

Council Tax fact sheets

Duilleagan fiosrachaidh mun Chìs Chomhairle

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How your Council Tax is
worked out

Mar a tha a' Chìs Chomhairle air a
h-obrachadh a-mach

1st April 2025 - 31st March 2026

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Mar a tha a' Chis Chomhairle air a h-obrachadh a-mach

Valuation

The Assessor places each domestic property in one of eight valuation bands (A-H) reflecting his opinion of what the market value of your property would have been as at 1st April 1991. Proposals against Council Tax bandings must be made within deadlines specified in legislation. For further information and advice, please call the Assessor's team.

Assessor's team: **01463 575395**

Water and Waste Water

Scottish Water is responsible for setting the charges for Water and Waste Water which are subject to scrutiny by both the Water Industry Commissioner and the Scottish Government.

The Council is required by law to collect these charges. If you have any queries relating to your Water and/or Waste Water charges, please call **Scottish Water**. A Water and Waste Water Charges Reduction Scheme is available for households with two or more adults in receipt of Council Tax Reduction. The Water and Waste Water reduction is graduated to reflect entitlement to Council Tax Reduction and calculated on the same daily basis as Council Tax Reduction.

The Council administers this Scheme on behalf of Scottish Water. If you are entitled to a Water and Waste Water reduction through this Scheme we will award it automatically and issue you with a reduced bill. You do not need to apply or fill in any forms.

The Reduction Scheme is funded by money from abolishing discounts that used to be available on Scottish Water's charges for all second homes and long-term empty dwellings prior to April 2006.

Scottish Water: **0800 0778 778**

Have your circumstances changed?

If you have had a change in circumstances that may affect your Council Tax bill or Housing Benefit, please remember to tell us online at our website or by writing to our Operations Team.

www.highland.gov.uk and select 'Report a problem'.

Email: **Operations.Team@highland.gov.uk**

Address: **Operations Team, PO Box 5650, Inverness, IV3 5YX**

Electoral Registration

The Assessor is also the Electoral Registration Officer (ERO) for The Highland Council. If you are resident in the area and have not registered to vote, or think that your name may be missing from the Register, please call the ERO's team for advice.

ERO freephone number: **0800 393 783**

Council Tax appeals

If you are unhappy with a Council Tax decision taken by the Council on any of the following matters then you have the right to appeal.

You can appeal against:

- you being named as the person liable for payment of Council Tax;
- a decision not to award Discount or Disablement Band Reduction;
- a decision regarding your entitlement to Council Tax Reduction; or
- a decision not to designate the property as an exempt dwelling.

If you wish to appeal against any of the above decisions, your initial appeal must be made in writing to our Service Delivery Manager.

Address: **Service Delivery Manager, PO Box 5650, Inverness, IV3 5YX**

You must tell us why you think our Operations Team has taken the wrong decision. If you are not happy with the outcome of your initial appeal, please write to the Head of Revenues and Customer Services clearly stating why you disagree with the Service Delivery Manager's decision. If you disagree with the decision of the Head of Revenues and Customer Services you have the right to an independent appeal to the Valuation Appeal Committee. Appeals to the Valuation Appeal Committee must be made in writing to the Head of Revenues and Customer Services **within 4 months** from the date of your original appeal to our Service Delivery Manager, clearly stating the reasons for the appeal.

Address: **Head of Revenues and Customer Services, PO Box 5650, Inverness, IV3 5YX**

If you have appealed against your Council Tax liability, and/or applied for reduction/amendments to your Council Tax bill, you are required by law to pay the amount detailed on your most recent Council Tax bill until the matter has been dealt with and a revised bill is issued to you. If you fall into arrears the Council will take further action to recover the sums due.

Penalties

To help us to work out your Council Tax bill, we may ask you to provide us with various types of information. If you refuse to supply this information, or you deliberately provide incorrect information, you may have to pay a penalty of £50. Failure to provide us with the required information a second, or subsequent time, may mean that you have to pay penalties of £200 for each request.

If you refuse to supply information relating to unoccupied properties, or you deliberately provide incorrect information, you may also have to pay a penalty.

Where Council Tax Discounts, Reductions, Exemptions or Housing Benefit are fraudulently claimed, the matter may be considered by the Procurator Fiscal with a view to prosecution.



You can pay your Council Tax weekly, fortnightly, monthly by 10 or 12 instalments, quarterly or by a lump sum payment; the choice is yours.

It's quick and simple to set up online at:

www.highland.gov.uk/counciltax

or phone us today on 0800 393 811.

Why not join our 94,651 customers who already pay their Council Tax by Direct Debit?

If you choose to pay by Direct Debit you will receive a bill showing amounts which we will collect from your account safe in the knowledge that a set amount will be collected every period. You give us your details only once, and every year we will do the rest. Paying by Direct Debit means that you won't have to queue to make payments and you won't be in danger of falling into arrears.

To cater for all our customers' needs, instalment plans that provide payment breaks in either July and August or December and January are available. Alternatively you may prefer a break in February and March.

Our full range of payment options is as follows:

- lump sum payment on the 1st, 15th or 28th of the month;
- weekly on a Friday;
- fortnightly on a Friday;
- 10 monthly instalments on the 1st, 15th or 28th of the month from April to January (payment holiday February and March);
- 10 monthly instalments on the 1st, 15th or 28th of the month from April to June and September to March (payment holiday July and August);
- 10 monthly instalments on the 1st, 15th or 28th of the month from April to November and February to March (payment holiday December and January);
- 12 monthly instalments on the 1st, 15th or 28th of the month; or
- quarterly instalments on the 1st of the following months: April, July, October and January.

Once your Council Tax for 2025/26 is paid in full please do not cancel your Direct Debit instruction with your bank as the Council will not debit your account with further instalments until after the start of the financial year 2026/27. We will issue you with your 2026/27 bill at least 14 days prior to deducting your first instalment for that year.

We hold an Equalities Register of people who have particular needs e.g. visual impairment. To have your name added to this Register or to request this fact sheet and further information/application forms regarding Council Tax and Housing Benefit in an alternative format e.g. Large print, braille, audio or suitable language, please contact us.



www.highland.gov.uk



Operations.Team@highland.gov.uk



0800 393 811



Operations Team, PO Box 5650,
Inverness IV3 5YX