

Council Tax



Your Council Tax Guide 2025/26

This leaflet forms part
of your Council Tax bill



West Berkshire
C O U N C I L

A) How we calculate your bill

The Valuation Office has placed every property into one of eight valuation bands A to H.

These bands were determined on 1 April 1991. If your property was not built in 1991 the Valuation Office uses a formula to work out the most appropriate band.

The bands are:

A	Up to £40,000
B	£40,001 - £52,000
C	£52,001 - £68,000
D	£68,001 - £88,000
E	£88,001 - £120,000
F	£120,001 - £160,000
G	£160,001 - £320,000
H	£320,001 and above

The calculation of Council Tax is based upon the average Band D property:

Band	A	B	C	D	E	F	G	H
Ratio	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9

West Berkshire Council's element of the 2025/26 Council Tax bill has increased by 2.99% and the Council has chosen this year a 2% rise in respect of the Adult Social Care Precept.

As well as the West Berkshire element of your Council Tax bill, there are precepts that we collect on behalf of the Fire and Police Services, plus those for the Town and Parish Councils.

These amounts together produce your final Council Tax bill.

B) Funding for Adult Social Care

The Secretary of State made an offer to Adult Social Care Authorities (these are local authorities, including West Berkshire Council, which have functions under Part 1 of the Care Act 2014). The offer was the option of an adult social care authority being able to charge an additional 'precept' on its Council Tax without holding a referendum, to assist the authority in meeting its expenditure on adult social care from the financial year 2016/17.

If the Secretary of State chooses to renew the offer in respect of a particular financial year, this is subject to approval of the House of Commons. This has been obtained for 2025/26.

The table below shows how a band D charge has been calculated.

Year	Opening Band D	Council Tax Increase		ASC Precept		Closing Band D
2016/17	£1263.44	£25.14	1.99%	£25.27	2%	£1313.85
2017/18	£1313.85	£25.64	1.95%	£39.42	3%	£1378.91
2018/19	£1378.91	£41.23	2.99%	£41.37	3%	£1461.51
2019/20	£1461.51	£43.70	2.99%	£0	0%	£1505.21
2020/21	£1505.21	£29.95	1.99%	£30.10	2%	£1565.26
2021/22	£1565.26	£31.15	1.99%	£0	0%	£1596.41
2022/23	£1596.41	£15.96	1%	£47.89	3%	£1660.26
2023/24	£1660.26	£49.64	2.99%	£33.21	2%	£1743.11
2024/25	£1743.11	£52.12	2.99%	£34.86	2%	£1830.09
2025/26	£1830.09	£54.72	2.99%	£36.60	2%	£1921.41
Total		£369.25		£288.72		

The 2025/26 Band D charge of £1921.41 is shown on the Council Tax bill. The Council is no longer required to show these precepts as separate items on the Council Tax bill. Therefore on the bill it will show the total 4.99% increase attributed to West Berkshire.

C) Help towards housing costs

If you are living in rented accommodation you may be able to get help towards paying your rent by applying for Universal Credit. The amount of Universal Credit you may be entitled to will depend upon your circumstances and for further information please visit www.gov.uk/universal-credit

You can make a claim by completing an online application at www.gov.uk/universal-credit/how-to-claim

However, if you live in supported or temporary accommodation or are of pensionable age, then at the present time you will be unable to claim Universal Credit for help with housing costs. For more information regarding eligibility for Universal Credit please see

www.westberks.gov.uk/universal-credit

If you are unable to claim Universal Credit for your housing costs you can instead claim Housing Benefit by filling in a claim

form, which can be downloaded from www.westberks.gov.uk/housing-benefit-about or obtained by contacting us (see back page).

Once you have completed the form please return it as soon as possible. If you delay in sending back the form then you may lose some benefit.

D) Council Tax Reduction

Council Tax Reduction can help towards your Council Tax bill. Anyone on a low income who is liable to pay Council Tax may be entitled to this help - the amount of help available will depend upon your own individual circumstances. We will assess the income of you and your partner, and the level of your savings. We will also take into account your age, any capital you have and whether anyone lives with you. We can then see if you qualify for help.

If you are of pensionable age and have capital of £16,000 or more we will be unable to help (unless you are in receipt of guaranteed pension credit). This capital threshold reduces to £6,000 if you are of working age and do not fall into a protected category (protection from local scheme changes generally applies where you, your partner or any dependent children are currently in receipt of a relevant disability related benefit.) For more information please visit:

www.westberks.gov.uk/counciltaxreduction

The maximum amount of help we can provide is limited and you will have to pay at least 30% of your normal Council Tax bill unless you are of pensionable age or a protected claimant. For working age claimants who are not in the protected group, the amount of support is capped at the amount which would apply to a property in Council Tax Band C. A minimum entitlement of £10 per week now applies - no Council Tax Reduction can be awarded unless the calculated entitlement exceeds £10 per week.

If you disagree with the amount of Council Tax Reduction stated upon your Council Tax bill, you should contact us in writing within one month to ask for further explanation or to state your reasons for disagreeing.

E) Instalment payments

All Council Tax payers have a right to make payment by 12 monthly instalments rather than 10. Please let us know if you wish to exercise that right as we will need to update our records to prevent issuing any unnecessary reminder notices to you. We are required to give you notice of the date and amount of instalments due. This may mean that we have to

vary the dates from those on which you normally pay.

If you are struggling to pay your instalments then please contact the Council Tax team as they may be able to assist.

F) Unoccupied charges

The following categories of property are NOT eligible for an exemption or reduction:

- Vacant property unless included in the exemptions below
- Second homes
- Landlord unoccupied/unfurnished property
- Property newly constructed or subject to repair

Unless an empty property falls within an exemption class listed below, a full Council Tax charge is payable. Where the property has been empty for more than 1 year an additional premium can be applied.

From the 1st April 2024 where a property has been empty for more than 1 year but less than 5 an additional premium of 100% can be added to the Council Tax bill

Where a property has been empty for between 5 and 10 years then a 200% premium can be applied and for those properties which have been empty for more than 10 years a 300% premium can be added to the bill.

Should there be genuine difficulties in selling an empty property where a premium applies please contact the Council Tax Team.

With effect from 1st April 2025 properties which are second or holiday homes (for example, homes which are furnished but only temporarily occupied) will also have the 100% premium applied.

In relation to both second homes and empty homes from 1st April 2025 there are exceptions where the premium may not be applied or the period before the premium is applied is extended.

Examples include properties which are unoccupied due to

- undergoing repairs or structural alteration
- being owned by members of the armed forces or other job related factor
- being marketed for sale or let
- a caravan pitch or mooring or where somebody has recently passed and probate has recently been granted.

Further details of these exceptions can be found on the Council's website www.westberks.gov.uk/council-tax-reduction-discounts-exemptions

G) Exemptions

Properties exempt from Council Tax are those:

- unoccupied and owned by a charity*
- left empty by prisoners
- unoccupied due to the person having gone to live in a care home
- the unoccupied home of a deceased tax payer (certain conditions apply)*
- prohibited by law from being occupied
- held for minister of religion
- left empty because the liable person is providing care elsewhere
- left empty by students
- repossessed properties
- student halls of residence
- only occupied by students
- UK armed forces accommodation
- visiting forces accommodation
- left empty by a bankrupt person
- unoccupied caravan pitches or boat moorings
- occupied solely by persons under the age of 18
- unoccupied annexes which are unable to be let due to planning restrictions
- occupied solely by severely mentally impaired persons
- diplomatic residences
- self-contained annexes occupied by a relation of the person liable to pay Council Tax on the main dwelling who are aged over 65, disabled or mentally impaired
(*time-limited)

It may be necessary for an inspection of the property to confirm entitlement. Therefore when making a claim for an exemption please ensure that full contact details are provided. The Council does not make a charge for any inspection, nor does it pay a fee to be able to inspect the property.

H) Disabled Reduction

A Disabled Reduction may apply where the home is the sole or main residence of a disabled person. To qualify, there must be at least one such person and the property itself must provide one of the following:

- a room which is not a bathroom, a kitchen or a lavatory and which is predominantly used (whether for providing therapy or otherwise) by, and is required for meeting the needs of, a qualifying individual resident; or
- a bathroom or kitchen which is not the only bathroom or kitchen in the home and which is required for meeting the needs of a qualifying individual resident; or

- sufficient floor space to permit the use of a wheelchair required for meeting the needs of any qualifying individual resident (for the purpose of the regulations which govern the scheme, a 'qualifying individual resident' is a person who is substantially and permanently disabled whether by illness, injury, congenital deformity or otherwise).

1) Other discounts

The person who must pay the Council Tax bill is generally the resident who has the greatest legal interest in the home. In some cases, the owner rather than the resident will be liable for payment. These cases include:

- residential care homes
- houses in multiple occupation
- religious communities
- certain houses with resident domestic staff
- certain accommodation for ministers of religion
- homes owned by the Ministry of Defence
- properties occupied by asylum seekers

If a home is occupied by only one person and it is their main residence, Council Tax is reduced by 25%. This discount can still apply where there are other adults in the household. These adults can be:

- full time students
- student nurses
- apprentices
- youth training trainees
- permanent hospital patients
- residents of certain homes and hostels
- severely mentally impaired people
- residents of certain hostels and night shelters
- members of certain religious communities
- certain 18 and 19 year olds
- carers and care workers
- persons held in prison or legal detention
- members of international headquarters or defence organisations
- members of visiting forces
- non-British spouses of students.
- residents of a self-contained annexe occupied by a relation of the person liable to pay Council Tax on the main dwelling (50% discount)

How to apply for a discount

Please contact the Council Tax Team for an application form. In most cases you will be required to supply documentary evidence in order to confirm entitlement to the requested reduction. In some cases an inspection of a property may be required.

Financial information

Your Council Tax bill also includes amounts for the Fire Service and Police. Details of the charges and for certain parish/town Council charges can be found at www.westberks.gov.uk/counciltax

Further details about West Berkshire's budget, where the money comes from and how it's spent, can be found at www.westberks.gov.uk/councilspending

How to contact us

Council Tax www.westberks.gov.uk/counciltax Where you can also register for paperless billing Email - counciltax@westberks.gov.uk	01635 519520
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Council Tax automated payment line	01635 017381
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Housing Benefit and Council Tax Reduction www.westberks.gov.uk/housing-benefit-about www.westberks.gov.uk/counciltaxreduction	01635 519258
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**www.westberks.gov.uk or
Tel: 01635 551111**

We are committed to being accessible to everyone. If you require this document in an alternative format or translation, please contact the Customer Services Team at: customerservices@westberks.gov.uk