CouncilTax2025/26



Where does your council tax go?

Broxbourne Borough Council is responsible for collecting council tax. However, as the chart below shows, most of this is passed over to Hertfordshire County Council (HCC) and the Police and Crime Commissioner for Hertfordshire (PCC). Only 7.5% is retained by Broxbourne Borough Council.



BOROUGH OF

BROXBOURNE www.broxbourne.gov.uk

Council tax banding based on property values

Properties are placed into one of the tax bands (A–H) according to the valuation made by the Valuation Office Agency (based on 1991 valuations). Your 2025/26 bill is enclosed and the components of each band are shown here.

Council tax banding and cost per household per year

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BAND	VALUE OF PROPERTY (Based on 1991 values)	BROXBOURNE COUNCIL	нсс	PCC	TOTAL
А	Up to £40,000	£108.83	£1,179.91	£176.67	£1,465.41
В	£40,001 - £52,000	£126.96	£1,376.57	£206.11	£1,709.63
С	£52,001 - £68,000	£145.10	£1,573.22	£235.56	£1,953.88
D	£68,001 - £88,000	£163.24	£1,769.87	£265.00	£2,198.11
E	£88,001 - £120,000	£199.52	£2,163.17	£323.89	£2,686.59
F	£120,001 - £160,000	£235.79	£2,556.48	£382.78	£3,175.05
G	£160,001 - £320,000	£272.07	£2,949.78	£441.67	£3,663.52
н	Over £320,000	£326.48	£3,539.74	£530.00	£4,396.22

How has your council tax changed?

In 2025/26, Broxbourne Borough Council has increased its portion of the council tax by 3.16% and Hertfordshire County Council has increased its portion of the council tax by 4.99%. The Police and Crime Commissioner for Hertfordshire has increased its portion of the council tax by 5.58%. This means that your total council tax bill has increased this year by 4.92%.

Making payment

Instalments

Your council tax can be paid annually, half yearly, quarterly or monthly on the 1st, 15th or 25th of each month. If you have not expressed a preference, instalments will be scheduled for the 1st of each month over 10 months. If you want to spread your payments over 12 months you need to let the Council know by emailing counciltax@broxbourne.gov.uk.

If the bill is issued after April, the number of instalments is reduced accordingly.

If you have previously scheduled your instalments for a day other than the first of the month and do not pay by Direct Debit, you will need to reinstate your payment agreement for the 2025/26 year by requesting an arrangement at <u>www.broxbourne.</u> <u>gov.uk/counciltaxarrangement</u>.

If your bill shows payment is to be made by Direct Debit, you do not need to do anything. Your instalments will continue to be collected as before.

Changing to Direct Debit



If you wish to pay by Direct Debit, visit www.broxbourne.gov.uk/directdebit to set one up online. Alternatively, telephone the Council's helpline on 0203 832 6044 with your bank details and a Direct Debit will be set up for you over the telephone.

If you pay by Direct Debit, you have the protection of the Direct Debit guarantee and the choice of three payment dates: the 1st, 15th or 25th of each month over either 10 or 12 months.

Payment by telephone/internet

A 24 hour automated payment line is available on **0808 108 0016** (calls are free from both landlines and mobiles). Please have your card details ready. You may also pay via the Council's website: <u>www.broxbourne.gov.uk</u> via the 'Pay for it' link.

You can pay via your bank's telephone or internet banking service. The Council's bank details are: **sort code 30-99-86** and **account number 78412168**.

Paying in person or by post

You can request a payment card which contains your name and council tax account number for identification. The payment card is designed to last from year to year and you should only request a new card if you move property or if your circumstances change and a new account is set up; your old card should then be destroyed. Please contact the Helpline on **0203 832 6044** to order a card. This card can be used to pay in person by cash or debit card at the Post Office or PayPoint outlets.

Fraud prevention

The Council has a duty to protect the public funds it administers, and to this end may use the information held in relation to council tax for the prevention and detection of fraud. It may also share this information with other bodies responsible for auditing or administering public funds for these purposes. For further information, see the Privacy Policy on the Council's website at <u>www.broxbourne.gov.uk/</u> <u>privacypolicy</u>.

Hertfordshire County Council

To obtain Hertfordshire County Council's council tax information you can:

- Read and download it online at: <u>www.hertfordshire.gov.uk/</u> <u>counciltax</u>
- To request a copy:
 - Email: <u>contact@hertfordshire.</u> <u>gov.uk</u>
 - Write to: Hertfordshire County Council, PO Box 153, Stevenage, Herts, SG1 2GH
 - Telephone: 0300 123 4040

Lee Valley Regional Park and the Environment Agency

Hertfordshire County Council has to contribute to the funding of these two organisations. The Borough Council is required to inform taxpayers of their gross expenditure, which is as follows:

	2025/26 £m	2024/25 £m
Lee Valley Regional Park	11.3	11.0
Environment Agency (Anglian Central Regional Flood and Coastal Committee)	29.6	27.8



Contacting the Borough of Broxbourne

Borough Offices

Bishops' College Churchgate Cheshunt Hertfordshire EN8 9XG Online form: www.broxbourne.gov.uk/counciltax

Self-service: www.broxbourne.gov.uk/selfservice Email: Website: Twitter: Facebook: LinkedIn: counciltax@broxbourne.gov.uk www.broxbourne.gov.uk @BroxbourneBC @BroxbourneBC Broxbourne Council

Budgeted spend on services

	2025/26			2024/25		
	Gross spend £m	Income £m	Net £m	Gross spend £m	Income £m	Net £m
Service						
Central services	7.2	(1.1)	6.1	7.7	(0.9)	6.8
Cultural and related services	4.7	(0.9)	3.8	4.4	(0.9)	3.5
Environmental and regulatory services	7.4	(4.7)	2.8	7.6	(4.4)	3.2
Highways, roads and transport services	5.2	(2.4)	2.8	5.2	(2.9)	2.3
Housing	29.5	(27.8)	1.7	28.4	(26.9)	1.5
Planning services	6.0	(3.4)	2.6	5.1	(2.8)	2.3
Trading operations	2.9	(9.8)	(6.9)	2.8	(9.8)	(7.0)
Contingency	0.1	0.0	0.1	0.2	0.0	0.2
Gross Budget	63.0	(50.1)	13.0	61.4	(48.6)	12.8
Investment expenditure and income	2.4	(2.4)	(0.0)	3.0	(3.3)	(0.3)
Financing of capital expenditure			0.8			1.3
Government grants			(0.4)			(0.7)
Other income/transfer from reserves			(3.4)			(3.3)
Net budget			10.0			9.8
Revenue support grant			(0.2)			(0.1)
Retained business rates			(3.8)			(3.9)
Council tax requirement			6.0			5.8

How the Council's gross budget and council tax requirements have changed

The gross budget is how much the Council spends in total to deliver services. This amounts to £13.0 million this year, compared with £12.8 million in 2024/25. The main reasons for the movement between 2024/25 and 2025/26 are as follows:

- inflation on goods, services and contracts has increased costs by £0.9 million;
- capital charges have decreased by £0.8 million; new initiatives and changes
- efficiency savings have reduced expenditure by £0.9 million:
- income from fee earning activity has increased by £0.3 million;
- in demand for services have increased costs by £1.3 million.

Broxbourne's 2025/26 council tax requirement (the part of the budget financed from council tax) is £6.0 million, this is an increase of £0.2 million from 2024/25.



How can I reduce the band of my property?

The Valuation Office Agency (VOA) maintains the Council Tax Valuation List. This includes placing new properties within a Council Tax band and changing bands for properties when necessary. To understand why your property is in a certain band, please go to GOV.UK and search: 'How domestic properties are assessed for Council Tax bands'.

The Valuation Office Agency contact details are:

Contact Form: www.gov.uk/contact-voa Email: cteast@voa.gsi.gov.uk

There are fixed rules for making an appeal: the Listing Officer will be able to advise you of these. You may not withhold payment of council tax due while an appeal is being made. If your appeal is successful, you will be entitled to a refund of any overpaid council tax.



Who pays council tax?

Generally it is those who live in the property who are responsible for paying council tax. However, there are certain circumstances in which the owner of the property may still remain responsible:

- residential care homes
- houses in multiple occupation (occupied by more than one household)
- residences of ministers of religion or religious communities
- accommodation occupied by asylum seekers (in certain circumstances)
- property occupied by domestic staff where the employer returns from time to time
- unoccupied property

Help in reducing your council tax bill

There are a number of circumstances in which you may be entitled to a council tax reduction.

Council Tax Support

Council Tax Support is a local scheme, introduced on 1 April 2013, which replaced the national Council Tax Benefit Scheme. Council Tax Support is means tested and the amount payable depends on your income and savings.

If you have not already made a claim and are on a low income, you can request an application form online at <u>www.broxbourne.gov.uk/benefits.</u> Alternatively, you can call the Council on **0203 832 6044** for further assistance completing an application form.

Further information about the Council Tax Support Scheme can be found at www.broxbourne.gov.uk/benefits



Council tax exemptions

There are a number of circumstances in which a full exemption from council tax can be granted, such as:

Property that is empty and:

• Belongs to a charity (for six months)

Unoccupied property that previously was occupied by a person who:

- Has left the property to care for another person or to be cared for
- Is now in prison or detention
- Is now in a residential care home nursing home or is a long-term resident in hospital
- Is now deceased awaiting grant of probate; once granted a maximum six month exemption applies whilst unoccupied

Properties that are solely occupied by:

- People under 18 years of age
- Full time students
- People with a severe mental disability
- A dependant relative, meeting specific criteria i.e. aged over 65 or with a disability, whose main residence is a

property which forms part of a single property, commonly referred to as a 'granny annexe'

Further information is available at www.broxbourne.gov.uk/counciltax-exemptions.

Discounts

Council tax assumes that there are two adults resident in the property. However, in certain circumstances a reduction will apply:

- If you are the only adult (18 or over) who lives in the property (25% discount)
- If all other adults are in the following classes: full-time students, persons are aged 18 and child benefit is in payment, student nurses, youth training trainees, apprentices, certain carers, persons in prison/ detention, persons with a severe mental disability, long term hospital patients, people in residential care/ nursing homes, members of religious communities
- If a family member occupies a separately designated annexe which forms part of a single property, a 50% discount is available

Treatment of empty properties, second homes and furnished lets

A discount of 100% of your council tax is offered for a period of one month where your property is empty and unfurnished from the date the property became empty and unfurnished, after which a full charge becomes payable. An inspection may be required and this level of discount is set by the Council and may vary in future years.

If your property is in extreme dereliction, the owner of an uninhabitable dwelling may apply to the Valuation Office Agency to have the dwelling removed from the valuation list. Only properties on the valuation list are charged council tax.

Full council tax is payable on second homes and furnished lets.

Properties which are unoccupied and do not fall into an exempt property class are charged full council tax. If your property has been empty and unfurnished for two years or more, you will be required to pay an empty home premium on top of the full council tax charge for your property. The premium is 100% of the full council tax charge for your property, so you will have to pay double the full council tax charge.

Disability relief

If you need a room, an extra bathroom or kitchen, or floor space inside the dwelling to allow for the use of a wheelchair or to meet other special needs arising from a disability, you may be entitled to a reduced council tax bill.

The bill may be reduced to that of a property in the band immediately below the band shown on the valuation list. There may also be a reduction for disabled residents in Band A properties. For details of all discounts and exemptions visit the Council's website at <u>www.broxbourne.</u> <u>gov.uk</u> or contact the council tax section.

Problems with paying?

It is important that you contact the Council as soon as possible if you are experiencing problems in paying your council tax as you may be able to get help.

The procedures for collection of council tax are laid down in The Council Tax (Administration and Enforcement) Regulations 1992, and apply to all billing authorities in England.

Your instalments must reach the Council each month by the date specified on your bill. If you do not pay, action to recover the council tax will start immediately and you will receive a reminder for the missed instalment. If you settle the missed instalment but default again, another reminder will be issued.

Only two reminders can be issued in any financial year. If you do not pay the missed instalment or miss more than two instalments in any financial year, you lose the right to pay by instalments and the full balance for that year will be demanded.

Failure to pay council tax will result in you being summonsed to appear before the North and East Hertfordshire Magistrates' Court which will incur court costs. If the amount stated on the summons is not paid in full before the court date, the Council will apply for a liability order; which will also incur court costs.

Once obtained, a liability order will enable the Council to take the following actions:

- Instruct enforcement agents to remove goods to the value of the outstanding amount. Enforcement agents are entitled to add fees. A schedule of these fees will be sent to you following the liability order
- Deduct money directly from your earnings or benefit payments
- Apply to the County Court for a charging order against a property you own
- Apply to make you bankrupt
- Apply for your committal to prison