

Council Tax 2017/18

Changes for properties in Valuation Bands E to H



Introduction

The Scottish Government has introduced legislation from 1 April 2017 to increase the amount of Council Tax charged on properties across Valuation Bands E to H.

The purpose of this information leaflet is to give notice of these changes and how they may affect your Council Tax from 1 April 2017.

Valuation Bands and charges

All residential properties are assigned to one of eight Valuation Bands (from A to H) based on the value of that property at 1991 prices. Each year the Council sets the charge for a Band D property, with the tax for properties in all other bands being a proportion, fixed in law, of that Band D charge.

Before 1 April 2017 a property in the highest Band H paid three times more than a property in the lowest Band A.

From 1 April 2017 the Scottish Government has increased the Band D proportions for properties in Valuation Bands E to H. This means that in 2017/18 a property in Band H will now pay almost 3.7 times the charge for a Band A property. The Council has no local discretion to change these multipliers.

The table below shows the proportion of the Band D rates, before and after 1 April 2017.

Band	Value of property	Proportion of Band D charge (before 1 April 2017)	Proportion of Band D charge (from 1 April 2017)
A	Up to £27,000	6/9	240/360
B	£27,001 to £35,000	7/9	280/360
C	£35,001 to £45,000	8/9	320/360
D	£45,001 to £58,000	9/9	360/360
E	£58,001 to £80,000	11/9	473/360
F	£80,001 to £106,000	13/9	585/360
G	£106,001 to £212,000	15/9	705/360
H	£212,000 and over	18/9	882/360

How much will my Council Tax increase by?

The table below shows the 2016/17 charges for properties in Bands E to H, plus the increase in charges as a result of the Scottish Government's banding changes plus the 3% increase in Council Tax for the year 2017/18.

Valuation Band	E	F	G	H
Council Tax charge 2016/17	£1,267.44	£1,497.89	£1,728.33	£2,074.00
Increase following Scottish Government's banding multiplier changes in 2017/18	£95.06	£187.24	£302.46	£466.65
Plus 3% Council Tax increase for 2017/18	£40.73	£50.37	£60.71	£75.95
Total Council Tax charge for 2017/18	£1,403.23	£1,735.50	£2,091.50	£2,616.60

Scottish Water Charges

The Council is responsible for collecting water and waste water charges on behalf of Scottish Water. These are not affected by the Scottish Government's banding multiplier changes and will increase by 1.6% across all bands in 2017/18. The charges for 2017/18 are shown at the end of this notice.

Exemptions and discounts

Any Council Tax exemptions or discounts that apply to your Council Tax will take account of the Scottish Government's multiplier increase as well as the 3% increase.

Council Tax Reduction - low income household relief

Council Tax Reduction continues to be available to assist those on low incomes. Households already receiving a reduction do not need to reapply for assistance as it will automatically be applied to your Council Tax account for 2017/18.

The Scottish Government has introduced changes to the Council Tax Reduction scheme for those in Valuation Bands E, F, G and H on a low income (not more than £25,000 annually or £16,750 for single person households) and with savings of less than £16,000. Those qualifying for this assistance may be eligible to receive up to the full relief from the increased Valuation Band charge.

To apply for this help you must live in your property and will have to complete a full Council Tax Reduction application form detailing your household income and savings and provide the evidence to support your claim. Application forms can be obtained by:

- Telephoning the Council's Benefits team on 01856 873535 Extension 2116;
- emailing the Council's Benefits team at benefits@orkney.gov.uk
- downloading and completing a Council Tax Reduction form from the Council's website at www.orkney.gov.uk
- Requesting a Council Tax Reduction form at the Council's Customer Services area.

Where possible, completed application forms will be processed by the Council in time to be included in the 2017/18 annual demand notice; otherwise a replacement notice will be issued at the earliest opportunity.

Council Tax Demand Notices

Council Tax Demand notices for 2017/18 will be issued around mid-March 2017 and will include the Scottish Government multiplier changes, the Council Tax set by the Council, any entitlement to Council Tax Reduction and Scottish Water charges.

Further information

You can access further information from:

- The Council's website: www.orkney.gov.uk
- The Scottish Government's website: <http://www.gov.scot/Topics/Government/local-government/17999/counciltax>
- Telephoning the Council's Council Tax team on 01856 873535 Extension 2133.

February 2017