

## Briefing: council tax by precepting authority

November 2024

### Introduction

Local authorities in England have multiple levels of governance. The layered and complex nature of local government creates confusion as to how council tax is charged and allocated across its many levels. Within a council tax bill, there can be differing council tax precepts attributed to the multiple layers of local governance depending on the authority.

Using council tax data from the Ministry of Housing, Communities and Local Government, this note analyses seven different types of local public bodies that form local government in England. This includes metropolitan and London boroughs, unitary authorities, county councils, district councils, parish and town councils, police and crime commissioners and fire authorities. All these layers of local government charge council tax at varying rates depending on the local authority's jurisdiction. Even within similar local authority types there can be large disparities between the role and responsibilities of public authorities, causing some to charge higher levels of council tax than their counterparts.

This note identifies the ten highest council tax levels per local authority type, clarifying the different amount of tax each layer of local government accounts for.

### Key findings

- **Gateshead** had the highest council tax of any metropolitan or London borough with average band D council tax of **£2,174** in 2024-25.
- The **city of Nottingham** had the highest average band D council tax of any unitary authority at **£2,155** in 2024-25.
- **Oxfordshire** had the highest average band D council tax of any county council at **£1,821** in 2024-25.
- **Ipswich** was the district council with the highest average band D council tax at **£407** in 2024-25.
- **Falmouth** had the highest average band D council tax precept of any parish or town council at **£431** in 2024-25.
- The **Surrey police and crime commissioner** had the highest average band D council tax precept of any police and crime commissioner at **£324** in 2024-25.
- Of the combined fire authorities and metropolitan fire and rescue authorities, **Durham** had the highest average band D council tax precept at **£118** in 2024-25.

### Council tax collection

Local authorities have numerous levels of governance. This can cause confusion regarding the collection of council tax. Council tax is often not collected by the local authority charging it. Rather it is collected by one level of local government and then apportioned to each of the other local authorities based on the precept they charge. This means, for example, that in two tier areas with a district and county council, all council tax is collected by the district council and then the county council receives its precept from this.<sup>1</sup> In single tier areas, council tax is collected by either the unitary, metropolitan

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<sup>1</sup> Ministry of Housing, Communities and Local Government, *Paying the right level of Council Tax: a plain English guide to Council Tax*, 26 April 2024, [www.gov.uk/government/publications/paying-the-right-level-of-council-tax-a-plain-english-guide-to-council-tax/paying-the-right-level-of-council-tax-a-plain-english-guide-to-council-tax](https://www.gov.uk/government/publications/paying-the-right-level-of-council-tax-a-plain-english-guide-to-council-tax/paying-the-right-level-of-council-tax-a-plain-english-guide-to-council-tax), (accessed 21 November 2024).

district or London borough council.<sup>2</sup> The tax collected is then distributed between the collecting authority and any other local precepting bodies.

As table 1 shows, Lewes district council, despite being the collecting authority, receives a small percentage of the overall council tax it collects. Being a district council means that Lewes collects £2,503 in tax but in practice only keeps nine per cent of this.

**Table 1: average band D council tax collected by Lewes district council, broken down by the precepting authority which receives it, 2024-25<sup>3</sup>**

Precepting authority	Council tax (£)	Proportion (%)
Lewes district	228	9
East Sussex county	1,778	71
Sussex police and crime commissioner	253	10
East Sussex fire authority	107	4
Town and parish councils	137	5
<b>Total</b>	<b>2,503</b>	<b>100</b>

**Table 2: 10 highest average band D council taxes by metropolitan and London boroughs, 2024-25**

Authority	Combined authority	Council tax (£)
Gateshead	North East	2,174
Walsall	West Midlands	2,085
Liverpool	Liverpool city region	2,045
Newcastle upon Tyne	North East	2,015
Coventry	West Midlands	2,004
Wolverhampton	West Midlands	2,004
Stockport	Greater Manchester	1,977
Rochdale	Greater Manchester	1,961
Oldham	Greater Manchester	1,956
Salford	Greater Manchester	1,955

**Table 3: 10 highest average band D council taxes by unitary authority, 2024-25**

Authority	Council tax (£)
City of Nottingham	2,155
Rutland	2,113
Bristol	2,096
Northumberland	2,077
Reading	2,017
Dorset	2,001
Hartlepool	1,984
Brighton & Hove	1,978

<sup>2</sup> Ministry of Housing, Communities and Local Government, *Paying the right level of Council Tax: a plain English guide to Council Tax*, 26 April 2024, [www.gov.uk/government/publications/paying-the-right-level-of-council-tax-a-plain-english-guide-to-council-tax/paying-the-right-level-of-council-tax-a-plain-english-guide-to-council-tax](https://www.gov.uk/government/publications/paying-the-right-level-of-council-tax-a-plain-english-guide-to-council-tax/paying-the-right-level-of-council-tax-a-plain-english-guide-to-council-tax), (accessed 21 November 2024).

<sup>3</sup> Lewes and Eastbourne Councils, *Where your Council Tax goes*, [www.lewes-eastbourne.gov.uk/article/1907/Where-your-Council-Tax-goes](https://www.lewes-eastbourne.gov.uk/article/1907/Where-your-Council-Tax-goes), (accessed 21 November 2024).

Authority	Council tax (£)
Middlesbrough	1,976
Stockton-on-Tees	1,943

**Table 4: 10 highest average band D council taxes by county council, 2024-25**

Authority	Council tax (£)
Oxfordshire	1,821
Nottinghamshire	1,807
East Sussex	1,778
Surrey	1,759
Warwickshire	1,736
Devon	1,716
West Sussex	1,715
Hertfordshire	1,686
Norfolk	1,672
Lancashire	1,653

**Table 5: 10 highest average band D council taxes by district council, 2024-25**

Authority	Council tax (£)
Ipswich	407
Preston	354
Oxford	346
Burnley	338
Adur	334
Rossendale	308
Lincoln	308
Watford	300
Hastings	299
Pendle	299

**Table 6: 10 highest average band D council tax precepts by parish and town council, 2024-25**

Town/parish authority	Local authority	Council tax precept (£)
Falmouth	Cornwall	431
Truro	Cornwall	402
Peterlee	Durham	381
Horden	Durham	374
Salisbury city	Wiltshire	364
Bodmin	Cornwall	352
Langport	Somerset	341
Elmton	Bolsover	333
Shirebrook	Bolsover	328
Launceston	Cornwall	324

**Table 7: 10 highest average band D council tax precepts by police and crime commissioner, 2024-25**

Authority	Council tax precept (£)
Surrey	324
Norfolk	316
Cumbria	310
Gloucestershire	308
North Yorkshire	307
Northamptonshire	306
Lincolnshire	304
Cleveland	304
Dorset	294
Warwickshire	290

**Table 8: 10 highest average band D council tax precepts by fire authority, 2024-25**

Authority	Fire authority type	Council tax precept (£)
Durham	Combined	118
Shropshire	Combined	114
Bedfordshire	Combined	113
East Sussex	Combined	107
Devon & Somerset	Combined	100
Humberside	Combined	98
Hereford & Worcester	Combined	97
Tyne and Wear	Metropolitan	95
Cumbria	Combined	93
Nottinghamshire	Combined	92

## Methodology

- This note was compiled using data from the Ministry of Housing, Communities and Local Government.<sup>4</sup> It analyses data for council tax in for the financial year 2024-25.
- It uses band D council tax figures excluding parish precepts as this portion of council tax relates directly to the authority in question.
- Council tax for town and parish councils was taken from a separate dataset from Ministry of Housing, Communities and Local Government.<sup>5</sup>
- Metropolitan and London boroughs have been included together as metropolitan boroughs now operate with a similar mayoral structure to London boroughs.
- Lewes was selected as an example for how council tax is levied and distributed across the levels of local government as it was one of the highest tax collecting local authorities,<sup>6</sup> and yet had a low level of council tax retention. This demonstrates the complexity of the council tax system.

<sup>4</sup> Ministry of Housing, Communities and Local Government, *Band D Council Tax figures 1993 onwards*, 8 May 2024, [www.gov.uk/government/statistical-data-sets/live-tables-on-council-tax](https://www.gov.uk/government/statistical-data-sets/live-tables-on-council-tax), table 3, (accessed 20 November 2024).

<sup>5</sup> Ministry of Housing, Communities and Local Government, *Council Tax statistics for town and parish councils in England: 2024 to 2025*, 8 May 2024, [www.gov.uk/government/statistical-data-sets/live-tables-on-council-tax](https://www.gov.uk/government/statistical-data-sets/live-tables-on-council-tax), table 3, (accessed 20 November 2024).

<sup>6</sup> Property Data, *Council Tax Index 2024/25*, [www.propertydata.co.uk/council-tax](https://www.propertydata.co.uk/council-tax), (accessed 21 November 2024).