

Lincolnshire County Council, Police and Crime Commissioner for Lincolnshire & East Lindsey District Council

Council Tax Information Budget Summary Local Policing Summary

Contacting East Lindsey District Council

Tel: 01507 601111

Web: www.e-lindsey.gov.uk

Email: customerservices@e-lindsey.gov.uk

Lincolnshire County Council

County Offices, Newland, Lincoln LN1 1YL

General enquiries: 01522 552222

Fax: 01522 516137

Email: customer_services@lincolnshire.gov.uk

Minicom service: 01522 552055

Web: www.lincolnshire.gov.uk

If you want any more information on the County Council's budget for 2025/2026, visit www.lincolnshire.gov.uk/finances-budgets/council-budget

Police and Crime Commissioner for Lincolnshire

Deepdale Lane, Nettleham, Lincoln LN2 2LT

Tel: 18001101

Email: lincolnshire-pcc@lincs.police.uk | Web: www.lincolnshire-pcc.gov.uk

Lincolnshire Police General Enquiries

Tel: 01522 532222 (your call may be recorded) | Emergencies: 999 and ask for police

Minicom/textphone: 01522 558140 | Web: www.lincs.police.uk

Paying your bill

Are you paying too much Council Tax? The information in these factsheets about discounts, exemptions, people with disabilities and Council Tax Support is intended as a guide only. In most cases there are additional qualifying conditions to be met. Please check our website or contact us for further information.

Contacting us about changes and corrections

Please tell us if:

- we've sent the bill to the wrong person
- you've moved house
- we've calculated your bill wrongly
- we've calculated your Council Tax Support wrongly
- you should receive a discount, an exemption, a disabled band reduction or Council Tax Support
- you should no longer receive a discount, an exemption, a disabled band reduction or as much Council Tax Support.

You must notify us of a change in circumstances within 21 days. Failure to do so could result in a penalty of £70 being imposed.

Who gets the Council Tax?

East Lindsey District Council collects the Council Tax. However, we keep just over 8% of the charge. We pay the rest over to Lincolnshire County Council, the Police and Crime Commissioner for Lincolnshire and Parish and Town Councils.

What is Council Tax and who has to pay?

Council Tax is a tax on people's homes. Council and police services are paid for by income from Government grants, Council Tax, fees and other charges. Owner occupiers and their partners usually have to pay the Council Tax bill. Where homes are rented, the tenants and their partners will have to pay. In the case of empty homes, it's normally the owner who has to pay. The owners of these properties have to pay too:

- residential care homes, nursing homes and hostels

- those occupied by:
 - a minister of religion or a religious community
 - more than one household
 - resident staff or asylum seekers.

Please contact us if you have been made the liable person and you believe this to be incorrect.

Finding out more about your Council Tax band

The Valuation Office Agency maintains the Council Tax Valuation List. This includes placing new properties within a Council Tax band and changing bands for properties when necessary. Council Tax bands range from A to H. 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'.

Band	Market Value (at April 1991)
A	Up to £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	More than £320,000

You can appeal against the valuation band if:

- it's within six months of your becoming the taxpayer
- the value changes because of demolition work, a conversion, a change of use or any other physical change to the property's location.

You must carry on paying your Council Tax while your appeal is being considered.

For more information about valuation bands or appeals, contact: Valuation Office Agency, Durham Customer Service Centre, Wycliffe House, Green Lane, Durham, DH1 3UW
Telephone: 03000 501501

Web: www.voa.gov.uk

If your initial appeal fails, you have further avenues of appeal, which will be explained to you by the Valuation Office Agency.

continued

We are under a duty to protect the public funds we administer. We may use the information you provide for the prevention and detection of fraud. We may also share this information with other bodies responsible for auditing or administering public funds for these purposes. Full details of how your information is used can be found on our website.

Council Tax Discounts

You may be able to get a discount or, in some cases, a full exemption if no-one lives in the property.

Empty Properties

- If your property is unfurnished and needs major repairs or is undergoing structural alterations to make it habitable, you might be entitled to a 25% discount for an Uninhabitable Property (up to 12 months).
- If your property is empty and unfurnished, you might be entitled to a 100% discount for up to 2 months.
- The time periods run from when the conditions for getting the discount are first met. These discounts can apply to an owner or tenant and do not start again when a property changes hands.

Properties empty longer than 2 years will be subject to a Long Term Empty Premium charge.

Furnished Properties

- For furnished properties that are not used as anyone's home (we call these second homes), there is no discount and a full Council Tax is payable. From 01/04/2025 second homes will be subject to an additional charge of 100% (exceptions can apply).

Annexes

From April 2014, the Government introduced a 50% discount for family annexes.

This applies to an annexe (or similar self contained part of a home) which is occupied as part of the main home or is the main home of a relative of the Council Tax payer of the main home. To apply for this discount simply complete the application form.

The annexe may be exempt, meaning no Council Tax will be due, if:

- the relative occupying is aged 65 or over; or
- has a severe mental impairment; or
- is substantially and permanently disabled
- the annexe is unoccupied and subject to a planning condition, restricting who can occupy.

The discount is 50% and lasts for as long as all the conditions are met. You will need to provide confirmation you are using the annexe as part of your home and from what date, or details of the relatives relationship with you, their name and date of occupation. You must also advise us of any other address they live at and why you consider this annexe to be their main home.

Occupied Properties

- You can get a 25% discount on your bill if there is only one person aged 18 or over living in your home. People under 18 are not included.
- For Council Tax purposes, people in one of the groups listed below are NOT included when counting the number of people living in your home. An application form and/or evidence will be required:
 - most full-time students, student nurses and some apprentices
 - the partner of a student or the dependant of a student who is not a British citizen and is not allowed to work in this country, or claim benefits
 - people who are long-term patients in hospital or who live in care homes
 - people who are severely mentally impaired
 - 18 and 19 year olds still eligible for child benefit
 - school and college leavers (from April to October if they are under 20 years old)
 - low-paid care workers (usually employed by charities)
 - residents of hostels for the homeless or night shelters

- carers looking after someone who is not their partner and not a child of their own who is under 18 years old
- members of religious communities
- members of visiting armed forces and international institutions
- diplomats
- people in prison (except for those in prison for non-payment of fines or Council Tax).
- people staying under the 'Homes for Ukraine' scheme

Please contact us if:

- you think you should be getting a discount
- you are getting a discount and your circumstances have changed so that you should no longer get it.

Local Council Tax Discounts

The Council does have the discretion to give local Council Tax discounts but it is likely that this would only be done in very unusual, exceptional or particularly deserving circumstances. The Section 13A 1(c) Policy, covering discretionary discounts, can be found on our website. Please see www.e-lindsey.gov.uk/CouncilTaxReductions for our Discretionary Reduction policy. Contact us in writing, if you think this might be appropriate to you.

Council Tax Exemptions

Generally, you don't have to pay Council Tax on the classes of property in this list because they are exempt. Some classes do have time limits though and you may have to pay a charge after the exemption runs out. Please note that time limits run from when the circumstances of the exempt class first started to apply, and they don't re-start if the property changes hands.

These are the classes of exempt EMPTY property:

- Class B - owned by a charity (exempt for up to six months only)
- Class D - the tax payer is in prison (except for those in prison for non-payment of fines or Council Tax)

- Class E - the tax payer has left it to go and live in a care home
- Class F - the tax payer has died (exempt for up to six months after probate granted)
- Class G - can't be lived in by law
- Class H - held for a minister of religion
- Class I - the tax payer has gone to live elsewhere to receive personal care
- Class J - the tax payer has gone to live elsewhere to provide personal care
- Class K - left empty by a student
- Class L - the mortgagee has possession
- Class Q - the tax payer is trustee to a bankrupt
- Class R - unused caravan pitch or boat mooring
- Class T - unoccupied annexe to an occupied property.

These are the classes of exempt OCCUPIED property:

- Class M - student halls of residence
- Class N - all occupiers are students, school or college leavers or non-British dependants or partners of students
- Class O - UK armed forces accommodation
- Class P - visiting forces accommodation
- Class S - all occupiers are under 18
- Class U - all occupiers are severely mentally impaired
- Class V - main residence of a person with diplomatic privilege or immunity
- Class W - the annexe to a property occupied by a dependant relative.

Please contact us if:

- you think your property should be exempt from Council Tax
- your circumstances have changed so that it should no longer be exempt.

Long Term Empty Dwellings Premium

A premium charge of 100% will be added to Council Tax bills where the dwelling has been unoccupied and unfurnished between two and five years - taking the amount payable to 200% of the usual Council Tax.

Dwellings that have been empty between five and ten years, will be charged a premium of 200% - taking the amount payable to 300% of the usual bill.

From 1 April 2021 dwellings empty over ten years will be charged a premium of 300% - taking the amount payable to 400% of the usual bill.

Furnished Dwellings Premium

The Council has decided that from 1 April 2025 it will be applying a 100% Premium charge to all furnished properties not occupied as anyone's main home. This will include second/holiday homes. There are set exceptions to the premium as detailed on the website.

Penalties

You must notify us of a change in circumstances within 21 days. Failure to do so could result in a penalty of £70 being imposed.

People with Disabilities

You can get your bill reduced by one valuation band if you have a second bathroom, a second kitchen, a special room or enough floor space to use a wheelchair indoors as long as the facility is necessary to meet the needs of anyone in the home who is disabled. We will ask you to renew your application each year if you qualify for this reduction.

Please contact us if:

- you think you should be getting a disabled band reduction
- your circumstances have changed so that you no longer need to receive the reduction.

Council Tax Support

East Lindsey District Council's scheme for 2025/26 will continue to support working age customers on low income with up to 75% of their Council Tax Bill. This means that those customers will have to pay at least 25% of their Council Tax. If you are working age and a care leaver, you will be entitled to 100% off your Council Tax Bill. If you are working age with children we will support those customers with up to 85% of their Council Tax bill. This means that those customers will have to pay at least 15% of their Council Tax.

People of pension age, war pensioners and war widowers will continue to get the same level of support as they did previously.

Generally speaking, you can get Council Tax Support if any one of these applies:

- Universal Credit
- you are getting the Guarantee Credit element of Pension Credit
- you are getting either Income Based Job Seeker's Allowance or Income Support
- the income you have, that we have to take into account, is low enough for you to qualify and your savings and investments are valued below £16,000.

Even if you own your own home and are working, you may still be able to get Council Tax Support. Please don't be put off from applying just because of the amount of information you have to provide - that's only necessary to stop fraud and to make sure we give you the right amount of help. To see if you might be entitled to help, please use our Council Tax Support Calculator on our website: <https://e-lindsey.entitledto.co.uk> - If you are likely to qualify please make your claim at www.e-lindsey.gov.uk/CTS. If you are unable to make a claim online please contact us.

Are you finding it hard to pay?

This factsheet contains information about many discounts, exemptions, banding reductions and benefits that can help to reduce your bill. We can advise further on any of these schemes. If you don't qualify or are already receiving some help, and are still finding it hard to pay, contact us on 01507 601111 as soon as possible to discuss your payments.

Details of what support is available, and how to access it, can be found on our webpage

www.e-lindsey.gov.uk/costofliving

Your Council Tax this year 2025/26

	A	B	C	D	E	F	G	H
COUNTY	£1,083.90	£1,264.55	£1,445.20	£1,625.85	£1,987.15	£2,348.45	£2,709.75	£3,251.70
POLICE	£212.10	£247.45	£282.80	£318.15	£388.85	£459.55	£530.25	£636.30
ELDC	£114.36	£133.42	£152.48	£171.54	£209.66	£247.78	£285.90	£343.08
TOTAL	£1,410.36	£1,645.42	£1,880.48	£2,115.54	£2,585.66	£3,055.78	£3,525.90	£4,231.08
Households per band in East Lindsey	28,110	15,494	16,283	6,967	3,787	1,492	612	59

Please see the front of your bill, or Factsheet 4.1 - 4.2, for the parish amounts which are charged in addition to the figures above. The council tax attributable to Lincolnshire County Council includes an additional precept to fund adult social care.

District Council Finance

What services the money is spent on



Income coming into services



Your District Council Tax goes towards paying for the following

Service Expenditure	Gross Spend	Income	Net Spend	Spend	Income
	£000	£000	£000	%	%
Corporate	2,140	(523)	1,617	1.96%	0.71%
Economic Growth	4,922	(4,173)	749	4.50%	5.64%
Finance	53,389	(38,568)	14,820	48.80%	52.14%
General Fund Assets	7,612	(7,101)	510	6.96%	9.60%
Governance	2,317	(893)	1,424	2.12%	1.21%
Leisure & Culture	2,531	(170)	2,361	2.31%	0.23%
Neighbourhoods	8,032	(2,335)	5,697	7.34%	3.16%
Planning & Strategic Infrastructure	2,913	(6,840)	(3,928)	2.66%	9.25%
Parish Precepts	3,804		3,804	3.48%	
Regulatory	7,953	(3,434)	4,519	7.27%	4.64%
Strategic Growth & Development	2,374	(6,011)	(3,637)	2.17%	8.13%
Wellbeing & Community Leadership	11,409	(3,930)	7,479	10.43%	5.31%
TOTAL	109,395	(73,978)	35,417	100.00%	100.00%
Government Grants			(3,154)		
Retained Business Rates			(20,113)		
Surplus on Council Tax Collection Fund			(83)		
Met by District & Parish Council Tax			12,067		

Total Council Tax Budget Requirement

2024/25 Net Expenditure		2025/26 Net Expenditure	
£7,866,713	District Council Tax Requirement	£8,262,396	7.79%
£3,739,313	Parish Council tax Requirement	£4,143,906	3.91%
£74,548,899	Lincolnshire County Council Tax Requirement	£78,310,691	73.85%
£14,364,932	Police and Crime Commissioner for Lincolnshire	£15,324,013	14.45%
£100,519,858	Total cost met by Council Taxpayers	£106,041,006	
£735.33	Total cost per head of population (144,415)	£734.28	

Local Internal Drainage Boards (IDBs)

Internal Drainage Boards (IDBs) manage water levels and are an integral part of managing flood risk and land drainage in East Lindsey. They undertake vital work which includes moving, storing and pumping water to reduce flood risk to people and property/land within areas of special drainage need.

In East Lindsey there are three IDBs:

- Lindsey Marsh,
- Witham 3rd, and
- Witham 4th.

IDBs use a levy to raise income from agricultural occupiers and councils within their districts. Councils contribute to an IDB on behalf of all the homes, non-agricultural businesses, and infrastructure within the drainage district.

In recent years, the money that IDBs require to undertake their work has significantly increased due to rising material, construction, pay, and energy related costs. Councils must pay the sums levied by IDBs in accordance with legislation.

For further information about IDBs, their important work, and how they are funded please visit: www.ada.org.uk

The amount that the three IDBs require from East Lindsey District Council in total for 2025/26 is £5.4m. This is funded as part of the Council's budget, including from council tax.

The Council fully supports the important work of IDBs. The Council is campaigning for a new funding approach to IDBs by Government, as the current method is contributing to significant financial pressure for the Council and resulting in less money being available to the Council to deliver the essential services it provides to the community.

Parish Precepts

Parish	Precept 24/25	25/26 Taxbase	Precept 25/26	Band D 25/26
Aby & Greenfield	£2,000	60	£2,000	£33.33
Addlethorpe	£6,195	120	£10,000	£83.33
Alford	£215,766	1,094	£236,435	£216.12
Alvingham	£2,385	108	£2,430	£22.50
Anderby	£6,615	177	£6,615	£37.37
Ashby & Scremby	£0	63	£0	£0.00
Asterby Group	£3,384	128	£4,078	£31.86
Aswardby	£0	20	£0	£0.00
Authorpe	£0	42	£0	£0.00
Baumber	£3,268	63	£3,268	£51.87
Beesby & Saleby	-£198	76	-£198	-£2.61
Belchford Group	£3,100	159	£4,000	£25.16
Belleau	£0	11	£0	£0.00
Benninworth	£2,000	80	£2,000	£25.00
Bilsby Group	£3,800	181	£4,370	£24.14
Binbrook	£19,320	307	£19,320	£62.93
Bolingbroke	£11,424	140	£11,424	£81.60
Brackenborough Group	£0	37	£0	£0.00
Brinkhill	£0	46	£0	£0.00
Bucknall Group	£2,100	137	£2,100	£15.33
Burgh le Marsh	£81,069	908	£85,095	£93.72
Burgh on Bain	£0	46	£0	£0.00
Burwell	£0	26	£0	£0.00
Calceythorpe Group	£0	21	£0	£0.00
Candlesby & Gunby	£0	53	£0	£0.00
Carrington	£15,000	180	£10,000	£55.56
Chapel St	£141,498	1,293	£141,498	£109.43
Leonards				
Claxby & Moorby	£0	21	£0	£0.00
Claythorpe	£0	9	£0	£0.00
Coningsby	£143,000	1,306	£150,150	£114.97
Conisholme	£0	24	£0	£0.00
Covenham Group	£9,206	158	£9,206	£58.27
Croft	£13,488	311	£14,162	£45.54
Cumberworth	£0	40	£0	£0.00
Donington on Bain	£10,000	129	£10,000	£77.52
E & W Barkwith	£12,500	170	£13,500	£79.41
East Keal	£8,993	147	£4,900	£33.33
East Kirkby	£3,500	100	£3,500	£35.00
Eastville, Midville & New Leake	£16,000	192	£16,000	£83.33

Parish	Precept 24/25	25/26 Taxbase	Precept 25/26	Band D 25/26
Edlington Group	£0	58	£0	£0.00
Elkington (N & S)	£2,053	109	£2,053	£18.83
Firsby Group	£4,400	403	£5,000	£12.41
Fotherby	£9,544	161	£10,021	£62.24
Friskney	£18,000	471	£19,000	£40.34
Frithville Group	£9,500	226	£10,000	£44.25
Fulstow	£4,400	222	£4,700	£21.17
Gayton le Marsh	£700	51	£700	£13.73
Gayton le Wold	£0	20	£0	£0.00
Grainthorpe	£4,045	233	£5,000	£21.46
Great Sturton	£0	17	£0	£0.00
Greetham Group	£0	73	£0	£0.00
Grimoldby & Manby	£20,283	657	£21,634	£32.93
Grt & Ltl Carlton	£1,000	104	£1,000	£9.62
Hagworthingham	£7,324	158	£7,324	£46.35
Hainton	£0	32	£0	£0.00
Hallington	£0	14	£0	£0.00
Halham	£0	51	£0	£0.00
Halton Hologate	£4,750	159	£4,975	£31.29
Hameringham	£0	31	£0	£0.00
Hannah cum Hagnaby	£0	20	£0	£0.00
Harrington	£0	23	£0	£0.00
Hatton	£0	47	£0	£0.00
Hemingby	£3,020	95	£3,012	£31.71
High Toynton	£0	27	£0	£0.00
Hogsthorpe	£11,870	291	£12,463	£42.83
Holton le Clay	£76,773	1,293	£81,378	£62.94
Horncastle	£267,728	2,618	£282,924	£108.07
Horsington	£4,200	94	£4,326	£46.02
Hundley	£7,500	181	£10,350	£57.18
Huttoft	£8,435	199	£9,935	£49.92
Ingoldmells	£51,818	542	£63,790	£117.69
Keddington	£0	54	£0	£0.00
Kirby on Bain	£7,500	127	£7,500	£59.06
Langrville	£11,550	145	£11,550	£79.66
Langton by Horncastle	£0	13	£0	£0.00
Langton by Wragby	£0	37	£0	£0.00
Langton/Sutterby	£0	20	£0	£0.00
Legbourne	£6,480	286	£6,610	£23.11
Little Cawthorpe	£4,750	76	£5,100	£67.11

Parish Precepts

Parish	Precept 24/25	25/26 Taxbase	Precept 25/26	Band D 25/26
Louth	£309,032	5,850	£349,919	£59.82
Low Tooton	£0	14	£0	£0.00
Ludborough	£3,500	95	£3,105	£32.68
Ludford	£4,750	151	£7,000	£46.36
Lusby & Winceby	£0	33	£0	£0.00
Mablethorpe Group	£683,893	4,114	£806,004	£195.92
Maidenwell	£0	20	£0	£0.00
Malby le Marsh	£4,600	154	£4,800	£31.17
Mareham le Fen	£15,646	366	£19,205	£52.47
Mareham on the Hill	£0	35	£0	£0.00
Markby	£0	21	£0	£0.00
Market Stainton	£0	14	£0	£0.00
Marshchapel	£12,342	250	£12,960	£51.84
Mavis Enderby	£300	32	£300	£9.38
Minting & Gautby	£5,800	120	£6,100	£50.83
Muckton	£0	13	£0	£0.00
Mumby	£7,382	160	£7,382	£46.14
North	£350	69	£350	£5.07
Cockerington				
North Cotes	£9,000	189	£10,000	£52.91
North Ormsby	£0	17	£0	£0.00
North Somercotes	£44,000	575	£45,565	£79.24
North Thoresby	£38,000	472	£38,000	£80.51
Orby	£2,903	151	£2,903	£19.23
Partney & Dalby	£5,760	105	£6,254	£59.56
Raithby	£0	60	£0	£0.00
Raithby cum Malby	£0	29	£0	£0.00
Ranby	£0	25	£0	£0.00
Reston (N & S)	£0	68	£0	£0.00
Revesby	£2,500	80	£2,700	£33.75
Rigsby & Ailby	£0	7	£0	£0.00
Roughton	£3,600	252	£3,672	£14.57
Saltfleetby Group	£9,000	208	£9,000	£43.27
Sausthorpe	£0	35	£0	£0.00
Scamblesby	£2,600	107	£3,000	£28.04
Sorvelsby	£0	16	£0	£0.00
Sibsey	£100,000	735	£105,000	£142.86
Skegness	£680,266	5,992	£754,659	£125.94
Skendleby	£0	66	£0	£0.00
Skidbrooke Group	£8,000	188	£9,000	£47.87
Sotby	£0	25	£0	£0.00
South	£1,000	89	£1,000	£11.24
Cockerington				
South Ormsby	£0	30	£0	£0.00
South	£4,410	73	£7,000	£95.89
Somercotes				
South Willingham	£1,040	65	£1,086	£16.71
Spilsby	£151,172	905	£177,627	£196.27
Stenigot	£0	12	£0	£0.00
Stewton	£0	21	£0	£0.00

Parish	Precept 24/25	25/26 Taxbase	Precept 25/26	Band D 25/26
Stickford	£5,750	166	£3,672	£22.12
Stickney	£25,000	387	£32,500	£83.98
Strubby Group	£875	71	£875	£12.32
Swaby Group	£3,430	115	£3,533	£30.72
Tathwell/ Haugham	£4,043	107	£4,831	£45.15
Tattershall Group	£33,472	866	£37,667	£43.50
Tetford	£7,487	218	£8,780	£40.28
Tetney	£32,500	809	£40,000	£49.44
Theddlethorpe	£9,504	235	£9,504	£40.44
Thimbleby	£5,276	97	£5,428	£55.96
Thornton le Fen	£3,339	118	£5,008	£42.44
Thorpe St Peter	£2,100	112	£2,300	£20.54
Toynton All Saints	£4,200	151	£4,200	£27.81
Toynton St Peter	£3,150	80	£3,300	£41.25
Tumby	£1,000	64	£1,000	£15.63
Uliceby & Fordington	£0	45	£0	£0.00
Utterby	£8,844	144	£8,845	£61.42
Wainfleet All Saints	£41,433	474	£43,667	£92.12
Wainfleet St Mary	£0	283	£17,000	£60.07
Walmsgate	£0	6	£0	£0.00
Well	£0	34	£0	£0.00
Welton le Marsh	£5,661	87	£5,661	£65.07
Welton le Wold	£290	57	£570	£10.00
West Ashby	£2,900	99	£3,900	£39.39
West Fen	£0	38	£0	£0.00
West Keal	£5,000	118	£5,500	£46.61
West Torrington	£600	30	£600	£20.00
Wildmore	£8,960	186	£8,960	£48.17
Willoughby & District	£8,219	214	£8,230	£38.46
Withcall	£0	23	£0	£0.00
Withern & Stain	£3,220	130	£3,370	£25.92
Wood Enderby	£0	61	£0	£0.00
Woodhall Spa	£89,548	1,908	£92,685	£48.58
Woodhall/ Stixwold	£0	99	£0	£0.00
Wragby	£29,632	733	£32,531	£44.38
Wyham cum Cadeby	£0	14	£0	£0.00
Yarburgh	£0	58	£0	£0.00
TOTAL	£3,739,313	48,166	£4,143,906	£86.03