

Council Tax 2025 to 2026

The best way to pay is by direct debit

Set up a Direct Debit

At www.glasgow.gov.uk or phone 0141 287 0300, 24 hours a day, seven days a week.

For details of other methods of payment, see your Council Tax notice or visit www.glasgow.gov.uk/ct



● COUNCIL TAX NOTICE

There is one notice for every household. The amount you pay depends on the valuation band into which your property has been placed by the City Assessor. For more information visit www.glasgow.gov.uk/counciltax

● HAVING PROBLEMS PAYING?

If you have missed any of your payments, please visit our website at www.glasgow.gov.uk/ct as soon as possible. Remember that if we do not know you are having problems paying, we cannot help you.

● REPORT A CHANGE

If you have moved home or there has been a change to the number of members of your household, you can report this online at www.glasgow.gov.uk/counciltax

● MORE INFORMATION ON COUNCIL TAX BANDING

Information on how the Assessor determines your Council Tax Band, and how you can appeal your band if you believe it is incorrect, can be found at www.saa.gov.uk/council-tax/

You must continue to pay your Council Tax until a decision on any appeal has been made.

● WHO IS RESPONSIBLE FOR PAYING COUNCIL TAX?

Council Tax is normally paid by the people who are living in the property. Civil partners, couples, joint owners or joint tenants are responsible, 'jointly and severally', for making the payment. 'Jointly and severally' means that the amount on the bill is not split into shares and we can choose to collect the full Council Tax charge from anyone legally responsible for it.

● DISCOUNTS AND EXEMPTIONS

You may be entitled to a Discount against your Council Tax and Scottish Water's water and waste water for example a 25% Discount would be applicable if you are the only adult in your home.

You can claim a Disabled Person's Reduction if certain adaptations have been made to your home; or if extra rooms are needed for the disabled person's wellbeing.

You may be exempt from paying Council Tax and Scottish Water's water and waste-water charges for example if your home is empty and unfurnished, you may be exempt from paying Council Tax for six months. More information is available at www.glasgow.gov.uk/ct

● EMPTY PROPERTIES AND SECOND HOMES

From 1 April 2025, second homes will be subject to a 100% premium on top of the existing Council Tax charge. More information on this is available at www.glasgow.gov.uk/ctsecond

Properties which have been empty for more than 12 months may also be subject to a 100% Council Tax premium. Properties which have been unoccupied between 12 and 24 months which are being actively marketed for sale or rent can apply to have the premium removed. Full details on charges for empty properties are available at www.glasgow.gov.uk/ctempty.

● COUNCIL TAX REDUCTION (CTR)

If you are a low earner, a pensioner, or on benefits, and are responsible for paying Council Tax, you may be entitled to claim CTR of up to 100%. You can complete an application online at www.glasgow.gov.uk/ben. Please note that CTR will not reduce Scottish Water's water and waste water charges.

If you wish to appeal your CTR assessment write to: **Financial Services, Council Tax Office, PO Box 36, Glasgow, G1 1JE.** More information is available online at www.glasgow.gov.uk/counciltaxreduction

If your income is too high or you do not qualify for CTR, you may be able to claim Second Adult Rebate which is based on the income of other adults in your property. See www.glasgow.gov.uk/hbcontact to make an application.

● WATER DIRECT SCHEME

If you have outstanding water/waste-water charges, we may use the Water Direct scheme to make deductions from your state benefits. For more information on this please go to www.glasgow.gov.uk/waterdirect

For paperless billing and to manage your account 24 hours a day, sign up online at www.glasgow.gov.uk/ctebilling



PEOPLE
MAKE
GLASGOW
FAIRER

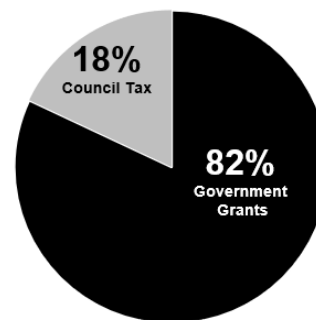
● SPENDING ON OUR SERVICES

This financial year, 2025 to 2026, we are planning to spend £2126.7 million, an increase of £161.1 million from last year's budget.

Government grants make up 82% (£1749.6 million) and Council Tax 18% (£377.1 million) of our total planned net expenditure. This represents a band D Council Tax charge of £1611 for 2025/26, an increase of 7.5% to the 2024/25 band D Council Tax charge of £1499.

The band D Council Tax rate in 2024 to 2025 is £1611. The Scottish average in 2024 to 2025 was £1418.

Our planned spend is 7.21% above the Scottish Government support figure. The expenditure figure used by the Government in the 'Aggregate External Finance' (Government Support) calculation is £7296 for each band D property and this compares to £7822 proposed spending by the council.



Council employees (full-time equivalents)	
2023 to 2024	23,037
2024 to 2025	22,736
Decrease	301

How Council Tax is worked out	
	£million
Gross Total spend	£3,162.8
Less Fees and Charges	-£1,036.1
Net spending	£2,126.7

Net Expenditure allocated by service	Net Expenditure (excluding Depreciation)	Capital Charges	Total Net Expenditure (including Depreciation)	Change from 2023 to 2024 (excluding Depreciation)		Band D Council Tax Equivalent (including Depreciation)
	£million	£million	£million	£million	%	£
Education	854.9	62.4	917.3	83.5	10.8	698
Social Work	628.4	5.7	634.1	60.3	10.6	482
Transport Subsidies and Concessionary Fares	11.0	0.0	11.0	0.0	0.0	8
Cultural and Leisure	88.8	37.9	126.7	0.4	0.4	96
Neighbourhoods, Regeneration and Sustainability	248.8	43.3	292.1	28.5	12.9	222
Other Services	168.6	13.7	182.3	9.2	5.8	139
Adjustment for Capital Charges	n/a	-45.5	-45.5	n/a	n/a	-34
Net Service Expenditure	2,000.5	117.5	2118.0	181.9	10.0	1611
Changes in Balances			8.7			
Total Net Expenditure			2,126.7			
Financed by: Government Grants			1,347.3			
Non-Domestic Rates			402.3			
Total amount to be met from Council Tax			377.1			

A more detailed breakdown of the Net Expenditure budget per service will be available from published reports from the council's City Administration Committee and Finance and Audit Scrutiny Committee during the course of the financial year.