

Council Tax Benefit:

The effect of a 10 per cent cut

Dan Paskins



COUNCIL TAX BENEFIT THE EFFECT OF A 10 PER CENT CUT

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FOREWORD

By Peter Kenway

Dan Paskins' paper looks at the effect of the 10 per cent cut in Council Tax Benefit from 2013-14, a cut which was announced in the October Spending Review. The most important point he makes is that in terms of the impact on local authority budgets, the cut will hit hardest in the areas with the highest levels of deprivation, and vice-versa.

The statistics presented in this paper assume that the 10 per cent cut is a uniform one across all local authorities. Since no details have yet been provided of how the cut is to be implemented, it is possible that a different approach could be taken. Even so, anyone in receipt of the benefit has cause for concern. For as Dan shows, the areas where the amount of benefit per recipient is highest are not usually the most deprived but are, instead, more prosperous ones across outer London and in the adjacent counties.

In the Spending Review, the Government stated that the 'most vulnerable' would be protected. The Welfare Reform White Paper repeated this pledge and went beyond it, stating that the Government will 'aim to protect the most vulnerable, particularly pensioners' and that the new arrangements 'should not undermine the positive impact of Universal Credit on work incentives'.¹ How this is supposed to add up, or where it leaves localisation, is wholly unclear.

¹ Department for Work and Pensions, 2010, *Universal Credit: welfare that works*, paragraph 36.

Another point that Dan's paper highlights is that in using CTB in this way, the government in London is impacting on the tax and spending decisions not just of English local authorities but of Welsh and Scottish ones too. That is because while the Council Tax itself is devolved, CTB is reserved. Again, the implications (other than the fact that London will have to negotiate in some way with Edinburgh and Cardiff) are wholly unclear – but they will surely not remain insignificant.

However it ends up being done, the ironies of this cut cannot go without mention. For one thing, the sheer scale of CTB as measured by the number of recipients means that it is not just a minor appendage to Council Tax proper but is, instead, a major part of the whole Council Tax system. Cutting CTB and localising it is therefore a reform of that system, something which the Conservatives were resolutely against when in opposition.

The irony of the Liberal Democrats agreeing to this is even greater. Not only is CTB a major part of the Council Tax system but it actually transforms it (for anyone entitled to CTB) into a tax on household income, that is, a form of local income tax. Cutting CTB therefore reduces the protection within the existing system that advocates of a local income tax see as desirable.

SUMMARY

The Government's plans to reduce spending on Council Tax Benefit by 10 per cent will have a disproportionate impact on local authorities which are in areas of high level of deprivation – with the most affected losing more than four times as much per dwelling as the least affected.

Local authorities will have the discretion about whether to pass these cuts on to claimants, or cut other services in order to maintain current levels of payment. If local authorities pass on the cuts to claimants, recipients of the benefit in Richmond-upon-Thames will lose an average of £128 a year. The impact of these cuts will not just be felt in deprived areas, but also amongst people living in poverty in more affluent areas.

The focus of this paper is to show what an across-the-board 10 per cent cut would look like. Since nothing has so far been decided, it is possible that the Government might eventually decide instead to use a different system for distributing Council Tax Benefit – and therefore the effect of the cut – to local authorities. While that might lessen the pain for some, it could only worsen it for others.

Whatever eventually is decided, any change to a benefit with some 5.8 million recipients – more than any other – is going to be widely felt indeed.

INTRODUCTION

Council Tax Benefit (CTB) is a benefit for people on a low income to help them pay council tax. It is paid by local authorities, who currently receive grants from the Department of Work and Pensions which covers 100 per cent of the costs.

In its Spending Review, the Government announced proposals to reduce spending on CTB by 10 per cent and to localise it, 'saving £490 million a year from 2013-14, while protecting the most vulnerable. In addition, the Government will provide greater flexibilities to local authorities to manage pressures on council tax from the same date'.²

Local authorities will have a reduced grant to pay for CTB, and make their own decisions to determine eligibility. This paper analyses the effect of these changes on local authorities and claimants.

KEY FACTS³

- £4.7bn was spent on CTB in 2009/10, some 2½ per cent of total spending on benefits, tax credits and pensions. The amount spent on CTB was up 16 per cent on two years earlier.

² H.M. Treasury, 2010, *Spending Review 2010*, p69.

³ Department for Work and Pensions, 2010, *Benefit Expenditure by Country, Region and Local Authority 2007/8 and 2009/10*, (http://research.dwp.gov.uk/asd/asd4/la_expenditure.xls); Department for Work and Pensions, 2010, *Housing Benefit and Council Tax Benefit Tables*, (July), tables 1, 10, 15A, 12 and 13; Department for Work and Pensions 'tabulation tool. Additional information was also provided in an answer to a parliamentary question: <http://services.parliament.uk/hansard/Commons/bydate/20101101/writtenanswers/part012.html>

- In July 2010, there were some 5.8 million recipients of CTB. This represents an increase of some 300,000 (5 per cent) in twelve months and an increase of some 650,000 (11 per cent) since November 2008.
- Of these, some 1.6 million were parents with dependent children (1.1 million of whom were lone parents), 0.9 million were working-age couple without dependent children while 2.4 million were single adults aged under 60.
- Among the 2.7 million recipients aged 60 or over, almost exactly half were single women. Single women also account for exactly half of the total 5.8 million recipients. Put another way, the number of women benefiting from CTB is some 1.5 million more than the number of men. In terms of the total number of adult beneficiaries (where both members of couple are counted separately), women account for 60 per cent.
- Out the 5.8 million total, some 590,000 were in employment while 560,000 received Income Based Jobseeker's Allowance. Compared with November 2008, these figures were each up by about 240,000, accounting for three quarters of the total increase over that period.
- The average award of £15.94 per week (about £830 a year) was up 5 per cent on November 2008.

Although CTB's £4.7bn represented only about 2½ per cent of total spending on benefits, tax credits and pensions in 2009/10, its 5.8 million recipients is the most for any means-tested benefit, outnumbering those receiving Housing Benefit by more than one million and being more than double the number receiving Income Support, Incapacity Benefit (or Employment Support Allowance) or Jobseeker's Allowance. Only the State Pension and universal benefits like Child Benefit have more recipients.

IMPACT

There are different ways of calculating the effect of a 10 per cent reduction in CTB and localisation: For example:

1. **Average cut per dwelling.** This shows which local authorities would have the greatest budget pressures as a result of the cut. It is calculated by dividing 10 per cent of the CTB that each authority now gets by the number of dwellings in the area.
2. **Average cut per claimant.** This shows the effect on claimants if local authorities pass the cut on to them in full without subsidising CTB from other income. It is calculated by dividing 10 per cent of CTB by the number of recipients in the area.

Table 1 shows the top and bottom ten local authorities ranked according to the average cut per dwelling. Table 2 shows the top and bottom ten ranked to the average cut per claimant. Full lists for all local authorities across Great Britain are given in the appendix. Since they do not figure in the top ten, tables 1 and 2 also give the positions of the top Welsh and Scottish local authorities.

As measured by the average cut per dwelling, table 1 shows that:

- A range of effects from £37 per dwelling in the London borough of Haringey, to £8 per dwelling in parts of Surrey and Northern Scotland, and £5 in the city of London. The average is £18.
- Five of the ten hardest hit local authorities are in London's deprived north eastern quarter, with just three outside the capital (Hartlepool, Knowsley and Liverpool).⁴

⁴ *London's Poverty Profile 2010* details the extent to which the capital's north eastern quarter has been the hardest during the recession (<http://www.londonpovertyprofile.org.uk/>)

Table 1: top and bottom ten local authorities by average cut per dwelling

Rank	Name	£ p.a.
Top 10		
1	Haringey	£37
2	Hackney	£33
3	Islington	£30
4	Brent	£30
5	Hartlepool	£30
6	Knowsley	£30
7	Newham	£30
8	Enfield	£29
9	Barking & Dagenham	£29
10	Liverpool	£28
Top Welsh and Scottish		
20	Glasgow City	£25
32	Blaenau Gwent	£24
Bottom ten		
365	Ribble Valley	£9
366	Fareham	£9
367	S. Northamptonshire	£9
368	Wandsworth	£8
369	Wokingham	£8
370	Aberdeenshire	£8
371	Orkney Islands	£8
372	Hart	£8
373	Shetland Islands	£8
374	City of London	£5
	Average	£18

Table 2: top and bottom ten local authorities by average cut per recipient

Rank	Name	£ p.a.
Top 10		
1	Richmond	£128
2	Harrow	£125
3	Kingston	£124
4	Haringey	£121
5	Chiltern	£114
6	Elmbridge	£113
7	Watford	£113
8	Barnet	£112
9	Spelthorne	£112
10	S. Buckinghamshire	£111
Top Welsh and Scottish		
198	Monmouthshire	£86
257	East Dunbartonshire	£82
Bottom ten		
365	Scottish Borders	£62
366	Eilean Siar	£62
367	Angus	£61
368	Orkney Islands	£61
369	Falkirk	£60
370	Shetland Islands	£60
371	Newport	£60
372	Pembrokeshire	£60
373	Westminster	£59
374	Wandsworth	£52
	Average	£84

- Five of the ten hardest hit local authorities were also amongst the top ten most deprived areas on the (English) 2007 Indices of Multiple Deprivation (Hackney, Newham, Liverpool, Islington and Knowsley), and all have higher than average levels of child poverty. Two of the least affected areas, Hart and Wokingham, were the two least deprived areas in the Indices of Multiple Deprivation.⁵
- The hardest hit Welsh and Scottish authorities are both outside of the top ten: Glasgow City (20th) and Blaenau Gwent (32nd) in the South Wales Valleys. The overall lower levels of Council Tax in Wales and Scotland are the reason for these relatively low positions since in terms of the proportion of dwellings in the area receiving CTB, these two authorities rank 5th and 14th.

The picture as measured by the average cut per recipient, table 2, is very different:

- The effect varies between £128 per recipient in the London borough of Richmond to £52 per recipient in the neighbouring borough of Wandsworth. The average is £84.
- In this list, the recipients who would be hardest hit live in the more prosperous outer London boroughs on the western side of the capital, along with several of the immediately adjacent local authority areas outside of London.
- With the notable exceptions of Wandsworth and Westminster, the local authority areas at the bottom of this list are in parts of Scotland (outside of the central belt) and parts of Wales.

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<http://webarchive.nationalarchives.gov.uk/+www.communities.gov.uk/communities/neighbourhoodrenewal/deprivation/deprivation07/>

CONCLUSION

Localisation of council tax benefit will offer local authorities the power to choose between raising council tax for people living in poverty or cutting other services to maintain existing support. This is not a power which either local authority leaders or the 5.8 million council tax benefit claimants have ever requested. It also undermines the government's stated aims of increasing work incentives and reducing child and pensioner poverty.

The government is due to bring forward more detailed proposals about how this policy will work at some point over the next few months. It will be a considerable challenge for these proposals to address the key weaknesses identified in this paper, in particular the massive differentials in the way that this policy will impact on different localities.

Instead, the government could learn from the work which New Policy Institute has done on council tax reform.⁶ Introducing a wider range of council tax bands at the top and bottom, regional variations in council tax assessment and transforming council tax benefit into an assessment based on income for limiting a household's liability to council tax would help reform council tax to raise more revenue from those who can afford it – not those who can't.

⁶ <http://www.npi.org.uk/publications/council%20tax.htm>

APPENDIX: LOCAL AUTHORITY RESULTS⁷

For each local authority, the table shows the value of the 10% cut in CTB (i) per property on the valuation list for that authority and its rank (1=biggest cut per property) in that list; and (ii) per recipient in the authority area and the rank in that list (1=biggest cut per recipient) .

Local Authority	Per property		Per recipient	
Aberdeen City	361	£10	348	£71
Aberdeenshire	375	£8	356	£68
Adur	98	£19	65	£99
Allerdale	196	£16	266	£81
Amber Valley	192	£16	251	£83
Angus	340	£11	372	£61
Argyll & Bute	284	£13	308	£77

Local Authority	Per property		Per recipient	
Arun	150	£17	70	£98
Ashfield	87	£19	219	£85
Ashford	220	£15	151	£90
Aylesbury Vale	306	£12	63	£99
Babergh	261	£14	157	£90
Barking & Dagenham	9	£29	154	£90

⁷ Sources: Department for Work and Pensions, 2010, *Benefit Expenditure by Country, Region and Local Authority 2009/10*; Department for Work and Pensions, 2010, *Housing Benefit and Council Tax Benefit Tables (13 October 2010)*, table 10 (CTB recipients at September 2009); Valuation Office Agency, 2010, *Summary of the number of dwellings by Government Region and Council Tax band in the valuation lists as at 13 September 2010*; Scottish Assessors Association, 2010, *Council Tax - Number of Properties by Council Tax Band in each Local Authority within each Assessor's Area, 12 November 2010*.

Local Authority	Per property		Per recipient	
Barnet	56	£22	8	£112
Barnsley	107	£19	321	£75
Barrow-in-Furness	91	£19	255	£83
Basildon	39	£23	61	£100
Basingstoke & Deane	344	£11	181	£88
Bassetlaw	121	£18	186	£87
Bath & N.E. Somerset	273	£13	174	£88
Bedford	125	£18	62	£100
Bexley	156	£17	73	£98
Birmingham	23	£24	302	£77
Blaby	330	£12	176	£88
Blackburn with Darwen	25	£24	122	£92
Blackpool	18	£26	250	£83
Blaenau Gwent	32	£24	323	£74
Bolsover	76	£20	254	£83
Bolton	88	£19	310	£76
Boston	181	£16	298	£78
Bournemouth	129	£18	164	£89
Bracknell Forest	321	£12	111	£93
Bradford	123	£18	322	£74
Braintree	186	£16	110	£93
Breckland	205	£15	243	£84
Brent	4	£30	30	£106
Brentwood	280	£13	46	£101
Bridgend	119	£18	318	£75
Brighton & Hove	75	£20	144	£90
Bristol	62	£21	119	£92
Broadland	326	£12	143	£90

Local Authority	Per property		Per recipient	
Bromley	242	£14	92	£95
Bromsgrove	312	£12	96	£95
Broxbourne	105	£19	36	£104
Broxstowe	211	£15	155	£90
Burnley	30	£24	197	£87
Bury	167	£17	278	£80
Caerphilly	143	£17	362	£66
Calderdale	124	£18	188	£87
Cambridge	294	£13	178	£88
Camden	16	£27	26	£107
Cannock Chase	95	£19	242	£84
Canterbury	199	£15	148	£90
Cardiff	151	£17	312	£76
Carlisle	241	£14	267	£81
Carmarthenshire	183	£16	336	£73
Castle Point	104	£19	68	£98
Central Bedfordshire	216	£15	44	£102
Ceredigion	289	£13	309	£77
Charnwood	281	£13	167	£89
Chelmsford	282	£13	91	£95
Cheltenham	279	£13	200	£86
Cherwell	304	£12	104	£94
Cheshire East	311	£12	206	£86
Cheshire W. & Chester	224	£15	191	£87
Chesterfield	96	£19	299	£78
Chichester	256	£14	52	£101
Chiltern	333	£11	5	£114
Chorley	253	£14	216	£85
Christchurch	132	£18	55	£100

Local Authority	Per property		Per recipient	
City of London	379	£5	334	£73
Clackmannanshire	191	£16	358	£67
Colchester	235	£14	179	£88
Conwy	251	£14	354	£69
Copeland	170	£16	253	£83
Corby	165	£17	325	£74
Cornwall	157	£17	190	£87
Cotswold	298	£12	95	£95
Coventry	50	£22	248	£83
Craven	334	£11	158	£90
Crawley	79	£20	78	£97
Croydon	28	£24	21	£107
Dacorum	201	£15	74	£97
Darlington	131	£18	311	£76
Dartford	210	£15	116	£93
Daventry	342	£11	249	£83
Denbighshire	103	£19	270	£81
Derby	169	£17	342	£72
Derbyshire Dales	316	£12	106	£94
Doncaster	161	£17	351	£70
Dover	145	£17	204	£86
Dudley	126	£18	338	£72
Dumfries & Galloway	288	£13	363	£66
Dundee City	106	£19	357	£67
Durham	44	£22	210	£86
Ealing	21	£25	13	£110
East Ayrshire	114	£18	361	£66
East Cambridgeshire	308	£12	185	£88
East Devon	266	£14	81	£97

Local Authority	Per property		Per recipient	
East Dorset	243	£14	12	£111
East Dunbartonshire	323	£12	257	£82
East Hampshire	357	£10	97	£95
East Hertfordshire	313	£12	35	£104
East Lindsey	136	£18	287	£79
East Lothian	290	£13	332	£73
E. Northamptonshire	309	£12	289	£79
East Renfrewshire	341	£11	276	£80
E. Riding of Yorkshire	226	£15	165	£89
East Staffordshire	208	£15	265	£81
Eastbourne	69	£20	77	£97
Eastleigh	351	£11	180	£88
Eden	365	£10	145	£90
Edinburgh, City of	278	£13	326	£74
Eilean Siar	275	£13	371	£62
Elmbridge	301	£12	6	£113
Enfield	8	£29	27	£107
Epping Forest	144	£17	20	£107
Epsom and Ewell	346	£11	15	£110
Erewash	174	£16	282	£80
Exeter	223	£15	256	£83
Falkirk	292	£13	374	£60
Fareham	371	£9	209	£86
Fenland	127	£18	215	£85
Fife	272	£13	369	£63
Flintshire	248	£14	328	£74
Forest Heath	303	£12	239	£84
Forest of Dean	175	£16	128	£91

Local Authority	Per property		Per recipient	
Fylde	271	£13	112	£93
Gateshead	26	£24	230	£84
Gedling	207	£15	159	£90
Glasgow City	20	£25	330	£74
Gloucester	189	£16	261	£82
Gosport	227	£15	245	£84
Gravesham	99	£19	129	£91
Great Yarmouth	59	£22	258	£82
Greenwich	51	£22	199	£86
Guildford	318	£12	60	£100
Gwynedd	238	£14	295	£78
Hackney	2	£33	120	£92
Halton	70	£20	320	£75
Hambleton	345	£11	139	£91
Hammersmith & Fulham	61	£22	152	£90
Harborough	368	£10	124	£92
Haringey	1	£37	4	£121
Harlow	24	£24	84	£96
Harrogate	327	£12	98	£95
Harrow	42	£23	2	£125
Hart	377	£8	67	£99
Hartlepool	5	£30	177	£88
Hastings	15	£27	108	£93
Havant	113	£18	149	£90
Havering	90	£19	33	£104
Herefordshire	190	£16	117	£92
Hertsmere	160	£17	24	£107
High Peak	230	£15	208	£86
Highland	302	£12	341	£72

Local Authority	Per property		Per recipient	
Hillingdon	65	£21	14	£110
Hinckley and Bosworth	297	£13	233	£84
Horsham	338	£11	57	£100
Hounslow	38	£23	18	£108
Huntingdonshire	354	£11	241	£84
Hyndburn	48	£22	195	£87
Inverclyde	102	£19	366	£65
Ipswich	78	£20	182	£88
Isle of Anglesey	257	£14	349	£70
Isle of Wight	89	£19	123	£92
Islington	3	£30	32	£105
Kensington & Chelsea	194	£16	161	£89
Kettering	267	£14	283	£80
Kings Lynn & W. Norfolk	176	£16	226	£85
Kingston	137	£18	3	£124
Kingston upon Hull	35	£23	345	£72
Kirklees	141	£17	301	£77
Knowsley	6	£30	285	£80
Lambeth	45	£22	194	£87
Lancaster	162	£17	217	£85
Leeds	198	£16	331	£74
Leicester	37	£23	303	£77
Lewes	130	£18	41	£102
Lewisham	27	£24	141	£90
Lichfield	268	£14	172	£88
Lincoln	147	£17	319	£75
Liverpool	10	£28	202	£86
Luton	85	£19	224	£85

Local Authority	Per property		Per recipient	
Maidstone	217	£15	82	£96
Maldon	188	£16	78	£97
Malvern Hills	249	£14	113	£93
Manchester	58	£22	340	£72
Mansfield	71	£20	222	£85
Medway	154	£17	237	£84
Melton	343	£11	244	£84
Mendip	225	£15	131	£91
Merthyr Tydfil	67	£21	352	£70
Merton	111	£18	11	£111
Mid Devon	231	£15	85	£96
Mid Suffolk	348	£11	189	£87
Mid Sussex	353	£11	57	£100
Middlesbrough	11	£28	223	£85
Midlothian	212	£15	291	£79
Milton Keynes	171	£16	238	£84
Mole Valley	360	£10	48	£101
Monmouthshire	247	£14	198	£86
Moray	366	£10	365	£65
N.W. Leicestershire	234	£14	162	£89
Neath Port Talbot	40	£23	293	£78
New Forest	295	£13	86	£96
Newark and Sherwood	172	£16	127	£91
Newcastle-under-Lyme	193	£16	297	£78
Newcastle-upon-Tyne	47	£22	279	£80
Newham	7	£30	214	£85
Newport	244	£14	376	£60
North Ayrshire	116	£18	359	£67

Local Authority	Per property		Per recipient	
North Devon	153	£17	137	£91
North Dorset	263	£14	53	£101
North East Derbyshire	159	£17	207	£86
North East Lincolnshire	55	£22	264	£82
North Hertfordshire	209	£15	102	£94
North Kesteven	317	£12	262	£82
North Lanarkshire	117	£18	368	£64
North Lincolnshire	128	£18	240	£84
North Norfolk	204	£15	134	£91
North Somerset	215	£15	173	£88
North Tyneside	101	£19	292	£78
North Warwickshire	138	£18	113	£93
Northampton	185	£16	281	£80
Northumberland	195	£16	286	£80
Norwich	41	£23	236	£84
Nottingham	31	£24	274	£81
Nuneaton & Bedworth	92	£19	184	£88
Oadby and Wigston	277	£13	227	£85
Oldham	43	£23	234	£84
Orkney Islands	376	£8	373	£61
Oxford	146	£17	38	£104
Pembrokeshire	336	£11	377	£60
Pendle	57	£22	193	£87
Perth & Kinross	363	£10	346	£72
Peterborough	202	£15	339	£72
Plymouth	140	£18	300	£77
Poole	187	£16	135	£91
Portsmouth	166	£17	304	£77

Local Authority	Per property		Per recipient	
Powys	331	£12	327	£74
Preston	84	£19	183	£88
Purbeck	178	£16	22	£107
Reading	158	£17	101	£94
Redbridge	52	£22	31	£105
Redcar & Cleveland	36	£23	212	£85
Redditch	115	£18	205	£86
Reigate & Banstead	324	£12	25	£107
Renfrewshire	152	£17	350	£70
Rhondda, Cynon, Taff	100	£19	353	£70
Ribble Valley	370	£9	138	£91
Richmond upon Thames	182	£16	1	£128
Richmondshire	337	£11	86	£96
Rochdale	54	£22	296	£78
Rochford	219	£15	57	£100
Rossendale	82	£20	121	£92
Rother	110	£18	47	£101
Rotherham	81	£20	284	£80
Rugby	240	£14	126	£91
Runnymede	286	£13	45	£102
Rushcliffe	349	£11	94	£95
Rushmoor	291	£13	118	£92
Rutland	335	£11	72	£98
Ryedale	262	£14	89	£96
Salford	29	£24	246	£84
Sandwell	19	£25	313	£76
Scarborough	94	£19	146	£90
Scottish Borders	352	£11	370	£62

Local Authority	Per property		Per recipient	
Sedgemoor	179	£16	225	£85
Sefton	73	£20	221	£85
Selby	305	£12	213	£85
Sevenoaks	254	£14	50	£101
Sheffield	93	£19	288	£79
Shepway	66	£21	83	£96
Shetland Islands	378	£8	375	£60
Shropshire	213	£15	132	£91
Slough	72	£20	100	£94
Solihull	197	£16	252	£83
South Ayrshire	163	£17	334	£73
South Buckinghamshire	329	£12	10	£111
South Cambridgeshire	369	£9	105	£94
South Derbyshire	285	£13	218	£85
South Gloucestershire	315	£12	168	£89
South Hams	255	£14	93	£95
South Holland	229	£15	294	£78
South Kesteven	319	£12	306	£77
South Lakeland	350	£11	69	£98
South Lanarkshire	184	£16	364	£65
South Norfolk	265	£14	142	£90
South Northamptonshire	372	£9	175	£88
South Oxfordshire	356	£10	37	£104
South Ribble	283	£13	160	£89
South Somerset	250	£14	147	£90
South Staffordshire	237	£14	171	£88
South Tyneside	22	£24	317	£76
Southampton	120	£18	268	£81

Local Authority	Per property		Per recipient	
Southend-on-Sea	118	£18	290	£79
Southwark	49	£22	247	£83
Spelthorne	239	£14	9	£112
St Albans	328	£12	29	£106
St Edmundsbury	276	£13	192	£87
St Helens	74	£20	315	£76
Stafford	347	£11	272	£81
Staffordshire Moorlands	296	£13	228	£84
Stevenage	63	£21	75	£97
Stirling	299	£12	329	£74
Stockport	164	£17	170	£88
Stockton-on-Tees	80	£20	273	£81
Stoke-on-Trent	68	£20	333	£73
Stratford-on-Avon	260	£14	76	£97
Stroud	259	£14	125	£92
Suffolk Coastal	310	£12	169	£89
Sunderland	60	£22	343	£72
Surrey Heath	367	£10	17	£108
Sutton	134	£18	23	£107
Swale	108	£19	187	£87
Swansea	177	£16	360	£66
Swindon	222	£15	203	£86
Tameside	97	£19	314	£76
Tamworth	148	£17	280	£80
Tandridge	320	£12	19	£108
Taunton Deane	270	£13	229	£84
Teignbridge	173	£16	103	£94
Telford & Wrekin	77	£20	275	£80
Tendring	53	£22	163	£89

Local Authority	Per property		Per recipient	
Test Valley	339	£11	133	£91
Tewkesbury	332	£12	201	£86
Thanet	46	£22	220	£85
Three Rivers	246	£14	40	£103
Thurrock	168	£17	263	£82
Tonbridge and Malling	236	£14	56	£100
Torbay	33	£23	150	£90
Torfaen	122	£18	355	£68
Torridge	155	£17	136	£91
Tower Hamlets	12	£28	140	£90
Trafford	274	£13	307	£77
Tunbridge Wells	287	£13	129	£91
Uttlesford	325	£12	39	£103
Vale of Glamorgan	245	£14	316	£76
Vale of White Horse	359	£10	64	£99
Wakefield	180	£16	344	£72
Walsall	17	£26	235	£84
Waltham Forest	13	£27	54	£101
Wandsworth	373	£8	379	£52
Warrington	221	£15	271	£81
Warwick	258	£14	99	£94
Watford	139	£18	7	£113
Waveney	133	£18	277	£80
Waverley	314	£12	28	£106
Wealden	218	£15	16	£108
Wellingborough	233	£14	324	£74
Welwyn Hatfield	149	£17	51	£101
West Berkshire	300	£12	49	£101
West Devon	214	£15	66	£99

Local Authority	Per property		Per recipient	
West Dorset	228	£15	71	£98
West Dunbartonshire	34	£23	337	£72
West Lancashire	86	£19	156	£90
West Lindsey	232	£15	269	£81
West Lothian	252	£14	367	£64
West Oxfordshire	364	£10	90	£96
West Somerset	109	£18	107	£94
Westminster	355	£11	378	£59
Weymouth & Portland	83	£20	80	£97
Wigan	135	£18	305	£77
Wiltshire	293	£13	109	£93
Winchester	358	£10	115	£93

Local Authority	Per property		Per recipient	
Windsor & Maidenhead	362	£10	88	£96
Wirral	64	£21	260	£82
Woking	307	£12	34	£104
Wokingham	374	£8	42	£102
Wolverhampton	14	£27	232	£84
Worcester	203	£15	231	£84
Worthing	206	£15	166	£89
Wrexham	200	£15	347	£71
Wychavon	264	£14	153	£90
Wycombe	269	£13	43	£102
Wyre	142	£17	211	£86
Wyre Forest	112	£18	196	£87
York	322	£12	259	£82

