



Chief Financial Officer/Treasurer  
Billing Authorities in England

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30 SEPTEMBER 2008

Dear Sir/Madam

## **COUNCIL TAX BASE DATA**

1. The Secretary of State, in accordance with section 139A of the Local Government Finance Act 1988 ("the 1988 Act and section 68 of the Local Government Finance Act 1992 ("the 1992 Act"), hereby gives notice that you are required to supply her with the information specified on the **CTB(October 2008)** and the **CTB(Supplementary)(October 2008)** forms which have today been e-mailed to the relevant officer in your local authority.

### **CTB(October 2008) Form**

2. The form asks for information about:
  - the numbers of dwellings in each valuation band shown on the Valuation List for your authority on 15 September 2008 and
  - the numbers of those dwellings in each band which are exempt from council tax on 6 October 2008, or in respect of which the amount of council tax payable is subject to a discount or disabled reduction on that day.
3. The information should be provided on the basis of the information available to you on 6 October 2008. However, more recent figures for discounts and exemptions applicable as at 6 October 2008 will be acceptable if numbers change significantly in the light of information received after 6 October 2008 (for example, for class N exemptions for students) although, please note that the deadline for return of this form is **Friday 24 October 2008**.
4. The following information has today been e-mailed to the relevant officer in your authority:
  - A copy of this Notice;
  - CTB(October 2008) form and CTB(Supplementary)(October 2008) form in a single Excel workbook;
  - Notes for completion of the CTB(October 2008) form;
  - Validation checks for the CTB(October 2008) form; and

- Notes for completion of the CTB (Supplementary) (October 2008) form.
5. Copies of the above documents are also available on the Department's website [www.local.communities.gov.uk/finance/stats/lqfforms/others.htm](http://www.local.communities.gov.uk/finance/stats/lqfforms/others.htm) .
  6. Following the move to multi-year Formula Grant Settlement the information on form CTB(October 2008) will not be used by the Secretary of State to calculate a council tax base figure for your authority for the 2009-10 Formula Grant Settlement. However, we need the data to maintain consistency with past data and for use in future taxbase projections work, that may feed into the next set of multi-year settlements.
  7. Listing Officers should have already supplied authorities with the necessary updates of the number of dwellings in each valuation band to enable authorities to complete the return. You should note, however, that although Listing Officers will continue to supply updates in accordance with normal practice, any updates relating to dates after 15 September 2008 should not be taken into account when completing the return. Any revision concerning the list at 15 September 2008 supplied by the Listing Officer to the authority will have to be confirmed in writing by the Local Valuation Office.

### **Validation**

8. On receipt of forms, a number of validation checks are performed on the data to satisfy ourselves of their accuracy. The document "Validation checks for the CTB(October 2008) form" that has been e-mailed to an officer within your local authority outlines these checks. Where your data does not satisfy our checks an appropriate explanation should be supplied. The form has checks built in and provides a facility for providing explanations where they are necessary.

### **CTB(Supplementary)(October 2008) Form**

9. This form asks for information on:
  - the numbers of dwellings in each class A to W which are exempt from council tax on 6 October 2008;
  - information on whether your local authority is using its powers under (i) section 13A of the Local Government Finance Act 1992 and (ii) section 11A of the Local Government Finance Act 1992, as at 6 October 2008 and the number of properties covered by these powers ;
  - the number of dwellings subject to a discount disregard on 6 October 2008; and
  - information on class M & N exemptions.

Further details are available in the "Notes for completion of the CTB(Supplementary) (October 2008) form"

### **Returning the forms**

10. The spreadsheet containing both the CTB(October 2008) and CTB(Supplementary) (October 2008) forms should be returned to Communities and Local Government by **Friday 24 October 2008** and it is important that all authorities return the information by

that date. Any authority who submits revised versions of either form should make it clear that it replaces any previous return.

11. Forms should be e-mailed to: [ctb.statistics@communities.gsi.gov.uk](mailto:ctb.statistics@communities.gsi.gov.uk). A printed copy of the forms, signed by the Chief Financial Officer, should be sent to:

Sheela Vyas  
Communities and Local Government  
Zone 5/J6  
Eland House  
Bressenden Place  
London  
SW1E 5DU

### **Queries**

12. Any queries about completing the forms should be sent by email to:  
[ctb.statistics@communities.gsi.gov.uk](mailto:ctb.statistics@communities.gsi.gov.uk)
13. Any queries about the contents of this letter should be addressed to Sheela Vyas, at the above address.
14. We are copying this letter to the Chief Financial Officers of major precepting authorities.

Yours faithfully

*Mark Chaplin*  
*Richard Job*

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**Richard Job**  
Data & Dissemination Team  
Local Government Finance  
Analysis and Capital Finance Division