

# The Council Tax and Business Rate in Barnet

2016/17

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## Message from the Leader of the Council

Once again your Council Tax bills will not be increasing for the financial year 2016/17 – the sixth year in a row.

This means that, following a one per cent reduction in 2014/15 and a freeze in every other year since 2010/11, there has been a real term cut of 20 per cent in your Council Tax bill since 2010/11.

This year, the Government has given councils flexibility to increase their Council Tax by up to two per cent above the existing two per cent threshold – after which a local referendum is triggered - on the condition we spend this money exclusively on adult social care, including care for the elderly. This flexibility – which the Government refers to as the ‘social care precept’ was announced as part of the Chancellor’s Autumn Statement in November 2015.

Following consultation, we have decided to adopt a 1.7 per cent precept here in Barnet to help us manage the demand on our services as a result of our increasing ageing population. This will be spent exclusively on helping to care for the borough’s elderly residents and you will see this included as a separate line on your bill. However, there will be no overall increase in your bill next year because the council is not increasing the proportion of Council Tax that funds general services coupled with a reduction in the Greater London Authority element of bills.

As we prepare to close a further budget gap of £81 million by 2020, including this year’s savings of £20 million, we will need to make some bold decisions to enable us to live within our means. Yet despite the financial pressures we and all local authorities face, I am proud of our successes.

So far, between 2010/11 and 2014/15, we have helped deliver more than 5,300 new homes, of which over 2,000 have been affordable including low cost home ownership and social rent.

During the same five – year period we have invested £116 million in extra school places, with 92 per cent of our schools being rated ‘good’ or ‘outstanding’ by Ofsted. Unemployment has continued to fall across the borough and through our employment schemes we have helped more than 800 people into work. Our housing schemes will create 20,000 new homes, with an additional 7,000 homes built on our regeneration schemes as well as up to 30,000 new jobs by 2029.

However, although we need to reduce the cost of running the council, we will continue to invest in the essential infrastructure of the borough. Over the next four years, £565 million will be invested in housing, schools, regeneration, transport, as well as two new community hubs, and two new state of the art leisure centres.

I am proud that satisfaction in the way we deliver our services remains high, and that almost 90 per cent of residents say they are satisfied with Barnet as a place to live. As we strive to meet the challenges we face head on and change the way we work with you, I hope this will continue.



Richard Cornelius  
Leader of Barnet Council

## Council budgets 2016/17

This gives a broad outline of gross council spending in the coming year.

Service type	£m
Adults and Communities	113
Assurance	4
Birth, Death and Marriages	-
Children's Education and Skills	252
Children's Family Service	49
Commissioning	280
Customer and Support Group	30
HB Public Law	3
Housing Revenue Account	60
Parking and Infrastructure	21
Public Health	19
Regional Enterprise (Re)	21
Street Scene	20
Housing Needs and Resources	21
Central Costs	53
Reserves	11

# How we spend your money

## Barnet Council's total spending for the coming year is planned to be £956.5m.

Despite reducing grant funding from Government, we are continuing to prioritise frontline services. We have done this by making efficiency savings across all services, looking at how our services are delivered and prioritising services for those most in need.

### Council spending (millions)

#### Adults and Communities £113m

Includes: support in the home, day services, social work and safeguarding, direct payments, prevention, care homes, community safety and protection and leisure services

#### Assurance £4m

Includes: internal audit and governance.

#### Children's Education and Skills £252m

Includes: education management, high needs support. Also includes primary, secondary, special schools and nurseries.

#### Children's Family Services £49m

Includes: children in care, safeguarding, support for vulnerable families, youth activities, fostering, adoption and libraries

#### Commissioning £280m

Includes: commissioning strategy, commercial, communications, information management, finance, programme and resources, Housing Benefits and the North London Waste Authority levy.

#### Customer Support Group (CSG) £30m

Includes: human resources, finance, information technology, customer services, procurement, estates and revenue and benefits.

#### Legal £3m

Includes: shared service costs with Harrow Council

#### Housing Revenue Account £60m

Includes: expenditure on housing stock

#### Parking and Infrastructure £21m

Includes: street lighting and parking

#### Public Health £19m

Includes: shared service costs with Harrow Council

#### Re £21m

Includes: highway and pavement maintenance, regulatory services, trading standards and environmental health

#### Street Scene £20m

Includes: household waste collection, street cleansing, parks and open spaces and transport

#### Housing Needs and Resources £21m

Includes: support for homeless people

#### Central Costs £53m

Includes: levies and concessionary fares, and capital financing.

#### Reserves £11m

See page 19 for services' net expenditure

## How are we doing?

**Barnet continues to be an attractive and successful borough.**

**The council delivers a wide range of services, and we publish a summary of how we are performing against these online at:**  
**[www.barnet.gov.uk/performance](http://www.barnet.gov.uk/performance)**

Barnet is a place where people want to live, work and study. Our recent resident surveys showed that 88 per cent of people are satisfied with Barnet as a place to live and 74 per cent of the public are satisfied with the way the council runs things.

The council continues to play a part in promoting a thriving borough. Barnet's high performing schools are integral to the future success of the borough and residents. Our recent GCSE results (69 per cent with 5 A\* – C) demonstrate that Barnet's schools are achieving among the best results in the country. Schools in Barnet are high performing, ranked in the top five in the country for GCSE results.

The council has also been working to ensure the borough's schools are ready for the future with Cambridge Education approved as the new delivery partner for the Education and Skills service for the council commencing in April 2016.

Barnet Homes has helped over 695 people to find homes, preventing them from becoming homeless, during 2015/16 and has been rated among the best for resident satisfaction across London.

The council is committed to improving services to residents and customers. Over 16,000 customers have signed up to the new 'My Account' facility on the council's website – allowing customers to view their account information for Council Tax, benefits, parking permits and libraries all in one place and track the progress of bin requests or any street-based problems they've reported.

Consistently, 77 per cent of customers rate their experience of Barnet customer service as good, and we are committed to increasing this.

## What you pay

The amount of Council Tax payable for homes in each valuation band, before any discounts, reliefs or benefits, is:

Valuation Band	Range of values	Proportion of Band D charge	2016/2017 charge	of which Barnet receives	GLA receives
<b>A</b>	Up to £40,000	6/9	£931.38	£747.38	£184.00
<b>B</b>	£40,001 – £52,000	7/9	£1,086.61	£871.94	£214.67
<b>C</b>	£52,001 – £68,000	8/9	£1,241.84	£996.51	£245.33
<b>D</b>	£68,001 –£88,000	9/9	£1,397.07	£1,121.07	£276.00
<b>E</b>	£88,001 – £120,000	11/9	£1,707.53	£1,370.20	£337.33
<b>F</b>	£120,001 –£160,000	13/9	£2,017.99	£1,619.32	£398.67
<b>G</b>	£160,001 – £320,000	15/9	£2,328.45	£1,868.45	£460.00
<b>H</b>	More than £320,000	18/9	£2,794.14	£2,242.14	£552.00

You can find the valuation band for your home on the front of your bill. Valuation bands are set by the Valuation Office and not the council.

Valuation Office Agency  
Chase House, 305 Chase Road, Southgate  
London N14 6LZ

tel: 03000 501501

email: [ctsouth@voa.gsi.gov.uk](mailto:ctsouth@voa.gsi.gov.uk)

web: [www.gov.uk/voa/contact](http://www.gov.uk/voa/contact)

### Appeals against valuation bands

If you are considering appealing against your band please remember that valuation bands are based upon property values on 1 April 1991 – so recent purchases are not the best evidence of value for Council Tax purposes.

There are only limited occasions when taxpayers can challenge their banding.

For further details of the appeals procedure or enquiries about the banding of your property, contact the Valuation Office.

### Remember

Making an appeal does not allow you to withhold payment of any tax you owe. If your appeal is successful you will receive a refund of any overpaid tax.



# Who has to pay Council Tax?

**The person living in the property with the greatest legal right to it is responsible for paying Council Tax.**

To work out who is responsible for your home, look down the list below until you come to the category of resident that applies to you:

1. The owner of the property (who owns the freehold)
2. A person who owns the lease
3. A tenant (including council tenants)
4. Someone who has a licence to live in the property
5. Someone who just lives there.

If no adults live in the property as their main home, the owner or person entitled to possession is responsible for paying the Council Tax bill.

In some special cases, including houses in multiple occupation (such as bedsits), it is the owner who is responsible for paying the Council Tax and not the residents.

A resident is a person aged 18 years or over who lives in the dwelling as their only or main home.

Joint owners or tenants are jointly liable for one Council Tax bill for the dwelling. Husbands and wives and civil partners of liable people are also jointly responsible for paying the bill.

## Exemptions

Some properties may qualify for an exemption. This means that no Council Tax is paid on them. If you think you are entitled to an exemption, please contact us (see page 10).

### Exemptions – properties occupied only by:

- a person(s) who is (are) severely mentally impaired
- full-time students (and their spouses or dependants who are not British citizens and not allowed to work or claim benefits in this country)
- school or college leavers
- visiting forces
- UK armed forces accommodation
- people aged under 18
- foreign diplomats or senior officials of international organisations headquartered in the UK
- dependent relatives living in a separate dwelling forming part of a larger property.

The 100 per cent exemption for homes undergoing major repair (Class A) has been replaced with a class D discount of 0 per cent.

The 100 per cent exemption for homes that are unoccupied and unfurnished (Class C) has been replaced with a class E discount of 0 per cent.

#### Exemptions – unoccupied properties which:

- are owned by a charity (exempt for up to six months)
- were previously occupied by someone who has gone into prison or who has moved to receive personal care in a hospital or home on a long-term basis
- are left empty by someone who has moved to provide personal care to another person
- are awaiting probate or letters of administration to be granted (and for up to six months after) following the death of the last occupier
- have been repossessed and are unoccupied
- are the responsibility of a Bankrupt's Trustee
- are empty because their occupation is forbidden by law or planning conditions
- are awaiting occupation by a Minister of Religion
- is a pitch or a mooring which does not have a caravan or houseboat on it.

Claims for exemption should be made in writing to: Barnet Council, Local Taxation, PO Box 2016, Pershore, WR10 9BH. Alternatively please phone **020 8359 2608** for further advice.

You can also get further information about exemptions, discounts and other reductions from our website or by telephone or email.

web: [www.barnet.gov.uk/council-tax](http://www.barnet.gov.uk/council-tax)

tel: **020 8359 2608**

email: [local.taxation@barnet.gov.uk](mailto:local.taxation@barnet.gov.uk)  
(please quote your Council Tax account reference)

### Fighting fraud in Barnet

Do you suspect or know of any one committing fraud against the London Borough of Barnet?

If you do, please contact the Corporate Anti Fraud Team on our 24 hour Fraud Hotline: **020 8359 2007** or email: [caft@barnet.gov.uk](mailto:caft@barnet.gov.uk)

### Instalments to pay your Council Tax

Direct Debit is the easiest way to pay and as it is the council's preferred method of payment and it offers a choice of six different payment dates. You can set up a Direct Debit over the phone or downloading a form from the website. Please refer to the back of your Council Tax demand notice for other methods of paying your Council Tax instalments.

Your Council Tax Demand is for the full financial year from April to March, but you can pay in monthly instalments. These are usually over 10 months; if you would like to spread payments over 12 months we must receive your application in writing by your first April instalment to qualify for the full 12 months. Please email:

[local.taxation@barnet.gov.uk](mailto:local.taxation@barnet.gov.uk) or write to:  
Barnet Council, Local Taxation, PO Box 2016, Pershore, WR10 9BH.

Alternatively please tel: **020 8359 2608** for further advice.

## Appeals against liability

You can appeal:

- if you disagree that a dwelling is chargeable
- if you disagree that you are liable to pay Council Tax on a particular dwelling
- if you disagree that a discount or exemption has not been applied or that no reduction for disabilities has been given.

If you wish to appeal, you should initially notify the Council Tax office by writing to: Barnet Council Local Taxation, PO Box 2016, Pershore WR10 9BH, and your case will be considered.

## Adult Social Care

The Secretary of State for Communities and Local Government has made an offer to adult social care authorities (Adult social care authorities are local authorities which have functions under Part 1 of the Care Act 2014, namely county councils in England, districts councils for an area in England for which there is no county council, London borough councils, the Common Council of the City of London and the Council of the Isles of Scilly.)

The offer is the option of an adult social care authority being able to charge a “precept” of up to 2 per cent on its Council Tax for the financial year beginning in 2016 without holding a referendum, to assist the authority in meeting expenditure on adult social care. Subject to the annual approval of the House of Commons, the Secretary of State intends to offer the option of charging this “precept” in relation to each financial year up to and including the financial year 2019 – 20.

In relation to the financial year beginning in 2016 the Secretary of State has determined (and the House of Commons has approved) a referendum principle of 4 per cent (comprising 2 per cent for expenditure on adult social care and 2 per cent for other expenditure), for adult social care authorities. These authorities may therefore set Council Tax up to this percentage in 2016 without holding a referendum.

### The Adult Social Care Precept – what we are doing in Barnet

In Barnet, we have taken the decision to add a 1.7 per cent precept to Council Tax which will be used solely for adult social care, including care for the elderly. Although the council has taken the decision to introduce the social care precept for 2016/17, it has done so in a way which means that your overall Council Tax bill will not increase. This is because the council is not increasing the proportion of Council Tax that funds general services coupled with a reduction in the Greater London Authority element of bills.

## Discounts

**Full Council Tax is charged on a property if there are two adults living there. If only one adult lives in the dwelling as their main home, we will reduce your bill by 25 per cent.**

You can also qualify for a 25 per cent discount if all the other adults in your home are:

- full-time students, student nurses or foreign language assistants and dependants or foreign spouses of students
- school and college leavers under 20 where they left school after 1 May, having finished a qualifying course of education
- over 18 year olds who have child benefit paid for them
- severely mentally impaired
- people whose main home is a hospital, residential care home, nursing home or hostel
- in prison
- members of religious communities who have no income or capital of their own
- employed as care workers for more than 24 hours per week and paid £44 per week or less
- living in the same property as a disabled person they are caring for (other than a husband, wife, partner or child under 18)
- diplomats or senior officials of international organisations headquartered in the UK
- visiting forces
- apprentices earning less than £195 per week
- YTS trainees under 25
- from 1 April 2014, where a property is an annexe used by the owner or tenant of the main dwelling, a 50 per cent discount will apply for the annexe.

### Empty properties

If a home is unfurnished and unoccupied you must advise the council.

Certain other vacant properties are exempt if other criteria are met (see page 10).

The owner or person who is entitled to possession is liable to pay the full Council Tax.

### Second homes

The council changed the second home discount percentage with effect from 1 April 2013 – the 10 per cent discount for second homes has been reduced from 10 per cent to 0 per cent.

A second home is a property that is furnished but is no-one's main home, including a furnished let between tenancies.

The bill for a caravan or boat that is a second home will be reduced by 50 per cent.

Claims for discounts should be made in writing to: Barnet Council, Local Taxation, PO Box 2016, Pershore, WR10 9BH.

### Empty Home Premium

Any homes that have been empty and unfurnished for more than two years will be charged one and a half times their normal Council Tax rate. A 50 per cent premium came into effect on 1 April 2013.

There are some exceptions to this:

- where the property has been left unoccupied because the owner is required contractually to live elsewhere in England or Wales because of their job and they pay Council Tax at that address they will only pay 50 per cent of the full charge
- where a property has been left unoccupied and is an annexe to another property which is being used as the sole or main residence of the owner, they will not have to pay the 50 per cent premium if the property has been empty for more than two years.

## Council Tax discretionary relief scheme

Barnet Council has a discretionary discount policy to help you to reduce your Council Tax liability if you are struggling to pay your council tax bill. This is in accordance with Section 13A of the Local Government Finance Act 1992.

Applications must be made in writing and will be considered on an individual basis and depend on your personal and financial circumstances. You can download a form from the website.

If you require further advice please contact the Discretionary Housing Payment Team on tel: **020 8359 2442** for assistance.

## Council Tax Support

The key features of Barnet's Council Tax Support scheme are:

1. Pensioners continue to be treated as they would be under the previous Council Tax Benefit scheme and generally do not pay any more than previously
2. Everyone of working age has to pay a premium contribution of 20 per cent from 1 April 2015, of their Council Tax liability unless they are in a protected

group (war pensioners, war widow(er)s and people who receive Armed Forces compensation scheme payments do not have to pay the minimum contribution)

3. Non-dependant charges for all working age customers are at slightly higher rates than under Council Tax Benefit and fewer bands
4. Second Adult Rebates no longer exist for working age claimants.

You may be able to reduce your Council Tax if you are on a low income or claim benefits. How much the reduction is depends on your individual circumstances.

You can find more information about Barnet's Council Tax Support scheme at:  
**[www.barnet.gov.uk/council-tax](http://www.barnet.gov.uk/council-tax)**

## Reductions for people with disabilities

You may get your bill reduced if anyone in your household has a room, an extra bathroom or kitchen or extra space to meet special needs arising from a disability.

This could be reduced to the valuation band directly below your existing one.

If you think you might be entitled to a reduction, please request an application form.

You can contact us via email:

**[local.taxation@barnet.gov.uk](mailto:local.taxation@barnet.gov.uk)**

tel: **020 8359 2608**, or

by writing to: Barnet Council Local Taxation,  
PO Box 2016, Pershore, WR10 9BH.

## Change of circumstances

If you are in receipt of a discount, exemption or reduction to your Council Tax and you have a change in your circumstances during the year which may affect this, you must let the council know within 21 days of the change.

# Non-Domestic Rates explained

## Non-Domestic Rates

Non-Domestic Rates, or business rates, collected by local authorities are the way that those who occupy non-domestic property contribute towards the cost of local services. Under the business rates retention arrangements introduced from 1 April 2013, authorities keep a proportion of the business rates paid locally. This provides a direct financial incentive for authorities to work with local businesses to create a favourable local environment for growth since authorities will benefit from growth in business rates revenues. The money, together with revenue from council tax payers, revenue support grant provided by the Government and certain other sums, is used to pay for the services provided by local authorities in your area. Further information about the business rates system, including transitional and other reliefs, may be obtained at [www.gov.uk/introduction-to-business-rates](http://www.gov.uk/introduction-to-business-rates).

## Business Rate Supplement

The Business Rate Supplements Act 2009 enables levying authorities – county councils, unitary district councils and, in London, the Greater London Authority – to levy a supplement on the business rate to support additional projects aimed at economic development of the area. Business Rate Supplements (BRS) are not applicable to properties with a rateable value of £50,000 or below, and authorities have discretion to increase that threshold. The total maximum BRS which may be levied by a levying authority is 2p per pound of rateable value. Levying authorities have the power to apply such reliefs to the BRS as they think appropriate and in

such cases must include an explanation of the rules for the application of those reliefs in the final prospectus for the BRS.

The Business Rate Supplement applicable in London is being levied by the Greater London Authority in relation to the Crossrail project. Further information may be found in the Crossrail BRS final prospectus which is available at [www.london.gov.uk/crossrail-brs](http://www.london.gov.uk/crossrail-brs).

## Rateable Value

Apart from properties that are exempt from business rates, each non-domestic property has a rateable value which is set by the valuation officers of the Valuation Office Agency (VOA), an agency of Her Majesty's Revenue and Customs. They draw up and maintain a full list of all rateable values, available at [www.gov.uk/voa](http://www.gov.uk/voa). The rateable value of your property is shown on the front of the bill. This broadly represents the yearly rent the property could have been let for on the open market on a particular date. For the revaluation that came into effect on 1 April 2010, this date was set as 1 April 2008.

The valuation officer may alter the value if circumstances change. The ratepayer (and certain others who have an interest in the property) can appeal against the value shown in the list if they believe it is wrong. Full details on your rights of appeal are available from the Valuation Office Agency. Your billing authority can only backdate any business rates rebate to the date from which any change to the list is to have effect.

The Valuation Office Agency will continue to fulfill their legal obligations to alter rating assessments if new information comes to light indicating the valuation is inaccurate. Any alterations they make on or after 1 April 2016 can only be backdated to 1 April 2015.

Further information about the grounds on which appeals may be made and the process for doing so can be found on the [www.gov.uk/voa](http://www.gov.uk/voa) website or from your local valuation office.

## National Non-Domestic Rating Multiplier

The local authority works out the business rates bill by multiplying the rateable value of the property by the appropriate multiplier. There are two multipliers: the standard non-domestic rating multiplier and the small business non-domestic rating multiplier. The former is higher to pay for small business rate relief. Except in the City of London where special arrangements apply, the Government sets the multipliers for each financial year for the whole of England according to formulae set by legislation. The current multipliers are shown on the front of the bill.

## Business Rates Instalments

Payment of Business Rates bills is automatically set on a 10-monthly cycle. However, the Government has put into place regulations that allow businesses to require their local authority to enable payments to be made through 12 monthly instalments. If you wish to take up this offer, you should contact Barnet Council on tel: **020 8359 2735** as soon as possible.

## Revaluation 2017

All rateable values are reassessed at a general revaluation to ensure bills paid by any one ratepayer reflect changes over time in the value of their property relative to others. This helps maintain fairness in the rating system by updating valuations in line with changes in the market. The current rating list is based on the 2010 revaluation. The Government has confirmed that the next revaluation will take place in 2017 based on rental values at 1 April 2015. More information on the 2017

revaluation can be found at: [www.gov.uk/government/organisations/valuation-office-agency](http://www.gov.uk/government/organisations/valuation-office-agency).

In the year of revaluation the multipliers are rebased to account for overall changes to the total rateable value and to ensure that the revaluation does not raise extra money for the Government. Similarly, the change in the revaluation date 2017 has no effect on the total amount of revenue raised from business rates.

## Unoccupied Property Rating

Business rates will not be payable in the first three months that a property is empty. This is extended to six months in the case of certain industrial properties. After this period rates are payable in full unless the unoccupied property rate has been reduced by the Government by order. In most cases the unoccupied property rate is zero for properties owned by charities and community amateur sports clubs. In addition, there are a number of exemptions from the unoccupied property rate. Full details on exemptions can be obtained from Barnet Council on tel: **020 8359 2735**. If the unoccupied property rate for the financial year has been reduced by order, it will be shown on the front of your bill.

The Government has introduced a temporary measure for unoccupied new builds from October 2013. Unoccupied new builds will be exempt from unoccupied property rates for up to 18 months (up to state aid limits) where the property comes on to the list between 1 October 2013 and 30 September 2016. The 18-month period includes the initial 3 or 6 month exemption and so properties may, if unoccupied, be exempt from non-domestic rates for up to an extra 15 or 12 months.

## Partly Occupied Property Relief

A ratepayer is liable for the full non-domestic rate whether a property is wholly occupied or only partly occupied. Where a property is partly occupied for a short time, Barnet Council has discretion in certain cases to award relief in respect of the unoccupied part. Full details can be obtained from Barnet Council on tel: 020 8359 2735.

## Small Business Rate Relief

Ratepayers who are not entitled to another mandatory relief or are liable for unoccupied property rates and occupy a property with a rateable value which does not exceed £17,999 outside London or £25,499 in London, will have their bill calculated using the lower small business non-domestic rating multiplier, rather than the national non-domestic rating multiplier.

In addition, generally, if the sole or main property is shown on the rating list with a rateable value which does not exceed £12,000, the ratepayer will receive a percentage reduction in their rates bill for this property of up to a maximum of 50 per cent for a property with a rateable value of not more than £6,000. The Government has announced, in the Autumn Statement 2015, that the doubling of the usual level of relief – to a maximum of 100 per cent – will continue for a further year, until 31 March 2017.

Generally, this percentage reduction (relief) is only available to ratepayers who occupy either:

- a) one property, or
- b) one main property and other additional properties providing those additional properties each have a rateable value which does not exceed £2,599.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all the properties mentioned in (b), must not exceed £17,999 outside London or £25,499 in London

on each day for which relief is being sought. If the rateable value, or aggregate rateable value, increases above those levels, relief will cease from the day of the increase.

The Government has introduced additional support to small businesses. For those businesses that take on an additional property which would normally have meant the loss of small business rate relief, the Government has confirmed that they will be allowed to keep that relief for a period of 12 months.

An application for Small Business Rate Relief is not required. Where a ratepayer meets the eligibility criteria and has not received the relief they should contact Barnet Council on tel: 020 8359 2735. Provided the ratepayer continues to satisfy the conditions for relief which apply at the relevant time as regards the property and the ratepayer, they will automatically continue to receive relief in each new valuation period.

Certain changes in circumstances will need to be notified to Barnet Council by a ratepayer who is in receipt of relief (other changes will be picked up by Barnet Council). The changes which should be notified are:

- a) the ratepayer taking up occupation of an additional property, and
- b) an increase in the rateable value of a property occupied by the ratepayer in an area other than the area of the local authority which granted the relief.

## Charity and Community Amateur Sports Club Relief

Charities and registered Community Amateur Sports Clubs are entitled to 80 per cent relief where the property is occupied by the charity or the club, and is wholly or mainly used for the charitable purposes of the charity (or of that and other charities), or for the purposes of the club (or of that and other clubs).



Barnet Council has discretion to give further relief on the remaining bill. Full details can be obtained from the Barnet Business Rates team on tel: 020 8359 2735.

## Local Discounts

Local authorities have a general power to grant discretionary local discounts. Full details can be obtained from Barnet Council on tel: 020 8359 2735.

## State Aid

The award of such discounts is considered likely to amount to state aid. However it will be state aid compliant where it is provided in accordance with the De Minimis Regulations EC 1407/2013. The De Minimis Regulations allow an undertaking to receive up to €200,000 'de minimis' aid over a rolling three-year period. If you are receiving, or have received, any 'de minimis' aid granted during the current or two previous financial years (from any source), you should inform Barnet Council on tel: 020 8359 2735 immediately with details of the aid received.

## Hardship Relief

The local authority has discretion to give hardship relief in special circumstances. Full details can be obtained from Barnet Council on tel: 020 8359 2735.

## Rating advisers

Ratepayers do not have to be represented in discussions about their rateable value or their rates bill. Appeals against rateable values can be made free of charge. However, ratepayers who do wish to be represented should be aware that members of the Royal Institution of Chartered Surveyors (RICS – website [www.rics.org](http://www.rics.org)) and the Institute of Revenues, Rating and Valuation (IRRV – website [www.irrv.org.uk](http://www.irrv.org.uk)) are qualified and are regulated by rules of professional conduct designed

to protect the public from misconduct. Before you employ a rating adviser, you should check that they have the necessary knowledge and expertise, as well as appropriate indemnity insurance. Take great care and, if necessary, seek further advice before entering into any contract.

## Business Rates – check your rateable value

Barnet Council uses the rateable value provided by the Valuation Office Agency (VOA) to work out your business rates bill. You can check your rateable value and compare it with others on the VOA website [www.voa.gov.uk/valuation](http://www.voa.gov.uk/valuation). You can also get in touch if you need to let them know of any issues. The contact details of your local valuation office can be found at [www.gov.uk/voa/contact](http://www.gov.uk/voa/contact).

## Information Supplied with Demand Notices

Information relating to the relevant and previous financial years in regard to the gross expenditure of Barnet Council is available at [www.barnet.gov.uk/business-rates](http://www.barnet.gov.uk/business-rates).

For further information or enquires please write to Barnet Council, Business Rates, PO Box 2016, Pershore, WR10 9BH or tel: 020 8359 2735.

# Council Tax details

## 2016/2017

### Annual Budget and Performance Report

The net expenditure figures below represent the amount of Council Tax required to meet the combined needs of London Borough of Barnet and Barnet's share of the Greater London Authority (GLA) for 2016/17. The tax levied is based on there being the equivalent of 135,324 Band D properties (132,151 in 2015/16) in Barnet giving the standard charge of £1,397.07 which means there is no overall increase in Council Tax bills for 2016/17.

	2016/2017			2015/2016
	net expenditure	per Band D property	per head of population	net expenditure
	£	£	£	£
<b>Direct Barnet Council Services</b>	205,108,851	1515.69	547.1	214,617,380
<b>Plus levies and contributions:</b>				
Environment Agency	320,730	2.37	0.86	320,730
Lea Valley Regional Park	428,350	3.17	1.14	428,350
London Pension Funds	707,000	5.22	1.89	707,000
Traffic Control Signals Unit	519,400	3.84	1.39	519,400
North London Waste Authority	10,855,420	80.22	28.96	10,735,735
Concessionary Fares	16,145,280	119.31	43.07	15,918,280
Coroners Court	284,000	2.1	0.76	284,000
London Boroughs Grants	837,490	6.19	2.23	896,490
	<b>235,206,521</b>	<b>1,738.11</b>	<b>627.40</b>	<b>244,427,365</b>
Contribution from balances and reserves	10,735,156	79.33	28.63	6,461,288
<b>Barnet's Requirements (see Budget)</b>	<b>245,941,677</b>	<b>1,817.44</b>	<b>656.03</b>	<b>250,888,653</b>
<b>Less:</b>				
Surplus on the Collection Fund	(3,636,000)	(27)	(10)	(1,500,000)
Business Rates	(53,749,000)	(397)	(143)	(53,305,000)
Revenue Support Grant	(36,849,000)	(272)	(98)	(50,444,000)
<b>Barnet's element of Council Tax requirement</b>	<b>151,707,677</b>	<b>1,121.07</b>	<b>404.67</b>	<b>145,639,653</b>
GLA Precept	37,349,424	276.00	99.63	38,984,545
<b>Total Council Tax requirement</b>	<b>189,057,101</b>	<b>1,397.07</b>	<b>504.30</b>	<b>184,624,198</b>

## Budget

	2016/2017			2015/2016		
	Expenditure	Income	Net expenditure	Expenditure	Income	Net expenditure
	£'000	£'000	£'000	£'000	£'000	£'000
Adults and Communities	113,453	(27,887)	85,566	108,258	(23,105)	85,153
Assurance <sup>1</sup>	4,030	(237)	3,793	3,991	(109)	3,882
Birth Deaths and Marriages	341	(501)	(160)			
Central Costs <sup>2</sup>	52,926	(1,545)	51,381	72,755	(1,545)	71,210
Childrens Education and Skills <sup>3</sup>	251,527	(244,458)	7,068	243,169	(237,110)	6,059
Children's Family Service <sup>4</sup>	49,325	(2,844)	46,481	52,442	(3,695)	48,747
Commissioning	280,194	(261,035)	19,159	221,662	(214,654)	7,008
Re <sup>5</sup>	20,626	(19,492)	1,134	11,886	(11,155)	731
Housing Needs and Resources <sup>6</sup>	21,206	(16,230)	4,976	20,184	(16,230)	3,954
HRA	60,101	(60,101)	0	61,720	(61,720)	0
HB Law	2,791	(780)	2,011	2,359	(606)	1,753
Customer and Support Group <sup>7</sup>	29,540	(7,420)	22,120	28,616	(7,795)	20,821
Public Health	18,544	0	18,544	14,335	0	14,335
Parking and Infrastructure <sup>8</sup>	20,908	(14,789)	6,119	20,077	(13,858)	6,219
Street Scene <sup>9</sup>	20,222	(6,326)	13,896	21,251	(7,237)	14,014
<b>Total Service Budget</b>	<b>945,734</b>	<b>(663,646)</b>	<b>282,088</b>	<b>882,705</b>	<b>(598,819)</b>	<b>283,886</b>
Specific Reserves	10,735		10,735	6,461		6,461
Special Parking Account		(8,052)	(8,052)		(7,421)	(7,421)
<b>Total Net Budget</b>	<b>956,469</b>	<b>(671,698)</b>	<b>284,771</b>	<b>889,166</b>	<b>(606,240)</b>	<b>282,926</b>
Specific Grants		(38,829)	(38,829)		(32,038)	(32,038)
<b>Barnet's Budget Requirement</b>	<b>956,469</b>	<b>(710,527)</b>	<b>245,942</b>	<b>889,166</b>	<b>(638,278)</b>	<b>250,888</b>
Business Rates Retention		(35,484)	(35,484)		(35,191)	(35,191)
Business Rates Top Up		(18,265)	(18,265)		(18,114)	(18,114)
Revenue Support Grant		(36,849)	(36,849)		(50,444)	(50,444)
Collection Fund Adjustment		(3,636)	(3,636)		(1,500)	(1,500)
<b>Barnet's Element of Council Tax requirement</b>	<b>956,469</b>	<b>(804,761)</b>	<b>151,708</b>	<b>889,166</b>	<b>(743,527)</b>	<b>145,639</b>
GLA Precept	37,349		37,349	38,985		38,985
<b>Total Council Tax requirement</b>	<b>993,818</b>	<b>(804,761)</b>	<b>189,057</b>	<b>928,151</b>	<b>(743,527)</b>	<b>184,624</b>

### Notes

- Includes: internal audit and governance
- Includes: levies (including concessionary fares), capital financing and contingency
- Includes: education and schools
- Includes: children's personal social services and safeguarding, and libraries
- Includes: highway and pavement maintenance, regulatory services, trading standards and environmental health
- Includes: support for homeless people
- Includes: human resources, finance, information technology, customer services, procurement, estates, and revenues and benefits
- Includes: street lighting and parking
- Includes: household waste collection, street cleansing, parks and open spaces and transport

## Why the cost of Barnet's services has changed

The statements below briefly indicate the major changes in Barnet's net service budget between that of 2015/16 at £282.9m and that of 2016/17 at £282.6m and the changes to the Council Tax requirement of 2015/16 at £184.6m and that of 2016/17 at £189.1m. The council's revenue grant settlement from Central Government reduced by £13.6m. In addition, inflationary pressures and additional costs arising from a growing population have meant that the council has had to increase budgets in specific areas. To balance the budget, savings and efficiencies have been identified.

	£m	%
<b>Barnet Services Net Budget 2015/16</b>	<b>282.927</b>	
Efficiency savings, reduction and income	-19.554	-6.91
Reduction in savings due to Council Tax growth	2.253	0.80
Adults Social Care	2.571	0.92
Demographic pressures	3.972	1.40
Inflation and service pressures	8.328	2.93
Movement in reserves	4.274	1.52
<b>Barnet Services Net Budget 2016/17</b>	<b>284.771</b>	<b>0.65</b>

## Council Tax requirement

The Council Tax at Band D is £1,397.07 for 2016/17 which is the same as the 2015/16 figure. However the GLA element of the Council Tax reduction is £19.00 and Barnet's element of Council Tax is an increase of £19.00 for the social care precept meaning no change to Council Tax bills for 2016/17. The tax base (number of Band D equivalent properties) in Barnet has increased from 132,151 to 135,324. The change in the Council Tax requirement is set out in the table below.

	Number of properties
Council Tax Base 2015 – 16	132,151
Council Tax Base 2016 – 17	135,324
<b>Increase in tax base</b>	<b>3,173</b>

	£'000s
<b>Council Tax Requirement 2015-16</b>	<b>184,624</b>
Barnet's increase in Tax Base	3,497
GLA increase in Tax Base	936
Increase in Adult Social Care Precept	2,571
Reduction in GLA Precept	-2,571
<b>Council Tax Requirement 2016-17</b>	<b>189,057</b>

## Outstanding loans

At 31 March 2015, the council's outstanding long term loan terms totalled £304.08m. This includes £102.58m long term loans for the one-off reallocation of housing debt in March 2012 to finance the housing subsidy settlement. There are no other liabilities either payable to or recoverable from other billing or precept authorities.

## Capital Programme

The council is planning to spend £760.931 million on capital projects from 2015/16 to 2019/20 as part of an ongoing programme of investment in buildings, roads, equipment and other assets. The table below gives a brief summary of capital expenditure plans over this five year period.

Capital programme 2015/16 to 2019/20						
Service	2015/16	2016/17	2017/18	2018/19	2019/20	Total
	£000	£000	£000	£000	£000	£000
<b>Other services</b>	154,467	190,805	116,636	81,581	51,672	<b>595,160</b>
<b>Housing – HRA</b>	41,070	48,097	36,984	22,487	17,132	<b>165,770</b>
<b>Totals</b>	<b>195,537</b>	<b>238,902</b>	<b>153,620</b>	<b>104,068</b>	<b>68,804</b>	<b>760,931</b>

# Greater London Authority (GLA)

## Introduction

The Mayor of London is committed to achieving value for money for Londoners and supporting London's economic growth. This guide explains how your council tax pays for Greater London Authority (GLA) services. **For the fifth year running the Mayor is cutting his part of the council tax.** This means that he has reduced it by 10 per cent in cash terms during his second term.

The current financial climate means the public sector must provide better public services with fewer resources. This year's budget has required some tough choices to be made. Within this context it seeks to protect the key services Londoners expect from the Mayor – safer streets, investment in transport infrastructure and more affordable housing.

## Council Tax and budget information

The GLA share of the Council Tax for a typical Band D property has been reduced by £19 to £276. The table below shows how this is allocated. A Band D council taxpayer in the City of London, which has its own police force, will pay £73.89.

Council Tax (£)	2015 – 16	Change	2016 – 17
MOPAC (Met Police)	208.87	-6.76	202.11
LFEPA (Fire Brigade)	50.85	-3.81	47.04
GLA and Olympics	33.07	-8.35	24.72
TfL (Transport)	2.21	-0.08	2.13
<b>Total (£)</b>	<b>295.00</b>	<b>-19.00</b>	<b>276.00</b>

## Controlling costs at City Hall (core GLA)

The Mayor's budget includes large savings and efficiencies across the GLA group in 2016-17. These savings have allowed the

Mayor to reduce his precept on London council taxpayers and release resources to meet his key priorities.

The Mayor is increasing the supply of affordable homes, over and above the 100,000 new homes he has already provided since 2008. This is being done through new approaches, like creating over 20 new Housing Zones. He also uses his budget to help make London a cleaner, greener and safer city. Other investment helps to regenerate town centres across London. Through the GLA group's work, he also creates over 200,000 new jobs and apprenticeship opportunities for young Londoners.

The Mayor's Policing and Crime Plan has set the Metropolitan Police Service (MPS) a challenge to cut high impact, high volume neighbourhood crimes by 20 per cent and increase public confidence by at least 20 per cent. At the same time, the MPS has been provided with the resources to maintain police officer numbers at around 32,000.

The Mayor's Office for Policing and Crime (MOPAC) is also changing the MPS. It has:

- increased the percentage of frontline officers, up from 42.3 per cent in March 2013 to 54.1 per cent in September 2015
- put 2,600 extra officers into local neighbourhoods
- launched the largest rollout of body-worn video technology in any city in the world, with 22,000 cameras being provided for police officers
- made the MPS more diverse than at any other time in its history.

## Transport for London (TfL)

With London's population forecast to grow by one million in the next decade, TfL is investing in making the transport network more reliable and accessible. Planned investment by TfL over this period includes:

- new signalling on the Circle, District, Metropolitan and Hammersmith & City lines, to help increase capacity and reliability
- upgrading Victoria, Bond Street, Bank, Tottenham Court Road and Finsbury Park stations
- introducing a new 24-hour Tube service at weekends on key lines during 2016
- working with London boroughs to maintain existing concessionary travel schemes. This includes free 24 hour travel for the over 60s, the disabled, armed forces personnel in uniform and eligible war veterans with discounts on travelcards available for apprentices
- completing Crossrail by 2019 which will increase London's rail capacity by ten per cent and extending the Northern Line to Nine Elms and Battersea
- increasing capacity by 50 per cent on the Wimbledon to Croydon tram service
- investing £250 million to help meet the Mayor's target of over 50 per cent of Rail and Underground stations being step-free by 2018
- electrifying the Gospel Oak to Barking London Overground line and extending this to Barking Riverside
- investing £4 billion to improve the safety and quality of London's roads for all users by 2022; and
- investing £913 million over the next decade to make cycling safer by creating safer junctions, segregated cycle routes

and Quietways on less busy streets with a further £200 million on bus priority schemes.

## London Fire and Emergency Planning Authority (LFEPA)

LFEPA is working to become a more efficient and effective organisation. The aim is to balance the authority's budget while seeking to protect, and where possible, improve the London Fire Brigade's response times. LFEPA also promotes community safety and fire prevention. It ensures that buildings in London conform to fire safety standards in order to protect both Londoners and visitors to the capital.

## London Legacy Development Corporation (LLDC)

The LLDC was set up by the Mayor to ensure that London benefits from a lasting legacy from the 2012 Olympic and Paralympic Games. The Olympic Stadium will reopen permanently this summer before the start of the 2016-17 football season, while by 2030, there will be over 10,000 new homes in Stratford's Queen Elizabeth Olympic Park. The Mayor's budget will also support his £1.3 billion Olympicopolis project which will see a new world class education and cultural district created in the Park.

## Old Oak and Park Royal Development Corporation (OPDC)

The OPDC will help create 65,000 new jobs and over 25,000 new homes in this part of west London over the next 20 years. It will build on the regeneration that will be brought to the area by the new High Speed 2 (HS2), Crossrail and Great West Mainline stations at Old Oak Common.

## Summary of GLA group budget

The tables below set out the GLA's funding sources, the reasons for the year on year budget change and how we calculate the sum to be collected from the Council Tax (the Council Tax requirement).

How the GLA budget is funded 2016 – 17	£m
Gross expenditure	11,481
Government grants and retained business rates	-3,985
Fares, charges and other income	-6,578
Use of reserves	-144
<b>Amount met by Council Tax payers</b>	<b>774</b>

Changes in spending 2016 – 17	£m
Council Tax requirement 2015-16	801
Inflation	193
Efficiencies and other savings	-304
New investment to improve services	164
Other changes (for example fares revenue)	-80
<b>Council Tax requirement 2016-17</b>	<b>774</b>

## Detailed budget by service area

The table below compares the GLA group's expenditure on policing, fire and other services (including transport) in 2016-17 with 2015-16.

The reduction in gross expenditure reflects the impact of the phased ending of the contribution of London council taxpayers to fund the 2012 Games and the assumed profiling of transport investment. This is offset by an increase of nearly £50 million in the police budget. Overall the Council Tax requirement has fallen mainly because of the £19 drop in the Mayor's precept per Band D property. Find out more about our budget at: [www.london.gov.uk/budget](http://www.london.gov.uk/budget) (tel: 020 7983 4000).

Summary of Spending and Income £m	Police (MOPAC)		Fire (LFEPa)		Other Services (incl. GLA, TfL, LLDC and OPDC)		GLA Group Total	
(Figures may not sum exactly due to rounding)	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17
Gross expenditure	3,166.6	3,263.5	423.7	425.2	7,860.5	7,792.1	11,450.8	11,480.8
Government grants and business rates	-2,274.8	-2,316.8	-253.2	-257.0	-1,698.4	-1,410.7	-4,226.3	-3,984.5
Other income (incl. fares and charges)	-261.7	-257.7	-32.2	-32.6	-6,070.0	-6,288.0	-6,364.0	-6,578.3
<b>Net expenditure</b>	<b>630.1</b>	<b>689.0</b>	<b>138.3</b>	<b>135.6</b>	<b>92.1</b>	<b>93.5</b>	<b>860.5</b>	<b>918.0</b>
Change to level of reserves	-63.6	-122.3	-0.1	2.7	3.9	-24.1	-59.8	-143.7
<b>Council tax requirement (income)</b>	<b>566.5</b>	<b>566.7</b>	<b>138.2</b>	<b>138.2</b>	<b>96.0</b>	<b>69.4</b>	<b>800.7</b>	<b>774.3</b>

# Lee Valley Regional Park Authority

Lee Valley Regional Park is a unique leisure, sports and environmental destination for all residents of London, Essex and Hertfordshire. The 26 mile long, 10,000 acre Park, much of it formerly derelict land, is partly funded by a levy on the Council Tax.

This year there has been a 2 per cent decrease in this levy. Find out more about hundreds of great days out, world class sports venues and award winning parklands at: [www.visitlee valley.org.uk](http://www.visitlee valley.org.uk)

Budget/Levy Changes- 2015/2016 to 2016/2017 (£'000)		
	2015/16 £m	2016/17 £m
Authority Operating Expenditure	11.8	11.8
Authority Operating Income	(3.0)	(3.3)
Net Service Operating Costs	8.8	8.5
Financing Costs – Debt servicing/repayments	0.6	0.5
Financing Costs – Capital investment	1.8	1.8
Total Net Expenditure	11.2	10.8
Total Levy	(11.1)	(10.8)

Further details on how this budget is spent and the amount each council contributes can be found at: [www.leevalleypark.org.uk](http://www.leevalleypark.org.uk).



# Crossrail Business Rate Supplement (BRS)

**The Greater London Authority (GLA) introduced a business rate supplement (BRS) in April 2010 to finance £4.1 billion of the costs of the Crossrail project.**

## What is Crossrail and how will it benefit your business?

Crossrail will connect the outer suburbs and Heathrow to the West End, City and Canary Wharf. It is pivotal to the future of London's economy and the increased earnings – from new jobs and quicker journeys – will benefit businesses across London.

It is the single largest investment in London's infrastructure for decades, employing up to 14,000 people at the peak of construction. Crossrail services are due to start on the Shenfield to Liverpool Street section in 2017 and through central London in 2018, followed by a phased introduction of services on the rest of the route.

To find out more, visit: [www.crossrail.co.uk](http://www.crossrail.co.uk)  
call the Crossrail 24 hr Helpdesk on  
tel: 03456 023 813 or email:  
[helpdesk@crossrail.co.uk](mailto:helpdesk@crossrail.co.uk)

## Developments in the construction and financing of Crossrail

The Mayor of London agreed a settlement with the government in October 2010 for the Crossrail route and secured investment for the upgrade of the Tube. Crossrail is now under construction at its key sites across London.

In April 2012 the Mayor introduced a community infrastructure planning (CIL) levy on new developments in London to finance Crossrail. This is paid for by the developer.

Find out more at: [www.london.gov.uk](http://www.london.gov.uk)

## How will London's businesses help fund Crossrail?

The Crossrail BRS has been used to finance £4.1 billion of the costs of the project. Of this around £3.3 billion has been borrowed with the remaining £0.8 billion being funded directly using BRS revenues. The Crossrail BRS will need to be levied until the GLA's borrowing is repaid which is expected to be some time in the 2030s.

## Does my business have to pay the Crossrail BRS?

Your rates bill makes clear if you are liable to pay the BRS. The Crossrail BRS is applied only to assessments (for example business and other non-domestic premises) on the local rating lists of the 32 London boroughs and City of London Corporation with a rateable value of more than £55,000. Over 80 per cent of non domestic properties in London are therefore exempt.

## How much do I pay if my property's rateable value is above £55,000?

The Crossrail BRS multiplier for 2016-17 is 2p per pound of rateable value. Reliefs for the Crossrail BRS will apply on the same basis and at the same percentage rate as for your National Non Domestic Rates (NNDR) bill, although no transitional relief is provided for the BRS.

## Keeping you up to date

We will provide an annual update for ratepayers over the lifetime of the BRS.

Contact for more information:  
[www.london.gov.uk/crossrail-brs](http://www.london.gov.uk/crossrail-brs)

Alternatively you can contact us by  
email: [crossrail-brs@london.gov.uk](mailto:crossrail-brs@london.gov.uk)  
tel: 020 7983 4100

Or write to us at:  
Finance  
Greater London Authority  
City Hall  
London SE1 2AA

# Environment Agency South East Region

## The Council Tax (Demand Notices) (England) Regulations 2011.

## The Environment Agency is a levying body for its Flood and Coastal Erosion Risk Management Functions under the Flood and Water Management Act 2010 and the Environment Agency (Levies) (England and Wales) Regulations 2011

The Environment Agency has powers in respect of flood and coastal erosion risk management for 5,200 kilometres of main river and along tidal and sea defences in the area of the Thames Regional Flood and Coastal Committee. Money is spent on the construction of new flood defence schemes, the maintenance of the river system and existing flood defences together with the operation of a flood warning system and management of the risk of coastal erosion. The financial details are:

Thames Regional Flood and Coastal Committee		
	2015/2016	2016/2017
	'000s	'000s
Gross Expenditure	£74,750	£75,700
Levies Raised	£10,700	£10,912
<b>Total Council Tax Base</b>	<b>4,674</b>	<b>4,801</b>

The majority of funding for flood defence comes directly from the Department for the Environment, Food and Rural Affairs (Defra). However, under the new Partnership Funding rule not all schemes will attract full central funding. To provide local funding for local priorities and contributions for partnership funding the Regional Flood and Coastal Committees recommend through the Environment Agency a local levy.

A change in the gross budgeted expenditure between years reflects the programme of works for both capital and revenue needed by the Regional Flood and Coastal Committee to which you contribute. The total Local Levy raised by this committee has increased by 1.99 per cent.

The total Local Levy raised has increased from £10,699,500 in 2015/2016 to £10,912,420 for 2016/2017.

[www.environment-agency.gov.uk](http://www.environment-agency.gov.uk)