



Orkney Islands Council - Council Tax Charges plus Scottish Water – water and waste water charges 2020 to 2021

Council Tax 2020 to 2021

The Council Tax for the financial year 2020 to 2021, to be set in accordance with Section 93 of the Local Government Act 1992, is set at £1,208.48 for a property in Valuation Band D – a 4.84% increase from 2019 to 2020.

Each property is given a Council Tax Valuation Band, between A and H, based on its open market value as at 1 April 1991. Newer properties are given a Valuation Band when they are built, which is based on an estimate of their value had they existed on 1 April 1991. If there has been a material increase in value resulting from building, engineering or other works carried out on the property, any increase in value will only take effect after the property is next sold.

The Valuation Band will determine how much Council Tax is payable on each property and will be shown on the Council Tax bill.

Scottish Water – water and waste water charges 2020 to 2021

The Council Tax bill also includes charges for water and waste water (sewerage) services from Scottish Water. The charges are also based on the Council Tax Band of the property and apply to every household that has a connection to the public water supply, the public waste water network, or both. The charges from Scottish Water will rise by 0.9% for 2020 to 2021.

Orkney Islands Council is not responsible for setting the water and waste water charges but must bill and collect these charges on behalf of Scottish Water.

Council Tax plus Scottish Water charges 2020 to 2021

The following table shows how much will be payable for a household with two or more persons aged 18 years or over.

Council Tax Band.	Property Valuation (based on market value as at 1 April 1991).	Council Tax.	Water Supply.	Waste Water Collection.	Total.
A.	up to £27,000.	£805.65.	£138.24.	£160.50.	£1,104.39.
B.	over £27,000 to £35,000.	£939.93.	£161.28.	£187.25.	£1,288.46.
C.	over £35,000 to £45,000.	£1,074.20.	£184.32.	£214.00.	£1,472.52.
D.	over £45,000 to £58,000.	£1,208.48.	£207.36.	£240.75.	£1,656.59.
E.	over £58,000 to £80,000.	£1,587.81.	£253.44.	£294.25.	£2,135.50.
F.	over £80,000 to £106,000.	£1,963.78.	£299.52.	£347.75.	£2,611.05.
G.	over £106,000 to £212,000.	£2,366.61.	£345.60.	£401.25.	£3,113.46.
H.	over £212,000.	£2,960.78.	£414.72.	£481.50.	£3,857.00.

A discount of 25% will apply for a household with only one person aged 18 years or over, as shown in the following table.

Council Tax Band.	Property Valuation (based on market value as at 1 April 1991).	Council Tax.	Water Supply.	Waste Water Collection.	Total.
A.	up to £27,000.	£604.24.	£103.68.	£120.38.	£828.29.
B.	over £27,000 to £35,000.	£704.95.	£120.96.	£140.44.	£966.35.
C.	over £35,000 to £45,000.	£805.65.	£138.24.	£160.50.	£1,104.39.
D.	over £45,000 to £58,000.	£906.36.	£155.52.	£180.56.	£1,242.44.

Council Tax Band.	Property Valuation (based on market value as at 1 April 1991).	Council Tax.	Water Supply.	Waste Water Collection.	Total.
E.	over £58,000 to £80,000.	£1,190.86.	£190.08.	£220.69.	£1,601.63.
F.	over £80,000 to £106,000.	£1,472.84.	£224.64.	£260.81.	£1,958.29.
G.	over £106,000 to £212,000.	£1,774.96.	£259.20.	£300.94.	£2,335.10.
H.	over £212,000.	£2,220.59.	£311.04.	£361.13.	£2,892.75.

Council Tax Reduction

If you are on a low income you may find it difficult to pay the Council Tax. Council Tax Reduction can help to reduce the amount that you pay. Households that already receive a reduction do not need to reapply each year as any reduction will automatically be applied to your Council Tax account for 2020 to 2021. If you do not already receive Council Tax Reduction and would like to apply you should contact the Council straight away.

It is important to note any such reduction will only apply to the Council Tax element of the bill. You must still pay any water or waste water charges that are due on your property.

Empty Properties

The amount of discount available on an empty property remains at 10% of the Council Tax element of the bill, but the discount of 10% will end once the property has been unoccupied for more than 12 months. An additional charge of 100% of the Council Tax element will then be applied, which will double the Council Tax charge. Any water or waste water charges are due in full.

For Council Tax purposes an empty property is defined as “a property that is no one’s sole or main residence and is not a second home”.

There are some exceptions to the 100% increase, which includes an empty property that is being genuinely marketed for sale or let at a realistic market price – such properties being exempt the 100% increase until the property has been unoccupied for two years or more. More information is available on the Council’s website.

The Council has developed an Empty Homes Strategy to identify and tackle empty homes in the private sector and the issues associated with them, including how empty properties can be brought back into use. Please refer to the Council’s website for more information.

Second Homes

The amount of discount available on a second home remains at 10% of the Council Tax element of the bill, but this is limited for a period of up to 12 months after the property was last occupied. Any water or waste water charges are due in full.

For Council Tax purposes a second home is defined as a property that is “no ones’ sole or main residence but is furnished and evidence is produced to establish that it is lived in for at least 25 days during any 12-month period”. If the criteria is not met, the property will instead be treated as an empty property and may be subject to an increased Council Tax charge.

There are a small number of second homes that are entitled to receive a discount of 50%. From 1 April 2019, this may include a second home where a person’s sole or main residence in Orkney is separated from their place of work by a body of water, the transport provision over which does not permit daily commuting between their sole or main residence and their place of work, and they occupy a second home in Orkney to enable them to maintain that employment.

Exemptions and Discounts

Some Council Tax exemptions and discounts may also apply to these charges, such as single occupancy discount (as noted in the table above) or if you are a student. If a Council Tax exemption applies to the property, this will also be applied to the water and waste water charges. However, with the exception of single occupancy discount, any Council Tax discount does not normally apply to the water or waste water charges, which you must still pay.

Additional information

Orkney Islands Council – for more information, or queries, on Council Tax.

- Visit the Council’s website at <https://www.orkney.gov.uk/>
- Email Council Tax queries to revenues@orkney.gov.uk
- Email Council Tax Reduction queries to benefits@orkney.gov.uk
- For Council Tax queries telephone 01856873535 (extension 2133) or Direct Dial 01856886322.
- For Council Tax Reduction queries telephone 01856873535 (extension 2116) or Direct Dial 01856886312.

Scottish Water - for further information on the water or waste water charges.

- Visit their website at <https://www.scottishwater.co.uk/unmeteredcharges>
- Follow them on Facebook at facebook.com/scottishwater.
- Follow them on Twitter at [@scottish_water](https://twitter.com/scottish_water).
- Email them at help@scottishwater.co.uk
- Call them free on 08000778778.

Scottish Assessors – for more information on Council Tax Valuation Bands, or to check your Council Tax Band, you can also visit the Scottish Assessors Association website at <https://www.saa.gov.uk/>

Seeking debt advice

- If you are experiencing financial difficulties and are not able to make the payments as requested on your bill you should contact Orkney Islands Council to see if alternative arrangements can be made.
- You can also seek independent advice from the Orkney Citizens Advice Bureau. Money Advisors are employed to provide free, independent, impartial and confidential debt advice. Contact Orkney Citizens Advice Bureau, Anchor Buildings, Bridge Street, Kirkwall, Orkney, KW15 1HR. Tel: 01856875266.
- If you are experiencing difficulties take action now to prevent further problems in the future.

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