



Your 2021/22 Council Tax Guide



Including Water and Waste Water
Service Charges

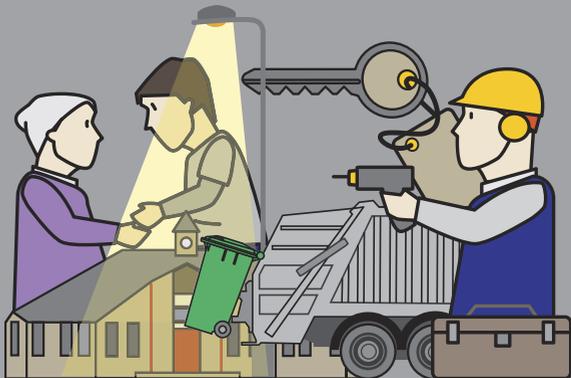


Falkirk Council



My Falkirk

Save time, do it online!



Sign Up for an Online Account Now

Requesting and paying for Council services is now easier and more convenient, following the launch of the My Falkirk online account.

It takes moments to sign up and allows you to register for a whole range of services you can access individually. Sign up at www.falkirk.gov.uk

My Falkirk allows you to request and receive services online using your computer or smartphone, any day of the week, when it's most convenient for you.

Registration and sign-in for your online customer account is powered by the Scottish Government's 'myaccount' service. It checks who you are and allows you to use a single account to access a range of Scottish public services online.



Falkirk Council

www.falkirk.gov.uk

Create your 'myaccount'

With My Falkirk you can:

- Save forms for completion later
- Automatically populate forms with your details
- Gain trusted access to council services that require evidence of identity
- You can view your Council Tax account online, including recent payments and future instalments
- You can complete a range of online Council Tax forms

You can also use the Council's website to access other services at any time of the day or night. You don't have to phone or wait in a queue.

- Make payments
- Find your bin collection dates and download a calendar of bin collections to your smartphone to remind yourself which bin to put out for collection
- Report missed bins or book a bulky uplift
- Report faults, such as street lighting or potholes without phoning or waiting in a queue
- Apply for benefits
- Report potholes and empty grit bins and apply for parking permits
- Make a complaint

How we work out Council Tax

The Assessor, who works for the Central Scotland Valuation Joint Board, values your home and puts it into one of eight valuation bands from A to H. The value is based on how much your home would have been worth on the open market on 1st April 1991.

Once we know how much money we need to raise from Council Tax, we work out what someone living in a home in Band D would have to pay. We then work out the rate for the other bands by using the 'multiplier' set by the Scottish Government.

Who is responsible for paying Council Tax?

The person highest on the list below is usually responsible for paying:

- the owner who lives in the property;
- the tenant who lives in the property;
- the sub-tenant who lives in the property;
- someone else who lives in the property; or
- the owner if nobody lives in the property.

Couples who are married, living together as man and wife or civil partners are responsible, jointly and individually, for paying Council Tax even if their names are not on the bill.

Joint owners or tenants are also responsible, jointly and individually, for paying Council Tax.

Note: 'Jointly and individually' means that the amount on the bill is not split into shares. We can choose to collect the full amount from anyone who is legally responsible for it. It is then up to the person who has to pay to get back a share from everyone else.

Changes in your circumstances

You must tell us about any change in your circumstances within 21 days of the change. An example would be where another adult moves into your home and you are receiving a Council Tax discount.

Help to pay your Council Tax

You may be entitled to help to pay depending on your household income and circumstances. Council Tax Reduction is help towards the Council Tax bill for your home. Second Adult Reduction is available if you have someone else living with you, not a partner, who is not responsible for paying Council Tax and is based on their income and circumstances.

Council Tax Reduction

Who can apply for help?

The person(s) responsible for paying Council Tax.

We need to know the details of the people living in your household and details of all income, savings and state benefits you, your partner (if you have one) and any non dependants living with you, get.

If you have over £16,000 in savings, you will not be entitled to help unless you receive the guaranteed part of Pension Credit. We ignore the first £6,000 of savings if you are under pension age. For every £250 you have over that amount, we count £1 per week as income. If you are of pension age, we ignore the first £10,000 of savings and we count £1 per week as income for every £500 over that.

Council Tax Reduction - Second Adult

If you have another adult living in your home who is on a low income and who is not your partner, you may receive help even if you do not qualify for main Council Tax Reduction.

Any entitlement will be based on their income and circumstances not your own. This may be up to 25% of your Council Tax bill.

Council Tax Reduction - Band E-H

Protection from the 1st April 2017 increase in charges for those in Band E-H is available to households with an average weekly income less than £479 (or less than £321 for single person households).

If you claim Council Tax Reduction we will pay the higher of the three available reductions. Your entitlement will normally start from the Monday following the date you either first contacted us to make an application, or the Monday following the date we first received your application, whichever is earlier. You cannot get help to pay your water and waste water charges.

In most cases we are not able to backdate Council Tax Reduction. Therefore, it is very important that you do not delay in making your application.

If you are not already getting help you can apply online via www.falkirk.gov.uk/ctr, or phone 01324 506070 for an application form.

If Council Tax Reduction is awarded, or you already receive it, it will be shown on your bill.

Discounts

You will get a discount on your Council Tax if you tell us only one person aged 18 or over is living in the property; or nobody is living in the property. When deciding how many adults live in a property, we do not count certain people. The most common examples of people we do not count are as follows:

- full-time students, student nurses, apprentices;
- people who have severe mental health difficulties;
- 18 and 19 year olds who are at school, or who have just left school;
- unpaid care workers who care for someone other than their partner, or a child aged under 18.

Exemptions

You may get an exemption from Council Tax if certain conditions exist, for example:

- if nobody is living in the property and there is no furniture. The exemption lasts up to six months from the date someone last lived in the property;
- if everyone living in the property is a student;
- if the estate of a person who has died is liable for paying Council Tax. This can last for up to six months after the 'Grant of Confirmation' (legal proof that a person has permission to manage the estate); or
- if the property is not being lived in as it is undergoing major repair work to make it habitable or structural alterations. The exemption lasts up to twelve months from the date someone last lived in the property.

Long-Term empty properties

If you have a property that has been unoccupied for over 12 months you may be charged 200% council tax.

There are certain protections from this, (e.g. if your property is being marketed for sale or rent, the additional charge would not apply until after 24 months).

Help for disabled customers

You could pay less Council Tax if a disabled person lives in the property and needs:

- an extra room to meet their needs; or
- an extra bathroom to meet their needs; or
- to use a wheelchair in the home.

If this is the case we will charge you the Council Tax for the band below your actual property band. A reduction is also available for Band A property.

Care Leavers

From 1st April 2018 Care Leavers can get an exemption from Council Tax, if they are the only adult (person over 18) in the property. Even if other adults are resident, Care Leavers may still receive a discount. This applies until 26th birthday of Care Leaver. Contact 01324 506070, or revenues1@falkirk.gov.uk, for more information.

How to apply for discounts, exemptions and help for disabled customers

You can apply for most reliefs online at www.falkirk.gov.uk/request or telephone 01324 506070 for an application form.

Council Tax appeals

You can appeal against either:

1. The amount of Council Tax you have to pay because we have not awarded a discount or an exemption; or
2. Our decision that you are responsible for paying Council Tax.

You must continue to pay your Council Tax until we have made a decision on your appeal. If your appeal is successful, any subsequent credit would be refunded (or offset against any other debt you owe Falkirk Council).

If you want to appeal, please write to Council Tax Appeals, Falkirk Council, Revenue Services, PO Box 21764, FALKIRK, FK1 9GJ within two months of the date of the decision.

If you remain dissatisfied with the response, or you do not receive a response within two months, if your appeal is against reason 1 or 2, you have the right of appeal to the Valuation Appeal Committee (VAC) which is an independent body who will consider the facts and give a ruling as to whether or not our decision is correct. Your request to appeal to the VAC should be made to the above address within four months of the date of your original appeal.

Private landlords

If you rent out property, either direct or through an agent, you are still responsible for providing us with information about the tenants who live in your properties. If someone else leases out your properties on your behalf, you must tell them to keep us up to date with any tenancy changes.

To allow us to decide who is responsible for paying Council Tax, you must confirm the following details, in writing, as soon as possible after there has been a change to a tenancy:

- the address of the property (including the flat number);

- the names of all tenants who are moving out of the property;
- the date the lease ends;
- the tenants' new addresses, if you know these;
- the names of all tenants who are moving into the property;
- the date the new lease starts;
- the previous addresses of all new tenants, if you have these details; and
- confirmation of whether the property is let as furnished or unfurnished.

We may also need a copy of any lease. If we do, we will contact you. The owner will be responsible for Council Tax between tenancies.

Council Tax and Combined Water & Waste Water charges 2021/22

Band	Value of property (at 1/4/1991)	Council Tax	Combined Water & Waste Water	Total
A	Up to £27,000	£817.05	£306.12	£1,123.17
B	£27,001 to £35,000	£953.23	£357.14	£1,310.37
C	£35,001 to £45,000	£1,089.40	£408.16	£1,497.56
D	£45,001 to £58,000	£1,225.58	£459.18	£1,684.76
E	£58,001 to £80,000	£1,610.28	£561.22	£2,171.50
F	£80,001 to £106,000	£1,991.57	£663.26	£2,654.83
G	£106,001 to £212,000	£2,400.09	£765.30	£3,165.39
H	over £212,000	£3,002.67	£918.36	£3,921.03



Appeals against Council Tax bands

If you became the taxpayer within the last 6 months, you can appeal against your Council Tax band to the Assessor.

However, if you do so, you must continue to pay your Council Tax until the Assessor has made a decision on your appeal.

Contact The Assessor for Central Scotland
Laurelhill, Stirling FK8 2NA Tel: 01786 892200

If your appeal is successful, we will refund any overpaid Council Tax to you or, if you owe any other outstanding debt to Falkirk Council, transfer it to reduce that debt.

Ways to pay your Council Tax

Direct Debit

If you have a bank/building society current account you can pay by Direct Debit.

We always tell you how much your payments are going to be, and it's guaranteed against mistakes.

Choose to pay weekly, fortnightly, four weekly or monthly on a date to suit you.

You can set this up online at www.falkirk.gov.uk/howcounciltax

If you can't pay by Direct Debit, you can find other ways to pay on that page too.

The Direct Debit Guarantee

This Guarantee is offered by all banks and building societies that accept instructions to pay direct debits.

If there are any changes to the amount, date or frequency of your direct debit, Falkirk Council will notify you 5 working days in advance of your account being debited, or as otherwise agreed.

If you request Falkirk Council to collect a payment, confirmation of the amount and date will be given to you at the time of the request.

If an error is made in the payment of your direct debit by Falkirk Council, or your bank or building society, you are entitled to a full and immediate refund of the amount paid from your bank or building society.

If you receive a refund you are not entitled to, you must pay it back when Falkirk Council asks you to.

You can cancel a direct debit at any time by simply contacting your bank or building society. Written confirmation may be required. Please also notify us.

Online at www.falkirk.gov.uk/pay

You can use this facility 24 hours a day, 7 days a week. When making your payment, you will need to have your Council Tax account number. We will credit the payment to your account next working day (for payments made before 8pm).

Telephone

Call 01324 506070 - Mon-Fri, 8am-8:30pm except public holidays. Please have your Council Tax account number ready when you call. We will credit the payment to your account the next working day. From 2021 this function will become more automated.

UK Post Office or Paypoint Outlet

If you can't pay by one of the above, please ask us for a barcode or payment card to use to pay at a Post Office or PayPoint outlet.



Go Paper Free for Bills!

We now offer paper free Council Tax billing

- Helps us save on postage, as we don't need to send you paper bills
- Instead we will email you a PDF copy of your bill
- You can view your balance and account details online at any time by adding your Council Tax account to your My Falkirk account

Fill in the quick form at www.falkirk.gov.uk/ectax



Missed or late payments

We must receive your Council Tax payment on or before the payment date shown on your demand notice.

If we don't, we will ask you to make the missed payment (known as arrears) within seven days.

If you do not do this, you will lose your right to pay by instalments after another seven days.

If not paid, the amount you owe for the rest of the year will then be due immediately and we will apply to the Sheriff Court for a 'summary warrant', which allows us to collect the tax you owe us. At this stage, we will add costs of 10% of the amount you owe.

If you are finding it difficult to pay your bills, the earlier you contact us or an advice agency, the better. You should establish what you are able to pay, before making a formal agreement.

We have professional debt advice officers who can provide free, confidential, impartial and independent advice and support on 01324 506735 or www.falkirk.gov.uk/moneyadvice

The Citizens Advice Bureaux also provide free and independent advice on a wide range of subjects.

- If you do not pay, you may end up having: money taken from your wages
- your bank account 'frozen', and the funds owed withdrawn from your account; or
- money taken from your Income Support, Jobseeker's Allowance or Universal Credit.

Privacy Notice

Falkirk Council is the data controller of your personal data used in the assessment, administration and collection of Council Tax. This is a requirement under the Local Government Finance Act 1992.

We have a duty to protect public funds. Details are checked within the Council for the prevention of fraud and verification purposes. Information may be shared with other public bodies where the Council is required or permitted to do so by law.

You have the right to request access to your personal data and other data protection rights. Further details of your rights (and our full privacy notice) may be obtained from our website at www.falkirk.gov.uk/privacy or email us at data.protection@falkirk.gov.uk

How you can help us tackle fraud

People who claim financial help that they are not entitled to cost you money. They reduce the amount of money or services that are available to help those in need. If you think someone is claiming Housing Benefit or any other Department for Working Pensions (DWP) benefit they are not entitled to please contact the National Benefit Fraud Hotline on 0800 854 4400. Your call is free and confidential and you don't need to give your name or address. Lines are open Monday to Friday 08.00am to 6.00pm or report it online at www.gov.uk/report-benefit-fraud.

If you suspect someone is committing Tenancy Fraud or you know someone is claiming a Council Tax discount/exemption or Council Tax Reduction that they are not entitled to please email the Corporate Fraud Team at corporate.fraud@falkirk.gov.uk, call 01324 504500, or post to Corporate Fraud at Falkirk Municipal Buildings.

Energy Efficiency

Home Energy Scotland from the Scottish Government is a source of free and impartial advice on how to make your home cheaper to heat. Advice and support provided includes information on government schemes and funding available for energy efficiency improvements such as new insulation or a replacement boiler. Whether you rent or own your home, call Home Energy Scotland free on 0808 808 2282 to save money on your energy bills.

Comments/Complaints

We aim to provide a high standard of customer service. If you have a comment or suggestion, please complete a comments form or visit www.falkirk.gov.uk/contact-us

If you are unhappy with the service we provide, please complete a complaints form or visit www.falkirk.gov.uk/contact-us

More information

If you would like this information in another language, braille, large print or audio tape please contact one of our local offices.

2021/22 Summary Revenue Budget

	2021/22 £'000	Change from previous year £'000	%
Total Gross Expenditure	423,796	17,022	4.18
Less: Fees and Charges	29,137	102	0.35
Total Net Expenditure	394,659	16,920	4.48

Net Expenditure Allocated by Service	2021/22 Net Expenditure	2021/22 Capital Charges	2021/22 Total Net Expenditure	Change from previous year		Effect on Band D Council Tax
	£'000	£'000	£'000	£'000	%	£
Children's Services	240,092	-	240,092	10,862	4.74	745.59
Social Work Adult Services	3,620	-	3,620	(114)	(3.05)	11.24
Development Services	28,710	-	28,710	1,207	4.39	89.16
Corporate and Housing Services	32,985	294	33,279	6,577	24.63	103.35
Falkirk Community Trust	13,755	-	13,755	2,859	26.24	42.71
Integration Joint Board	70,555	-	70,555	3,331	4.96	219.10
Joint Valuation Board	1,424	-	1,424	32	2.30	4.42
Capital Financed from Current Revenue	-	-	-	-	-	-
Capital Charges (1)	-	10,222	10,222	(836)	(7.56)	31.74
Fiscal Flexibilities (2)	(6,998)	-	(6,998)	(6,998)	(100.00)	(21.73)
TOTAL	384,143	10,516	394,659	16,920	4.48	1,225.58

1. Net difference between the cost of capital used by Services and the debt repayments on this capital.
2. A temporary relaxation of public financing rules that will enable Councils to offset cost pressures arising from COVID-19. This includes applying capital receipts for revenue purposes, deferring loan repayments for one year and revised accounting treatment for PPP/NPDO financing deals.

FINANCED BY:	£'000
Government Grants	246,655
Non-Domestic Rates	76,507
Reserves Used	2,007
Amount to be met by Council Tax	69,490
Yield of £1 Band D Council Tax	£56.70
Band D Council Tax Present Year (2021/22)	£1,225.58
Band D Council Tax Previous Year (2020/21)	£1,225.58
Scottish Average Band D Council Tax 2020/21	£1,308.00
(Notional Scottish Government figure excl. Water Charges)	

	2020/21	2021/2022	Change
Local Authority Employees (Budgeted full-time equivalent)	6,198	6,177	-21

How your money is spent

The money we need to spend to provide services is set out in our yearly 'revenue budget'. This budget relates to all services except housing, which is funded entirely from money we receive from rent.

Gross spending is total spending. Net spending is spending less fees and charges.

Spending on our services

The Scottish Government's assessment of the spending need for Falkirk Council is £4,845 for every house.

The Council's proposed spending amounts to £5,207 per house.

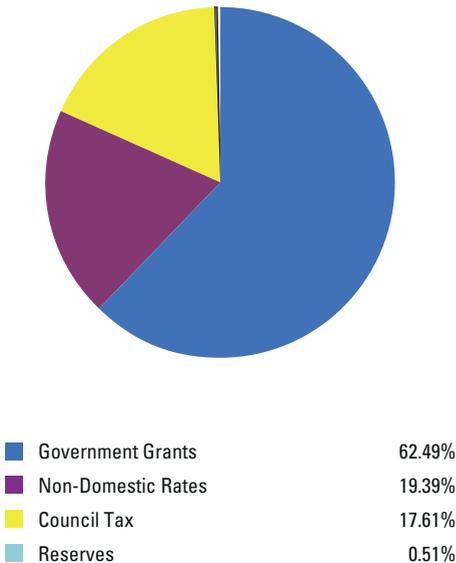
Council Budget 2021/22

Our budget has been set at £394.6m which includes ring fenced grants of £24.8m.

The money comes from a number of sources, the most important of which is grants from Scottish Government.

The chart below shows the various sources of the funding we will receive.

Sources of Funding



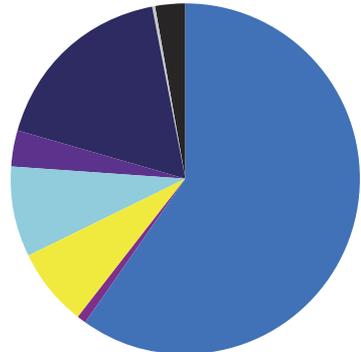
After taking account of Scottish Government grants, National Non-Domestic Rates and other sources of funding, we raise the rest of the money we need from Council Tax, which will fund 17.61% of our spending.

The Council Tax for a house valued at Band D will be £1,225.58 in the financial year 2021/22. For details of the Council Tax charge for the other valuation bands go to page 5.

The table inside shows how the 2021/22 Council Tax has been calculated and how the Council intends to finance its expenditure. The estimated net expenditure for each Service is also shown.

The chart below shows where our main areas of spending will be during 2021/22.

Total Net Expenditure per Service



Children's Services	59.78%
Social Work Adult Services	0.90%
Development Services	7.15%
Corporate and Housing Services	8.29%
Falkirk Community Trust	3.42%
Integration Joint Board	17.57%
Joint Valuation Board	0.35%
Capital Financed from Current Revenue	0.00%
Capital Charges	2.54%

Water and waste water services charges

Your Council Tax bill includes the charges for your water supply and waste water collection (sewerage) services from Scottish Water, even if you receive Council Tax Reduction.

The charges are based on the Council Tax Band for your home (see page 5) and apply to every household which has a connection to the public water supply, the public waste water network, or both.

Falkirk Council bills and collects these charges on behalf of Scottish Water and details of how to pay can be found on your Council Tax bill.

The charges you pay allow Scottish Water to operate and improve water and waste water services in Scotland. You use these services in almost every aspect of your daily life.

Every day, Scottish Water deliver 1.44 billion litres of clear, fresh drinking water so it's there day or night whenever you turn on the taps, and they remove and treat 983 million litres of waste water to help protect the natural environment.

They operate more than 2,000 water and waste water treatment works and over 60,000 miles of water pipes and sewers.

The quality of your drinking water remains at its highest ever level. Scottish Water carries out, on average, 1 quality test every 2 minutes[^] on the water they supply to your taps.

Scottish Water's focus is on delivering an excellent service, providing great value for money, and reducing their effect on the environment. Scottish Water work 24 hours a day, 365 days a year to keep the water cycle running.

This costs around £1 a day for the average household*.

[^] This is based on 2019 figures, the most up to date figures available at time of going to print

* The average household is between Council Tax Band B and Band C and has a combined bill of around £1 a day. Individual Water Supply and Waste Water Collection charges are less than £1 a day for all households (except for the individual Waste Water Collection charges for Band G households and the individual Water Supply and Waste Water Collection charges for Band H households).

Scottish Water work to deliver their services, which are essential to daily lives, and to transform the organisation to make sure it can meet future challenges, especially around climate change, maintaining and replacing ageing infrastructure and reducing carbon emissions.

They always aim to deliver on their promises and are always looking at how they can improve the service and the value that they provide. It is important that they aim to provide you with a great customer experience, and that when they say they will do something, they do it.

Scottish Water wants you to be aware of their promises and your rights under their service standards. To find out more, visit scottishwater.co.uk/ourpromises

Help us to help you

Water plays a vital role in our daily lives. We use it virtually every moment, every day.

It's a precious resource and we all have a part to play in caring for it

- Don't flush single-use wipes, sanitary items and other bathroom waste items down the toilet as these often contain plastic. You should put these items in the bin and only flush toilet paper, pee & poo.
- Recycle or put all cooled fat, oil and grease in the bin, not down the sink*.
- Water is always worth saving, whatever the weather. It will help keep your energy costs down too. To find out how much water your household uses, visit www.getwaterfit.co.uk
- Top up from the tap – use a refillable bottle and enjoy Scotland's great-tasting water fresh from the tap. It's good for the planet, your pocket and you.

To find out more, visit scottishwater.co.uk

** Please check local council/waste contractor information on how to recycle or dispose of used fat, oil and grease in your area.*

The Water Industry Commission for Scotland (WICS) is the economic regulator of the water industry in Scotland and approves Scottish Water's charges.

The table below tells you what your charges are from 1 April 2021 to 31 March 2022.

Council Tax Band	Water Supply	Waste Water Collection	Combined Services
A	£141.66	£164.46	£306.12
B	£165.27	£191.87	£357.14
C	£188.88	£219.28	£408.16
D	£212.49	£246.69	£459.18
E	£259.71	£301.51	£561.22
F	£306.93	£356.33	£663.26
G	£354.15	£411.15	£765.30
H	£424.98	£493.38	£918.36

Your water and waste water charges are shown on your Council Tax bill, even if you receive a Council Tax Reduction. Some Council Tax exemptions and discounts will also apply to these charges, such as single occupancy or if you are a student. If your Council Tax bill includes services that you believe your home is not connected to, please contact Scottish Water's Customer Portal through their website at www.scottishwater.co.uk/ChargesFAQ

Important: If you receive Council Tax Reduction you must still pay a water and waste water charge for the services you have at your home. However, you will receive a reduction of up to 35% on the charges shown in the table above.

If the property has been altered to meet the needs of a disabled person, you may be entitled to a Disabled Banding Reduction on the charges you pay for your property.

If you have a disability, medical condition or other reason where you may need additional assistance from Scottish Water, please contact them and your details will be added to their confidential Priority Services Register.

To 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 scottishwater.co.uk;

Follow [@scottish_water](https://www.facebook.com/scottishwater)

Email help@scottishwater.co.uk; or

Call the Scottish Water Customer Helpline free 24/7 on 0800 0778778

You can keep up to date about Scottish Water work or service updates, such as no water supply, in your area:

Visit: scottishwater.co.uk/updates