

# A guide to your Council Tax 2025/26



















# **About this year's Council Tax**

Nottingham City Council spends millions of pounds each year to support people who live in the city. So let's break down how your Council Tax is used and what's changing this year.

Did you know that Nottingham City Council uses the money it gets to run over 2,000 different services that affect everyone in the city?

We're responsible for everything from helping vulnerable people and emptying your bins, to keeping parks beautiful and supporting local businesses. We even work on huge projects that aim to improve the city itself.

# So what do we spend on your services each year?\*

# £222.6 million

Services to elderly and vulnerable people, housing, and homelessness





### £19.5 million

Community safety & regulatory services



# £21.1 million

Refuse collection and street cleansing





### £8.3 million Street lighting







### £125.9 million Housing Services



The Council manages and maintains over 24,000 properties on behalf of tenants, housing around 64,000 people, which is financed from rents and service charges. This expenditure and income is accounted for in the Housing Revenue Account (HRA). Council Tax income does not contribute to the HRA.

In total, we manage almost £1 billion a year! That's a lot of services. We spend or control around £924m each year with a further £125.9m spent on dedicated housing services.

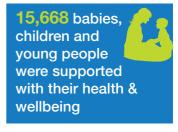
So where does all this money come from? Around a third (31%) comes from your Council Tax and from business rates. The rest comes from Government grants and other sources.

Next year (2025/26), your portion of the Council Tax will increase by 4.99%. 2.99% will go towards general Council services (like those mentioned above), and 2% is specifically for supporting Adult Social Care. This is a really important service that helps older and vulnerable people in our community.

### What difference does it make?\*



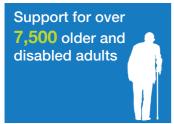










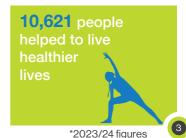












# Who pays the Council Tax?

Usually the owner or tenant who lives in a property is responsible for paying Council Tax. Council Tax charges for an empty property will be payable by the owner.

# How is my Council Tax calculated?

Properties are valued by the Valuation Office Agency (VOA) and put into one of eight Council Tax bands with Band A being the lowest rate and H the highest. Your band is shown on your bill.

If you believe you property has been valued incorrectly, you can appeal to the Valuation Office Agency within six months of becoming the Council Tax payer.

To enquire about the Council Tax band given to your property or for further information about appeals visit www.gov.uk/challenge-council-tax-band.

To contact the Valuation Office Agency visit www.gov.uk/contact-voa or telephone 03000 501 501 if you are unable to use the online service.

### **Discounts**

If you live alone you qualify for a 25% discount.

Some people in a household may also not be counted when deciding if this discount applies, including:

- full-time students and student nurses
- people living in hospitals/care homes
- people with severe mental impairment
- 18 19-year-olds still in school/having just left school
- people caring for someone who is disabled and living with them (not a partner or a child)
- people staving in hostels or night shelters

# **People with disabilities**

Council Tax reductions are available if you have a disabled person in your household.

The discount band will take you to the band below your actual band. If you are already at Band A, you will still receive a reduction.

To qualify, your home must:

- have an extra room, bathroom or kitchen which is required to meet the needs of the disabled person, or
- have sufficient space for the disabled person to use a wheelchair indoors.

# **Empty properties**

No discount is given to empty properties and the full Council Tax is payable. From 1 April 2024 there was an increase in the Council Tax premium for unoccupied and unfurnished properties. This change applied to all unoccupied and unfurnished properties which have not had anyone living there as their sole or main residence for a year or more. This replaced the previous threshold of two years. The percentage premium will be added from the appropriate date depending on when the property became unoccupied and unfurnished.

The premium added will be 100% of your current Council Tax bill. From 2024/25 the following premiums are now added to Council Tax bills for unoccupied and unfurnished properties:

Empty duration premium % total bill %

1 year	nil	100%
1 - 5 years	100%	200%
5 - 10 years	200%	300%
Over 10 years	300%	400%

From 1 April 2025 a 100% premium will also be introduced for properties which are either used as second homes, or which are unoccupied and substantially furnished.

### **Annexes**

A 50%
Council Tax
discount may
be available
on annexes
where used
together with
the main house
as someone's
home, or where
used by a
relative of the
taxpayer of the
main property.

# **Exemptions**

# The following empty properties are exempt from Council Tax:

- Owned by charities (up to 6 months)
- Where the taxpayer is in prison
- Where the owner has moved to a care home, nursing home, hospital or elsewhere to receive care
- Following the death of the taxpayer (up to 6 months after probate)
- That cannot be occupied by law
- Waiting for a minister of religion
- Where the owner has left to give care to someone else
- Owned and last used by a student
- Repossessed by a mortgagee
- Where a trustee under a bankruptcy is liable
- Empty annexes such as 'granny flats'
- Nottingham City care leavers under the age of 20.

# Occupied properties in which:

- only students live
- only people under 18 live
- only people with a severe mental impairment live
- a dependant relative lives in a self-contained part of a larger property.

Full details on exemptions, discounts and reductions can be found at: www.nottinghamcity.gov.uk/counciltax

Apply online or contact the Council Tax service

# Changes to discounts and exemptions

If you are receiving a discount or exemption you must tell us within 21 days of any changes that may affect it. A penalty can be imposed if you fail to do so.

# **Appeals**

If you wish to appeal against a decision not to grant an exemption, discount or disabled relief, or you believe you are not the person who should pay the Council Tax, contact the Council Tax service. If you are still not satisfied with the decision you can appeal to an independent tribunal.

# Council Tax Fraud

Council Tax fraud is committed when someone deliberately gives false or misleading information so that they can pay less or no Council Tax. This includes:

- claiming to live in a single-person household to get the single person discount when more than one person lives in your household
- pretending to be a student to get the student discount, when you are not a student
- failing to tell us that you no longer need to claim a Council Tax reduction or discount.

Nottingham City Council carries out reviews of those citizens in receipt of discounts and exemptions and will take action if we become aware of false claims.

You can avoid committing Council Tax fraud by telling us about any changes in your circumstances as soon as they happen.

If you are aware of a fraud occurring please contact the Council's Corporate Counter Fraud Team:

corporatecounterfraud@nottinghamcity.gov.uk

# Council Tax Support

The Council is responsible for providing Council Tax Support for households on low incomes.

However, the amount of money available for this means that all households, except low income pensioners, have to pay something towards their Council Tax bill.

If you are of working age, the maximum help you may receive is 80% of your bill. If you have a low income and your savings or capital are below £6,000 you may qualify.

### Report a change

If you already receive Council Tax Support it is important that you tell us about any change in your circumstances. This includes change in income, benefits or savings for you or anyone who lives with you, or if someone moves in or leaves your address. Failure to do so could result in you receiving the incorrect amount of Council Tax Support.

### Council Tax Support & Universal Credit

If you receive Universal Credit you MUST make a separate claim for Council Tax Support. It is not awarded automatically.

### How to claim

You can claim Council Tax Support or find out more by visiting: www.nottinghamcity.gov.uk/ information-for-residents/benefits

# **How to Pay**

Council Tax can be paid by setting up a Direct Debit. You can choose one of five payment dates to fit in with you. The payments can be made over 10 or 12 months or you can opt to pay weekly or fortnightly. Council Tax is an annual bill and the payment period is 1 April 2025 to 31 March 2026. It is important that your payments clear the Council Tax due during this period and match your instalment plan.

You can set up your Direct Debit payment online at www.nottinghamcity.gov.uk/counciltax or over the phone on 0115 718 1777.

# What happens if I don't pay?

If you do not pay your Council Tax instalments on time the Magistrates Court will be asked to issue a liability order against you. This will incur costs of up to £67.50 and this will be added to the outstanding Council Tax debt.

This means that the Council can then take additional steps to collect the debt including:

- an arrangement to pay directly with you
- direct deductions from earnings or benefits
- referral to an enforcement agent to collect.

If the debt is referred to an enforcement agent this will result in additional charges being applied including £75 per liability order. If the enforcement agent visits your property a further fee of £235 is payable.

We understand that it is sometimes difficult to pay bills and there is support available through advice services. If you are finding it difficult to pay it is important that you contact the Council Tax team to discuss an arrangement to pay and seek independent welfare advice.

# Can this affect my credit rating?

If the court issues a liability order against you, this may affect your ability to obtain future credit such as mortgages, rent agreements, loans, mobile phone contracts etc.

# **Financial Information**

Financial information about the City Council is available online at: www.nottinghamcity.gov.uk/ctinfo

For financial information relating to Nottinghamshire Fire & Rescue Service, please visit www.notts-fire.gov.uk/council-tax

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