

# Council Tax 2023 to 2024

This leaflet forms part of your Council Tax Notice and should be read along with the information contained in the notice.

Council Tax is applied across a range of bands from A to H, with all bands having a relationship with band D, known as the multiplier.

The Scottish Government changed the council tax multipliers for properties in Bands E to H from 1 April 2017.

For more information on this change visit [www.northlanarkshire.gov.uk/council-tax/council-tax-bands-charges-and-appeals](http://www.northlanarkshire.gov.uk/council-tax/council-tax-bands-charges-and-appeals). There has been a 5% increase in Council Tax charge.

## • WATER AND WASTE WATER CHARGES

The Scottish Water and Sewerage Charges have increased by 5%. For more information contact customer helpline on **0800 0778778** or visit their website [www.scottishwater.co.uk/unmeteredcharges](http://www.scottishwater.co.uk/unmeteredcharges)

## • THE BEST WAY TO PAY IS BY DIRECT DEBIT

If you opt to pay by Direct Debit you can pay over 10 or 12 months and can choose from five dates to assist with budgeting.

**Set up a Direct Debit – Freephone 0800 163491.**

For details of other methods of payment, see your Council Tax notice or visit [www.northlanarkshire.gov.uk](http://www.northlanarkshire.gov.uk)



## • WHO IS RESPONSIBLE FOR PAYING COUNCIL TAX?

Council Tax is normally paid by the people who are living in the property. Civil partners, couples, joint owners or joint tenants are responsible, 'jointly and severally', for making the payment. 'Jointly and severally' means that the amount on the bill is not split into shares and we can choose to collect the full Council Tax charge from anyone legally responsible for it.

## • HAVING PROBLEMS PAYING?

If you have missed any of your payments, please call us on **01698 403210** as soon as possible. Remember that if we do not know you are having problems paying, we cannot help you. If you are experiencing financial difficulties or you would like information or advice on debt management, budget planning or ethical lending help and assistance available at [www.northlanarkshire.gov.uk/council-tax/problems-paying-your-council-tax](http://www.northlanarkshire.gov.uk/council-tax/problems-paying-your-council-tax)

## • DISCOUNTS

You may be entitled to a 25% Discount if you are the only adult in your home or there is another adult (18 years and over) who falls into certain disregarded categories such as student/student nurse, apprentice/modern apprentice. More information on discount categories is available at [www.northlanarkshire.gov.uk/council-tax/discounts-and-exemptions/council-tax-discounts](http://www.northlanarkshire.gov.uk/council-tax/discounts-and-exemptions/council-tax-discounts)

## • EMPTY PROPERTY DISCOUNTS

The discount is 10% or 50% where the property is not a liable person's sole or main residence depending on the circumstances. However, if the property is continuously empty for more than 12 months, it may be subject to an increased levy of 100% Council Tax charge. **More information is available at** [www.northlanarkshire.gov.uk/council-tax/discounts-and-exemptions/changes-empty-property-discount](http://www.northlanarkshire.gov.uk/council-tax/discounts-and-exemptions/changes-empty-property-discount)

## • DISABLED PERSONS REDUCTION

You can claim a Disabled Person's Reduction if certain adaptations have been made to your home; or if extra rooms are needed for the disabled person's wellbeing. More information is available at [www.northlanarkshire.gov.uk/council-tax/discounts-and-exemptions/disabled-persons-relief](http://www.northlanarkshire.gov.uk/council-tax/discounts-and-exemptions/disabled-persons-relief)

## • EXEMPTIONS

You may be exempt from paying Council Tax for six months if your home is empty and unfurnished. This also applies to other categories such as occupied only by students; anyone under 18 years old; property occupied solely by people with severe mental impairment; where owner is deceased or resident in a nursing home or hospital. More information on exemption categories is available at [www.northlanarkshire.gov.uk/council-tax/discounts-and-exemptions/council-tax-exemptions-and-empty-dwellings](http://www.northlanarkshire.gov.uk/council-tax/discounts-and-exemptions/council-tax-exemptions-and-empty-dwellings)

## • APPEALS

You may have the right to appeal against your council tax banding. Such appeals are currently only possible in limited circumstances.

**You can appeal online at** <https://www.saa.gov.uk/online-forms/council-tax-proposals/> **or in writing to The Lanarkshire Valuation Joint Board, David Dale House, 45 John Street, Blantyre G72 0AA, Phone 01698 476000. Email:** [assessor@lanarkshire-vjb.gov.uk](mailto:assessor@lanarkshire-vjb.gov.uk)

You may also appeal if you are aggrieved at the actions of the Council in calculating or collecting your council tax. Write to:

**Chief Officer (Finance), PO Box 9060, Motherwell, ML1 1SH** stating your grounds for appeal. If you are not satisfied with the response you do have a further right of appeal to a Valuation Appeal Committee. Please contact your local council tax office for further information on the procedures you must follow to submit a valid appeal. **You must continue to pay your Council Tax until a decision on your appeal has been made.**

## ● AUDIT SCOTLAND NATIONAL FRAUD INITIATIVE

North Lanarkshire Council is participating in the Audit Scotland National Fraud Initiative, a data matching exercise which involves sharing data between public and private sector bodies to prevent and detect fraud. Further information is available at [National Fraud Initiative \(NFI\) | North Lanarkshire Council](#) or the Audit Scotland's website ([www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk)). For more information on how we process your data visit <http://www.northlanarkshire.gov.uk/privacy>

## ● COUNCIL TAX REDUCTION (CTR)

If you are a low earner, a pensioner, or on benefits, and are responsible for paying Council Tax, you may be entitled to claim CTR of up to 100%. CTR will not cover Scottish Water's charges. You can complete an application online at [www.northlanarkshire.gov.uk/benefits-and-money/housing-benefits/calculate-and-claim-housing-benefit-and-council-tax-reduction](http://www.northlanarkshire.gov.uk/benefits-and-money/housing-benefits/calculate-and-claim-housing-benefit-and-council-tax-reduction).

If you wish to appeal your CTR assessment write to: **Chief Officer (Finance), PO Box 9060, Motherwell, ML1 1SH**

If you are still dissatisfied with your decision you can seek an independent ruling from the Local Taxation Chamber who will conduct a further review. An application should be made directly to them by yourself or representative. Further Appeal Information is available via their website [www.localtaxationchamber.scot](http://www.localtaxationchamber.scot) or by telephoning 01698 390012.

## ● SPENDING ON OUR SERVICES

Council Tax Notice 2023-24– Analysis of Service Expenditure

	2023-24 Net Expenditure £m	2022-23 Net Expenditure £m	Band D Council Tax Equivalent £
Chief Executive	78.2	76.1	566
Enterprise & Communities	155.1	176.1	1,123
Education, Children and Families	550.8	471.4	3,989
Adult Social Care	193.9	187.1	1,404
Joint Boards	12.6	12.6	91
<b>Totals</b>	<b>990.6</b>	<b>923.3</b>	
<b>Financed by:-</b>			
Government Grants	684.2	647.2	
Non Domestic Rates	122.0	112.0	
Use of Balances and Reserves	17.7	6.0	
<b>Council Tax</b>	<b>166.7</b>	<b>158.1</b>	
	<b>990.6</b>	<b>923.3</b>	
Band 'D' council tax 2023-24	1,320.78		
Band 'D' council tax 2022-23		1,257.89	
Scottish average band 'D' council tax for 2022-23		1,347.00	
Council employees (full time equivalent)			
2023-24 Estimate	13,657		
2022-23		13,679	
Increase/ (Decrease)	(22)		

### Comparison of council expenditure proposals per household with Government provisions

Expenditure figures assumed by Government in Aggregate External Finance provisions (grant support)	£5,823
Proposed spending by council on comparable basis	£6,386

## Revenue Budget 2023-24

North Lanarkshire Council's net revenue budget for 2023/24 including ring fenced grants is £990.671 million. This reflects the approved Council budget set on 23 February 2023 updated for additional distributed funding from the Scottish Government. The net revenue budget will be funded by Government Grants and Non-Domestic Rates (Aggregate External Finance) of £806.147 million (81%), £166.849 million raised through Council Tax and £17.675 million use of reserves.

The Council has set a balanced budget with an indicative comparison of service expenditure provided in the table. In setting its 2023/24 revenue budget, the Council has funded unavoidable cost pressures totalling £61million in respect of pay and non-pay inflation, contractual obligations, strategic priorities, and other cost pressures.

The Band D council tax level for 2023/24 will be £1,320.78 (an increase of £62.89 / 5%), which remains below the 2022/23 Scottish average of £1,346.98. Council tax levels range from £880.52 (Band A) to £3,235.91 (Band H) which help fund a variety of much needed services to the community including: educating children; supporting the most vulnerable members of our society; improving and maintaining our roads and local environment; and providing cultural, leisure and recreational facilities.