



Non-Domestic Rates

The amount of non domestic rates you pay is based on the rateable value placed on your property by the Assessor and multiplied by the rate per pound announced each year by the Scottish Government.

A range of exemptions and reliefs are available. Further information is available on the back of your bill, our website (www.cne-siar.gov.uk) or you can contact us on 01851 822645. You can email us at rates@cne-siar.gov.uk, or write to us at Revenues and Benefits, Stornoway Town Hall, Point Street, Stornoway HS1 2XF.

Collection of Council Tax

If you fall behind with your payments we will send you a reminder that will give you 7 days to bring your payments up to date. If you do not pay you will lose the right to continue to pay by instalments and the full amount for the rest of the year becomes due.

No further reminders will be sent to you and we will apply to the Sheriff for a Summary Warrant which will add a Statutory Penalty of 10% of the amount outstanding onto your bill. We may then pass this to our Sheriff Officers for collection and this could be through an arrestment of your wages or your bank account. Any additional Sheriff Officer expenses incurred are also payable by you in addition to the 10% surcharge.

If you are having difficulty paying please contact us on 01851 822645 or email us at debt.recovery@cne-siar.gov.uk as soon as possible.

Waste and Sewerage Charges

Council Tax bills include charges made by Scottish Water for Water and Sewerage services. Whilst the Council is required by law to include these charges in its bills, it is not responsible for setting them. The level of the charges is set by Scottish Water and is subject to scrutiny by the Water Industry Commissioner for Scotland and the Scottish Government.

Find out more about Scottish Water, their charges, their customer charter and keep up to date with what they are doing in your area:

Visit www.scottishwater.co.uk
 Follow [@scottish_water](https://www.facebook.com/scottishwater)
 Email help@scottishwater.co.uk
 Call Customer Helpline free 24/7: 0800 0778778

Council Tax

Council Tax is normally payable by the resident owner(s) or resident tenant(s) of a domestic property. Husbands and wives, couples living together, joint owners/tenants have joint liability for the Council Tax. Comhairle Nan Eilean Siar is required by law to bill and collect Council Tax, along with Water and Sewerage charges on behalf of Scottish Water (if you are connected to water and sewerage systems provided by Scottish Water).

Council Tax is normally payable by 10 monthly instalments over the months April to January and unless you have a special arrangement, or pay by direct debit, payment is usually **due by the 1st of each month**. Please see your bill for a range of payment options .

Occupied Property Reductions

Some occupied properties may be exempt (for example, where all the occupants are aged under 18).

A discount of 25% may be awarded if you are the sole adult resident (aged 18 or over) in the property.

A reduction may be possible if a resident is disabled and the property has certain features or facilities provided to meet their needs. The reduction takes the form of a drop in the valuation band (for example, from Band C to Band B).

A Council Tax Reduction (previously called Council Tax Benefit) may be available if you are on a low income. The amount awarded will depend on your household income, capital, personal circumstances and the amount of Council Tax payable.

Some discounts and reductions cannot be awarded on the water and sewerage element of your bill.

Unoccupied Properties

If your property is unoccupied you may be entitled to an exemption for a limited period.

If you are not entitled to an exemption and your property is long term empty you will have an extra charge levied which will double your council tax (see the back of your bill for more details or contact us for more information).

If you are not entitled to an exemption and your property is not long term empty you may get a discount (ranging between 10% and 50%).

If you think any of the above apply to you please see our website for further information (www.cne-siar.gov.uk), call us on 01851 600502 or email us at counciltax@cne-siar.gov.uk Application forms to apply are also available through our website.

Council Tax Charges 2019/20

Your home will fall within a Valuation Band between 'A' (the lowest) and 'H' (the highest) determined by the Assessor based on property values as at 1 April 1991.

The amount of Council Tax you pay is related to your Valuation Band. Higher banded properties pay a higher amount of Council Tax. All properties have a 4.79% increase from 1 April 2019 as agreed by the Comhairle.

Band	House Value (1991) (£)	Council Tax (£)	Water (£)	Waste Water (£)	Total (£)
A	Up to 27,000	758.93	137.04	159.12	1,055.09
B	27,001 – 35,000	885.42	159.88	185.64	1,230.94
C	35,001 – 45,000	1,011.91	182.72	212.16	1,406.79
D	45,001 – 58,000	1,138.40	205.56	238.68	1,582.64
E	58,001 – 80,000	1,495.73	251.24	291.72	2,038.69
F	80,001 – 106,000	1,849.90	296.92	344.76	2,491.58
G	106,001 – 212,000	2,229.37	342.60	397.80	2,969.77
H	212,001+	2,789.08	411.12	477.36	3,677.56

The Scottish Average Band D Council Tax for 2018/19 was £1,208.

Appeals

You have the right of appeal if you disagree with your valuation band. In the first instance this should be discussed with the Assessor at 42 Point Street, Stornoway, HS1 2XF. (Telephone 01851 706262).

You also have the right of appeal on the grounds that you have been improperly charged. In the first instance this should be made in writing to the Revenues and Benefits Manager at the Stornoway Town Hall, Stornoway, HS1 2XF.

Capital Programme

Capital Expenditure is the cost of buying or upgrading physical assets such as property, infrastructure or equipment. Projects funded by capital expenditure are of long term benefit to the community and include schools, care homes and roads. 2019/20 is the second year of the 2018-23 Capital Programme. Investments in 2019/20 will include:

- The Lewis Residential Care project;
- Castlebay School;
- St Brendan's joint project with Health; and
- Core and statutory works including roads and infrastructure, landfill, housing and Comhairle properties .

How to contact us

If you have any queries about your bill or about this leaflet you can contact us:

by phone on: 01851 600502

by email at: counciltax@cne-siar.gov.uk

by writing to the Revenues and Benefits Section at:

Town Hall
Point Street
Stornoway
Isle of Lewis
HS1 2XF

in person at: Service Access Point in the Town Hall, Stornoway or Council Offices at Tarbert, Balivanich or Castlebay

Tell Us What You Think

Help us to improve our service by telling us what you think by completing our survey at:

www.cne-siar.gov.uk/council-tax/customer-experience-survey

Revenue Expenditure

The table below shows the Comhairle's revenue spending plans for 2019/20. Revenue expenditure is the money the Comhairle spends on the day to day delivery of services to the people of the Western Isles.

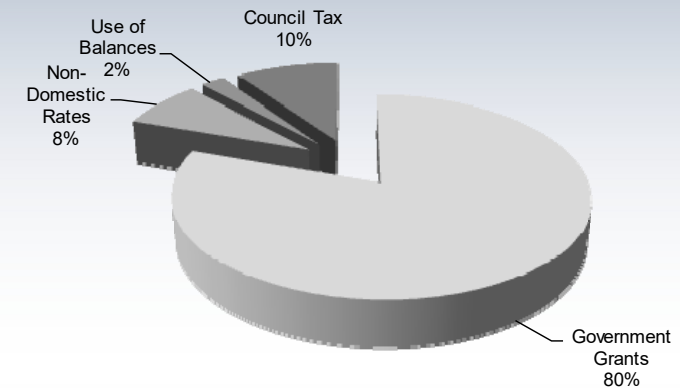
SERVICE	Total Net Expend (incl. capital charges) £m	Change from 2018/19 £m	% change 2018/19 %	Band D Council Tax Equivalent £
Education	48.8	2.3	4.9	5,234
Social Work Services	25.2	0.5	2.0	2,704
Roads and Transport	10.7	-0.7	-6.1	1,148
Environmental Services	6.4	-1.4	-17.9	687
Planning & Development Services	3.4	-0.3	-8.1	365
Cultural & Related Services	4.5	-0.2	-4.3	483
Housing (Non-Council)	2.2	-0.2	-8.3	236
Other Services	7.9	-0.3	-3.7	848
TOTAL	109.1	-0.3	-0.3	11,705
FINANCED BY :				
Government Grants	87.6			9,400
Non-domestic Rates	8.5			910
Use of Balances	2.4			257
Total amount needed from Council Taxes	10.6			1,138

Council Employees

December	2017	2018
Permanent Full Time Staff	898	895
Temporary Full Time Staff	102	103
Total Full Time Staff	1000	998
Permanent Part Time Staff	1076	1070
Temporary Part Time Staff	155	171
Total Part Time Staff	1231	1241

Where the money comes from

Only 10% of the Comhairle's spending is paid for by the Council Tax. In 2019/20 2% will be funded from the use of balances accumulated over previous years and held in reserve. The other 88% is funded by Government Grants and Non-Domestic Rates. In 2019/20, we expect to receive £87.6m in Government Grants, and £8.5m from the Non-Domestic Rates pool. £10.6m will come from Council Tax after allowing for Council Tax Reduction (formerly Council Tax Benefit).



How we spend your Council Tax

The Comhairle aims *to provide Best Value public services that sustain and improve the quality of life for all people in Na h-Eileanan an Iar.*

Revenue Spending by Service

