



## 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](http://www.cne-siar.gov.uk)). You can email us at [rates@cne-siar.gov.uk](mailto:rates@cne-siar.gov.uk), or write to us at Revenues and Benefits, Comhairle nan Eilean Siar, Sandwick Road, Stornoway HS1 2BW.

## 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 600502 or email us at [debt.recovery@cne-siar.gov.uk](mailto:debt.recovery@cne-siar.gov.uk) as soon as possible.

## Water 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](http://www.scottishwater.co.uk)  
 Follow [@scottish\\_water](https://facebook.com/scottishwater)  
 Email [help@scottishwater.co.uk](mailto: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 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 or a second home 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 or a second home 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](http://www.cne-siar.gov.uk)), call us on 01851 600502 or email us at [counciltax@cne-siar.gov.uk](mailto:counciltax@cne-siar.gov.uk).

## Council Tax Charges 2025/26

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. Council Tax has been increased by 7.5% from 1 April 2025 as agreed by the Comhairle.

Band	House Value (1991) (£)	Council Tax (£)	Water (£)	Waste Water (£)	Total (£)
A	Up to 27,000	925.04	185.28	214.98	<b>1,325.30</b>
B	27,001 – 35,000	1,079.21	216.16	250.81	<b>1,546.18</b>
C	35,001 – 45,000	1,233.39	247.04	286.64	<b>1,767.07</b>
D	45,001 – 58,000	1,387.56	277.92	322.47	<b>1,987.95</b>
E	58,001 – 80,000	1,823.10	339.68	394.13	<b>2,556.91</b>
F	80,001 – 106,000	2,254.79	401.44	465.79	<b>3,122.02</b>
G	106,001 – 212,000	2,717.31	463.20	537.45	<b>3,717.96</b>
H	212,001+	3,399.52	555.84	644.94	<b>4,600.30</b>

The Scottish Average Band D Council Tax for 2024/25 is £1,421.

## 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 619179).

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 Comhairle nan Eilean Siar, Sandwick Road, Stornoway, Isle of Lewis, HS1 2BW

## 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. Major investments in 2025-26 will include:

- Barra & Vatersay Community Campus project;
- Works on Scalpay Bridge;
- Stornoway Primary Sports development;
- Distribution to community groups various strands of capital grant funding including Regeneration Capital Grant fund .

### How To Contact Us

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

by email at: [counciltax@cne-siar.gov.uk](mailto:counciltax@cne-siar.gov.uk)

by phone on: 01851 600502

by writing to: Revenues and Benefits Section at:

Comhairle nan Eilean Siar  
Sandwick Road  
Stornoway  
Isle of Lewis  
HS1 2BW

## Revenue Expenditure

The table below shows the Comhairle's revenue spending plans for 2025/26. Revenue expenditure is the money the Comhairle spends on the day to day delivery of services to the people of the Western Isles.

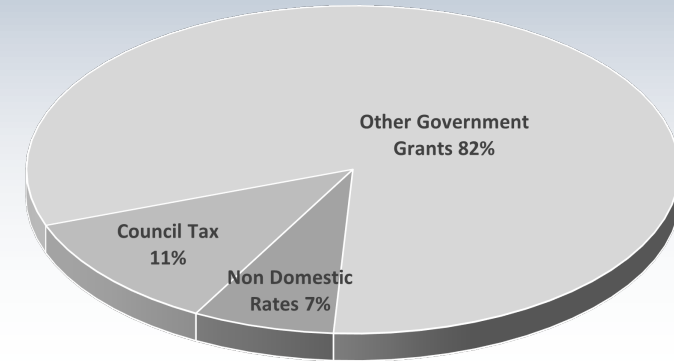
	Total Net Expend (incl. capital charges)	Change from 2024/25	% change 2024/25	Band D Council Tax Equivalent
SERVICE	£m	£m	%	£
Education	66.3	5.6	9.3	6,000
Social Work Services	36.0	2.8	8.4	3,258
Roads and Transport	12.6	0.5	4.5	1,140
Environmental Services	8.2	0.4	4.9	742
Planning & Development Services	4.4	0.9	25.3	398
Cultural & Related Services	5.6	0.4	7.3	507
Housing (Non-Council)	2.5	-0.8	-24.3	226
Other Services	0.1	-2.3	-95.8	9
<b>TOTAL</b>	<b>135.7</b>	<b>7.5</b>	<b>6.8</b>	<b>12,280</b>
FINANCED BY :				
Government Grants	108.9			9,858
Non-domestic Rates	9.4			849
Use of Balances	2.0			181
<b>Total amount needed from Council Taxes</b>	<b>15.3</b>			<b>1,388</b>

## Council Employees

December	2023	2024
Permanent Full Time Staff	841	817
Temporary Full Time Staff	117	130
<b>Total Full Time Staff</b>	<b>958</b>	<b>947</b>
Permanent Part Time Staff	943	950
Temporary Part Time Staff	177	168
<b>Total Part Time Staff</b>	<b>1120</b>	<b>1118</b>

## Where The Money Comes From

Only 11% of the Comhairle's spending is paid for by the Council Tax. The other 89% is funded by Government Grants and Non-Domestic Rates. In 2025/26, we expect to receive £109m in Government Grants, and £9.4m from the Non-Domestic Rates pool. £15.3m 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

