

# **Housing Benefit and Council Tax Benefit**

## **Annual Summary Statistics**

**May 2000**

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**DEPARTMENT FOR WORK AND PENSIONS  
Information Centre, Analytical Services Division**

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## Introduction

This summary of Housing Benefit and Council Tax Benefit statistics is produced annually and is supplemented by four quarterly summaries. Most of the statistics are based on information provided by the Local Authorities of Great Britain responsible for the administration of the two benefits.

**Section 1** contains a brief description of Housing and Council Tax Benefits.

**Section 2** contains key statistics and trends for Housing Benefit and Council Tax Benefit for the most recent year and the preceding year.

**Sections 3 and 4** contain summary analyses of the main features of Housing and Council Tax Benefit.

## Conventions

Unless otherwise stated, the key statistics and analyses relate to Great Britain.

### Abbreviations and symbols used:

<b>HB</b>	Housing Benefit
<b>CTB</b>	Council Tax Benefit
<b>SAR</b>	Second Adult Rebate
<b>IS</b>	Income Support
<b>JSA (IB)</b>	Job Seekers Allowance (Income Based)
<b>HA</b>	Housing Association
<b>RSL</b>	Registered Social Landlord
<b>LRR</b>	Local Reference Rent
<b>SRR</b>	Single Room Rent
<b>LA</b>	Local Authority
<b>1997/98</b>	The financial year April 1997 to April 1998 (for example)
<b>..</b>	Not available
<b>.</b>	Not applicable
<b>-</b>	Nil or Negligible

### Rounding of figures

Numbers have been rounded to the nearest thousand, percentages to the nearest whole number and amounts of money to the nearest ten pence (unless otherwise stated). This means that component parts may not sum to totals.

### Statistical units

Recipients are used throughout this summary and refer to benefit units - which may consist of a single person or a couple.

### Regions

The regions used in this summary are Government Office Regions. A definition of these can be found at Appendix B. Regional analyses prior to 1998 publications were by Standard Statistical Region and therefore comparisons with 1998 onwards should not be made as many regions have changed.

### Client Group

Where the tables and graphs use client group splits, cases have been apportioned into the first appropriate client group from left to right. For couples, those in the 'All aged 60 and over' group are where the claimant or partner is aged 60 or over, therefore those in the 'All aged under 60' group are where both the claimant and partner are aged under 60.

### **Sampling variability**

Analyses in this summary are taken from a 1% sample of recipients (see below for details). Although these figures have been rounded, they are nevertheless subject to some sampling error.

### **Data collection and processing**

Data on Housing Benefit (HB) and Council Tax Benefit (CTB) claims is collected on a **quarterly aggregate** basis and also an **annual 1% sample** basis:

#### **Quarterly aggregate count.**

Two statistical returns (one for claims where Income Support/JSA (IB) is also paid and one for where it is not) are requested from each Local Authority relating to the second Thursday of February, May, August, and November. These include totals of HB and CTB claims, average amounts and a split of the claims by tenancy type.

The figures provided are compared with previous quarters and any substantial changes are investigated. For Local Authorities that do not respond, estimates are made by "up-rating" past data according to any regional changes.

Results are usually available around four months after the enquiry date in "Housing Benefit and Council Tax Benefit Quarterly Summary Statistics" (ISSN 1463-8266).

#### **Annual 1% sample.**

Each year (at the end of May until 1997 and the second Thursday in May from 1998), an approximate 1% sample of HB and/or CTB claims is selected and Local Authorities are requested to provide detailed information on them. This basically includes all the information required to calculate the amount of benefit. Where Income Support or Job Seekers Allowance (Income based) is also being paid, the sample is based on National Insurance number. Where IS/JSA(IB) is **not** being paid, the sample is based on claimants' date of birth.

The information provided by the Local Authorities is rigorously checked for transcription or other errors by examining its internal consistency (to ensure, for example, that the amount of HB is not greater than the eligible rent). Some cases are then referred back to the Local Authorities for further information. Once the data have been corrected, each sample case is given a "weight". This weight is calculated by comparing the number of sample cases with the aggregate totals from the quarterly enquiry - thus taking account of the Local Authorities that do not respond. For cases where IS/JSA(IB) is also paid, further information from the IS/JSA(IB) statistical enquiries is added to the data set.

### **Contact point:**

The statistics in this summary represent a subset of those available. For further information or analyses see *Social Security Statistics 2000* (an HMSO publication - ISBN 1 85197 880 1), or contact:

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*1. Note that the figures in this summary supersede those contained in Social Security Statistics 2000 as they take into account the receipt of further information from Local Authorities.*

## 1. A brief description of the benefits

The notes below describe the main features of each benefit. They do not cover all the conditions for entitlement to benefit.

### Housing Benefit

*(reformed scheme introduced April 1988)*

Local Authorities administer Housing Benefit (HB). People are eligible only if they are liable to pay rent (or are treated as if they were so liable) in respect of the dwelling they occupy as their home. Couples are treated as a single benefit unit. The amount of benefit depends on **eligible rent, income, deductions in respect of any non-dependants, deductions where food, fuel and water are included** and the **applicable amount**. Also, people who are liable to pay rent but who have capital in excess of £16,000 are not entitled to Housing Benefit.

#### Eligible rent

Eligible rent is the amount of a tenant's rental liability that can be met by Housing Benefit. Payments made by owner occupiers do not count but payments such as mooring charges for houseboats, site fees for mobile homes, rental purchase payments, mesne profits and payments for compulsory housing-related services all count for Housing Benefit. Deductions are made for service charges in the rent which relate to personal needs, such as the supply of fuel or meals. Housing Benefit may also be reduced if the amount of rent payable is unreasonably high, if the accommodation is over-large or if the claimant or their partner is a full time student.

#### Local Reference Rent

The **Local Reference Rent Scheme** was introduced on 2 January 1996 and has been applied to new and change of address claims from certain private sector tenants, claiming on or after that date. The Local Reference Rent (LRR) is an average amount of rent which reflects the general level of rents for similar sized properties in the locality of the tenancy, and it is an additional value used in the calculation of the **eligible rent**. However, where the Appropriate Rent (AR) is more than the LRR, generally, 50% of the difference between the AR and the LRR is met, thereby increasing the amount of eligible rent used to calculate Housing Benefit.

#### Single Room Rent Scheme

On 7 October 1996, the '**Single Room Rent Scheme**' was applied to single people under 25 without dependent children, in certain private sector tenancies. The Single Room Rent (SRR) is an average amount of rent reflecting the general level of rents for a single room with shared facilities in the locality of the tenancy. The SRR restricts the amount of rent which can be used to calculate Housing Benefit.

On 6 October 1997, the '**Local Reference Rent Scheme**' rules were amended, and the 50% addition was removed from the calculation of the **eligible rent** for all new claims.

The authorities have discretion to allow higher amounts of HB to alleviate exceptional hardship where the LRR or SRR restricts the amount of rent used to calculate HB.

## **Council Tax Benefit**

*(introduced April 1993)*

Council Tax Benefit (CTB) is an income-related benefit, administered by Local Authorities, designed to help people on low incomes pay their council tax. Generally, it mirrors the Housing Benefit scheme in the calculation of claimants' applicable amount, resources and deductions in respect of any non-dependants. There are two types of Council Tax Benefit:

**Maximum Council Tax Benefit** and

**Second Adult Rebate.**

### **Maximum Council Tax Benefit**

Formerly also called main Council Tax Benefit, this can help people who are liable to pay the council tax whether in or out of work. It is paid by rebating a person's council tax bill. Those receiving Income Support/JSA (IB) can get up to 100% help, subject to any non-dependant deductions that may be appropriate. People not in receipt of Income Support/JSA(IB) have their benefit assessed in a similar way to the assessment for Housing Benefit, but the maximum Council Tax Benefit is reduced by 20% of any net income above their applicable amount. People who are liable for the council tax but who have capital in excess of £16,000 are not entitled to Council Tax Benefit.

Help is also available to people who are solely liable for the tax and who have a second adult in their household who would normally be expected to contribute to the council tax bill but cannot afford to do so. These are called **Second Adult Rebates** and they are assessed on the basis of the financial circumstances of the second adult, not of those of the liable taxpayer. Rebates of up to 25% may be awarded.

Where a person is entitled to both maximum Council Tax Benefit and Second Adult Rebate, the Local Authority is required to make a "better buy" calculation and award the liable person whichever amount of benefit is the greater.

Full time students are not generally liable for council tax because most live in accommodation that is exempt. Where liability does arise, Council Tax Benefit is not payable on the same grounds as for Housing Benefit (except to the same prescribed vulnerable groups).

If a person lives in a property valued in bands F, G or H, the Council Tax Benefit may be restricted to that for a band E property.

## 2. Key Statistics and Trends

	May 1999	May 2000	% change
<b>Housing Benefit Recipients (Total)</b>	<b>4.31 million</b>	<b>4.03 million</b>	<b>-6.5</b>
Local Authority Tenants	2.52 million	2.29 million	-9.2
Private Tenants (Exc. Housing Association Tenants)	0.90 million	0.81 million	-9.2
Housing Association Tenants	0.90 million	0.93 million	3.7
Also in receipt of IS or JSA (IB)	2.77 million	2.63 million	-5.2
Not in receipt of IS or JSA (IB)	1.54 million	1.41 million	-8.8
<b>Average amount of Housing Benefit</b>	<b>£46.20</b>	<b>£48.40</b>	<b>4.9</b>
Local Authority tenants	£38.60	£41.10	6.6
Private/Housing Association tenants	£56.80	£58.00	2.1
Also in receipt of IS or JSA (IB)	£51.30	£53.50	4.3
Not in receipt of IS or JSA (IB)	£37.00	£39.00	5.5
<b>Average eligible rent</b>	<b>£51.30</b>	<b>£53.40</b>	<b>4.2</b>
Local Authority tenants	£43.50	£45.80	5.2
Private/Housing Association tenants	£62.20	£63.50	2.1
Also in receipt of IS or JSA (IB)	£52.00	£54.20	4.2
Not in receipt of IS or JSA (IB)	£50.00	£52.00	4.0
<b>Council Tax Benefit Recipients (Total excluding Second Adult Rebates)</b>	<b>5.17 million</b>	<b>4.83 million</b>	<b>-6.5</b>
Number of CTB recipients with Second Adult Rebate.	38 thousand	34 thousand	0.0
<b>Average amount of Council Tax Benefit</b>	<b>£8.80</b>	<b>£9.40</b>	<b>7.4</b>
	<b>1998/99</b>	<b>1999/00</b>	
<b>Expenditure on Housing Benefit</b>	<b>£11.1 billion</b>	<b>£11.2 billion</b>	<b>1.0</b>
Rent Rebate	£5.4 billion	£5.4 billion	-0.8
Rent Allowance	£5.7 billion	£5.8 billion	2.7
<b>Expenditure on Council Tax Benefit</b>	<b>£2.5 billion</b>	<b>£2.5 billion</b>	<b>2.7</b>

Source: 1% sample of recipients taken on the last day in May of each year until 1997 and then the second Thursday from 1998 onwards.

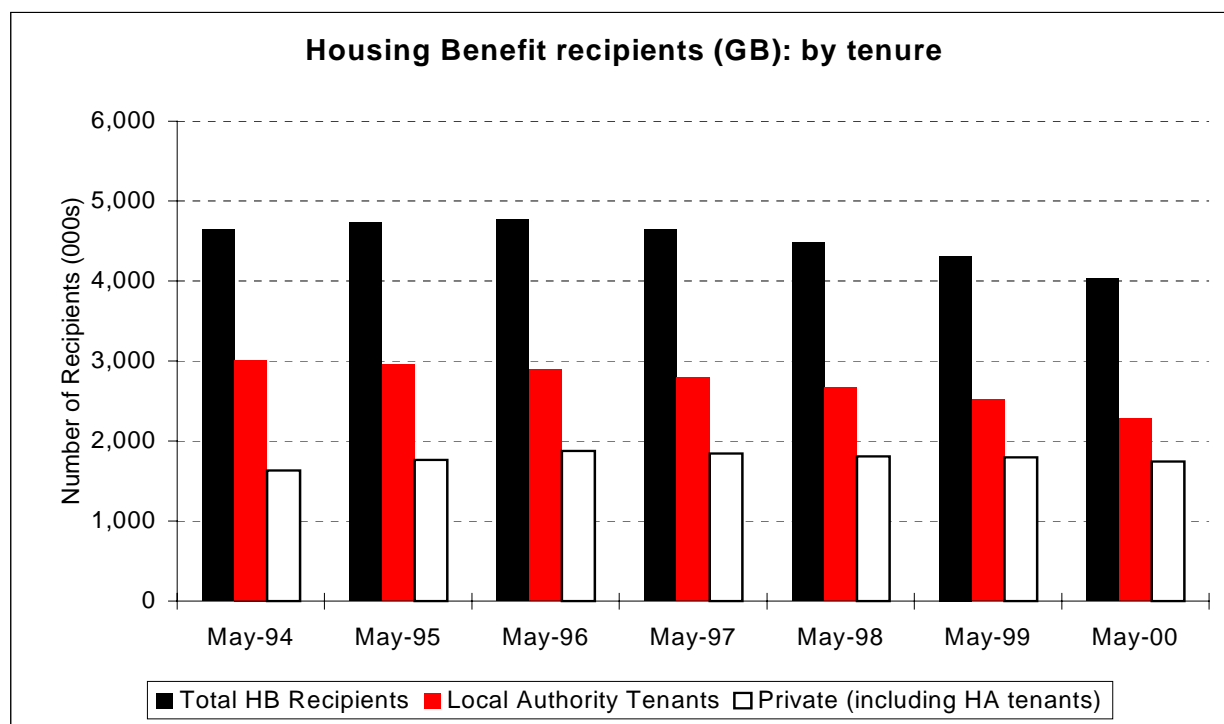
Source: Latest expenditure figures from Department of Social Security, Department of the Environment, Transport and the Regions National Assembly for Wales and Scottish Executive.

Note: These figures may differ from those in the Quarterly Summary Statistics May 2000, due to the different source data.



### 3. Housing Benefit Analyses

#### Recipients - GB



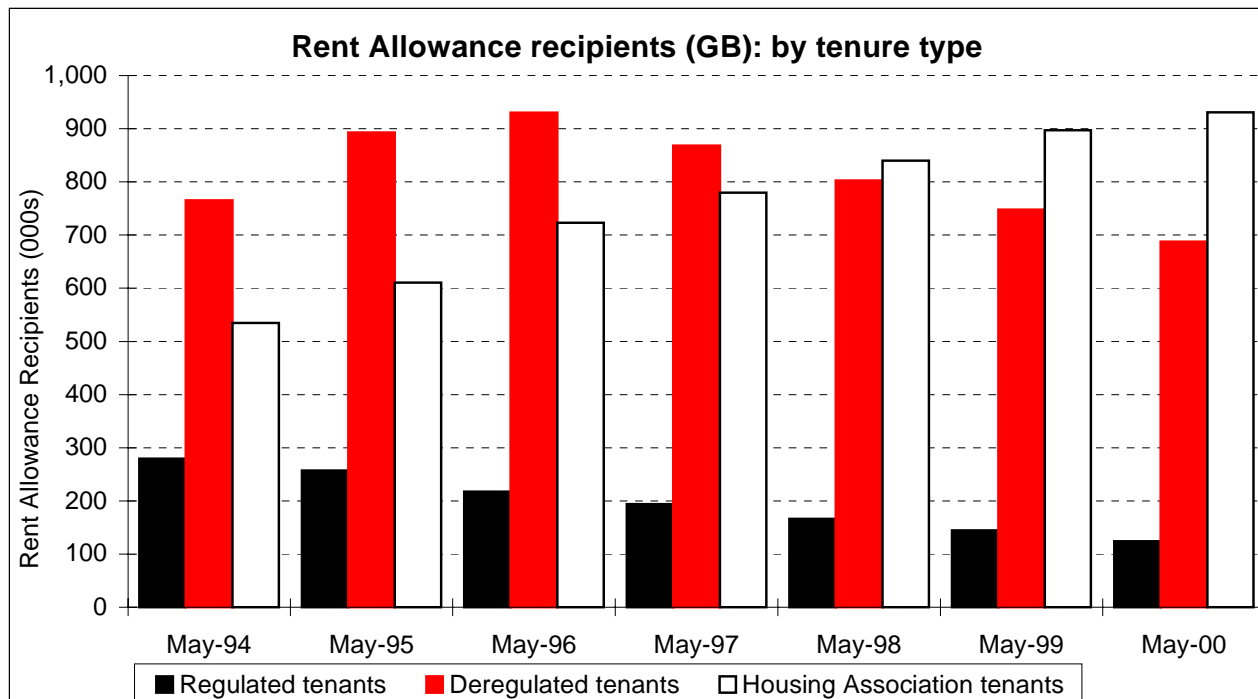
- The total number of Housing Benefit recipients fell to 4.03 million in May 2000. This represents a fall of about 15% since the peak in May 1996.
- The number of Private tenants (excluding Housing Association tenants) receiving Rent Allowance has decreased every year since May 1995. The number of Housing Association tenants receiving Rent Allowance continues to increase and now represents 23% of Housing Benefit recipients.

#### 3.1 Housing Benefit Recipients: by tenure

	Total HB recipients (=100%)	Rent Rebate		Rent Allowance					
		Local Authority Tenants	%	Total Rent Allowance recipients	%	Housing Association Tenants	%	Private Tenants (excl. HA tenants)	%
	000s	000s	%	000s	%	000s	%	000s	%
May-94	4,650	3,016	65	1,634	35	534	11	1,099	24
May-95	4,734	2,964	63	1,769	37	610	13	1,159	24
May-96	4,776	2,898	61	1,878	39	723	15	1,155	24
May-97	4,639	2,792	60	1,846	40	780	17	1,066	23
May-98	4,475	2,664	60	1,811	40	840	19	971	22
May-99	4,313	2,519	58	1,795	42	897	21	897	21
May-00	4,033	2,288	57	1,745	43	931	23	815	20

Source: 1% sample of recipients taken on the last day in May each year until 1997 and then the second Thursday from 1998 onwards.

## Rent Allowance Recipients - GB



- The chart above shows the average number of Rent Allowance cases by regulated (exc. HA tenants), de-regulated (exc. HA tenants) and Housing Association tenants. "Other" cases are not shown (see note below).
- The proportion that are regulated (private exc. HA) tenants has fallen from 17% in May 1994 to 7% in May 2000. This reflects the fact that, in the main, regulated tenancies could not be created after January 1989.
- The number of Housing Association tenants in receipt of Housing Benefit has increased from 534 thousand in May 1994 to 931 thousand in May 2000. This represents an increase of 74%.

### 3.2 Rent Allowance: by tenure

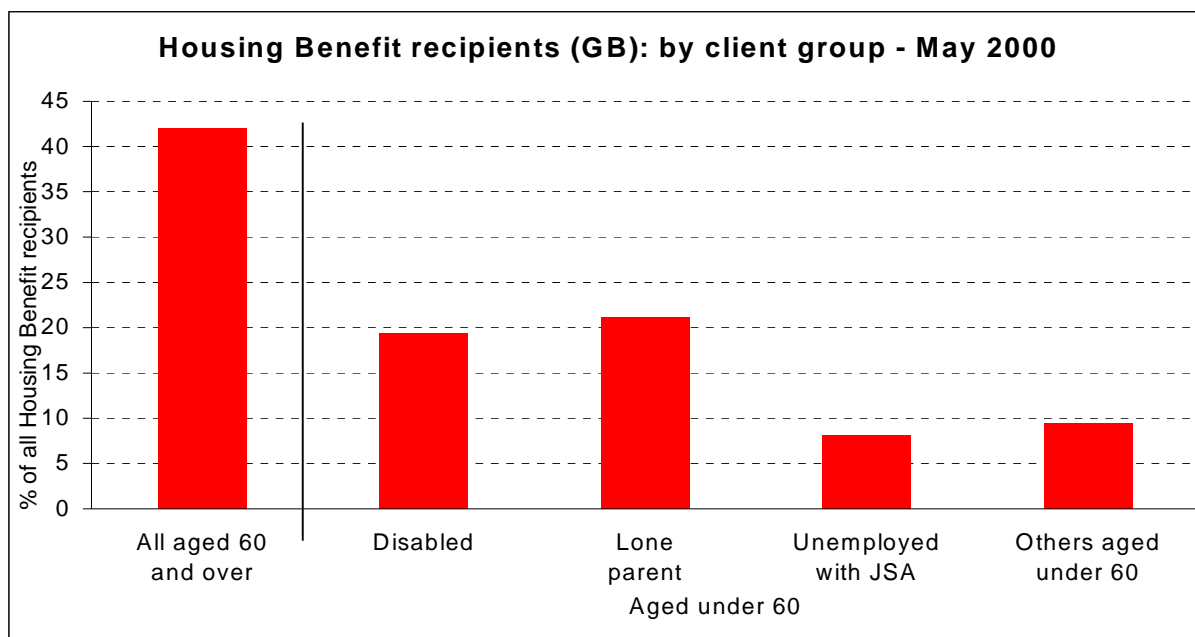
	Total Rent Allowance recipients (=100%)	Private (exc. HA) Regulated tenants		Private (exc. HA) De-regulated tenants		Housing Association tenants		Others (see note)	
		000s	%	000s	%	000s	%	000s	%
May-94	1,634	280	17	765	47	534	33	55	3
May-95	1,769	257	15	893	50	610	34	9	-
May-96	1,878	217	12	930	50	723	38	7	-
May-97	1,846	194	11	868	47	780	42	4	-
May-98	1,811	166	9	803	44	840	46	2	-
May-99	1,795	144	8	748	42	897	50	5	-
May-00	1,745	124	7	687	39	931	53	3	-

Source: 1% sample of recipients taken on the last day in May of each year until 1997 and then the second Thursday from 1998

Note: The "Others" category includes cases that cannot be classed as Regulated, Deregulated or Housing Association tenancies.

## Recipients by region and client group

### Housing Benefit recipients by client group



The above chart shows the proportion of Housing Benefit recipients for selected client groups in Great Britain at May 2000. The table below shows a further split by government office region (a definition of which can be found at Appendix B). Those aged 60 and over account for approximately 42% of the total number of HB recipients, and lone parents around 21%. The client group distribution differs quite markedly from region to region. Some examples are as follows:

- The percentage aged 60 and over is lowest (35%) in Greater London and highest (49%) in Eastern.
- The percentage of lone parents varies from 18% in Scotland to 25% in Greater London
- The percentage with disability premium is lowest (16%) in South East and highest (24%) in Wales.

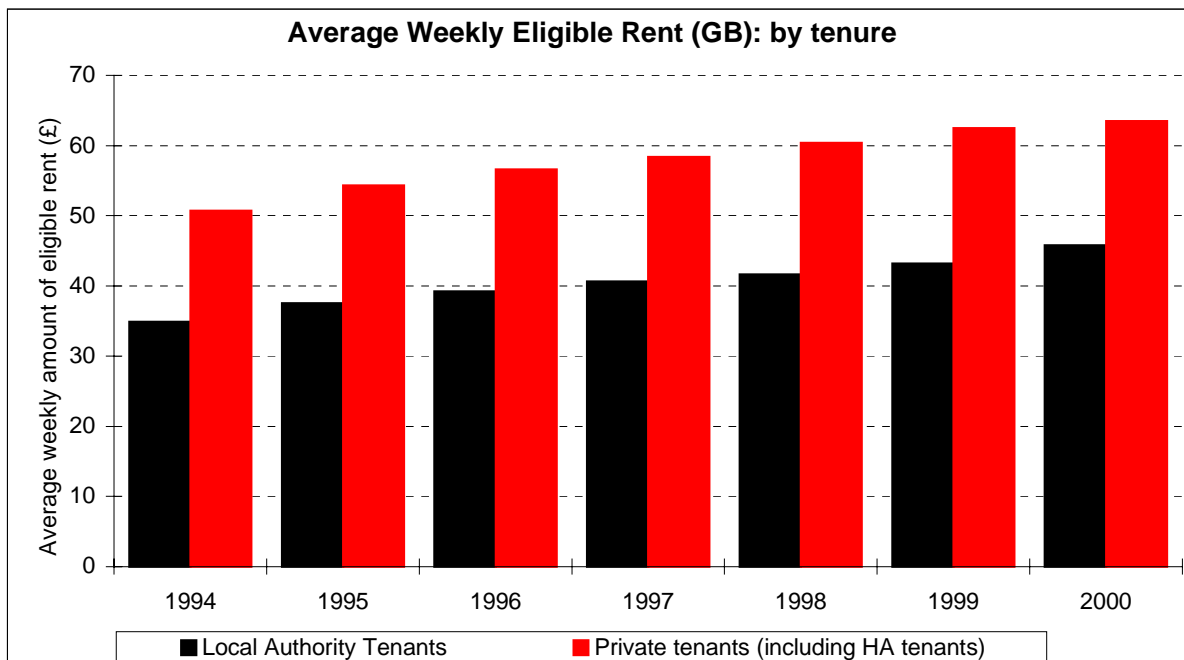
### 3.3 Housing Benefit Recipients: by client group and region - May 2000

	Total HB recipients	All aged 60 and over	Aged under 60				Others aged under 60
			All aged under 60	Disabled	Lone Parent	Unemployed with JSA	
	000s	000s	000s	000s	000s	000s	000s
<b>Great Britain</b>	<b>4,033</b>	<b>1,693</b>	<b>2,340</b>	<b>780</b>	<b>851</b>	<b>328</b>	<b>382</b>
North East	254	106	147	50	48	25	25
North West	549	215	333	132	116	41	45
Yorks & Humb	370	165	205	63	80	32	30
East Midlands	245	109	136	44	52	21	20
West Midlands	365	168	197	64	73	30	30
Eastern	282	138	144	46	55	18	25
Greater London	615	215	399	108	152	61	79
South East	386	175	211	61	88	23	39
South West	276	116	160	52	58	19	30
England	3,342	1,407	1,935	619	721	272	323
Wales	212	83	129	52	43	16	18
Scotland	480	203	277	109	87	40	40

Source: 1% sample of recipients taken on the second Thursday of May

Note: 'Unemployed with JSA' excludes Jobseekers receiving National Insurance credits only

## Eligible Rent - GB



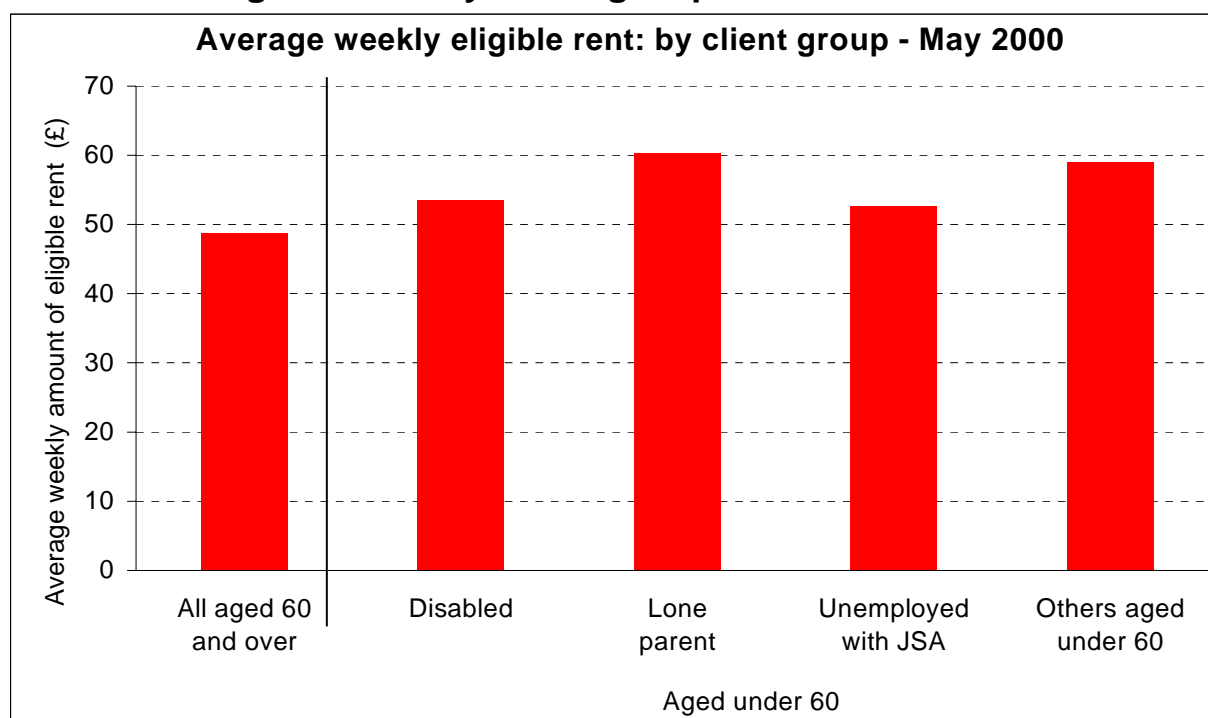
- The chart above shows the average weekly eligible rent split by Local Authority and Private tenants (including Housing Associations) at May each year from 1994 to 2000. The table below shows a further split into tenure type together with the percentage increase in eligible rent compared to the previous year.

### 3.4 Average Weekly Eligible Rent (GB): by tenure

	All HB recipients		Rent Rebate		Rent Allowance			
	Average weekly eligible rent	Year on Year increase	Average weekly eligible rent	Year on Year increase	Average weekly eligible rent	Year on Year increase	Housing Association Tenants eligible rent	Private tenants (excl. Housing Association) eligible rent
	£	%	£	%	£	%	£	£
1994	<b>40.50</b>	8	34.90	6	50.70	8	43.60	54.20
1995	<b>43.80</b>	8	37.50	7	54.30	7	47.60	57.90
1996	<b>46.10</b>	5	39.20	5	56.60	4	50.00	60.70
1997	<b>47.70</b>	4	40.60	3	58.40	3	53.40	62.10
1998	<b>49.20</b>	3	41.60	2	60.40	3	55.90	64.30
1999	<b>51.30</b>	4	43.20	4	62.50	3	58.00	66.80
2000	<b>53.40</b>	4	45.80	6	63.50	2	59.80	67.70

Source: 1% sample of recipients taken on the last day in May of each year until 1997 and then the second Thursday from 1998 onwards

## Amount of eligible rent: by client group



- The chart above and the table below show the average weekly Eligible Rent split by client group and government office region at May 2000 (a definition of government office region can be found at appendix B).
- The table below shows that in May 2000 the average weekly amount of Eligible rent was highest in Greater London (£74.30) and lowest in Scotland (£43.30).
- The average weekly amount of Eligible rent is highest for the Lone Parent client group (£60.30). Greater London is the region where Eligible rent for this client group is at its highest (£80.00) and North East is that with the lowest (£47.30).
- The client group with the lowest amount of Eligible rent is those aged 60 and over (£48.80). Greater London is the region where Eligible rent for this client group is at its highest (£66.20) and Yorks & Humb together with Scotland are those with the lowest (£40.70).

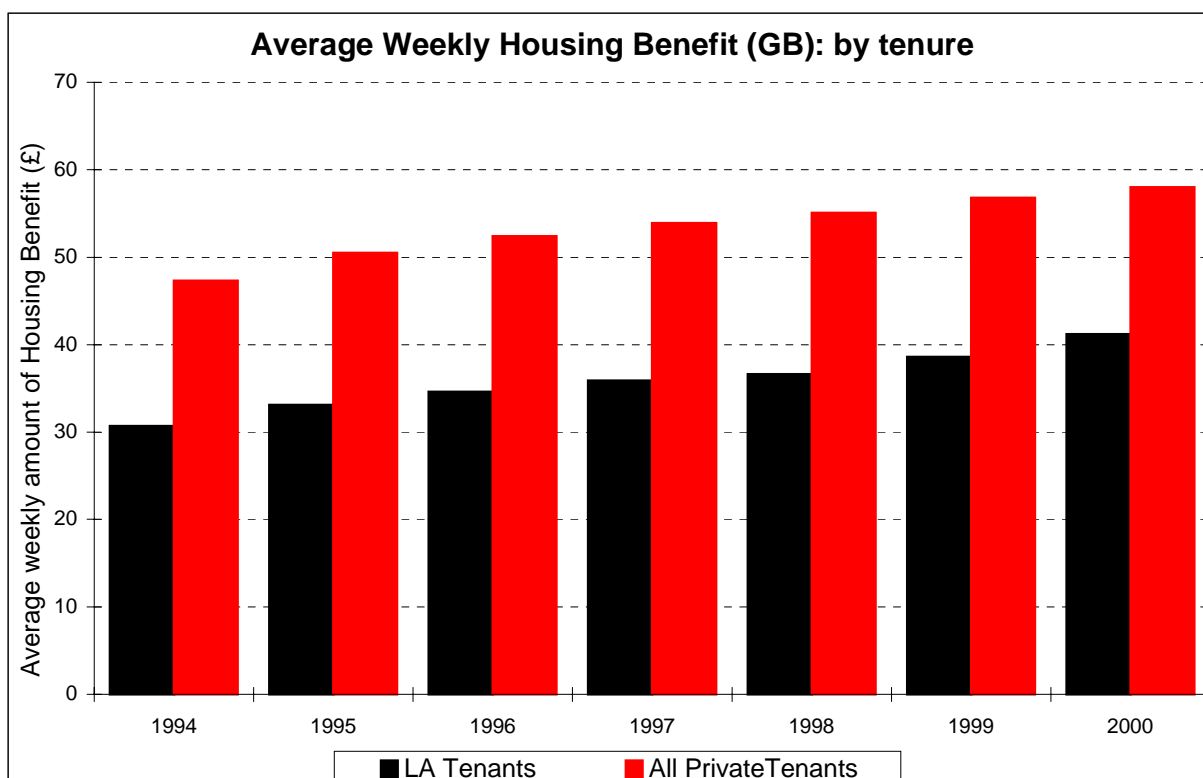
### 3.5 Average weekly amounts of eligible rent: by client group - May 2000 £

	Total HB recipients	Aged under 60					
		All aged 60 and over	All aged under 60	Disabled	Lone Parent	Unemployed with JSA	Others aged under 60
<b>Great Britain</b>	<b>53.40</b>	48.80	56.70	53.50	60.30	52.70	59.10
North East	43.90	41.70	46.10	45.40	47.30	43.50	44.20
North West	49.50	45.90	52.30	51.50	54.40	48.40	49.80
Yorks & Humb	45.00	40.70	47.80	50.70	49.80	41.60	47.80
East Midlands	46.10	43.60	47.80	46.90	50.90	45.10	45.90
West Midlands	47.50	45.20	49.20	47.90	52.40	44.50	51.00
Eastern	55.50	51.40	59.60	56.20	65.30	52.60	57.70
Greater London	74.30	66.20	78.10	72.80	80.00	75.90	86.40
South East	63.50	57.80	67.20	63.30	73.70	59.80	68.90
South West	55.30	50.80	58.00	54.70	63.40	54.10	59.00
England	55.30	50.20	59.00	55.70	62.30	54.30	61.70
Wales	46.90	44.10	48.60	47.00	52.60	45.10	47.00
Scotland	43.30	40.70	45.20	43.70	48.00	44.90	43.00

Source: 1% sample of recipients taken on the second Thursday of May

Note: 'Unemployed with JSA' excludes Jobseekers receiving National Insurance credits only

## Amount of benefit - GB



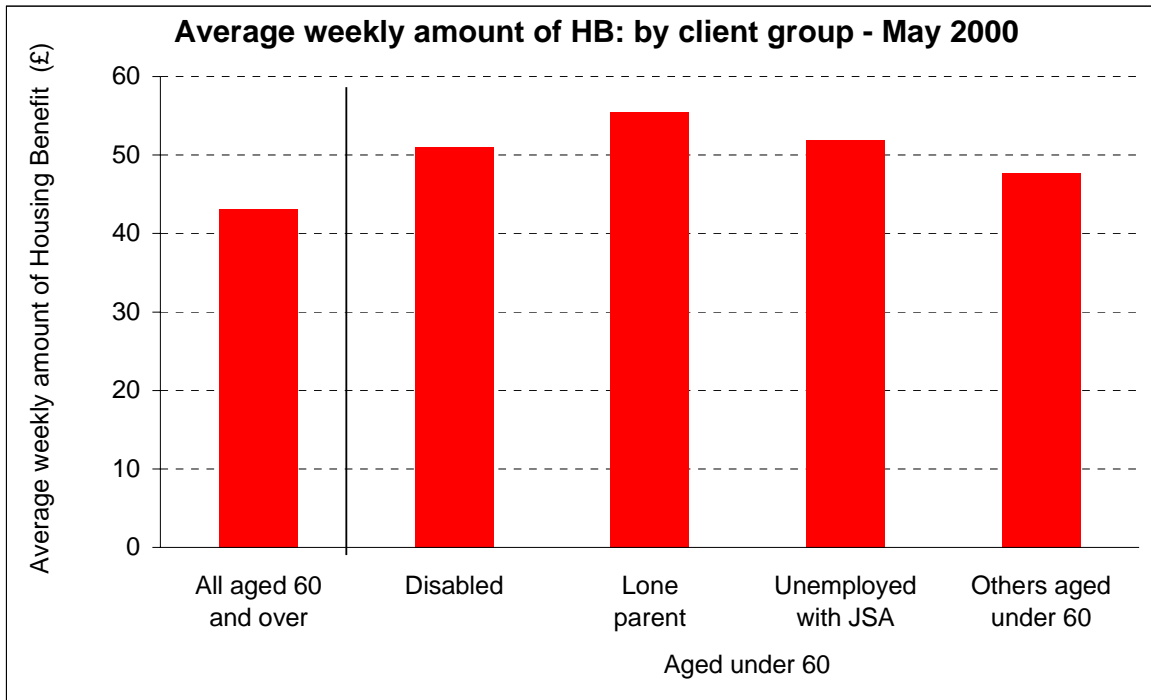
- The chart above shows the average weekly Housing Benefit from May 1994 to May 2000 split by Local Authority and Private tenants. The table below shows a further split by tenure type together with the year on year percentage increase in the average amounts.

### 3.6 Average Weekly Housing Benefit (GB): by tenure

	All HB recipients		Rent Rebate		Rent Allowance		Private tenants (excl. Housing Association)	Private tenants (excl. Housing Association)
	Average weekly Housing Benefit	Year on Year increase	Average weekly Housing Benefit	Year on Year increase	Average weekly Housing Benefit	Year on Year increase		
	£	%	£	%	£	%	£	£
1994	<b>36.60</b>	8	30.70	6	47.30	8	39.50	51.10
1995	<b>39.60</b>	8	33.10	8	50.50	7	43.10	54.40
1996	<b>41.60</b>	5	34.60	4	52.40	4	45.30	56.90
1997	<b>43.00</b>	4	35.90	4	53.90	3	48.30	58.00
1998	<b>44.10</b>	2	36.60	2	55.10	2	50.10	59.30
1999	<b>46.20</b>	5	38.60	5	56.80	3	52.20	61.40
2000	<b>48.40</b>	5	41.20	7	58.00	2	54.20	62.30

Source: 1% sample of recipients taken on the last day in May of each year until 1997 and then the second Thursday from 1998 onwards

## Amount of benefit: by client group



- The chart above and the table below show the average weekly Housing Benefit split by client group and government office region at May 2000 (a definition of government office region can be found at appendix B).
- Average weekly Housing Benefit is highest in Greater London (£68.30) and lowest in Scotland (£39.20). Not surprisingly, this follows the same regional pattern as amounts of eligible rent.
- The Lone Parent client group has the highest amount of average weekly Housing Benefit (£55.50), which is highest in Greater London (£75.20) and lowest in Scotland (£43.70).
- The client group with the lowest amount of Housing Benefit is those aged 60 and over (£43.10). Greater London is the region where Housing Benefit for this client group is at its highest (£58.80) and Scotland is that with the (£35.80).

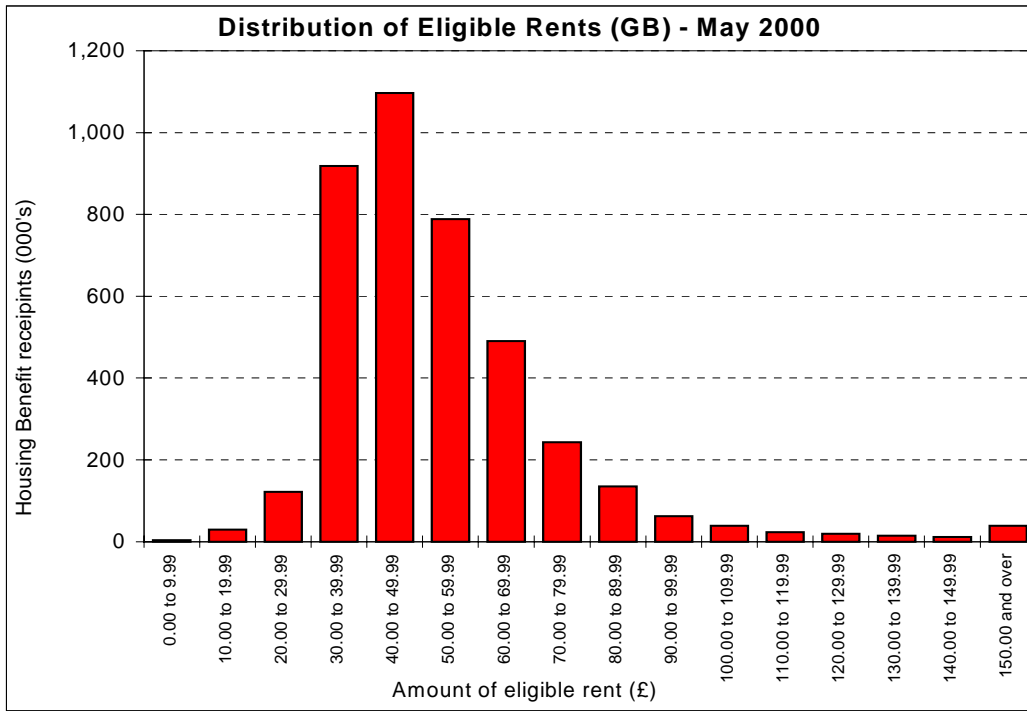
### 3.7 Average weekly amounts of Housing Benefit: by client group - May 2000 £

	Total HB recipients	Aged under 60					Others aged under 60
		All aged 60 and over	All aged under 60	Disabled	Lone Parent	Unemployed with JSA	
<b>Great Britain</b>	<b>48.40</b>	43.10	52.30	51.10	55.50	52.00	47.70
North East	40.10	36.80	42.40	43.10	43.90	43.30	36.90
North West	45.40	40.80	48.40	49.50	50.10	47.70	41.70
Yorks & Humb	40.90	36.10	44.70	48.60	45.50	41.30	38.20
East Midlands	41.60	38.50	44.00	44.50	46.80	43.70	36.20
West Midlands	43.30	40.50	45.60	46.00	48.00	44.00	40.70
Eastern	49.60	45.10	54.00	53.80	59.80	52.20	42.70
Greater London	68.30	58.80	73.40	69.90	75.20	74.70	73.40
South East	56.00	49.80	61.10	60.60	66.80	58.70	50.50
South West	49.30	44.60	52.70	52.20	57.10	52.90	44.80
England	50.10	44.30	54.30	53.40	57.40	53.60	49.70
Wales	42.90	39.90	44.80	44.60	47.90	45.10	37.70
Scotland	39.20	35.80	41.80	41.50	43.70	44.40	35.70

Source: 1% sample of recipients taken on the second Thursday of May

Note: 'Unemployed with JSA' excludes Jobseekers receiving National Insurance credits only

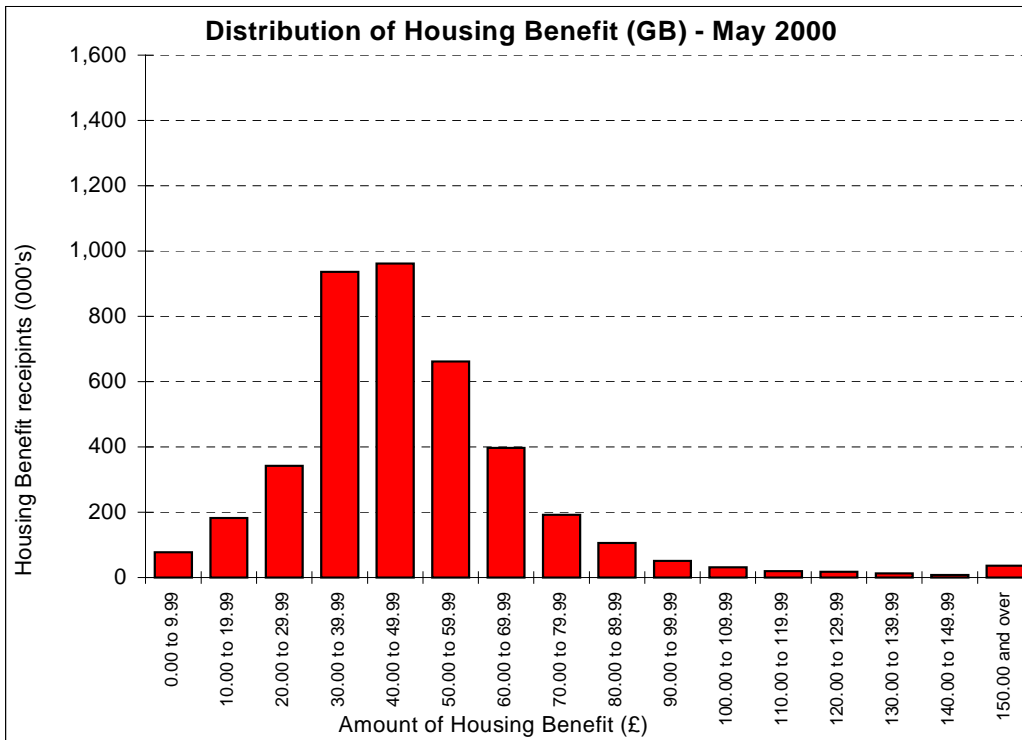
### 3.8 Eligible Rent: Great Britain.



Source: 1% sample of recipients taken on the second Thursday of May

- The chart above shows the distribution of eligible rents paid by recipients of Housing Benefit and the chart below shows the distribution of the weekly amount of Housing Benefit paid, in ten-pound bands for Great Britain as a whole.

### 3.9 Housing Benefit: Great Britain.



Source: 1% sample of recipients taken on the second Thursday of May

## Overlap with other benefits

### 3.10 Overlap of Housing Benefit with other benefits and earnings (GB) - May 2000

Benefit/earnings	Recipients of Housing Benefit and the named benefit	Proportion of all Housing Benefit recipients
	000s	%
Income Support	2,271	56
JSA (income based)	355	9
JSA (contribution based)	52	1
Child Benefit	1,175	29
Retirement Pension	1,490	37
Incapacity Benefit	406	10
Severe Disablement Allowance	114	3
Industrial Injuries Benefit	26	1
Attendance Allowance	366	9
Invalid Care Allowance	123	3
War Disability Pension	31	1
War Widows Pension	9	-
Widows Benefit	38	1
DLA Care	460	11
DLA Mobility	504	12
Employed Earners	398	10
Self Employed Earners	19	0

*Source: 1% sample of recipients taken on the second Thursday of May*

*Notes: 1. Child Benefit includes Child Benefit (Lone Parent)*

*2. Claimants may be in receipt of more than one of the above benefits.*

- The table above shows number in receipt of Housing Benefit and the other named social security benefits paid to the claimant and/or partner. Only the main overlaps (in terms of numbers of recipients) are shown and the list is therefore not exhaustive. However, it should be noted that some HB recipients also receive more than one of these benefits and therefore appear more than once in the table.
- The main overlaps with Housing Benefit (in terms of numbers of recipients) are Income Support (56%) Retirement Pension (37%) and Child Benefit (29%).
- Working Families' Tax Credit (WFTC) replaced Family Credit from 5<sup>th</sup> October 1999. This is a tax credit available to working families who are responsible for at least one child under 16 (or under 19 if in full time education up to A level or equivalent standard). The applicant or partner must be working 16 hours or more per week. Around 214 thousand (5%) of Housing Benefit recipients were also in receipt of WFTC at May 2000.

## Expenditure: by region and country

### Housing Benefit Expenditure: by region and country

	£ million					
	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00
<b>Total HB Expenditure (GB)</b>	<b>10,103</b>	<b>10,875</b>	<b>11,379</b>	<b>11,176</b>	<b>11,067</b>	<b>11,177</b>
<b>Rent Rebate</b>						
<b>Great Britain</b>	<b>5,228</b>	<b>5,430</b>	<b>5,569</b>	<b>5,495</b>	<b>5,403</b>	<b>5,362</b>
North East	311	332	340	334	332	298
North West	640	692	719	708	692	668
Yorkshire & Humberside	410	440	451	450	447	461
East Midlands	288	305	321	324	322	318
West Midlands	510	519	528	506	498	521
Eastern	352	365	373	366	361	365
London	1,102	1,149	1,178	1,151	1,118	1,124
South East	444	429	419	401	388	386
South West	298	307	305	295	278	248
<i>England</i>	4,355	4,538	4,634	4,535	4,436	4,389
<i>Wales</i>	250	262	270	268	266	273
<i>Scotland</i>	623	630	665	692	701	700
<b>Rent Allowance</b>						
<b>Great Britain</b>	<b>4,875</b>	<b>5,445</b>	<b>5,810</b>	<b>5,681</b>	<b>5,664</b>	<b>5,815</b>
North East	168	189	203	202	207	213
North West	567	643	711	716	728	762
Yorkshire & Humberside	314	355	381	381	385	394
East Midlands	220	243	252	244	242	255
West Midlands	307	357	386	395	402	436
Eastern	374	411	435	423	418	421
London	1,352	1,495	1,556	1,461	1,411	1,404
South East	712	796	864	833	823	828
South West	418	457	484	471	479	510
<i>England</i>	4,432	4,946	5,272	5,126	5,095	5,223
<i>Wales</i>	202	223	236	233	234	240
<i>Scotland</i>	241	276	302	322	335	352

Source: Latest expenditure figures from Department of Social Security, Department of Environment, Transport and the Regions, National Assembly for Wales and Scottish Executive.

- The table above shows the Housing Benefit expenditure for Great Britain from 1994/95 to 1999/2000 by region.
- Figures for the year 1999/00 are based on provisional out-turn information.
- Figures are rounded to the nearest million pounds.

## Local Reference Rent (January 1996 and October 1997) and Single Room Rent (October 1996) Housing Benefit changes

New arrangements for the treatment of certain Housing Benefit claims from tenants in most private sector tenancies have applied from 2 January 1996. A brief description of the benefit changes can be found in the introduction.

### 3.12 Housing Benefit Recipients (exc. Housing Association tenancies) assessed under the Local Reference Rent (January 1996 or October 1997) and Young Individuals assessed under the Single Room Rent (October 1996) Scheme - Great Britain, May 1996 - May 2000

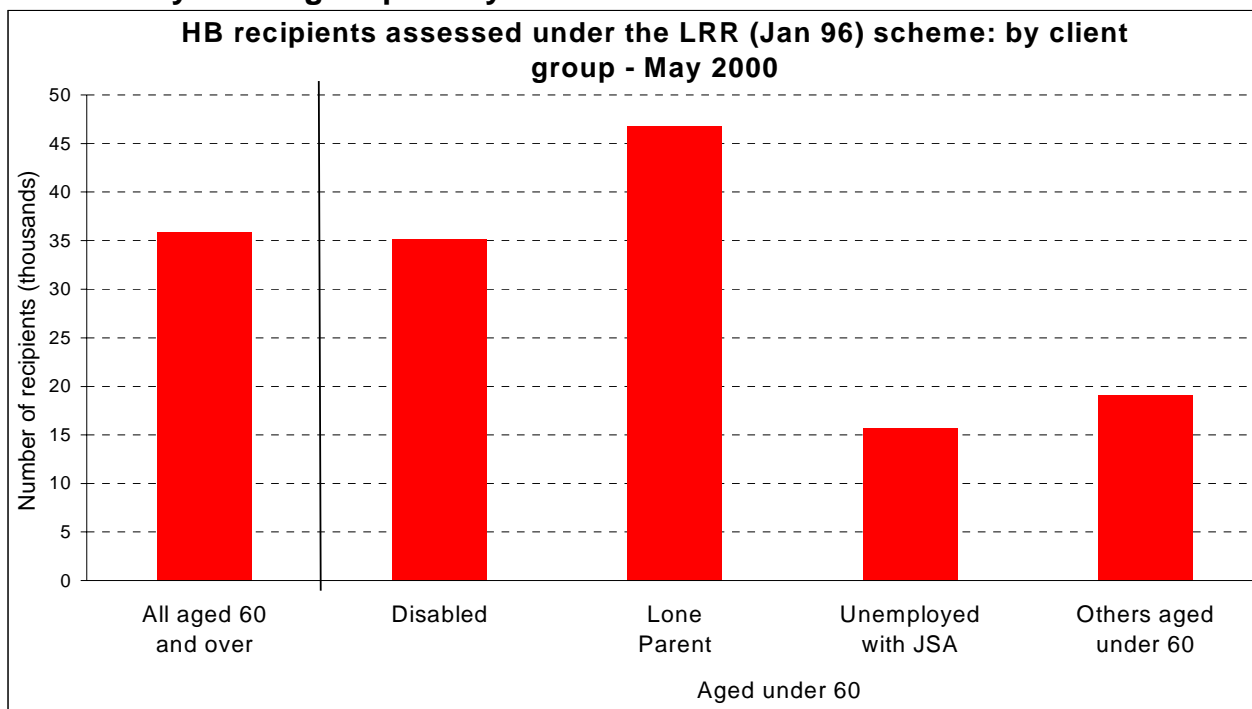
	Total 000s	Aged under 60					Others aged under 60 000s
		All aged 60 and over 000s	All aged under 60 000s	Disabled 000s	Lone Parent 000s	Unemployed 000s	
<b>May-96</b>							
Jan 1996 Scheme	227	8	219	24	40	109	47
<b>May-97</b>							
Jan-1996 Scheme	501	33	468	71	121	176	100
Oct 1996 Scheme	29	-	29	2	-	15	12
<b>May-98</b>							
Jan 1996 Scheme	412	41	371	74	119	98	80
Oct 1996 Scheme	33	-	33	3	0	16	13
Oct 1997 Scheme	130	7	124	19	34	44	26
<b>May-99</b>							
Jan 1996 Scheme	287	38	249	64	90	49	47
Oct 1996 Scheme	23	-	23	2	0	12	9
Oct 1997 Scheme	268	22	245	50	79	64	52
<b>May-00</b>							
Jan 1996 Scheme	153	36	117	35	47	16	19
Oct 1996 Scheme	15	-	15	4	1	5	5
Oct 1997 Scheme	390	40	350	82	118	78	72

Source: 1% sample of recipients taken on the last day in May of each year until 1997 and then the second Thursday from 1998 onwards

Note: 'Unemployed with JSA' excludes Jobseekers receiving National Insurance credits only

- The table above shows the numbers of recipients in selected client groups, assessed under the Local Reference Rent (LRR) January 1996 and October 1997 schemes and also the Single Room Rent (SRR) October 1996 scheme.
- Of those receiving Housing Benefit for a deregulated tenancy on 11 May 2000, around 558,000 recipients had been assessed under the Local Reference Rent (LRR) January 1996, October 1997 or Single Room Rent (SRR) schemes. This represents about 14% of the total Housing Benefit Caseload.
- The Lone Parent client group account for the greatest proportion of those assessed under the LRR schemes, at approximately 30%. Those aged 60 and over form the smallest client grouping at 14% of all those assessed under the LRR schemes.

**Housing Benefit recipients (exc Housing Association tenancies) assessed under the Local Reference Rent (LRR) (January 1996) scheme: by client group - May 2000**



The above chart shows the numbers of Housing Benefit recipients with deregulated tenancies assessed under the Local Reference Rent (LRR) (January 1996) scheme in selected client groups in Great Britain at 11 May 2000. The table below shows a further split by Government Office Region.

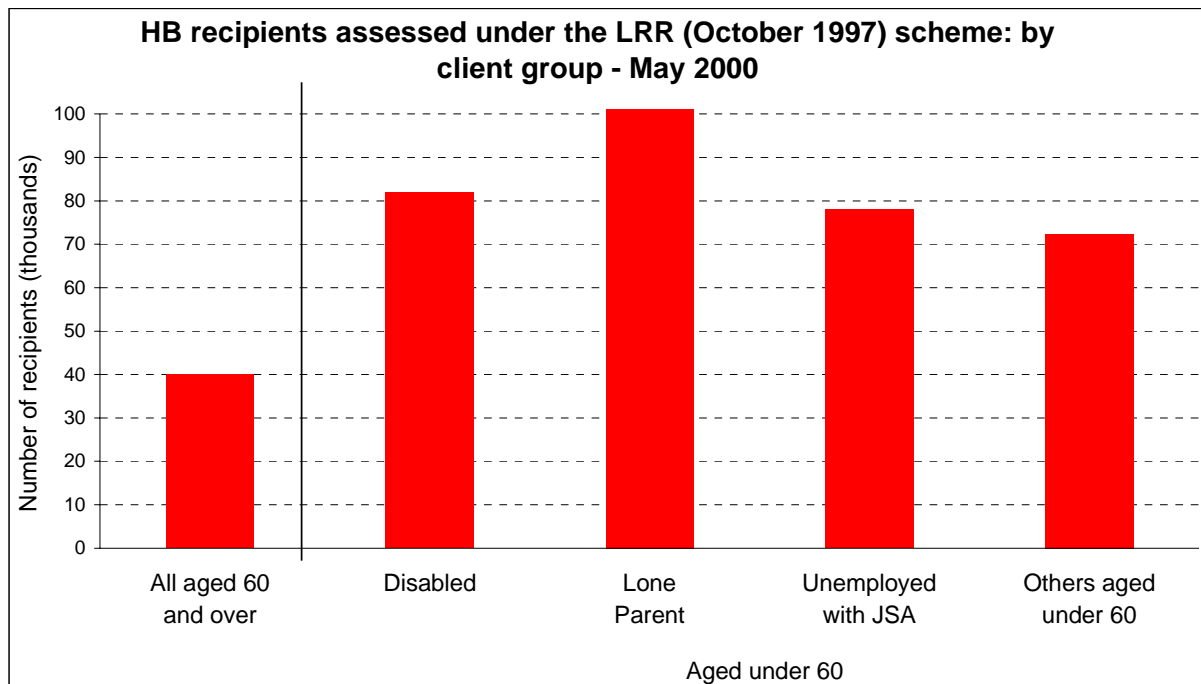
**3.13 Housing Benefit Recipients (exc. Housing Association tenancies) assessed under the Local Reference Rent (January 1996) scheme: by client group and region - May 2000**

	Aged under 60						
	Total	All aged 60 and over	All aged under 60	Disabled	Lone Parent	Unemployed with JSA	Others aged under 60
	000s	000s	000s	000s	000s	000s	000s
<b>Great Britain</b>	<b>153</b>	<b>36</b>	<b>117</b>	<b>35</b>	<b>47</b>	<b>16</b>	<b>19</b>
North East	6	1	5	2	2	1	0
North West	21	5	16	6	5	2	3
Yorks & Humb	20	2	17	4	8	3	2
East Midlands	11	3	8	3	3	1	1
West Midlands	17	4	14	2	8	2	2
Eastern	11	3	8	3	4	1	1
Greater London	16	2	14	4	4	1	4
South East	15	6	9	2	4	1	2
South West	19	5	14	6	5	2	2
England	137	31	106	31	43	14	18
Wales	9	3	6	2	3	1	1
Scotland	7	2	5	2	1	1	0

Source: 1% sample of recipients taken on the second Thursday of May

Note: 'Unemployed with JSA' excludes Jobseekers receiving National Insurance credits only

## Housing Benefit recipients assessed under the Local Reference Rent (LRR) (October 1997) scheme: by client group - May 2000



- The above chart shows the numbers of Housing Benefit recipients assessed under the Local Reference Rent (LRR) (October 1997) scheme in selected client groups in Great Britain at May 2000. The table below shows a further split by Government Office Region.

### 3.14 Housing Benefit Recipients (exc. Housing Association Tenancies) assessed under the Local Reference Rent (October 1997) scheme: by client group and region – May 2000

	Total 000s	Aged under 60					
		All aged 60 and over 000s	All aged under 60 000s	Disabled 000s	Lone Parent 000s	Unemployed with JSA 000s	Others aged under 60 000s
<b>Great Britain</b>	<b>390</b>	<b>40</b>	<b>350</b>	<b>82</b>	<b>118</b>	<b>78</b>	<b>72</b>
North East	23	1	22	5	8	4	4
North West	64	7	57	18	21	10	8
Yorks & Humb	32	2	30	7	12	6	5
East Midlands	20	2	18	5	7	5	2
West Midlands	18	3	16	5	6	4	2
Eastern	27	3	24	4	10	5	5
Greater London	61	5	55	5	13	18	19
South East	49	6	42	11	14	8	10
South West	39	5	34	8	10	7	9
England	333	34	298	67	101	67	64
Wales	27	3	24	7	7	5	4
Scotland	30	3	27	8	10	5	4

Source: 1% sample of recipients taken on the second Thursday of May

Note: 'Unemployed with JSA' excludes Jobseekers receiving National Insurance credits only

### 3.15 Housing Benefit Recipients in deregulated tenancies by HB scheme used for assessment - Great Britain

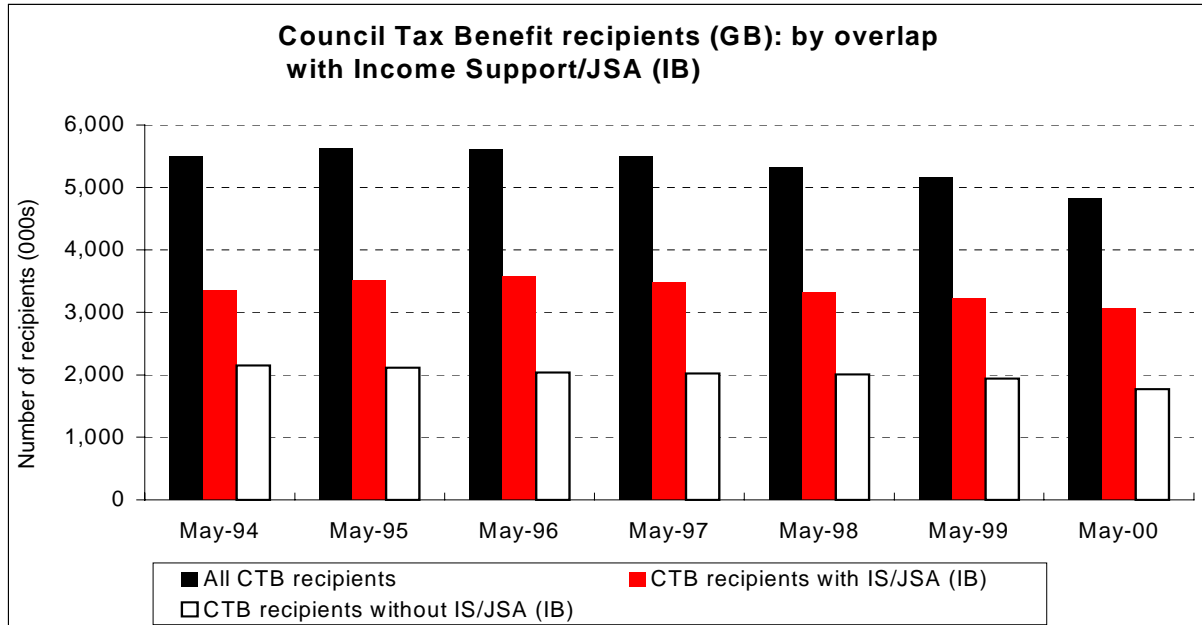
	May-96	May-97	May-98	May-99	May-00
	000s	000s	000s	000s	000s
<b>Total Deregulated tenants</b>	<b>930</b>	<b>868</b>	<b>803</b>	<b>748</b>	<b>687</b>
Assessed under old scheme (Pre January 1996)	703	338	228	169	129
Assessed under LRR (January 1996) Scheme	227	501	412	287	153
<i>of which percentage restricted</i>	37	37	32	36	30
Assessed under SRR (October 1996) Scheme	-	29	33	23	15
<i>of which percentage restricted</i>	-	..	..	59	46
Assessed under LRR (October 1997) Scheme	-	-	130	268	390
<i>of which percentage restricted</i>	-	-	46	35	30

*Source: 1% sample of recipients taken on the second Thursday of May*

- Of the 687 thousand deregulated tenants receiving Housing Benefit in May 2000, 81% had been assessed under one of the new LRR or SRR schemes; however 30% of those assessed under one of the new LRR or SRR schemes have had their Housing Benefit restricted.

## 4. Council Tax Benefit Analyses

### Council Tax Benefit Recipients - GB



- The total Council Tax Benefit caseload (that is, number of recipients) stood at 4.83 million in May 2000. This was approximately 7% lower than the figure reported for May 1999.
- The number of second adult rebates (SARs) at May 2000 stood at around 37 thousand. Further details of SARs can be found on page 4.

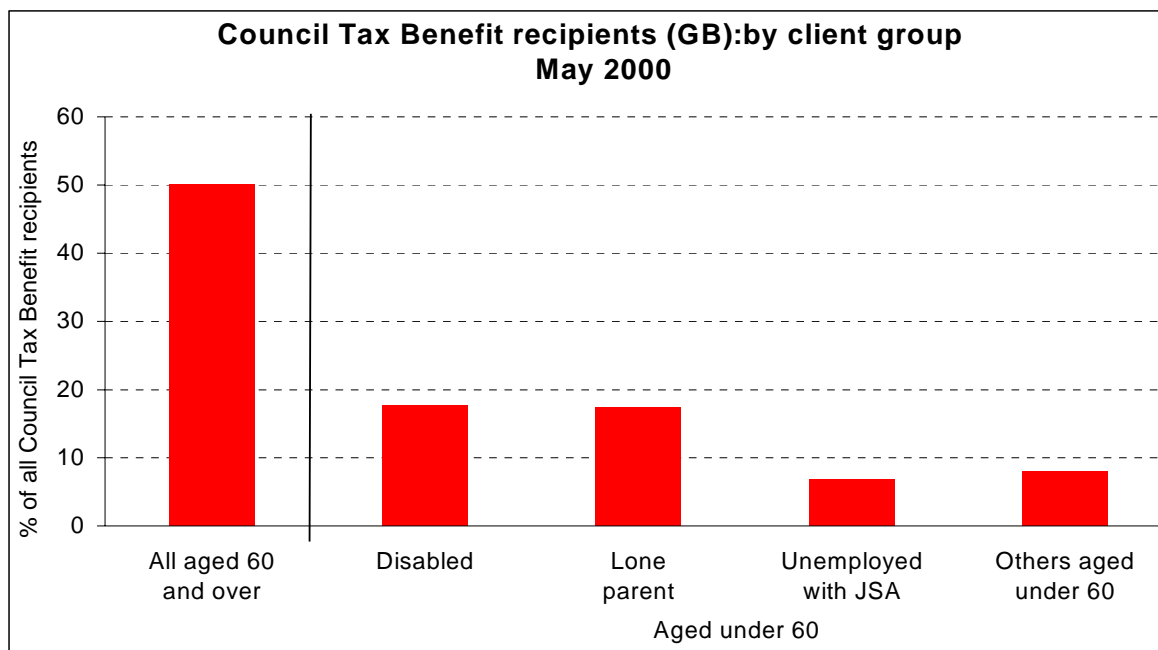
#### 4.1 Council Tax Benefit Recipients: by overlap with IS/JSA (IB), and Second Adult Rebates

	Council Tax Benefit recipients <sup>1</sup>					Second Adult Rebates 000s
	Total CTB (=100%) 000s	Also in receipt of IS/JSA (IB)		Not in receipt of IS/JSA (IB)		
		000s	%	000s	%	
May-94	5,497	3,346	61	2,151	39	53
May-95	5,624	3,513	62	2,111	38	51
May-96	5,611	3,574	64	2,037	36	47
May-97	5,499	3,476	63	2,023	37	43
May-98	5,326	3,321	62	2,005	38	42
May-99	5,166	3,227	62	1,939	38	38
May-00	4,830	3,061	63	1,769	37	34

Source: 1% sample of recipients taken on the last day in May of each year until 1997 and then the second Thursday from 1998 onwards.

Note: 1. Second Adult Rebates are not included under "Council Tax Benefit recipients".

## Council Tax Benefit recipients by client group



- The above chart shows the proportion of Council Tax Benefit recipients for selected client groups in GB at May 2000. The table below shows a further split by Government Office Region.
- Those aged 60 and over account for approximately 50% of the total Council Tax Benefit caseload of 4.83 million, and those with a lone parent premium about 18%. The percentage aged 60 and over is lowest (43%) in Greater London and highest (56%) in Eastern region. The percentage that are lone parents varies from 15% in Scotland to 23% in Greater London.

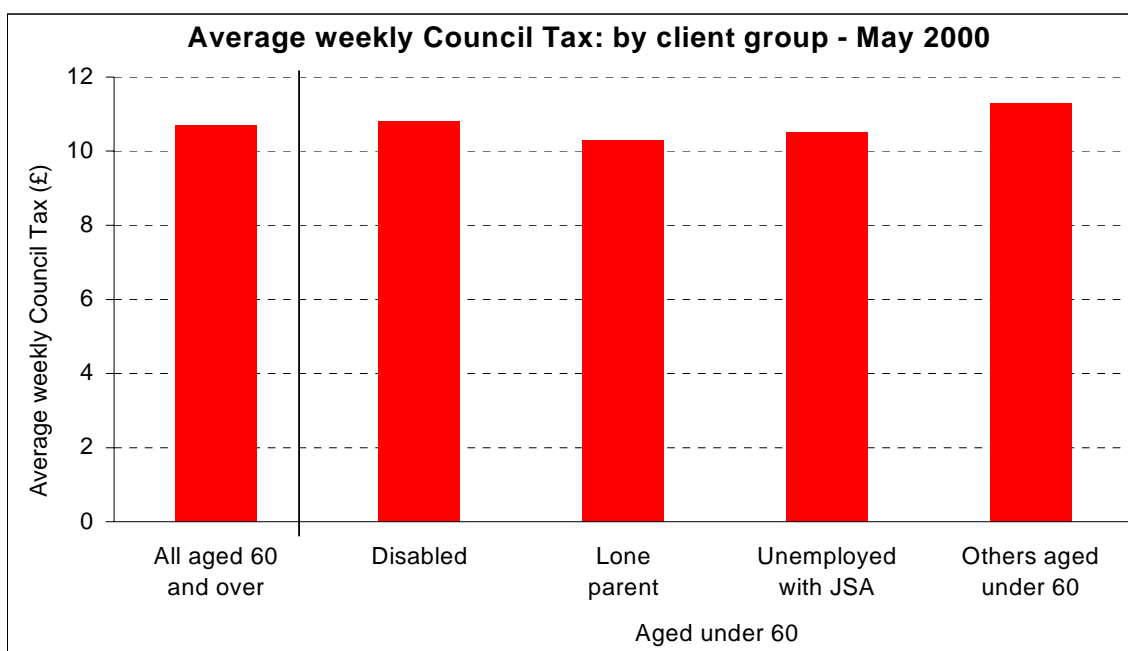
### 4.2 Council Tax Benefit Recipients: by client group and region - May 2000

	Total CTB recipients	All aged 60 and over	Aged under 60				Others aged under 60
			All aged under 60	Disabled	Lone Parent	Unemployed with JSA	
	000s	000s	000s	000s	000s	000s	000s
<b>Great Britain</b>	<b>4,830</b>	<b>2,419</b>	<b>2,411</b>	<b>853</b>	<b>841</b>	<b>331</b>	<b>386</b>
North East	302	146	156	56	45	26	28
North West	691	323	368	150	121	42	54
Yorks & Humb	455	236	219	73	78	34	34
East Midlands	316	166	150	49	53	24	25
West Midlands	475	256	219	76	73	33	37
Eastern	354	200	154	51	58	21	24
Greater London	629	268	361	106	144	53	59
South East	449	241	208	64	86	24	34
South West	339	179	160	54	59	18	28
England	4,009	2,015	1,993	680	716	274	323
Wales	267	130	138	60	43	17	18
Scotland	554	275	280	113	82	40	45

Source: 1% sample of recipients taken on the second Thursday of May

- Note: 1. The above figures do not include Second Adult Rebates.  
2. 'Unemployed with JSA' excludes Jobseekers receiving National Insurance credits only

## Amount of Council Tax: by client group



- The chart above shows the average amount of council tax per week for recipients of CTB split by client group for May 2000. The table below shows a further split by region.
- The average amount of council tax per week for recipients of CTB in Great Britain in May 2000 was £10.70. Within the regions this ranged from £8.60 in Wales to £11.70 in Greater London.

### 4.3 Average weekly amounts of Council Tax: by client group - May 2000 £

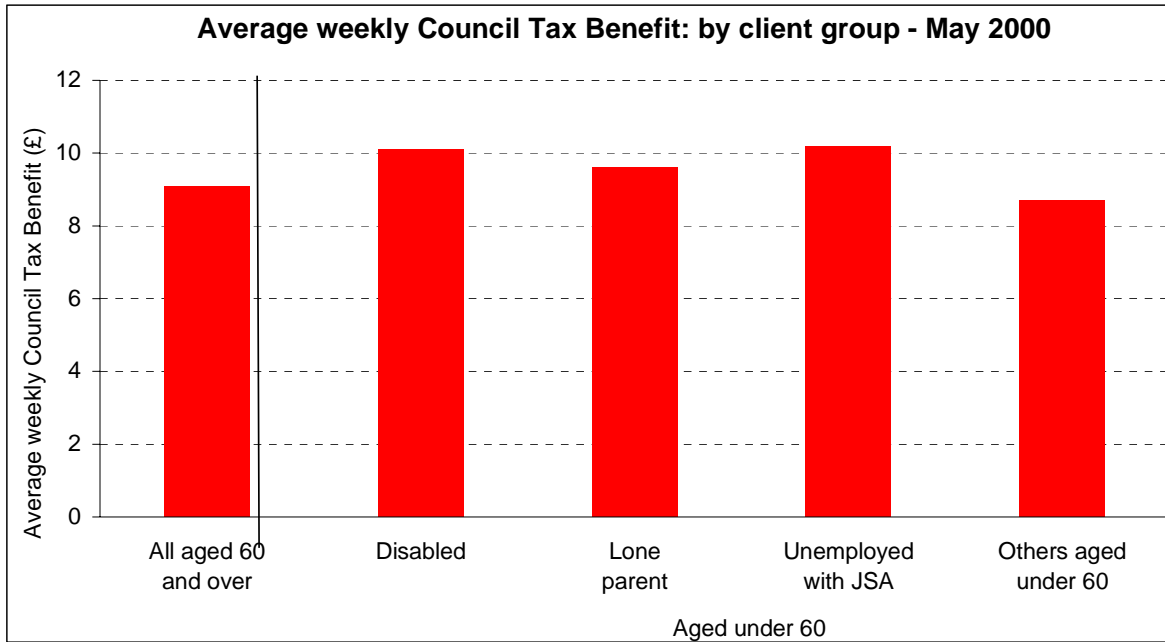
	Total CTB recipients	All aged 60 and over	Aged under 60				Others aged under 60
			All aged under 60	Disabled	Lone Parent	Unemployed with JSA	
<b>Great Britain</b>	<b>10.70</b>	<b>10.70</b>	<b>10.70</b>	<b>10.80</b>	<b>10.30</b>	<b>10.50</b>	<b>11.30</b>
North East	10.60	10.60	10.60	10.90	9.70	10.80	11.20
North West	11.30	11.50	11.10	11.40	10.60	10.90	11.90
Yorks & Humb	9.50	9.60	9.50	9.80	9.00	9.50	10.00
East Midlands	10.30	10.40	10.30	10.40	9.70	10.60	11.20
West Midlands	10.20	10.20	10.10	10.30	9.70	10.00	10.90
Eastern	10.60	10.70	10.50	10.60	10.20	10.10	11.10
Greater London	11.70	11.80	11.70	11.80	11.60	11.20	12.30
South East	10.90	11.00	10.80	10.80	10.50	10.50	11.80
South West	10.70	10.70	10.60	10.50	10.10	10.90	11.50
England	10.80	10.80	10.70	10.90	10.30	10.50	11.40
Wales	8.60	8.60	8.60	8.90	8.30	8.30	8.60
Scotland	11.30	11.30	11.40	11.70	11.00	10.90	11.60

Source: 1% sample of recipients taken on the second Thursday of May

Note: 1. The above figures do not include Second Adult Rebates.

2. 'Unemployed with JSA' excludes Jobseekers receiving National Insurance credits only

## Amount of Council Tax Benefit: by client group



- The chart above shows the average Council Tax Benefit per week split by client group for May 2000. The table below shows a further split by Government Office Region.
- The average weekly Council Tax Benefit for GB in May 2000 was £9.40. Within the regions this ranged from £7.70 in Wales to £10.50 in Greater London.

### 4.4 Average weekly amounts of Council Tax Benefit: by client group - May 2000 £

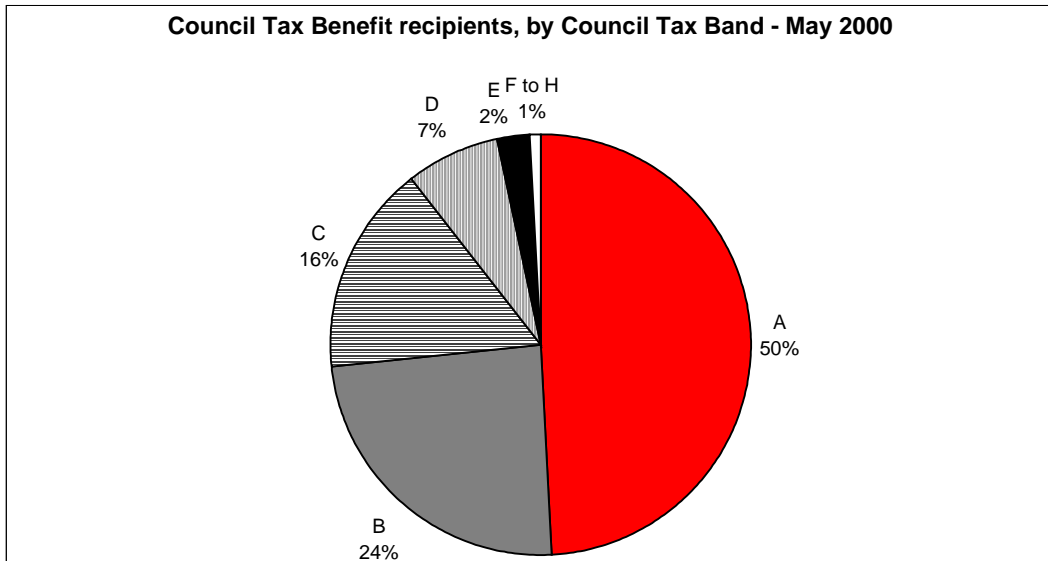
	Total CTB recipients	All aged 60 and over	Aged under 60				Others aged under 60
			All aged under 60	Disabled	Lone Parent	Unemployed with JSA	
<b>Great Britain</b>	<b>9.40</b>	<b>9.10</b>	<b>9.70</b>	<b>10.10</b>	<b>9.60</b>	<b>10.20</b>	<b>8.70</b>
North East	9.40	9.10	9.60	10.00	9.00	10.60	8.90
North West	10.00	9.80	10.20	10.70	9.80	10.60	9.20
Yorks & Humb	8.40	8.10	8.70	9.10	8.50	9.30	7.70
East Midlands	9.00	8.70	9.30	9.60	9.00	10.30	8.10
West Midlands	8.90	8.70	9.20	9.60	9.10	9.70	8.30
Eastern	9.30	9.10	9.50	10.00	9.50	10.00	8.00
Greater London	10.50	10.20	10.80	11.10	11.00	10.90	9.60
South East	9.50	9.20	9.80	10.10	9.90	10.20	8.70
South West	9.40	9.20	9.50	9.90	9.30	10.50	8.60
England	9.50	9.20	9.80	10.20	9.70	10.30	8.70
Wales	7.70	7.60	7.90	8.20	7.80	8.20	6.70
Scotland	10.00	9.60	10.40	11.00	10.00	10.80	9.30

Source: 1% sample of recipients taken on the second Thursday of May

Note: 1. The above figures do not include Second Adult Rebates.

2. 'Unemployed with JSA' excludes Jobseekers receiving National Insurance credits only

## Valuation Band



- The chart above and the table below show the recipients of Council Tax Benefit analysed by Council Tax band.
- The valuation bands are based on the estimated sale prices of properties on 1 April 1991 (but taking account of any significant changes to the property between then and 1 April 1993). Band A is the lowest and band H the highest. The bands are different for England, Scotland and Wales; further details can be found at Appendix C.

### 4.5 Council Tax Benefit Recipients: by valuation band and client group - May 2000

	Total CTB recipients =(100%) 000s	Aged under 60										Others aged under 60	
		All aged 60 and over		All aged under 60		Disabled		Lone Parent		Unemployed with JSA		000s	%
		000s	%	000s	%	000s	%	000s	%	000s	%	000s	%
<b>All bands</b>	<b>4,830</b>	<b>2,419</b>	<b>50</b>	<b>2,411</b>	<b>50</b>	<b>853</b>	<b>18</b>	<b>841</b>	<b>17</b>	<b>331</b>	<b>7</b>	<b>386</b>	<b>8</b>
<b>A</b>	<b>2,376</b>	1,128	47	1,248	53	470	20	380	16	203	9	195	8
<b>B</b>	<b>1,167</b>	595	51	572	49	196	17	219	19	66	6	90	8
<b>C</b>	<b>784</b>	421	54	363	46	117	15	152	19	35	5	59	8
<b>D</b>	<b>338</b>	180	53	158	47	47	14	66	19	18	5	27	8
<b>E</b>	<b>120</b>	68	56	52	44	17	14	19	16	7	6	9	7
<b>F</b>	<b>33</b>	19	58	14	42	5	14	4	11	2	6	4	11
<b>G</b>	<b>12</b>	8	70	4	30	1	8	1	7	-	4	1	12
<b>H</b>	-	-	-	-	-	-	-	-	-	-	-	-	-

Source: 1% sample of recipients taken on the second Thursday of May

Note: 1. Figures do not include Second Adult Rebates.

2. 'Unemployed with JSA' excludes Jobseekers receiving National Insurance credits only

## Overlap with other benefits.

### 4.6 Overlap of Council Tax Benefit with other benefits and earnings (GB) - May 2000

Benefit/earnings	Recipients of	Proportion
	Council Tax Benefit and the named benefit	of all Council Tax Benefit recipients
	000s	%
Income Support	2,703	56
JSA (income based)	358	7
JSA (contribution based)	61	1
Child Benefit	1,218	25
Retirement Pension	2,152	45
Incapacity Benefit	514	11
Severe Disablement Allowance	112	2
Industrial Injuries Benefit	37	1
Attendance Allowance	528	11
Invalid Care Allowance	158	3
War Disability Pension	42	1
War Widows Pension	13	-
Widows Benefit	53	1
DLA Care	548	11
DLA Mobility	614	13
Employed Earners	379	8
Self Employed Earners	29	1

Source: 1% sample of recipients taken on the second Thursday of May

Notes: 1. Child Benefit includes Child Benefit (Lone Parent)

2. Claimants may be in receipt of more than one of the above benefits.

- The table above shows the numbers in receipt of Council Tax Benefit and the other named social security benefits paid to the claimant and/or partner. Only the main overlaps (in terms of number of recipients) are shown and the list is therefore not exhaustive. However, it should be noted that some Council Tax Benefit recipients also receive more than one of these benefits and therefore appear more than once in the table.
- The main Council Tax Benefit overlaps (in terms of numbers) are with Income Support (56%), Retirement Pension (45%) and Child Benefit (25%).
- Working Families' Tax Credit (WFTC) replaced Family Credit from 5<sup>th</sup> October 1999. This is a tax credit available to working families who are responsible for at least one child under 16 (or under 19 if in full time education up to A level or equivalent standard). The applicant or partner must be working 16 hours or more per week. Around 182 thousand (4%) of Council Tax Benefit recipients were also in receipt of WFTC at May 2000.

## Expenditure: by region and country

### Council Tax Benefit Expenditure: by region and country

	£ million					
	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00
<b>Total CTB Expenditure (GB)</b>	<b>2,077</b>	<b>2,189</b>	<b>2,311</b>	<b>2,395</b>	<b>2,452</b>	<b>2,517</b>
North East	121	127	132	139	144	152
North West	315	335	351	367	374	380
Yorkshire & Humberside	187	195	199	205	213	217
East Midlands	131	136	139	139	147	154
West Midlands	210	215	223	230	233	244
Eastern	153	158	162	161	167	176
London	334	373	398	399	384	381
South East	208	212	218	216	221	230
South West	150	152	156	158	163	169
<i>England</i>	1,809	1,903	1,978	2,014	2,046	2,103
<i>Wales</i>	64	73	87	94	103	108
<i>Scotland</i>	204	213	246	287	303	306

Source: Latest expenditure figures from Department of Social Security, Department of Environment, Transport and the Regions, National Assembly for Wales and Scottish Executive.

- The table above shows the Council Tax Benefit expenditure for Great Britain from 1994/95 to 1999/2000 by region.
- Figures for the year 1999/00 are based on provisional out-turn information.
- Figures are rounded to the nearest million pounds.



**Glossary of Terms**

Appropriate Rent	The lowest of the determinations returned by the Rent Officer (other than the local reference rent/single room rent), less all ineligible services other than water charges, meals and fuel.
Caseload	The term used to refer to the number of recipients of Housing Benefit or Council Tax Benefit at a point in time.
Deregulated	Tenancies created after January 1989 where the rent (or assured) is a market tenancy rent freely negotiated by landlord and tenant.
Eligible Rent	The amount of rent eligible for Housing Benefit (see page 3).
Housing Association	A society, body of trustees or company established for the purpose of providing housing accommodation on a non-profit-making basis.
Job Seekers Allowance (income based)	A Social Security benefit intended to help people on low incomes, can normally be claimed by people who are: aged 18 or over ; available for full-time employment ; working under 16 hours.
Income Support	A Social Security benefit intended to help people on low incomes. Can normally be claimed by people who are : aged 18 or over ; working under 16 hours ; not required to be available for full-time employment.
Local Reference Rent	Represents the general level of local rents for property with the same number of rooms.
Maximum Council Tax	One of the two types of Council Tax Benefit (see page 4).
Maximum Rent	The rent on which Housing Benefit is usually calculated, and from which has been deducted any amounts for food, fuel and water.
Regulated Tenancy	Tenancies created prior to January 1989 where either the tenant or the landlord may apply to the rent officer for registration of a fair rent.
Rent Allowance	The name given to Housing Benefit paid to Private tenants (including Housing Association tenants).
Rent Rebate	The name given to Housing Benefit paid to Local Authority tenants.
Second adult rebate	One of the two types of Council Tax Benefit (see page 4).
Single Room Rent	The amount of rent which is assigned by the Rent Officer to the cost of a non self contained room in a property with shared kitchen and bathroom facilities.



## Government Office Regions of England, Wales, Scotland





## Valuation bands for Council Tax

Council Tax bills are based on the relative value of a property compared to others. The value of each property is assessed by the Valuation Office Agency (part of the Inland Revenue) and placed in one of eight council tax *valuation bands*. The assessment is based on the estimated sale price of the dwelling at *1 April 1991*, taking account of any significant change to the property between then and *1 April 1993*, such as an extension.

The valuation bands for England, Scotland and Wales are as follows:

<b>Band</b>	<b>England</b>	<b>Scotland</b>	<b>Wales</b>
<b>A</b>	Up to <b>£40,000</b>	Up to <b>£27,000</b>	Up to <b>£30,000</b>
<b>B</b>	Over <b>£40,000</b> and up to <b>£52,000</b>	Over <b>£27,000</b> and up to <b>£35,000</b>	Over <b>£30,000</b> and up to <b>£39,000</b>
<b>C</b>	Over <b>£52,000</b> and up to <b>£68,000</b>	Over <b>£35,000</b> and up to <b>£45,000</b>	Over <b>£39,000</b> and up to <b>£51,000</b>
<b>D</b>	Over <b>£68,000</b> and up to <b>£88,000</b>	Over <b>£45,000</b> and up to <b>£58,000</b>	Over <b>£51,000</b> and up to <b>£66,000</b>
<b>E</b>	Over <b>£88,000</b> and up to <b>£120,000</b>	Over <b>£58,000</b> and up to <b>£80,000</b>	Over <b>£66,000</b> and up to <b>£90,000</b>
<b>F</b>	Over <b>£120,000</b> and up to <b>£160,000</b>	Over <b>£80,000</b> and up to <b>£106,000</b>	Over <b>£90,000</b> and up to <b>£120,000</b>
<b>G</b>	Over <b>£160,000</b> and up to <b>£320,000</b>	Over <b>£106,000</b> and up to <b>£212,000</b>	Over <b>£120,000</b> and up to <b>£240,000</b>
<b>H</b>	Over <b>£320,000</b>	Over <b>£212,000</b>	Over <b>£240,000</b>