

The Council Tax for the financial year 2013/14 has been set in accordance with Section 93 of the Local Government Act 1992 at £1037 for a property in Valuation Band D.

Each property is placed within a Valuation Band based on its open market value as at 1 April 1991. The following table shows how much will be payable for a household with two or more persons aged 18 years or over.

Valuation Band	Property Value	Proportion of Band D	Council Tax	Water £	Waste Water	Total £
	£		£		£	
А	up to 27,000	6/9	691.33	124.80	144.84	960.97
В	over 27,000 – 35,000	7/9	806.56	145.60	168.98	1121.14
С	over 35,000 – 45,000	8/9	921.78	166.40	193.12	1281.30
D	over 45,000 – 58,000	9/9	1037.00	187.20	217.26	1441.46
E	over 58,000 – 80,000	11/9	1267.44	228.80	265.54	1761.78
F	over 80,000 – 106,000	13/9	1497.89	270.40	313.82	2082.11
G	over 106,000 –	15/9	1728.33	312.00	362.10	2402.43
	212,000					
Н	over 212,000	18/9	2074.00	374.40	434.52	2882.92

A discount of 25% will apply for a household with only one person aged 18 years or over, as follows:

Valuation Band	Property Value	Proportion of Band D	Council Tax	Water £	Waste Water	Total £
	£		£		£	
А	up to 27,000	6/9	518.50	93.60	108.63	720.73
В	over 27,000 –35,000	7/9	604.92	109.20	126.74	840.86
С	over 35,000 – 45,000	8/9	691.34	124.80	144.84	960.98
D	over 45,000 – 58,000	9/9	777.75	140.40	162.95	1081.10
Е	over 58,000 – 80,000	11/9	950.58	171.60	199.16	1321.34
F	over 80,000 – 106,000	13/9	1123.42	202.80	235.37	1561.59
G	over 106,000 – 212.000	15/9	1296.25	234.00	271.58	1801.83
Н	over 212,000	18/9	1555.50	280.80	325.89	2162.19

Water and Sewerage

The Council is responsible for collecting Water and Waste Water charges on behalf of Scottish Water. The amount payable will be reduced if a property is not connected to either of these services.

Second Homes and Empty Properties

The amount of discount available on Second Homes and Empty properties remains at 10% on the Council Tax element of the bill. Any water or waste water charges are due in full.