

Contributing to your community

Your 2026/27 Council Tax



This online booklet forms
part of your demand notice



Dear West Lothian resident,

Your Council Tax plays an extremely important role in helping pay for essential services such as schools, social care, roads, community facilities, recycling and much more.

It provides around 20% of our funding and, without it, we would be unable to deliver all the vital services provided for local residents.

Council Tax in West Lothian will increase by 7.4% in 2026/27. This means the Band D rate will be £1,627.59, increasing by £112.14 per year or £2.16 per week.

A majority (62%) of West Lothian Council Tax payers are in Bands A – C, so will see their Council Tax increase less than this.

Increasing council tax is not a decision taken lightly, but is necessary to protect local services and invest in priorities that local residents rely on.

The increase will allow additional money to be ring-fenced and targeted towards two key services areas: improving local roads and pothole repairs, and funding for adult and older people social care services.

Council Tax levels in West Lothian are expected to remain among the lowest in Scotland and below the Scottish average.

Please note that Scottish Water are increasing their water and sewerage charges, that we are legally obliged to collect on their behalf, by 8.67%.

Please see page 4 for full details of their new charges for each council tax band.

Around 80% of the council's funding comes from the Scottish Government, and this has not been increasing at the same rate as the rising costs of delivering essential services to West Lothian's growing population.

Due to insufficient funding from the Scottish Government, the council has a budget gap of nearly £20 million over the next two years.

Despite these challenges, the council plans to spend £636 million in 2026/27 delivering vital day-to-day services for West Lothian. Over 90% of this recurring budget will be spent on education, social care and operational services, which includes roads, waste services and open spaces.

There are discounts and exemptions in place to reduce Council Tax for the most vulnerable in society, including the Council Tax Reduction Scheme. For more details, visit www.westlothian.gov.uk/council-tax.

You can play your part by making sure you are among the growing majority of West Lothian households who now pay their Council Tax by direct debit. Please have your Council Tax Account Number and bank details to hand and complete the online form at www.westlothian.gov.uk/council-tax-payments or call 01506 282020.

You can also help the environment by choosing to receive your Council Tax bill electronically by emailing counciltax@westlothian.gov.uk with your Council Tax Account Number and preferred email address.

West Lothian Council continues to be one of the highest-performing councils in Scotland, and we plan to continue to make the best choices for our local communities by focusing on key priority areas such as education, social care and growing the local economy.

West Lothian remains a great place to live, work, learn and do business, which is why growing numbers of people choose to call West Lothian their home. West Lothian Council will continue to strive to provide quality local services for the benefit of all.

**Councillor Lawrence Fitzpatrick,
Leader of West Lothian Council**

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West Lothian offers a high quality of life for people who choose to make their home here.

Your guide to Council Tax

Council Tax is an important source of funding for your council.

It helps us to:

- ② Raise standards of education;
- ② Protect local communities;
- ② Care for vulnerable people and elderly people;
- ② Improve the environment of our towns, villages and countryside; and
- ② Support and develop businesses.

With your help, we aim to make

West Lothian a better place to live, work and raise a family. This booklet gives you information about your Council Tax, spending on council services, and how, where and when we can help.

2026/27 council tax and combined water charges

Band	Value of the property	Council Tax multiplier to band D	Council Tax	Water charges multiplier to band D	Combined water & waste water charges
A	Up to £27,000	240/360	£1,085.06	6/9	£434.88
B	£27,001 to £35,000	280/360	£1,265.90	7/9	£507.36
C	£35,001 to £45,000	320/360	£1,446.75	8/9	£579.84
D	£45,001 to £58,000	360/360	£1,627.59	9/9	£652.32
E	£58,001 to £80,000	473/360	£2,138.47	11/9	£797.28
F	£80,001 to £106,000	585/360	£2,644.83	13/9	£942.24
G	£106,001 to £212,000	705/360	£3,187.36	15/9	£1,087.20
H	Over £212,000	882/360	£3,987.60	18/9	£1,304.64

The amount of Council Tax and combined water and waste water charges you have to pay is applied across a range of bands from A to H, with all bands having a relationship with band D, known as the multiplier. The table above shows the multipliers for Council Tax and combined water and waste water charges.

Council Tax levels compared

Our Council Tax in band D 2026/27	£1,627.59
Our Council Tax in band D 2025/26	£1,515.45
Scottish average Council Tax in band D 2025/26	£1,543.00

How we work out Council Tax

The assessor, who works for the Lothian 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 was worth on the open market on 1 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 Council Tax for the other bands by using the statutory multiplier.

Note: The multiplier sets the amount of charge for each valuation band based on the charge for a property in band D. Band D is the starting point and all other bands are a proportion of band D. The multiplier for Council Tax and water charges is set out in the table on the previous page.

Appeals against Council Tax bands

You can appeal against your Council Tax band to the assessor. You must continue to pay your Council Tax until the assessor has made a decision on your appeal.

For more details, contact:

The Assessor for the Lothian Valuation Joint Board,

17A South Gyle Crescent, Edinburgh
EH12 9FL.

Phone: 0131 344 2500

Website: www.saa.gov.uk

Charges for water and waste water

Your Council Tax bill includes charges for water and waste-water services. By law we must bill and collect these charges on behalf of Scottish Water. Scottish Water is responsible for setting these charges. The charges for water and waste-water are set separately.

These charges allow Scottish Water to operate services in communities across Scotland

If you have any questions about the level of these charges, please visit the Scottish Water website www.scottishwater.co.uk or call them on **0800 0778 778**.

There is a reduction scheme to help some people on low incomes pay their water and waste-water charges.

The reduction (up to 35%) helps households who receive Council Tax Reduction. The level of support will depend on the level of Council Tax Reduction received and whether the household receives a 25% single person discount.

The reduction will apply automatically and will be shown in your bill. You do not need to apply for the reduction.

Who is responsible for paying Council Tax?

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

- ① The owner who lives in the property.
 - ② The tenant who lives in the property.
 - ③ The subtenant who lives in the property.
 - ④ Someone else who lives in the property.
 - ⑤ The owner if nobody lives in the property.
- Couples who are married or living together as such 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 the Council Tax even if their names are not on the bill.

Note: 'Jointly and individually' means that the amount on the bill is not split into shares. We can choose to collect the full amount of the Council Tax bill 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.

Appealing against who is responsible for paying Council Tax

You can appeal against the decision that you are responsible for paying Council Tax. You must continue to pay your Council Tax until a decision has been made on your appeal.

Please write to: **Revenues Manager**
Revenues Unit
West Lothian Civic Centre
Howden South Road
Livingston
EH54 6FF
email: CouncilTax@westlothian.gov.uk

Changes in your circumstances

You must tell the councils Revenues Unit about any change that may affect the amount of Council Tax you have to pay. You must tell them within 21 days of the change.

Examples would be:

- ① You are moving to a different address, or
- ② Another adult moves into your home and you are receiving a Council Tax discount.

These changes and others can be reported at www.westlothian.gov.uk/article/47564/Council-Tax-and-Benefits

Paying your Council Tax

Your bill shows you how much you must pay and when you must pay it.

You can choose to receive your bill electronically rather than a paper copy. If you want to receive your bill electronically please email CouncilTax@westlothian.gov.uk and confirm your Council Tax number, name and address.

Direct debit

Choosing to pay your Council Tax by direct debit takes the stress and inconvenience out of paying your bill. You'll no longer have to worry about arranging to make a payment each month. Payments are covered by your bank's direct debit guarantee, so you're still in complete control and your money is safe and secure.

If you pay by direct debit, it takes up less of our time. This helps keep our costs low and means better value for everyone.

You can complete our online direct debit form at www.westlothian.gov.uk and click on **pay for it**.

You can also pay your Council Tax in the following ways.

By debit or credit card

- ① Log on to www.westlothian.gov.uk/council-tax-payments
- ② Phone our automated payment line **01506 282407**. Lines are open all day every day.

Bank transfer

Please quote sort code **800880**, bank account number **00918781** and your Council Tax account number.

For more details on paying your Council Tax, please see the back of your Council Tax bill.

Missed payments

We must receive your Council Tax payment on or before the payment date detailed on your bill. If we don't, we will ask you to make the missed payment within seven days. If you do not do this, you will lose your right to pay in instalments after another seven days. 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.

So if you do not pay, you may end up having:

- ① Money taken from your wages;
- ② Your bank account "frozen" which means you cannot use all of the money in the account; or
- ③ Money taken from your Income Support, Jobseeker's Allowance, Employment and Support Allowance or Universal Credit

If you are having difficulties paying your Council Tax, please call us now on **01506 282020** so that we can help.

Housing Benefit and Council Tax Reduction

You may be entitled to help with paying your Council Tax or rent (or both), depending on your income and circumstances. If you pay both Council Tax and rent you only need to fill in one application form. If you are a student, you may not be able to claim unless you have exceptional circumstances.

What benefits are available?

- ② Housing Benefit is help towards the cost of rent for the property you live in.
- ② Council Tax Reduction is help towards the Council Tax bill for your home.

Who can apply?

- ② For Council Tax Reduction – the person responsible for paying the Council Tax bill for your property.
- ② For Housing Benefit if you meet one of the following conditions:
 - You live in and pay rent for a property in which you receive care, support or supervision.
 - You live in and pay rent for temporary accommodation.
 - You are liable to pay rent and have reached state pension age. If you are part of a couple, both of you

need to have reached state pension age to claim Housing Benefit.

What information does the Benefits Team need?

- ② Details of the people living in your household.
- ② Details of any income, savings and state benefits you and your partner (if you have one) receive.
- ② If you have over £16,000 in savings, you will not be entitled to benefit 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 as income. If you are of pension age, we ignore the first £10,000 of savings and we count £1 as income for every £500 over that.

Second Adult Rebate

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. This may be up to 25% of your Council Tax bill. If you claim Council Tax Reduction and Second Adult Rebate, we will pay the higher of the two available reductions.

Getting the benefit

At West Lothian Council we are always aiming to improve our information and make it easier for you to use our services. If you want to apply for Housing Benefit or Council Tax Reduction, you have the option to use our intelligent online application form. There are also online forms for reporting a change of circumstances or reporting a suspicion of fraud.

To use our forms go to **www.westlothian.gov.uk** and click on **apply for it or report it.**

For further information on Housing Benefit and Council Tax Reduction go to **www.westlothian.gov.uk/benefits**

Discounts

The full Council Tax charge is based on two adults living in the property. If there is only one person aged 18 or over living in the property you will receive a 25% discount.

We do not count certain people who live in the property, so you may receive a discount if any of the following are living in the property:

- ② Full-time students, student nurses, apprentices.
- ② People who have severe mental-health difficulties.
- ② Care leavers between the ages of 18 and 26.
- ② 18 and 19 year olds who are at school or who have just left school.
- ② Unpaid care workers who care for someone other than their partner or child under 18.

- ② Care workers who are paid no more than £44 a week.

If your circumstances change you must tell us within 21 days.

By law West Lothian Council must protect the money we manage.

We will share information you give us with other organisations responsible for auditing or managing public funds, to prevent and detect fraud. We will review awards of discount and reserve the right to use credit reference agencies to validate any such awards.

Exemptions

You may get an exemption on your Council Tax and water service charges if certain conditions exist meaning no Council Tax will be due:

- ② If nobody is living in the property and there is no furniture. The exemption lasts up to six months from the date the property was last occupied for a period of three months or more
- ② If everyone living in the property is either a student, care leaver, under 18 or have severe mental health difficulties.
- ② If nobody can live in the property because its structure is being repaired, improved or rebuilt. The exemption lasts for a maximum period of 12 months from the date someone last lived in the property.

- ② If the estate of a deceased person is liable for Council Tax. The exemption lasts up to six months after the 'grant of confirmation' (legal proof that a person has permission to manage the estate) has been issued.

If your circumstances change you must tell us within 21 days.

By law West Lothian Council must protect the money we manage.

We will share information you give us with other organisations responsible for auditing or managing public funds, to prevent and detect fraud. We will review awards of exemption and reserve the right to use credit reference agencies to validate any such awards.

Long term unoccupied properties

Properties that have been empty for a continuous period of 12 months or more will be charged twice the full Council Tax charge for the band the property is in. This affects your Council Tax charge only, the amount you are charged for water and waste water services will stay the same

You may be entitled to a Council Tax discount if the property is:

- Ⓞ Being actively marketed for sale or let.
- Ⓞ A purpose built holiday home.
- Ⓞ A job related dwelling, or
- Ⓞ A long term empty property that has been purchased and major repair works or renovations are being undertaken. A discount may be applicable for up to 6 months from the date of purchase

Evidence will be required before a discount is applied.

Second homes

Second homes are charged twice the full Council Tax for the band the property is in. This affects your Council Tax charge only, the amount you are charged for water and waste water services will stay

the same. A second home is a property that is no one's sole or main residence, is furnished and occupied for at least 25 days during a 12 month period.

Help for disabled customers

You could pay less Council Tax if a disabled person lives in the home 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.

You can apply for a disabled persons reduction at www.westlothian.gov.uk/article/31035/Disabled-Persons-Reduction.

If this is the case we will charge you the Council Tax for a band lower than your actual property band.

Appeals

You can appeal against the amount of Council Tax you have to pay because we have not awarded a discount, an exemption or a reduction. You must continue to pay your Council Tax until a decision has been made on your appeal.

Please write to:

Revenues Manager
Revenues Unit
West Lothian Civic Centre
Howden South Road
Livingston
EH54 6FF
email: CouncilTax@westlothian.gov.uk

Spending on our services

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.

In 2026/27 we will spend £634.588 million, which is made up of the following

Gross spending	£658.037 million
Less fees and charges	£23.449 million
Net spending	£634.588 million

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

The budget sets how much services can spend each year. The 2026/27 budget for each service is as follows.

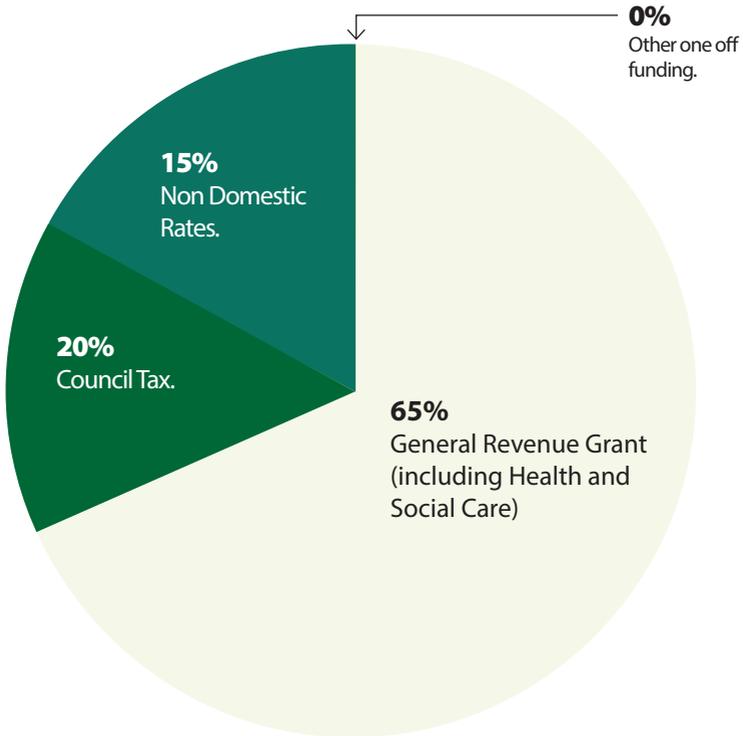
	Net spending	Movement from the previous year	Percentage change from the previous year	Breakdown of Council Tax in band D
	£million	£million	%	£
Corporate, Operational and Housing Services	105.54	3.7	3.5	271
Social Policy and Integration Joint Board	169.51	11.9	7.0	435
Education and Planning	235.97	6.7	2.8	605
Chief Executive/Finance and Property Services	59.62	1.4	2.3	153
Non Service Expenditure (Including capital charges)	63.95	5.1	8.0	164
Total	634.59	28.8	4.5	1,628

Funding our services

Our budget for 2026/27 is £634.588 million. The money that funds our services comes from Scottish Government grant, non domestic rates income, Council Tax and other one off funding. In 2026/27, we will receive £2,687 of grant for each person who lives in our area, compared with the national average of £2,705.

Scottish Government grants and non domestic rates income provide 80% of our funding. We raise the rest of the money we need to fund services mostly from Council Tax.

The chart below shows the various sources of funding for 2026/27.



Staff numbers	
Full time equivalents	
January 2026	6,704
January 2025	6,880

Information provided by Financial Management Unit.

Service standards: Revenues and Benefits

Customer enquiry standards

We will:

- ② Give customers equal access to our services, through appropriate multiple contact and information methods;
- ② Deal with all enquiries in a polite, sensitive and efficient manner.

How we performed against the standards we set for 2024/25

Standard	Performance
To collect 96.8% of 2024/25 Council Tax.	We collected 96.83% of what was due for 2024/25 and will continue to collect all Council Tax debt that remains outstanding.
To deal with 90% of customer correspondence within 10 working days of receiving them.	92.1%
To answer 95% of non-abandoned telephone calls before the customer is asked to leave a voice mail message.	94.8%
To call back 99% of customers who have recorded a voice mail message within 1 working day.	100%
To calculate new claims and change of circumstances for Council Tax Reduction within 6 days.	4 days

Customer survey results 2024/25

- ② **96.2%** of our customers rated the promptness of our service between good and excellent.
- ② **98.7%** of our customers rated our staff's knowledge and skills between good and excellent.
- ② **99.6%** of our customers stated that they were treated fairly and sensitively.
- ② **97%** of our customers rated the overall quality of our customer service between good and excellent.

Access your Council Tax account online

You can login to your Council Tax account online. Go to www.westlothian.gov.uk and click on MyWestLothian to register and sign in.

You can view your account status, payments made, instalments due, your Council Tax bill and other account information.

You can also tell us about a change in your circumstances.

Tell us about a change in your circumstances online

We have developed a number of online forms so you can tell us about a change in your circumstances online. To use our forms login to your Council Tax account or our website and click on “pay for it”, “apply for it” or “report it”.

You can do the following:

- ③ Pay your Council Tax by direct debit by completing a direct debit instruction;
- ③ Apply for Council Tax Reduction and Housing Benefit;
- ③ Apply for a disabled persons reduction;
- ③ Apply for a single person discount;
- ③ Apply for a discount if you are a care worker;
- ③ Apply for a discount or exemption because your property is unoccupied and unfurnished;
- ③ Apply for a discount or exemption because your property is uninhabitable;
- ③ Report a change of address;
- ③ Report that you have moved in with someone or someone has moved in with you;
- ③ Report a change in your circumstances that affects your Council Tax Reduction and Housing Benefit.

More information

This booklet is a guide only. For more information, please contact:

The Revenues Unit

West Lothian Civic Centre
Howden South Road
Livingston
EH54 6FF

Phone: 01506 280000

email: CouncilTax@westlothian.gov.uk

Website: www.westlothian.gov.uk

You can view the Council Tax Administration Privacy Notice on our website

Freedom of Information and customers with special requirements (Scotland) Act 2002

West Lothian Council publishes a range of information online and on paper. The council has developed a Publication Scheme to show what information we make available to the public and the formats it is available in. Copies of the Publication Scheme are available at libraries and Council Information Services (CIS) centres. It is also available online: www.westlothian.gov.uk

Your 2026/27 Council Tax

Information is available in Braille, tape, large print and community languages. For interpretation and translation services please telephone our Customer Service Centre on **01506 280000**.

We also use Browsealoud text speak software on our website