax band

Table 2 provides figures of the number of dwellings in England by council tax valuation band as at 10 September 2025. It shows those that are liable for council tax i.e. chargeable dwellings, those that are exempt from council tax, those that receive a discount on their council tax and those that are required to pay a premium on their council tax.

If the occupiers of a dwelling are granted disabled relief for council tax purposes, this reduces the council tax band of the dwelling by one band i.e. if the dwelling would normally be a Band D dwelling, after disabled relief the council tax band would be Band C. However, if the dwelling is in Band A, normally the lowest council tax band available, after disabled relief the band is said to be in council tax Band A-.

- 43.2% of all dwellings are in Bands A and B, 47.5% of all dwellings are in Bands C to E, and only 9.4% are in the top three bands F to H.
- 56.0% of dwellings subject to a discount are in Bands A and B.
- Of the 8.5 million dwellings entitled to a single person discount as at 10 September 2025, 33.6% were in Band A and 23.0% were in Band B.
- 56.7% of dwellings being charged the empty homes premium are in Bands A and B, and 37.3% being charged the second homes premium are in Bands A and B.

Table 2: Dwellings, exemptions and discounts by valuation band in thousands, 2025

Year	Band A-	Band A	Band B	Band C	Band D	Band E	Band F	Band G
Number of dwellings on valuation lists as at 10 September 2025	**[z]**	**6,111**	**5,031**	**5,673**	**4,050**	**2,537**	**1,348**	**913**
less: number of dwellings exempt from council tax	[z]	288	146	137	91	51	25	16
less: number of demolished dwellings [note a]	[z]	1	0	0	0	0	0	0

Year	Band A-	Band A	Band B	Band C	Band D	Band E	Band F	Band G
Number of dwellings on valuation list liable for council tax	**[z]**	**5,822**	**4,884**	**5,535**	**3,959**	**2,486**	**1,323**	**897**
Number of dwellings moved down one band as a result of disabled relief [note b]	17	22	30	27	21	12	9	5
Number of dwellings liable to council tax adjusted for disabled relief [note c]	**17**	**5,826**	**4,892**	**5,532**	**3,954**	**2,476**	**1,320**	**892**
of this: number of dwellings subject to a discount	**6**	**2,932**	**2,022**	**1,855**	**1,060**	**548**	**252**	**148**
of which are empty homes subject to a discount [note d]	[z]	12	8	7	4	2	1	1
of which are second homes subject to a	[z]	4	1	1	0	0	0	0

Year	Band A-	Band A	Band B	Band C	Band D	Band E	Band F	Band G
discount [note e]								
of which are single persons	5	2,852	1,955	1,778	1,007	516	234	133
of which all residents disregarded for council tax purposes	0	10	7	7	6	4	5	6
of which all but one resident disregarded for council tax purposes	1	53	52	62	43	25	13	7
of this: number of dwellings charged a premium [note f]	**[z]**	**93**	**57**	**58**	**45**	**29**	**18**	**16**
of which are empty homes charged a premium	[z]	58	28	26	18	10	6	5
of which are second homes charged a premium	[z]	35	29	32	28	19	12	11
of this: number of dwellings not subject to	**11**	**2,801**	**2,812**	**3,620**	**2,848**	**1,899**	**1,050**	**729**

Year	Band A-	Band A	Band B	Band C	Band D	Band E	Band F	Band G
a discount or charged a premium [note g]								
of which are empty homes not subject to a discount or charged a premium	[z]	118	76	71	44	24	12	9
of which are second homes not subject to a discount or charged a premium	[z]	25	14	17	14	9	5	5
of which are classed as other	11	2,658	2,723	3,532	2,790	1,866	1,033	715

Footnotes for Table 2

[note a] Figures in Band B to H are below 500 and are therefore presented as 0.

[note b] Dwellings subject to disabled relief are charged council tax at the rate of one band lower than that on the valuation list. Council tax for a Band A- dwelling is charged at 5/9 of the council tax of a Band D dwelling.

[note c] Calculated by subtracting the number of dwellings moved down from this band as a result of disabled relief from the number of dwellings on the valuation list liable to council tax and adding the number of dwellings moved into this band as a result of disabled relief.

[note d] Empty homes are those dwellings which are unoccupied and substantially unfurnished and, at local authority discretion, can be subject to a discount of between 0% and 100%. If an authority sets a discount of 0% then this is classified in the table as ‘not subject to a discount’. All other discount rates are classified as ‘subject to a discount’.

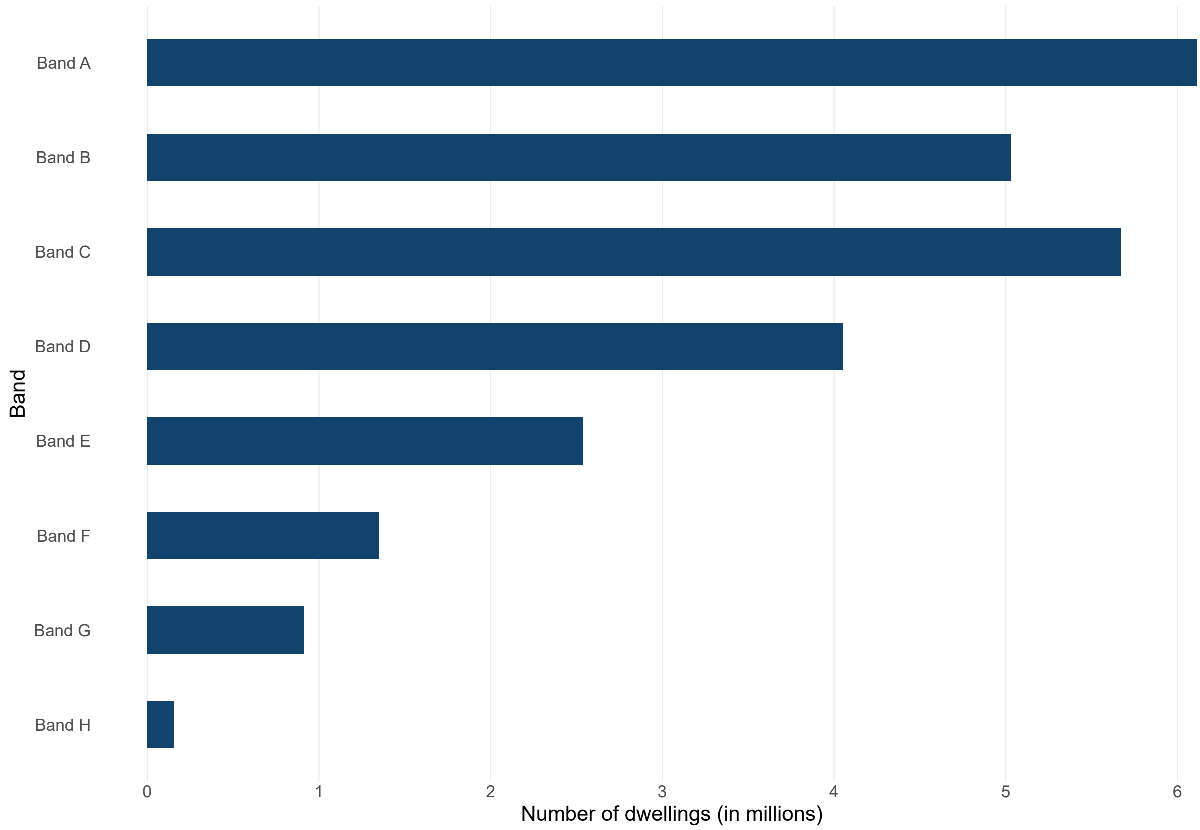
[note e] At local authority discretion, second homes can be subject to a discount of between 0% and 50%. If an authority sets a discount of 0% then this is classified in the table as ‘not subject to a discount’. All other discount rates are classified as ‘subject to a discount’.

[note f] Not all authorities charge a premium - in 2025, 291 out of 296 authorities applied an empty homes premium and 211 out of 296 authorities applied a second homes premium.

[note g] Number of dwellings not subject to a discount or a premium includes empty properties and second homes that have an exception from the premium.

Chart 2: Split of dwelling stock by council tax band as at 10 September 2025

Number of dwellings on valuation list as at 10 September 2025 = 25.8 million



See [Accompanying Tables and Open Data (https://www.gov.uk/government/statistics/council-taxbase-2025-in-england)](https://www.gov.uk/government/statistics/council-taxbase-2025-in-england) to download the chart data.

5. Empty and second homes

5.1 Empty homes for the purposes of council tax

Empty homes are dwellings which are unoccupied and substantially unfurnished. At local authority discretion, empty homes can be subject to a discount of between 0% and 100%. If they have been empty for more than 1 year, they may be charged a premium, which is in addition to the full amount of council tax due. Whether a premium is charged is at local authority discretion. Further details of the premium are described below.

There are also some exempt classes which can be applied to properties that are unoccupied. The total figure of unoccupied dwellings receiving an exemption is included in Table 3a. More details on exemptions are found in Table 5a. The aggregation of the empty properties receiving a discount, empty properties charged a premium and these unoccupied dwellings receiving an exemption are published as the measure of 'All vacants' in the separate Dwelling Stock estimates statistical release and in Live Table 615 (https://assets.publishing.service.gov.uk/media/6853e1d0f812712f845814e3/Live_Table_615.ods). We have now included this aggregation in this release.

Between 1 April 2013 and 31 March 2024, authorities were able to charge an Empty Homes Premium on properties that had been empty for two or more years. From 1 April 2019 to 31 March 2020, the premium was 100%, having been increased from a 50% premium. From 1 April 2020 to 31 March 2021, the premium could be up to 100% for dwellings that had been empty for between 2 to 5 years and up to 200% for dwellings that had been empty for more than 5 years. From 1 April 2021 to 31 March 2024, the premium could be up to 100% for dwellings that had been empty for between 2 to 5 years, up to 200% for dwellings that had been empty for between 5 to 10 years, and up to 300% for dwellings that have been empty for 10 years or more. Since 1 April 2024, authorities have been able to charge a premium of up to 100% for dwellings that have been empty for between 1 and 2 years. There are therefore some discontinuities in Tables 3a and 3b below.

In 2025, 291 out of 296 authorities reported they were charging the premium on some of their empty dwellings. Some caution should be taken when interpreting the split of data as some authorities may only be able to report in one category (particularly where there is no variation in premium), and we do not record whether this is the case. The number of authorities reporting in each category for each year are shown in Table 3b.

There are some exceptions where the premium isn't charged to dwellings even though they have been empty for more than 1 year and the premium is in use by the authority. These are included in the total number of empty homes that are not subject to a discount or premium.

Table 3a and **Table 3b** provide figures for the total number of dwellings in England classed as empty for council tax purposes since 2021 with details of the levels of discounts and premiums applied.

- Excluding empty properties that were exempt, the total number of empty dwellings in October 2025 was 542,000 - an increase of 40, 000 or 8.0% on the previous year. Some authorities reported that this increase was because of reviews undertaken due to the extension of the Empty Homes Premium and the introduction of the Second Homes Premium.
- Of these, only 34,000 empty dwellings were subject to a discount, down by 3.5% from the previous year. Of these, 17,000 dwellings received a 100% discount.
- 153,000 empty dwellings were charged a premium. Of these, 83.2% of dwellings being charged a premium have been empty for 1-5 years, 11.2% of dwellings have been empty for between 5-10 years and 5.5% of dwellings have been empty for more than 10 years.
- There were also 212,000 unoccupied dwellings receiving an exemption.

Table 3a: Number of dwellings classed as empty by level of discount and premium awarded, 2021 - 2025

Year	2021	2022	2023	2024	2025
Total number of dwellings classed as empty [note a]	**653,025**	**676,304**	**699,126**	**719,470**	**754,280**
Number of exempt dwellings classed as empty	**184,955**	**197,376**	**218,281**	**217,207**	**212,004**
Number of chargeable dwellings classed as empty	**468,070**	**478,928**	**480,845**	**502,263**	**542,276**
Number of dwellings classed as empty not subject to a discount or charged a premium [note b]	**344,649**	**358,422**	**365,365**	**346,999**	**354,924**
of this: empty homes not subject to a discount	344,649	358,422	365,365	339,039	332,097
of this: empty homes (1 year or more) not	[x]	[x]	[x]	7,960	22,827

Year	2021	2022	2023	2024	2025
charged a premium [note c]					
of which empty homes (1 year or more) not charged a premium because of an exception [note d]	[x]	[x]	[x]	1,058	7,367
Number of dwellings classed as empty subject to a discount [note e]	**51,791**	**48,165**	**39,677**	**35,658**	**34,420**
of which 10% discount	845	476	523	103	103
of which 20% discount	417	390	30	45	59
of which 25% discount	13,407	12,454	11,230	9,871	9,933
of which 40% discount	724	798	0	0	0
of which 50% discount	9,790	8,909	7,424	8,014	7,025
of which 75% discount	847	783	835	547	624
of which 100% discount	25,761	24,355	19,635	17,078	16,676
Number of dwellings classed as empty charged a premium [note f] [note g] [note h]	**71,630**	**72,341**	**75,803**	**119,606**	**152,932**
of which 10% premium	8	38	9	0	0
of which 50% premium	6,354	5,420	3,508	1,750	622
of which 100% premium	47,243	48,097	52,142	95,237	127,899
of which 150% premium	123	19	35	18	0

Year	2021	2022	2023	2024	2025
of which 200% premium	12,001	12,652	13,605	15,271	16,804
of which 300% premium	5,901	6,115	6,504	7,330	7,607

Footnotes for Table 3a

[note a] This includes empty properties that receive an exemption.

[note b] Number of dwellings not subject to a discount or a premium includes empty properties with an exception from the premium.

[note c] This will include dwellings in authorities that do not charge the premium and dwellings that have an exception to the premium.

[note d] Caution should be taken when interpreting the increase in exceptions between 2024 and 2025. Exceptions were collected for the first time in 2024 and reported on a voluntary basis. Although exceptions at the authority's discretion, further guidance on exceptions to both the empty homes and second homes premium was issued after the 2024 data collection.

[note e] Since 1 April 2013, local authorities in England have been able to apply council tax discounts of between 0% and 100% for empty dwellings or charge a premium on top of the normal council tax.

[note f] Not all authorities charge an empty homes premium. In 2021, 300 out of 309 authorities applied a premium. It was 303 out of 309 authorities in 2022, 290 out of 296 authorities in 2023, 292 out of 296 authorities in 2024, and 291 out of 296 authorities in 2025.

[note g] From 1 April 2021 to 31 March 2024, local authorities were able to charge a premium of up to 100% for dwellings that have been empty for between 2 and 5 years, up to 200% for dwellings that have been empty for between 5 and 10 years, and up to 300% for dwellings that have been empty for 10 years or more. Since 1 April 2024, authorities have additionally been able to charge a premium for dwellings that have been empty for between 1 and 2 years. The splits of the premium are shown in Table 3b.

[note h] Caution should be taken when comparing the data due to changes to the premium categories. From 1 April 2024, authorities could additionally charge the Empty Homes Premium on properties that have been empty for 1 to 2 years.

Table 3b: Number of dwellings classed as empty by premium awarded, 2021 - 2025 [note a]

Year	2021	2022	2023	2024	2025
Number of dwellings classed as empty charged a premium [note b]	**71,630**	**72,341**	**75,803**	**119,606**	**152,932**
Number of dwellings classed as empty (1-2 years) charged a premium [note c] [note d]	**[x]**	**[x]**	**[x]**	**29,524**	**58,646**
of which 50% premium	[x]	[x]	[x]	144	0
of which 100% premium	[x]	[x]	[x]	29,380	58,646
Number of dwellings classed as empty (2-5 years) charged a premium [note c]	**50,449**	**50,986**	**53,442**	**66,029**	**68,620**
of which 10% premium	8	38	9	0	0
of which 50% premium	5,048	4,323	2,509	912	342
of which 100% premium	45,393	46,625	50,924	65,117	68,278
Number of dwellings classed as empty (5-10 years) charged a premium	**13,730**	**13,987**	**14,949**	**16,231**	**17,189**
of which 50% premium	976	862	768	582	198
of which 100% premium	1,073	958	915	526	532
of which 150% premium	95	19	34	18	0
of which 200% premium	11,586	12,148	13,232	15,105	16,459
Number of dwellings classed as empty (over 10 years) charged a premium	**7,451**	**7,368**	**7,412**	**7,822**	**8,477**

Year	2021	2022	2023	2024	2025
of which 50% premium	330	235	231	112	82
of which 100% premium	777	514	303	214	443
of which 150% premium	28	0	1	0	0
of which 200% premium	415	504	373	166	345
of which 300% premium	5,901	6,115	6,504	7,330	7,607
Total number of authorities in existence	309	309	296	296	296
Number of authorities charging a premium for empty dwellings	300	303	290	292	291
Number of authorities charging a premium for dwellings empty for 1-2 years [note d]	[x]	[x]	[x]	244	249
Number of authorities charging a premium for dwellings empty for 2-5 years	300	303	289	289	290
Number of authorities charging a premium for dwellings empty for 5-10 years	286	288	280	286	284
Number of authorities charging a premium for dwellings empty for over 10 years	268	279	271	279	282

Footnotes for Table 3b

[note a] Caution should be taken when comparing the number of dwellings class as empty by premium awarded due to changes in the number of authorities who charged this premium each year and changes to the premium categories. The numbers that charged the premium are set out at the end of the table.

[note b] From 1 April 2021 to 31 March 2024, local authorities were able to charge a premium of up to 100% for dwellings that have been empty for between 2 and 5 years, up to 200% for dwellings that have been empty for between 5 and 10 years, and up to 300% for dwellings that have been empty for 10 years or more. Since 1 April 2024, authorities have also been able to charge a premium for dwellings that have been empty for between 1 and 2 years.

[note c] Some authorities were unable to report the split of the number of dwellings empty between 1 and 2 years and 2 to 5 years. In these cases, they were asked to report the figures in the latter category.

[note d] The number of authorities charging a premium for dwellings empty for 1-2 years includes authorities who reported figures in the 1-2 years category and authorities who reported that these figures were in the 2-5 years category. The number of authorities reporting figures in each category are shown at the end of the table. But it may be that these annual changes partially explain the difference in trends for dwellings classed as empty (1-2 years) charged a premium and the number of authorities charging a premium for dwellings empty for 1-2 years.

5.2 Second homes for the purposes of council tax

Second homes on the council tax list are dwellings which are furnished and do not have anyone living in them as a main residence. These do not include properties that are used as holiday lets or self-catering units that are charged business rates.

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.

Since 1 April 2025, authorities have been able to charge a premium of up to 100% for second homes and 211 out of 296 authorities (71%) reported charging the premium in 2025. There are some exceptions where the premium is not applied to second homes even though the premium is in use by the authority. These properties are included in the total number of second homes that are not subject to a discount or premium.

Table 4 provides figures for the total number of dwellings in England classed as second homes for the purposes of council tax since 2021 with details of the levels of discount and premium applied.

- There were 268,000 dwellings recorded as second homes for the purposes of council tax in October 2025. This is a decrease of 12, 000 (or 4.2%) on 2024. Some authorities reported that this change was due to reviews undertaken and second homes becoming occupied or unfurnished due to the introduction of the Second Homes Premium.

- Of these, 91,000 (33.9% of all recorded second homes) were not subject to a discount or charged a premium.
- Of the 7,000 second homes subject to a discount, 14.1% received a 5% discount, 39.7% received a 10% discount and 42.5% received a 50% discount.
- 170,000 second homes (63.5% of all recorded second homes) were charged the second homes premium.

Table 4: Number of dwellings classed as second homes for the purposes of council tax by level of discount, 2021 - 2025

Year	2021	2022	2023	2024	2025
Total number of dwellings classed as second homes for the purposes of council tax	**253,400**	**256,913**	**263,318**	**279,870**	**268,153**
Number of second homes not subject to a discount or charged a premium	**243,176**	**247,443**	**255,367**	**271,964 ||**	**90,983**
of which second homes not charged a premium because of an exception	[x]	[x]	[x]	[x]	28,811
Number of second homes subject to a discount [note a]	**10,224**	**9,470**	**7,951**	**7,906**	**6,863**
of which 5% discount	2,210	2,127	934	1,011	971
of which 10% discount	5,088	4,474	3,993	4,102	2,726

Year	2021	2022	2023	2024	2025
of which 20% discount	0	0	0	0	0
of which 25% discount	238	0	0	0	0
of which 30% discount	0	0	0	0	0
of which 35% discount	233	231	230	241	247
of which 50% discount	2,455	2,638	2,794	2,552	2,919
Number of second homes charged a premium [note b] [note c]	**[x]**	**[x]**	**[x]**	**[x]**	**170,307**
Proportion of authorities applying a discount to second homes [note d]	62%	61%	64%	62%	63%
Proportion of authorities charging a second homes premium	[x]	[x]	[x]	[x]	71%

Footnotes for Table 4

[note a] Second homes can be subject to a discount of between 0% and 50% at local authority discretion.

[note b] From 1 April 2025, local authorities have been able to charge a premium of up to 100% for dwellings that are classed as second homes.

[note c] Not all authorities charge a second homes premium. In 2025, 211 out of 296 authorities applied a premium. All of these authorities charged a 100% premium only.

[note d] This includes authorities with at least one property that is subject to a discount.

6. Exemptions from council tax

There are currently 21 types (class) of exemption from council tax. These include dwellings left empty by deceased persons and dwellings which are occupied only by students, foreign spouses of students, or school and college leavers. Line 2 in both Table 1 & Table 2 showed the total number of dwellings that are exempt from council tax.

Table 5, provided as a separate table, provides details of these exemptions from council tax split by class of exemption, for 2015 to 2025, along with details of each class of exemption as a percentage of the total number of exemptions for 2025. The table also contains definitions of the council tax exemption classes. Table 5a below is a subset of Table 5 and it shows the exemptions grouped as occupied and unoccupied dwellings, and the largest contributors to those totals.

- There were 758,000 dwellings exempt from paying council tax, an increase of 10,000 (or 1.3%) compared with 2024. Exempt dwellings account for 2.9% of all dwellings.
- Three-quarters of all exemptions can be attributed to four exempt classes. The largest is exempt class N (dwellings occupied solely by students, foreign spouses of students, or school and college leavers) at 33.4%, with class F (an unoccupied property where the liable council taxpayer has died) at 16.4%, class U (properties where all occupants are severely mentally impaired) at 16.1% and class M (student halls of residence) at 10.3%.
- Of these four classes, exempt class U saw the largest percentage change compared to 2024, with an increase of 8,000 (or 6.8%) to 121, 904 dwellings.

Table 5a: Number of dwellings exempt from council tax that are occupied or unoccupied in thousands, 2021 - 2025

Year	2021	2022	2023	2024	2025
Total exemptions from council tax [note a]	**659.9**	**692.2**	**741.4**	**748.0**	**758.0**
Exemptions where the property is unoccupied (classes B, D - L, Q) [note a]	**185.0**	**197.4**	**218.3**	**217.2**	**212.0**

Year	2021	2022	2023	2024	2025
of which: Class E - An unoccupied dwelling which was previously the sole or main residence of a person who has moved to hospital or care home	31.0	32.8	37.8	38.6	38.9
of which: Class F - Dwellings left empty by deceased persons	110.7	121.9	135.7	132.9	124.1
Exemptions where the property is occupied (classes M - P, S - W) [note a]	**468.9**	**488.5**	**516.8**	**524.2**	**539.1**
of which: Class M - A hall of residence provided predominantly for the accommodation of students	68.6	73.3	76.9	77.9	78.0
of which: Class N - A dwelling which is occupied only by students, the foreign spouses of students, or school and college leavers	218.6	230.2	247.4	245.9	252.8
of which: Class O - Armed forces accommodation (included as exempt dwellings rather than chargeable dwellings because contributions in lieu will be paid in respect of them)	44.1	44.0	43.5	43.0	43.0
of which: Class 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 one or more severely mentally impaired persons and one or more students, students foreign spouses and school and college leavers	99.7	101.3	107.7	114.2	121.9

Footnotes for Table 5a

[note a] Class R exemptions (empty caravan pitches and boat moorings) are included in the total number of exemptions but are not included in either the unoccupied or occupied sub-total.

See Table 5 (https://www.gov.uk/government/statistics/council-taxbase-2025-in-england).

7. Accompanying tables and open data

7.1 Symbols used

[x] = not available
0 = zero or negligible
[z] = not relevant
[r] = Revised since the previous update of this data

7.2 Rounding

Where figures have been rounded, there may be a slight discrepancy between the total and the sum of constituent parts.

7.3 Tables

Accompanying tables are available to download (https://www.gov.uk/government/statistics/council-taxbase-2025-in-england) alongside this release. These include Tables 1 to 5 and data for individual local authorities.

8. Technical notes

Please see the accompanying technical notes document (https://www.gov.uk/government/statistics/council-taxbase-2025-in-england/local-authority-council-taxbase-in-england-2025-technical-notes) for further details.

Information on Official Statistics is available via the UK Statistics Authority website (https://www.statisticsauthority.gov.uk/).

Information about statistics at MHCLG is available via the Department's website (https://www.gov.uk/government/organisations/ministry-of-housing-communities-local-government/about/statistics).