



clydebank housing association

Council Tax Leaflet in English

What is council tax?

Council tax is a system of local taxation collected by local authorities. It is a tax on domestic property. Generally, the bigger the property is, the more tax will be charged. Some property will be exempt from council tax.

Who has to pay council tax?

Usually one person, called the liable person must pay council tax. Nobody under the age of 18 can be a liable person. Any a man and woman living together as husband and wife will both be liable, even if there is only one name on the bill.

How much is the council tax?

Each year, every local authority sets a rate of council tax for each valuation band. They will contact you to advise you of the amount.

Council tax benefit and second adult rebate

A person who is liable to pay council tax may be able to claim council tax benefit. The amount of benefit they get will depend on their income and capital.

If you have someone living with you who is not liable to pay the council tax, you may be able to claim a benefit called a 'second adult rebate'. You will not be able to claim a second adult rebate as well as council tax benefit, so if you are entitled to both, you will receive whichever is the higher.

How to pay council tax

Council tax bills should be sent out in April each year. You may pay by 10 monthly instalments. Local authorities may accept weekly or fortnightly payments. Some may also offer a reduction in the total bill if it is paid all at once, at the beginning of the year, however this is solely at the discretion of the individual local authority.