

GOSPORT

BOROUGH

COUNCIL

your guide

to your council tax

2025/26



GOSPORT
BOROUGH COUNCIL



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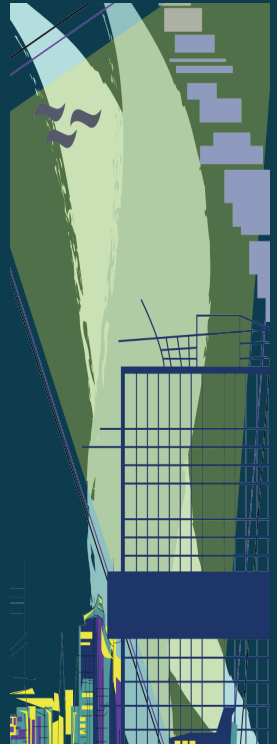
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Welcome to your Council Tax guide 2025/26

We all use public services. Some are provided by authorities covering the whole of Hampshire, others are provided by local borough or district councils.

Some of the funding for these services comes from government grants, some come from retained business rates and the rest is largely paid for by your Council Tax and income

generated by, for example, rents, investments and service charges.

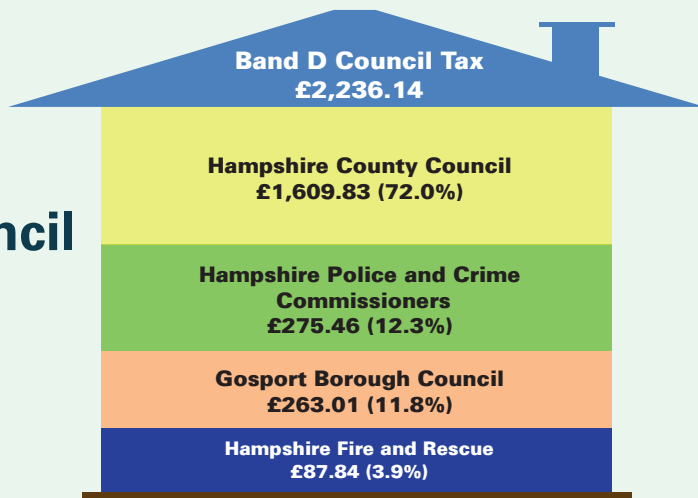
Information about the authorities funded by your Council Tax is included in this leaflet to give you an overview of the services provided.

What Does Council Tax Fund?

Gosport Borough Council

11.8% of your Council Tax funds services such as waste collection and kerbside recycling, street cleaning, flood prevention, housing, community and leisure services, provided by Gosport Borough Council.

How your Council tax is divided.



Hampshire County Council

72% of your Council Tax helps fund services such as:

- social care support for children families and older people
- street lighting and highways
- waste disposal
- care and support for older people and people with disabilities.

Police and Crime Commissioner for Hampshire, which is the independent body responsible for overseeing and funding the work of Hampshire Constabulary to ensure effective and efficient policing in Hampshire and the Isle of Wight receives 12.3% of your Council Tax.

Hampshire Fire and Rescue Authority also receives a proportion of your Council Tax (3.9%) to prevent fires and other risks, to protect life and property and to respond to emergencies.

How we calculate how much you have to pay

Almost every home has to pay Council Tax (including houses, flats, residential caravans and houseboats) whether it is owned or rented and whether it is lived in or not.

Each dwelling is allocated to one of eight bands according to their open market value as at 1st April 1991 (even if it was built after this date) Your Council Tax bill shows the band your home is in.

You can also check this online at www.voa.gov.uk

Finding out more about your Council Tax band

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**'.

Valuation bands are not decided by Gosport Borough Council. If you think your home should be in a different band you need to contact the Valuation Office (VOA), not Gosport Borough Council.

Appeals

If you wish to appeal your valuation band, you need to contact the Valuation Office.

You can contact the VOA at any time using <https://www.gov.uk/contact-voa> to find the relevant details.

If you cannot use the online service, call 03000 501 501. Lines are open Monday to Friday, 8:30am to 5:00pm.

Band	Value as at 1 April 1991
A	Up to and including £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	Over £320,000

Exempt Dwellings

Certain types of property are exempt from payment of council Tax, for example;

Occupied

- Self-contained annex occupied by a dependent relative
- Student accommodation (only occupied by full-time students)
- Solely occupied by persons under 18 years of age

- Solely occupied by severely mentally impaired persons
- Occupied by visiting forces/diplomat

Unoccupied

- left empty by a person in prison
- left empty by a person receiving care or a person providing personal care
- Property left empty waiting for probate or letters of administration
- Occupation is prevented by law
- Left empty for a minister of religion
- Left empty by a full time student
- Repossessed property
- Left empty by a bankrupt person
- Empty caravan pitch/boat mooring

Unoccupied up to 6 months

- Owned by a charity
- After grant of probate / letters of administration

Empty Property

Empty property that is unfurnished and unoccupied will be subject to the full council tax charge. Property that has been unfurnished and unoccupied in excess of one year will be subject to a premium charge as follows:

- Premium 100% (twice the council tax) unfurnished and unoccupied between 1 to 5 years
- Premium 200% (three times the council tax) unfurnished and unoccupied between 5 to 10 years
- Premium 300% (four times the council tax) unfurnished and unoccupied over 10 years.

Second Homes

Are properties that are not a sole or main residence, are furnished and periodically occupied. From 1st April 2025 they are subject to a premium charge of 100%. (Twice the council tax is payable)

Some properties will be exempted from the premium charge part of the council tax.

Exemptions to Premiums

From 1st April 2025 some properties can be excepted from a premium for up to 12 months if they fall under any of the following:

Class of Dwelling	Applies to	Definition
Class E	Long Term Empty (unoccupied and unfurnished for over12 months) and Second Homes	Dwelling which is or would be someone's sole or main residence if they were not residing in job-related armed forces accommodation
Class F	Long Term Empty (unoccupied and unfurnished for over12 months) and Second Homes	Annexes forming part of, or being treated as part of the main dwelling
Class G	Long Term Empty (unoccupied and unfurnished for over12 months) and Second Homes	Dwellings being actively marketed for sale (12 months limit)
Class H	Long Term Empty (unoccupied and unfurnished for over12 months) and Second Homes	Dwellings being actively marketed for let (12 months limit)
Class I	Long Term Empty (unoccupied and unfurnished for over12 months) and Second Homes	Unoccupied dwellings which fell within being exempt Class F and where probate has recently been granted (12 months from grant of probate/letters of administration)
Class J	Second Homes Only	Job related dwellings
Class K	Second Homes Only	Occupied caravan pitches and boat moorings
Class L	Second Homes Only	Seasonal homes where year round permanent occupation is prohibited, specified for use as holiday accommodation or planning condition preventing occupancy for more than 28 days continuously
Class M	Long Term Empty (unoccupied and unfurnished for over12 months) only	Empty dwellings requiring or undergoing major repairs or structural alterations (12 months limit)

Discounts

The full council tax bill assumes that there are two adults living in a dwelling. If only one adult lives in a dwelling (as their main home), the council tax bill will be reduced by a quarter (25%)

Some residents may be disregarded, if all but one resident is disregarded then a 25% discount will apply. If all residents are disregarded then a 50% discount will apply.

Residents that may be disregarded

- Full-time (non-military) students, student nurses
- Patients resident in hospital
- People who are being looked after in care homes
- People who are severely mentally impaired
- People staying in certain hostels or night shelters
- 18 and 19 year olds who are at or have just left school
- Care workers working for low pay, usually for charities.

- People caring for someone with a disability who is not a spouse, partner or child under 18
- Members of visiting forces and certain international institutions
- Members of religious communities (monks and nuns)
- People in prison (not for non-payment of Council Tax)

Annexes

Annexes occupied by family members aged 65 or over, or who are disabled or severely mentally impaired may be exempt from council tax. From 1st April 2014 those occupied by other family members may be subject to a 50% discount.

People with Disabilities

If you or someone who lives with you need a room, an extra bathroom (not just a toilet), an extra kitchen or space in your property to meet special needs arising from a disability, you may be entitled to a reduced council tax bill. Details of discounts and exemptions can be found at : www.gosport.gov.uk

Council Tax Fines

If your bill indicates that a discount has been allowed **YOU MUST TELL US** of any change of circumstance which affects your entitlement.

If you fail to do so WITHIN 21 DAYS you may be required to pay a penalty of £70.00 in addition to repaying the amount of discount you were not entitled to.

Discounts or exemptions which have been incorrectly claimed affect the level of the Council Tax.

If you are no longer entitled to a discount, you must contact the Local Taxation Section immediately on (023) 92545470 or e-mail:

counciltax@gosport.gov.uk

Appeals

If you believe that you should not be liable for the council tax, or that you have been charged the wrong amount because you should have a discount, then in the first instance, you should write to the **Local Taxation**

Section at Gosport Borough Council stating that you are making an appeal and the reasons why.

Local Council Tax Support

If you are on a low income you may qualify for help with your council tax bill. You should contact the Benefit Section for further information on **(023) 92 545 325** or visit our website where you can obtain details to make a claim.

Benefit Fraud

Do you know someone who is claiming benefit to which they may not be entitled?

If so, do the right thing and call the 24 hour Benefit Investigation Hotline on (023) 92 545 545.

All information is treated in the strictest confidence.

GOSPORT BOROUGH COUNCIL BUDGET SUMMARY

Gosport Borough Council's net expenditure budget for 2025/2026 is £14.158m an increase of £1.694m compared to 2024/25.

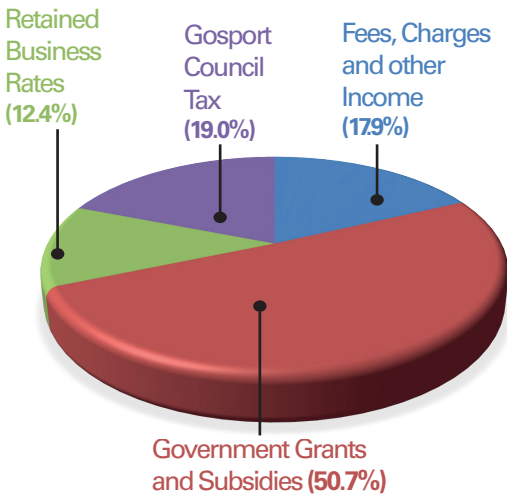
The table below shows how this breaks down across the various services provided by the Council.

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	2024/25			2025/26		
	Gross Expenditure £'000	Income £'000	Net Budget £'000	Gross Expenditure £'000	Income £'000	Net Budget £'000
Gosport Borough Council Services						
Environmental Health	1,375	51	1,324	1,508	51	1,457
Parks and Leisure Activities	4,425	994	3,431	4,688	1,193	3,495
Housing Services	20,179	18,749	1,430	19,501	18,029	1,472
Refuse Collection and Recycling	2,310	263	2,047	2,483	243	2,240
Town Planning and Development	3,043	1,032	2,011	2,494	683	1,811
Transportation	1,217	1,467	(250)	1,066	1,416	(350)
Other Services and Expenses	5,624	3,182	2,442	6,508	3,461	3,047
Sub-Total	38,173	25,738	12,435	38,248	25,076	13,172
Contribution to funding Capital programme	475		475	641		641
Transfer to / (from) Balances		(446)	(446)		345	345
TOTAL	38,648	25,292	12,464	38,889	25,421	14,158



How the Council's total spend is financed

The share of Council Tax that we receive from residents to fund Council services is 19.0% of our total income. All sources of income are that fund Council expenditure are shown below.



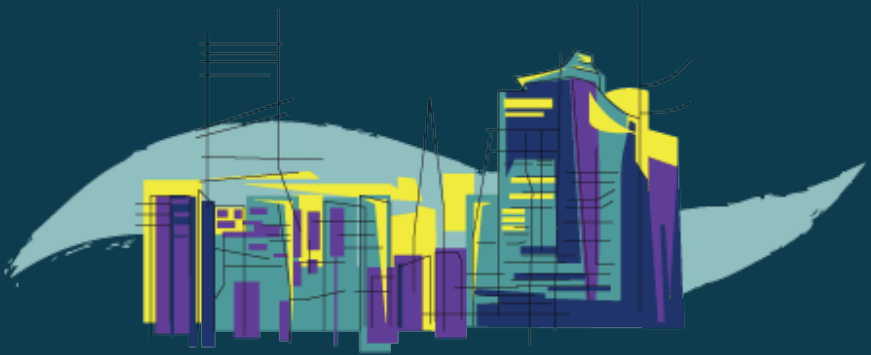
Gosport - percentage Council Tax changes for 2025/2026

The Council Tax to support spending on services provided by Gosport Borough Council in 2025/26 for a Band D property is £263.01 which is an increase of £7.64 or 2.99% from 2024/25.

The table below shows the main reasons for the % increase

Increase in budget for services provided	10.71%
Increase in budget contribution to fund capital programme	2.41%
Increase in income from Government Grants & Retained Business Rates	(17.9%)
Reduction in Transfers (from) reserves	6.60%
Changes to Collection Fund Balance	0.86%
Reduction in Tax Base	(0.40%) 2.99%

Further information regarding the Council's finances and Council Tax can be found on the Council's web site at www.gosport.gov.uk



Gosport Borough Council is committed to equal opportunities for all.

If you need this document in large print, in Braille or in another language, please ask.

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