



Courtesy of Dave Rollings



# Boston Borough Council 2025-26

Council Tax explained, budget summary, local policing summary



**We can provide the information in this booklet in Braille, large type, paper format or other languages if required. Please contact Boston Borough Council at the address below.**

### Boston Borough Council

Municipal Buildings, West Street, Boston,  
Lincolnshire, PE21 8QR

**Opening hours:** Monday to Thursday – 8.45am to 5.15pm; Friday – 8.45am to 4.45pm

**Telephone:** 01205 314200

**Email:** [info@boston.gov.uk](mailto:info@boston.gov.uk)

**Out of hours emergency:** 01205 362151

**Website:** [www.boston.gov.uk](http://www.boston.gov.uk)

### Lincolnshire County Council

County Offices, Newland, Lincoln LN1 1YL

**General enquiries:** 01522 552222

**Email:** [customer\\_services@lincolnshire.gov.uk](mailto:customer_services@lincolnshire.gov.uk)

**Minicom service:** 01522 552055

**Website:** [www.lincolnshire.gov.uk](http://www.lincolnshire.gov.uk)

If you want any more information on the county council's budget for 2025/26, please visit

[www.lincolnshire.gov.uk/finances-budgets/council-budget](http://www.lincolnshire.gov.uk/finances-budgets/council-budget)

### Police and Crime Commissioner

Deepdale Lane, Nettleham, Lincoln LN2 2LT

**Tel:** 01522 212351

**Email:** [lincolnshire-pcc@lincs.police.uk](mailto:lincolnshire-pcc@lincs.police.uk)

**Website:** [www.lincolnshire-pcc.gov.uk](http://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:** 18001 101

**Website:** [www.lincs.police.uk](http://www.lincs.police.uk)

### Boston Borough Council handy contacts

#### **Council Tax, Housing Benefit and Council Tax Support:**

Telephone enquiries: 01205 314200

Email: Council tax: [revs@boston.gov.uk](mailto:revs@boston.gov.uk)

Housing Benefit: [housing.benefits@boston.gov.uk](mailto:housing.benefits@boston.gov.uk)

Website: [www.boston.gov.uk](http://www.boston.gov.uk)

**Refuse:** For all information on waste collection, recycling and bulky waste collection, including your 2025/26 calendar, go to [www.boston.gov.uk/waste](http://www.boston.gov.uk/waste)

For garden waste go to

[www.boston.gov.uk/gardenwaste](http://www.boston.gov.uk/gardenwaste)

Or you can call 01205 314200.

**Community Safety:** Boston Borough Council's Community Safety Team is responsible for dealing with crime and disorder issues; anti-social behaviour; CCTV; hate crime and domestic violence.

For advice, information or to report any incidents of anti-social behaviour, vandalism or other minor crime or disorder issues call 01205 314200 or email: [community.safety@boston.gov.uk](mailto:community.safety@boston.gov.uk)

All serious incidents should be reported to the police on 01522 532222 or 999 for emergencies.

**Concessionary bus pass scheme:** All new bus pass applications must now be made to Lincolnshire County Council. Apply by post to Passenger Transport Unit, Crown House, Grantham Street, Lincoln LN2 1BD or in person at City Hall in Lincoln. Application forms and an information leaflet about the scheme are available from libraries, Boston Borough Council, other key access centres and online at [www.lincolnshire.gov.uk](http://www.lincolnshire.gov.uk)

## Who gets the Council Tax?

Boston Borough Council collects the Council Tax. However, we only keep around 10 percent of it and of that 65 percent is paid to the internal drainage boards. We pay the rest over to Lincolnshire County Council, parish councils and the Police and Crime Commissioner for Lincolnshire.

## What is Council Tax and who has to pay?

Council Tax is a tax on peoples' 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:

- Residential care homes, nursing homes and hostels or
- Those occupied by
  - ▶ a minister of religion or a religious community
  - ▶ houses of multiple occupation
  - ▶ 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 (as 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.

You can find out more about when you can challenge your band and what you need to do at [gov.uk/challenge-council-tax-band](http://gov.uk/challenge-council-tax-band). If you challenge your band, you must continue to pay council tax at your current band until your appeal is decided.

You can contact the VOA at [gov.uk/contact-voa](http://gov.uk/contact-voa). If you are unable to use the online service you can also contact the VOA on 03000 501 501.

## 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 1 month.
- 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.

### 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.boston.gov.uk/CouncilTaxReductions](http://www.boston.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

Boston Borough Council's scheme for 2025/26 will continue to support working age customers on low income 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. 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 100% of their Council Tax bill.

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 £10,000.

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. If you think you will qualify please download your claim form at [www.boston.gov.uk/Do-HB-CTS-Online](http://www.boston.gov.uk/Do-HB-CTS-Online). If you are unable to make a claim online please contact us.

### Are you finding it hard to pay?

This booklet 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 01205 314200 as soon as possible to discuss your payments.

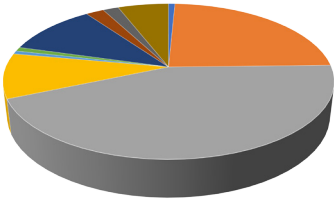
Details of what support is available, and how to access it, can be found on our webpage [www.boston.gov.uk/costofliving](http://www.boston.gov.uk/costofliving)

Citizens Advice gives free impartial advice to people struggling with various debts. It has offices in Boston which can be called on 0808 278 7942 (free phone number).

All elements of the Council Tax (Boston Borough Council, Parishes, Lincolnshire County Council & Lincolnshire Police and Crime Commissioner)

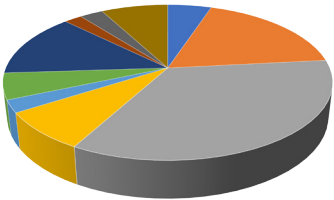
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
<b>COUNTY</b>	£1,083.90	£1,264.55	£1,445.20	£1,625.85	£1,987.15	£2,348.45	£2,709.75	£3,251.70
<b>POLICE</b>	£212.10	£247.45	£282.80	£318.15	£388.85	£459.55	£530.25	£636.30
<b>BBC</b>	£149.10	£173.95	£198.80	£223.65	£273.35	£323.05	£372.75	£447.30
<b>TOTAL</b>	<b>£1,445.10</b>	<b>£1,685.95</b>	<b>£1,926.80</b>	<b>£2,167.65</b>	<b>£2,649.35</b>	<b>£3,131.05</b>	<b>£3,612.75</b>	<b>£4,335.30</b>
Households per band in Boston	15540	6606	6235	2387	880	234	82	16

What services the money is spent on



	£	%
Corporate	2,530,660	5.1%
Economic Growth	9,005,660	18.2%
Finance	17,139,426	34.7%
General Fund Assets	3,938,030	8.0%
Governance	1,263,610	2.6%
Leisure & Culture	2,686,875	5.4%
Neighbourhoods	6,609,790	13.4%
Planning & Strategic Infrastructure	1,034,790	2.1%
Regulatory	1,345,940	2.7%
Wellbeing & Community Leadership	3,878,379	7.8%
<b>TOTAL</b>	<b>49,433,160</b>	<b>100%</b>

Income coming into services



	£	%
Corporate	-270,999	0.7%
Economic Growth	-8,698,500	23.9%
Finance	-15,980,310	43.9%
General Fund Assets	-3,403,811	9.3%
Governance	-246,890	0.7%
Leisure & Culture	-308,290	0.8%
Neighbourhoods	-3,908,320	10.7%
Planning & Strategic Infrastructure	-768,210	2.1%
Regulatory	-664,890	1.8%
Wellbeing & Community Leadership	-2,156,820	5.9%
<b>TOTAL</b>	<b>-36,407,111</b>	<b>100%</b>

## Your District Council Tax goes towards paying for the following

Service	Spend	Income	Net	% income	% spend
Corporate	2,530,660	-270,990	2,259,670	5.1%	0.7%
Economic Growth	9,005,660	-8,698,580	307,080	18.2%	23.9%
Finance	17,139,426	-15,980,310	1,159,116	34.7%	43.9%
General Fund Assets	3,938,030	-3,403,811	534,219	8.0%	9.3%
Governance	1,263,610	-246,890	1,016,720	2.6%	0.7%
Leisure and Culture	2,686,875	-308,290	2,378,585	5.4%	0.8%
Neighbourhoods	6,609,790	-3,908,320	2,701,470	13.4%	10.7%
Planning and Strategic Infrastructure	1,034,790	-768,210	266,580	2.1%	2.1%
Regulatory	1,345,940	-664,890	681,050	2.7%	1.8%
Wellbeing and Community Leadership	3,878,330	-2,156,820	1,721,510	7.8%	5.9%
<b>TOTAL</b>	<b>49,433,111</b>	<b>-36,407,111</b>	<b>13,026,000</b>	<b>100%</b>	<b>100%</b>
Government Grants			(2,163,000)		
Retained Business Rates			(5,063,000)		
Surplus on Council Tax Collection Fund			137,000		
<b>Met by District and Parish Council Tax</b>			<b>(5,937,000)</b>		

## Total Council Tax Budget Requirement

	2025/26	%
District Council Tax Requirement	5,307,139.00	8%
Parish Council Tax Requirement	1,630,475.00	2%
Lincolnshire County Council Tax Requirement	50,465,478.00	75%
Police and Crime Commissioner for Lincolnshire	9,874,486.00	15%
<b>Total cost met by Council Taxpayers</b>	<b>67,277,578.00</b>	<b>100%</b>
Total cost per head, population	950.17	
Population	70806	
Internal Drainage Board Levy	£2,927,050	



### Internal Drainage Boards

Internal Drainage Boards (IDBs) manage water levels and are an integral part of managing flood risk and land drainage in Boston Borough. 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 Boston Borough there are four IDBs:

- Witham 4th,
- Black Sluice,
- Welland and Deepings, and
- South Holland.

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](http://www.ada.org.uk)

The amount that the five IDBs require from Boston Borough Council, in total for 2025/26 is £3m. 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	24/25 Precept	Tax base 25/26	25/26 Precept	25/26 Band D
Algarkirk	8,837	107	9,500	88.79
Amber Hill	3,750	85	3,914	46.05
Benington	20,000	167	19,000	113.77
Bicker	39,000	285	39,780	139.58
Butterwick	30,000	423	30,000	70.92
Fishtoft	41,510	2,305	48,350	20.98
Fosdyke	14,586	156	15,032	96.36
Frampton	24,880	504	24,880	49.37
Freiston	35,000	343	36,000	104.96
Holland Fen & Brothertoft	5,000	210	5,250	25.00
Kirton	89,000	1,826	97,900	53.61
Leverton	15,000	201	15,000	74.63
Old Leake	60,000	644	63,000	97.83
Sutterton	32,805	567	34,445	60.75
Swineshead	50,100	1,056	55,000	52.08
Wigtoft	14,084	151	13,792	91.34
Wrangle	33,000	443	48,000	108.35
Wyberton	62,150	1,334	71,473	53.58
BTAC Special Expenses	768,772	9,484	769,057	81.09
<b>TOTAL</b>	<b>1,347,474.00</b>	<b>20,291</b>	<b>1,399,372.60</b>	<b>1,429.04</b>

**BBC levels of overall Council Tax 2025/26**

Parish/Area	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Algarkirk	1,504.29	1,755.01	2,005.72	2,256.44	2,757.87	3,259.30	3,760.73	4,512.88
Amber Hill	1,475.80	1,721.77	1,967.73	2,213.70	2,705.63	3,197.57	3,689.50	4,427.40
Benington	1,520.95	1,774.44	2,027.93	2,281.42	2,788.40	3,295.38	3,802.37	4,562.84
Bicker	1,538.15	1,794.51	2,050.87	2,307.23	2,819.95	3,332.67	3,845.38	4,614.46
Butterwick	1,492.38	1,741.11	1,989.84	2,238.57	2,736.03	3,233.49	3,730.95	4,477.14
Fishtoft	1,459.09	1,702.27	1,945.45	2,188.63	2,674.99	3,161.35	3,647.72	4,377.26
Fosdyke	1,509.34	1,760.90	2,012.45	2,264.01	2,767.12	3,270.24	3,773.35	4,528.02
Frampton	1,478.01	1,724.35	1,970.68	2,217.02	2,709.69	3,202.36	3,695.03	4,434.04
Freiston	1,515.07	1,767.59	2,020.10	2,272.61	2,777.63	3,282.66	3,787.68	4,545.22
Holland Fen & Brothertoft	1,461.77	1,705.39	1,949.02	2,192.65	2,679.91	3,167.16	3,654.42	4,385.30
Kirton	1,480.84	1,727.65	1,974.45	2,221.26	2,714.87	3,208.49	3,702.10	4,442.52
Leverton	1,494.85	1,744.00	1,993.14	2,242.28	2,740.56	3,238.85	3,737.13	4,484.56
Old Leake	1,510.32	1,762.04	2,013.76	2,265.48	2,768.92	3,272.36	3,775.80	4,530.96
Sutterton	1,485.60	1,733.20	1,980.80	2,228.40	2,723.60	3,218.80	3,714.00	4,456.80
Swineshead	1,479.82	1,726.46	1,973.09	2,219.73	2,713.00	3,206.28	3,699.55	4,439.46
Wigtoft	1,505.99	1,756.99	2,007.99	2,258.99	2,760.99	3,262.99	3,764.98	4,517.98
Wrangle	1,517.33	1,770.22	2,023.11	2,276.00	2,781.78	3,287.56	3,793.33	4,552.00
Wyberton	1,480.82	1,727.62	1,974.43	2,221.23	2,714.84	3,208.44	3,702.05	4,442.46
BTAC Special Expenses	1,499.16	1,749.02	1,998.88	2,248.74	2,748.46	3,248.18	3,747.90	4,497.48