

Empty homes: 2021 Census vs. the Council Tax Base measure

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Overview

The recent 2021 census report on [Housing in Brent](#) included the finding that 7.4% of dwellings in Brent were ‘unoccupied’ at the time of the census – 9,425 in number. This figure is more than three times higher than the administrative count of empty homes sourced from the council tax base (CTB). This note explains what each measure captures and discusses why the figures are different.

Data used for comparison purposes

For analytical purposes, the CTB measure of empty homes used here relates to the [vacant homes measure](#) published by the Department for Levelling Up, Housing and Communities. This counts those homes classed as vacant for council tax purposes, including those with empty home premium or discount flags, as well as those receiving a council tax exemption due the home being unoccupied. Census data relates to March 2021, while the CTB data relates to October 2021.

Please note: the CTB measure used here for comparison purposes may differ to other empty homes CTB measures reported elsewhere in the council (e.g. measures that exclude exemptions).

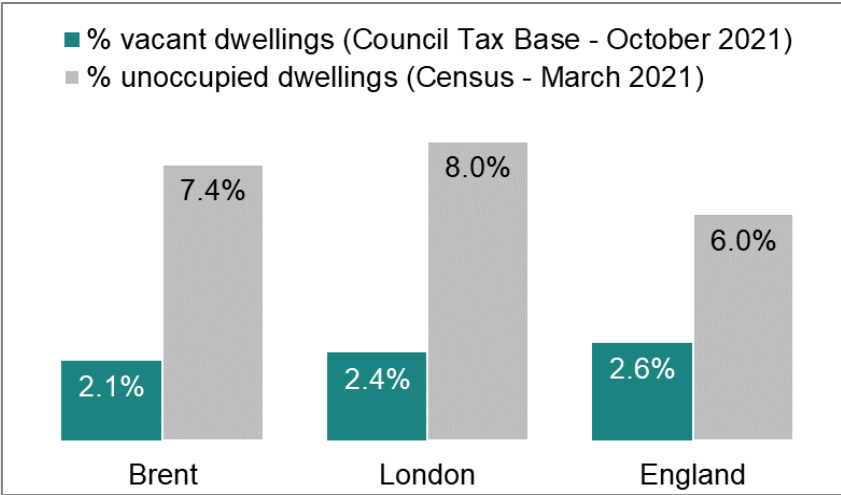
The data

The census found that 9,425 dwellings in Brent were unoccupied in March 2021, 7.4% of all dwellings. In contrast, CTB data for 2021 provided a much lower estimate of 2,734 vacant homes - 2.1% of dwellings (as at October 2021). The comparable CTB figure for the previous year was lower still (2,297 as at October 2020).

Figure 1 shows the difference in census and CTB rates for Brent, London and England. The differential observed in Brent was similar to the difference across London (2.4% vs. 8.0%), and a bit more pronounced than the gap observed nationally (England: 2.6% vs. 6.0%).

Figure 1: Empty homes – Census and CTB indicators compared for 2021

	Brent	London	England
Numbers:			
CTB measure	2,734	87,731	653,025
Census measure	9,425	297,095	1,507,100
Difference (Census-CTB)	6,691	209,364	854,075
% difference (Census-CTB)	245%	239%	131%
Rates (as % of all dwellings)			
CTB measure	2.1%	2.4%	2.6%
Census measure	7.4%	8.0%	6.0%



Sources:
1.Office for National Statistics, 2021 Census
2.DLUC, Council taxbase statistics local authority level [data](#)
3.DLUC, Live [tables](#) on dwelling stock including vacants (T615)

Why so different?

Table 1 provides an overview of the key features of both measures which are quite different in terms of definition and coverage. The CTB measure provides a regular administrative-based count of the number of empty homes in Brent, identified as such for the purposes of council tax, while the census is a survey-based snapshot of homes that were unoccupied in March 2021, regardless of whether or not they were known to council tax.

The CTB measure will not provide a complete count of empty homes in the borough - only those flagged as such on the council taxbase. This CTB measure is sensitive to rules around council tax exemptions, premiums and discounts relating to empty homes. Importantly, where councils do not typically award discounts to empty properties (as in Brent's case), there is less incentive for owners to report properties as empty, leading to potential under-reporting¹.

The census took place when lockdown restrictions were still in place. The pandemic timing is known to have impacted on the census count, with some residents being temporarily away – this would have had a significant impact on the number of unoccupied homes at that time. This was acknowledged by the ONS in their housing report²: *'As Census 2021 was carried out during the coronavirus (COVID-19) pandemic, some people, for example overseas students or those privately renting, may have moved back in with family members leaving more unoccupied dwellings'*. Consequently, the census provides a very atypical snapshot of the number of unoccupied homes, counting many that may have been empty for a short time (e.g. private rented homes that were temporarily unoccupied during lockdown).

Another limitation of the census measure is that very little detail is available from ONS about these unoccupied dwellings. The primary aim of the census is to profile the population and most census housing data relates to occupied households only. In contrast, CTB data held by the council offers significant detail about empty homes captured for CTB purposes (e.g. precise location; reason for exemption, which empty homes have been empty long-term etc).

While neither measure is perfect, for most purposes, the CTB administrative data is likely to be more useful than census for policy planning purposes, given its detail and timeliness.

More information

- CTB data: The latest CTB vacant homes [data](#) for English local authorities was published last month and provides a count of 2,813 vacant homes in Brent as at October 2023. For a breakdown of CTB data by premium/discount and exemption class, see the council taxbase statistics local authority level [data](#).
- 2021 Census: For information about census data on housing topics see the team's recent 2021 census report on [Housing in Brent](#).

¹ House of Commons Library Research Briefing, [Empty housing \(England\) - October 2023](#)

² [Housing in England and Wales - ONS](#)

Table 1: Comparison: 2021 Census vs. CTB (Council Tax Base) empty homes measures

	2021 Census	CTB (Council Tax Base) administrative data
Statistic	9,425 unoccupied dwellings (March 2021)	2,734 vacant dwellings (4 th October 2021)
Definition	An estimate of dwellings unoccupied at the time of the census. A dwelling is defined as a self-contained unit of accommodation. In the census, unoccupied dwellings are properties that had no 'usual' residents ³ living in them as at March 2021. These mainly comprised vacant homes but can also include those occupied by short-term residents or visitors as second homes – though in Brent's case, this was thought to be very small proportion of the total (2.3% - 215 in number) ⁴ .	Defined as empty properties as classified for council tax purposes. Figures relate to residential dwellings (i.e. self-contained unit of accommodation used as a home). The CTB measure used here (for comparison purposes) is the 'vacant dwellings' statistic. This counts those homes classed as vacant for council tax purposes, including those with empty home premium or discount flags, as well as those receiving a council tax exemption due the home being unoccupied (e.g. deceased estate). This measure does not include dwellings classed as second homes on the council tax base.
Measure type	Census measure - survey-based estimate.	Administrative count.
Timeliness	Limited to a snapshot in time: captured every 10 years. Figures already over two years old.	Regular data. Summary data for all LAs published annually by DLUC for October each year & live local data held by the council.
Coverage	Fairly wide measure which captures homes not occupied at that point in time. This will include empty homes not known to the council via council tax (e.g. privately rented property temporarily unoccupied).	CTB figures will only count those empty dwellings known to council tax and regarded as empty or unoccupied for council tax purposes. This will not be a complete count of all empty homes.
Detail available	The census focuses on the characteristics of occupied households and the population living in them. Consequently, very little census information is published about unoccupied dwellings, with the exception of numbers by small area and accommodation type.	CTB data provides detailed information about the type of empty property (e.g. location, reason for exemption, length of time property has been empty). This intelligence is more detailed and more up to date than the census.
Area comparisons	Provides like for like comparison between LA areas in England & Wales at a point time.	Regular, LA level, comparative data available but differences between areas are sensitive to differences in how council tax schema are applied locally (e.g. premiums, discounts).
Issues with interpreting these data	The March 2021 census snapshot is atypical due to pandemic timing (lockdown restrictions were still in place at this time). Highly likely that a significant number of unoccupied dwellings captured on the census were temporarily empty.	Figures will not capture all empty homes. Trend data will be impacted by policy changes to council tax premiums, discounts and exemptions regarding empty homes.
Source:	Dwellings by housing characteristics E_W - ONS (Table 1a)	Live tables on dwelling stock including vacants - gov.uk (Table 615)

³ A 'usual' resident includes anyone who, on census day, was a) in the UK and had stayed, or intended to stay, in the UK for 12 months or more, or b) someone who had a permanent UK address and was outside the UK but intended to be outside the UK for less than 12 months.

⁴ [Number of vacant and second homes, England and Wales: Census 2021 - Office for National Statistics \(ons.gov.uk\)](#)