

2026/
2027

Council Tax

and other information



Introduction

Welcome to this guide which includes information about your council tax and what discounts, exemptions and reductions are available. It also shows what your council tax is used for and where to find further information on our website.

Since 2010 the amount of grant we receive directly from central government has reduced significantly. In addition, from 2017/18 onwards the council has retained 99% of its business rates (with 1% going to the Fire Service). As a result business rates and council tax are now the two principal sources of revenue we receive to fund services.

The overall increase on Bolton's basic council tax (i.e. before the Greater Manchester Mayoral precepts) is 4.99%. This is split between 2.99% for the general levy and 2.00% for Adult Social Care. The GM Mayoral precepts takes the overall increase up to 5.88%.

The council works with other public bodies, the private sector and community and voluntary groups to improve the borough. Our two main aims are to increase prosperity within the borough and to narrow the gap between the most vulnerable residents and the better off.

For further information please see our website:
www.bolton.gov.uk/council-tax/council-tax-used

Council tax bands and charges

Council tax bands

The Valuation Office Agency (VOA) is responsible for setting the bands which are based on property values at 1 April 1991. Your council tax bill shows which band your property is in.

Banding appeals

If you think your band may be wrong, you can ask the Valuation Office to review it:

Manchester Valuation Office, Manchester One,
53 Portland Street, Manchester M1 3LD
Tel: **03000 501501**
Website: www.voa.gov.uk

Council tax information

Charge appeals

If you think that either you or your property should not be subject to a council tax charge, you may appeal to the council tax office.

Discounts for occupied properties

If you have already been awarded a discount it will show on your bill.

- If you are the only adult (over 18) living at your address, you can claim a 25% discount off your bill
- If only one adult living at your address is counted then a 25% discount can be claimed
- If none of the adults living at your address are counted then a 50% discount can be claimed and in some cases an exemption may apply - see Exemptions for occupied properties
- If you have a second home that is provided under a contract of employment then a 50% discount can be claimed

Adults who are not counted

Here are examples of people who are not counted:

- Full-time students, student nurses, apprentices and those people under 25 on youth training schemes
- People permanently resident in hospital or in care homes
- People who are severely mentally impaired
- Carers - people living with and caring for someone who is not their spouse, partner or child under 18
- 18 or 19 year olds who are still at school or college or have just left
- 18 or 19 year olds for whom child benefit is still being paid

- Members of religious communities, such as monks or nuns
- People staying in hostels or night shelters
- People in prison or detention (except those in prison for non-payment of council tax or a fine)

Discount for annexes

This is a 50% discount for annexes that are either being used as part of the main residence or are occupied by direct relatives of the person who is responsible for the council tax on the main dwelling.

Local discount – care leavers

If you have been in local authority care, you may be able to receive a full discount on your council tax for the property you live in until you reach the age of 25. You may still be entitled to this even if you live with someone else.

Reductions for people with disabilities

You may be entitled to a reduction if you have an additional room, bathroom or kitchen or extra space for a wheelchair for a disabled person who lives there. This reduction is the equivalent of your band being reduced to the one below, or by a sixth if your property is in a band A.

Exemptions for occupied properties

- Occupied only by people under 18
- Occupied only by people who are full-time students or student nurses
- Occupied only by people who are severely mentally impaired
- Where the property is part of another property and a dependant relative lives in it, such as an annex

Unoccupied and unfurnished properties

The following charges apply based on when your property first became unoccupied and unfurnished. There are no discounts available on these properties.

The first year – if the property remains unoccupied and unfurnished the full (100%) council tax charge will be payable for the property.

After one year – when the property has been unoccupied and unfurnished for one year then a 100% premium will be payable on top of the full charge. This will mean that a 200% charge will be payable.

After five years – when the property has been unoccupied and unfurnished for five years then a 200% premium will be payable on top of the full charge. This will mean that a 300% charge will be payable.

After ten years – when the property has been unoccupied and unfurnished for ten years then a 300% premium will be payable on top of the full charge. This will mean that a 400% charge will be payable.

There are some instances where the premium will not be charged for unoccupied and unfurnished properties. For more information on exceptions go to www.bolton.gov.uk/council-tax/council-tax-bands-charges/3

Second homes and properties which are unoccupied and furnished From April 2025, a 100% premium was introduced for second homes and properties which are substantially furnished but are not someone's sole or main residence. This will mean that a 200% charge will be payable.

There are some instances where the premium will not be charged for second homes and properties which are unoccupied and furnished. For more information on exceptions go to www.bolton.gov.uk/council-tax/council-tax-bands-charges/4

Unoccupied properties that are exempt

- Properties owned by a charity are exempt for up to six months from vacation providing that when they were last occupied they were being used for the purpose of the charity
- Properties left empty by someone who is a permanent resident in a hospital, residential or nursing home or in prison/detention
- Properties left empty by someone who has left to receive care from another person
- Properties left empty by someone providing care for another person

- Properties left empty that were last occupied by a full-time student who is the owner or leaseholder
- Properties left empty because someone has died are exempt where probate has yet to be made and for up to six months after probate has been granted
- Properties left empty because they have been repossessed or are the responsibility of a trustee in bankruptcy
- Properties left empty because occupation is not allowed by law
- Properties waiting to be occupied by a minister of religion

Paying your council tax

You have the choice of paying your council tax over 10 or 12 months. We offer weekly, fortnightly and monthly instalments.

If you wish to change the frequency or method of paying your instalments, please complete the form on our website or contact the council tax office.

Problems paying

If you are having problems paying your council tax, please contact us as soon as possible. We are able to make special arrangements if you are having financial difficulties.

If you don't contact us or pay on time, further action will be taken which may lead to additional costs being added to your account.

Further information can be found on our website on the council tax - problems paying page. Alternatively, contact the council tax office.

Are you entitled to benefits?

Local council tax support

You can apply for council tax support if you are in receipt of state benefits or if you are on a low income.

All working age people will now have at least 17.5% of their council tax to pay. If you have £3000 capital or more you will not be eligible for council tax support if you are working age. There are some exceptions to this if you are in receipt of welfare benefits.

If you are pension credit age and have capital

over £16,000, you will not normally qualify. If you pay council tax why not find out if you can get a reduction based on your circumstances? You can get a personalised calculation using the online calculator at www.bolton.gov.uk/benefits/council-tax-support

Discretionary council tax reduction scheme

A discretionary reduction may be awarded where you are struggling to pay your council tax and you can show you need extra help. For example, if you are claiming council tax support and it does not cover your bill in full, or if you are struggling to pay council tax on a property that is empty. Anyone can apply whether you are in receipt of benefits or working.

The scheme is designed to offer short term help to those customers who are struggling financially. Every application will be considered individually, if you wish to apply for this, please complete the relevant application form on our website.

To apply for a discretionary reduction for a property you live in go to: www.bolton.gov.uk/benefits/extra-help-rent-council-tax

To apply for a discretionary reduction for an empty property go to: www.bolton.gov.uk/council-tax/discounts-exemptions

Contact us...

Council Tax

Tel: **01204 331599**

Online form: www.bolton.gov.uk/counciltax

Write to:

PO Box 32, Town Hall, Bolton BL1 1UT

Housing Benefits

Tel: **01204 331590**

Email: housing.benefits@bolton.gov.uk

Write to:

PO Box 4, Town Hall, Bolton BL1 1RX

Large print, interpretation, text only and audio formats of this document can be arranged on request.

Tel: **01204 333333**

Online contact form:

www.bolton.gov.uk/counciltax

What does the council do for me?



317 miles of roads gritted 75 times per year on average



7,460,607 square metres of road maintained, including bridges, footways and drainage gullies



11m bins emptied every year, with 48.3% of waste being recycled



36,209 streetlights with 97% having been replaced with energy efficient LEDs



658 residents with debt problems helped by our Money Skills service, saving them £303,772



9,308 children and young people provided with healthy activities and meals during summer holidays (part of DfE's HAF programme)



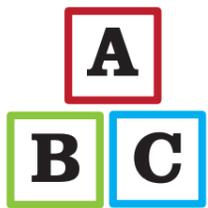
1.7m visits each year to Bolton's Community Leisure Trust leisure centres



632,428 book loans and items issued last year, a 10% increase



1,228,114 visits to libraries and museums last year



11,753 early education places funded (2024-25 academic year)



27,645 contacts for adult social care services in 2025



10,689 births, marriages, civil partnerships and deaths registered last year



14,056 contacts for children's social care services in 2025



329 of our 678 Looked After Children are in in-house foster placements. Could you foster? www.bolton.gov.uk/fostering

