

This has been an extraordinary year, which has put extraordinary pressures on council finances. From extending social care services, issuing business grants in lockdown, and providing support to our most vulnerable residents, Harrow Council has been at the forefront of the local Covid response.



The pandemic has had a disproportionate impact on people in Harrow compared with other boroughs. But this has not been reflected in our share of Government support, with Harrow receiving the 8th lowest share of Emergency Funding in London.

Harrow remains one of the lowest funded councils both in London and nationally. The Council's Revenue Support Grant, our main source of funding from government, has been cut by 97% since 2013 to just £1.6million, a reduction of £50.5million. We receive no additional funding to meet demographic or inflationary pressures.

The government has chosen to ask councils to raise council tax by 5% this year instead of providing us with the funding we need centrally. Like the overwhelming majority of councils, we felt we had no choice but to accept the government's guidance.

We believe this is the wrong decision and that this is the wrong time for government to ask families to pay more. However, we will do everything in our power to continue running services as efficiently as possible and to invest in the areas you tell us are most important to you.

Harrow has shown what we can achieve when we pull together. The pandemic has made us even stronger as a community and I am proud of the way people have come together during this crisis. It's what makes Harrow great and it's what will see us through in the year ahead.

Cllr Graham Henson
Leader of Harrow Council

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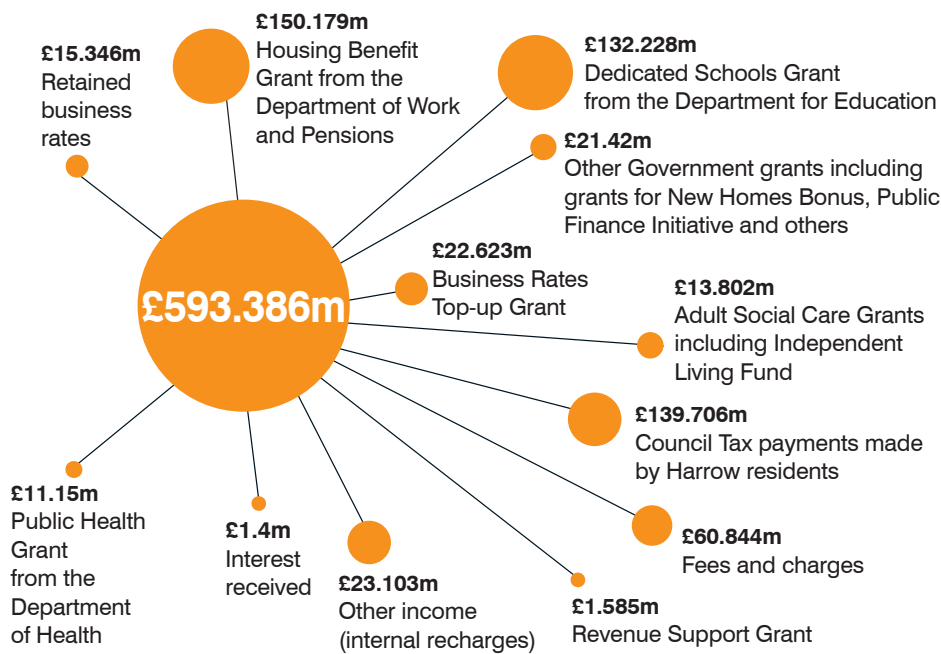
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All information in this document was correct at time of publication.

Where does the council get its money?

We get our money from a variety of sources, and Council Tax is one of them. This chart shows you where we will get our money from for the coming year 2021/22.

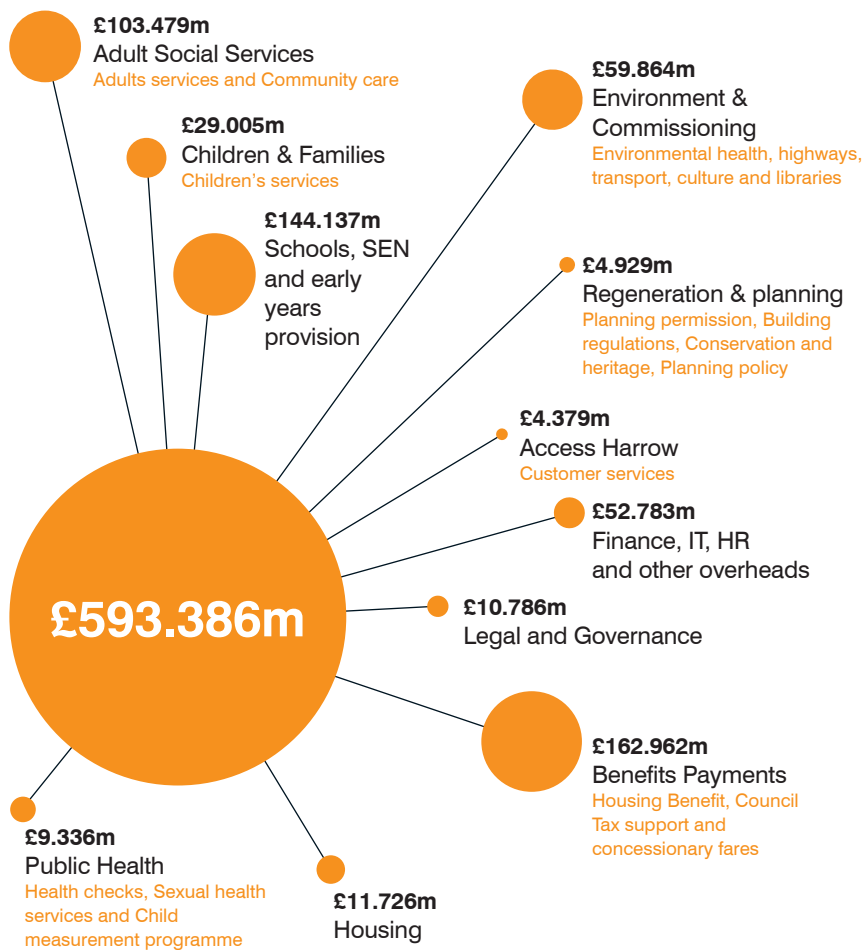


The table below shows the change between 2020/21 and 2021/22 in the total budget funded from Grant, Retained Business Rates and Council Tax.

Changes in the council's expenditure	£m
Budget requirement 2020-21	174.762
Capital financing costs & investment income	2.340
Technical changes (including specific grant changes)	-11.801
Inflation	3.100
Investment in services and budget pressures	16.478
Savings	-5.439
Budget requirement 2021-22	179.440

Where does my money go?

From schools to housing, we want to ensure that you know where your money goes.



What will I pay?

When the council sets the Council Tax, it sets the amount for a band D property. The amount for the other valuation bands is worked out as a proportion of the band D amount.

Your home is placed in one of eight valuation bands based on its value on 1st April 1991. The Valuation Office Agency, which is part of HMRC (Her Majesty's Revenue & Customs), determines which band your home is in. The Council Tax is collected by Harrow Council and shared between the council and the Greater London Authority (GLA).

The range of values and the proportion of the band D charge for each band are as follows:

Band	Value (at 1 April 1991)	Proportion of band D	2021/22 charge
A	Up to £40,000	6/9	£1,308.24
B	£40,001 to £52,000	7/9	£1,526.28
C	£52,001 to £68,000	8/9	£1,744.32
D	£68,001 to £88,000	9/9	£1,962.36
E	£88,001 to £120,000	11/9	£2,398.44
F	£120,001 to £160,000	13/9	£2,834.52
G	£160,001 to £320,000	15/9	£3,270.60
H	Over £320,000	18/9	£3,924.72

These amounts include the precept levied by the Greater London Authority and other agencies. If you believe that the band for your home is wrong, call 03000 501 501 or visit [gov.uk/council-tax](https://www.gov.uk/council-tax)

The table below shows, for a band D property, the overall increase in pounds in your Council Tax for 2021/22 when compared with 2020/21, including the increase for Adult Social Care. It also shows the amount of your council tax which goes to Harrow and the amount which goes to the Greater London Authority. Harrow Council has no influence over the level of tax set by the GLA.

	2020/21	2021/22	Change £	Change %
	£	£		
Harrow Council	1,395.64	£1,425.94		
Adult Social Care	127.08*	£172.76**		
Greater London Authority	332.07	£363.66		
Total charge	1,854.79	£1,962.36	+ 107.57	+5.8%

*Cumulative Adult Social Care precept 2016/17 to 2020/21

**Cumulative Adult Social Care precept 2016/17 to 2021/22

Extra support for adults in Harrow

The Secretary of State 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, district 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 was the option of an adult social care authority being able to charge an additional "precept" on its council tax without holding a referendum, to assist the authority in meeting its expenditure on adult social care from the financial year 2016-17. It was originally made in respect of the financial years up to and including 2019-20. If the Secretary of State chooses to renew this offer in respect of a particular financial year, this is subject to the approval of the House of Commons.

For more information on your Council Tax, go to www.harrow.gov.uk/counciltaxguide

Band	Adult Social Care 2021/22 i	Adult Social Care 2020/21 ii	Adult Social Care 2019/20 iii	Adult Social Care 2018/19 iv	Adult Social Care 2017/18 v	Adult Social Care 2016/17 vi	Cummulative Adult Social Care Precept for 2016/17, 2017/18, 2018/19, 2019/20, 2020/21 are included in your Council Tax i + ii + iii + iv + v + vi
A	£30.45	£19.53	£18.60	£4.49	£25.66	£16.45	£115.18
B	£35.53	£22.78	£21.70	£5.24	£29.95	£19.20	£134.40
C	£40.60	£26.03	£24.80	£5.98	£34.22	£21.94	£153.57
D	£45.68	£29.29	£27.89	£6.73	£38.49	£24.68	£172.76
E	£55.83	£35.79	£34.10	£8.22	£47.05	£30.17	£211.16
F	£65.98	£42.29	£40.30	£9.72	£55.61	£35.65	£249.55
G	£76.13	£48.82	£46.50	£11.21	£64.16	£41.14	£287.96
H	£91.36	£58.58	£55.80	£13.45	£77.00	£49.37	£345.56

Adult Social Care Precept within your Council Tax

The government is leaving local councils to raise much of the money needed to address a national crisis in social care funding. We are therefore, as the government expects us to, also applying the government's Adult Social Care precept of 3 per cent on council tax to help ensure that local care needs are met.

What support can I claim from the council?

If you are on a low income or claim certain means tested benefits, you may be able to get help with your rent and/or Council Tax.

Housing Costs Most working age people need to claim Universal Credit from the Department for Work & Pensions (DWP) for help with housing costs (rent). To find out more about Universal Credit go to **www.gov.uk/universalcredit**

Only pensioners and working age people in temporary accommodation or supported accommodation can make a new claim for Housing Benefit from the council. If you are in one of these groups, have a low income and less than £16,000 in savings, or receive certain means tested benefits then you could be entitled. Examples of means tested benefits are Job Seekers Allowance, Income Support, Employment Support Allowance, Pension Credit Guarantee Credit and maximum Universal Credit.

To find out if you qualify for Housing Benefit use our online calculator **www.harrow.entitledto.co.uk**

Council Tax Support This is sometimes called Council Tax Reduction and is available to people in Harrow who have a low income and less than £16,000 in savings or receive certain means tested benefits such as those listed above.

Council Tax Support reduces how much Council Tax you may need to pay. There is more information about the Council Tax Support scheme and how to claim it on the Council's website

www.harrow.gov.uk/counciltaxsupport

If you receive Council Tax Support, your Council Tax bill will show you how much you need to pay or you can go to

www.harrow.gov.uk/login

If you do not make a claim, you will not receive a benefit so go online today to find out what you could be entitled to

www.harrow.gov.uk/benefits

Have your circumstances changed? If you receive Housing Benefit or Council Tax Support, you must tell us about any changes that might affect the benefit you can receive.

For information on the type of changes you need to tell us about and how to tell us, go to **www.harrow.gov.uk/benefits/report-change**

Other benefits To find out more about other benefits you may be able to receive go to **www.dwp.gov.uk**

Tell me more about Council Tax

The following pages give some general information about how your Council Tax is calculated and guidance about reductions you may be able to apply for. Further details and application forms are available on our website at www.harrow.gov.uk/counciltax

Who has to pay?

Only people over 18 have to pay Council Tax. If there is more than one resident over 18 at the property, the resident (s) who will be legally responsible to pay the Council Tax will be those that are highest in the following list:-

- Resident freeholder
- Resident leaseholder
- Resident tenant
- Resident licensee
- Any other resident
- The owner(s) generally, where there are no residents

A resident is someone who has their only or main residence at a property. If there are two or more residents who have the same level of legal interest in the property from the list above, they will be jointly and severally responsible for paying the Council Tax bill. This means the Council can ask all or any one of them to pay the Council Tax. Married couples, persons living together as husband and wife, civil partners and those living as

civil partners together are also jointly liable even if they do not have an equal legal interest in the property.

Discounts and Reliefs

The Council Tax charge is based on the assumption of 2 adults living in a property. If there is only one resident your bill may be reduced by 25%. You can apply online at www.harrow.gov.uk/ctaxspdiscount

Some residents are not counted when we work out how many adults are resident in a property. A full list is available on our website with applications and guidance on the type of evidence you will need to provide see www.harrow.gov.uk/ctaxdiscounts

This includes residents who are

- Full time students
- People with severe mental impairments
- 18-19 year olds who are still

Tell me more about Council Tax (continued)

at or have recently left school

A discount will only be considered if all other adults except one are disregarded as well.

Council Tax Support

If you have a low income you may be able to get some extra help with your Council Tax. See page 8 of this booklet for more information.

Disabled Band Relief

If a resident uses a wheelchair within the home or the home has been adapted for a resident with disabilities we may be able to reduce the amount you have to pay by one Council Tax band. Details and an application form are available at

www.harrow.gov.uk/dbr

Unoccupied Properties and Second Homes

In most instances the full Council Tax charge will have to be paid even if it is empty. Properties which have been empty for more than 2 years are subject to a Premium. This is 100% of the Council Tax payable which means the amount payable will be 200% of the

Council Tax charge.

From 1st April 2020, this increased to 200% for properties which had been empty for at least 5 years which means the amount payable will be 300% of the Council Tax charge. From 1st April 2021, this will increase for properties which have been empty for 10 years or more to 300% which means the amount payable will be 400% of the Council Tax charge.

If you want information about bringing an empty property back into use and what help is available see **www.harrow.gov.uk/derelictproperty**

If you believe your property is uninhabitable or undergoing substantial works you are not exempt and the full charge is payable unless the Valuation Office Agency (VOA) remove your property from the valuation list. Information about this is available at **www.voa.gov.uk**

Exemptions

Exemptions can apply if a property is occupied or unoccupied. A full list is available on our website with some guidance and application

Tell me more about Council Tax (continued)

forms at **www.harrow.gov.uk/ctaxdiscounts**

This includes:-

- if you have left your home empty to provide or receive care whether at someone else's home or in a hospital or home;
- If all residents qualify as severely mentally impaired
- If all residents qualify as full time students

If you apply for any reductions the Council Tax must still be paid as shown on your last bill until you are notified of any change.

Payments

Details about the different ways, dates and frequencies you can pay your Council Tax are on our

website at **www.harrow.gov.uk/ctaxhowtopay**

Changes during the year

If we know that your exemption or discount is due to change we will send you a new bill nearer the time telling you the new amount to pay. If your circumstances change which may affect your entitlement to any reduction from your Council Tax you must tell us within 21 days.

You can do this at **www.harrow.gov.uk/evidenceform**

If you receive Council Tax Support you must tell the Benefit team as well which you can do at **www.harrow.gov.uk/benefits/report-change**

Business matters

Explanatory notes

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 1st April 2013, authorities keep a proportion of the business rates paid locally.

The money, together with revenue from council taxpayers, locally generated income and grants from central government, is used to pay for the services provided by local authorities in your area. Further information about the business rates system, may be obtained at www.harrow.gov.uk/brates

Business Rates Instalments

Payment of business rate bills is automatically set on a 10-monthly cycle. However, the Government has put in place regulations that allow ratepayers 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 request this at www.harrow.gov.uk/brenquiry

National Non-Domestic Rating Multiplier

The local authority works out the business rates bill for a property by multiplying the rateable value of the property by the appropriate non-domestic multiplier. There are two multipliers: the national non-domestic rating multiplier and the small business non-domestic rating multiplier. The Government sets the multipliers for each financial year, except in the City of London where special arrangements apply.

Ratepayers who occupy a property with a rateable value which does not exceed £50,999 (and who are not entitled to certain other mandatory relief[s] or are liable for unoccupied property rates) will have their bills calculated using the lower small business non-domestic rating multiplier, rather than the national non-domestic rating multiplier.

The multiplier for a financial year is based on the previous year's multiplier adjusted to reflect the Consumer Price Index (CPI) inflation figure for the September prior to the billing year. The current multipliers are shown on the front of your bill.

Business matters (continued)

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 Office Agency (VOA), an agency of Her Majesty's Revenue and Customs. They compile and maintain a full list of all rateable values, available at **www.gov.uk/voa** The rateable value of your property is shown on the front of your bill. This broadly represents the yearly rent the property could have been let for on the open market on a particular date specified in legislation. For the current rating list, this date was set as 1st April 2015.

The Valuation Office Agency may alter the valuation if circumstances change. The ratepayer (and certain others who have an interest in the property) can also check and challenge the valuation shown in the list if they believe it is wrong.

Further information about the grounds on which challenges may be made and the process for doing so can be found on the VOA website: **www.gov.uk/guidance/how-to-check-your-rateable-value-is-correct**

Revaluations

All non-domestic property rateable values are reassessed

at revaluations. The most recent revaluation took effect from 1st April 2017. Revaluations ensure that business rates bills are up-to-date, more accurately reflect current rental values and relative changes in rents. Frequent revaluations ensure the system continues to be responsive to changing economic conditions.

Further information is available at **www.harrow.gov.uk/valuation**

Business Rate Reliefs

Depending on individual circumstances, a ratepayer may be eligible for a rate relief (i.e. a reduction in your business rates bill). There are a range of available reliefs. Some of the permanent reliefs are set out below but temporary reliefs are often introduced by the Government at Budgets. You should contact your local authority for details on the latest availability of business rates reliefs and advice on whether you may qualify. Further detail on reliefs is also provided at **www.gov.uk/introduction-to-business-rates** or at **www.harrow.gov.uk/bratesrelief**

Small Business Rates Relief

If a ratepayer's sole or main property has a rateable value which does not exceed an amount set out in regulations, the ratepayer may receive a percentage reduction in

Business matters (continued)

their rates bill for this property of up to a maximum of 100%. The level of reduction will depend on the rateable value of the property – for example eligible properties below a specified lower threshold will receive 100% relief, and you may receive partial tapered relief up to a specified upper threshold. The relevant thresholds for relief are set out in regulations and can be obtained from your local authority or at

www.gov.uk/introduction-to-business-rates.

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 the limit set in regulations.

The aggregate rateable value of all the properties mentioned in (b), must also not exceed an amount set in regulations. For those businesses that take on an additional property which would normally have meant the loss of small business rate relief, they will be allowed to keep that relief for a fixed additional period. Full details on the relevant limits in relation to

second properties and the current period for which a ratepayer may continue to receive relief after taking on an additional property can be obtained from your local authority or at **www.gov.uk/introduction-to-business-rates**.

Certain changes in circumstances will need to be notified to the local authority by the ratepayer who is in receipt of relief (other changes will be picked up by the local authority). The changes which should be notified are—

- (a) the property falls vacant,
- (b) the ratepayer taking up occupation of an additional property, and
- (c) 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% 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).

Business matters (continued)

The local authority has discretion to give further relief on the remaining bill.

Full details can be obtained from **www.harrow.gov.uk/bratesrelief**.

Unoccupied Property Rate Relief

Business rates are generally payable in respect of unoccupied non-domestic property. However, they are generally not payable for the first three months that a property is empty. This is extended to six months in the case of certain other properties (for example industrial premises or listed buildings).

Full details on exemptions can be obtained from your local authority or from **gov.uk** at **<https://www.gov.uk/apply-for-business-rate-relief>**.

Transitional Rate Relief

At a revaluation, some ratepayers will see reductions or no change in their bill whereas some ratepayers will see increases.

Transitional relief schemes are introduced at each revaluation to help those facing increases. This relief has been funded by limiting the reduction in bills for those who have benefitted from the revaluation. Transitional relief is applied automatically to bills. Further information about

transitional arrangements and other reliefs may be obtained from the local authority or the website **www.gov.uk/introduction-to-business-rates**.

Local Discounts

Local authorities have a general power to grant discretionary local discounts and to give hardship relief in specific circumstances. Full details can be obtained from **www.harrow.gov.uk/bratesrelief**.

State Aid

The award of discretionary reliefs 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 EUR 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 the local authority immediately with details of the aid received.

Rating Advisers

Ratepayers do not have to be represented in discussions about their rateable value or their rates bill. However, ratepayers who do

Business matters (continued)

wish to be represented should be aware that members of the Royal Institution of Chartered Surveyors (RICS – website www.rics.org) and the Institute of Revenues, Rating and Valuation (IRRV – website 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 or company 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.

Information Supplied with Demand Notices

Information relating to the relevant and previous financial years in regard to the gross expenditure of the local authority is available at www.harrow.gov.uk/businessratesguide. A hard copy is available on request by writing to the council or at **020 8901 2610**.

Business Rate Supplements

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. This power has also been extended to the mayors of Cambridgeshire and Peterborough, Liverpool City Region, West of England, and West Midlands combined authorities. 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. The rateable value threshold in 2021-22 for the Crossrail BRS is £70,000. Further information may be found in the Crossrail BRS final prospectus which is available at www.london.gov.uk/crossrail-brs.

Your Local Directory

Adult Services

If you are concerned that an elderly or disabled adult may be experiencing abuse, harm or exploitation, please call for advice and support or to report a concern.

020 8901 2680

**[www.harrow.gov.uk/
safeguardingadults](http://www.harrow.gov.uk/safeguardingadults)**

Emergency Duty Team

Within office hours (9am-5pm)

020 8901 2680

020 8424 0999 (Out of hours)

Citizens Advice Bureau (CAB)

020 8427 9477

www.harrowcab.org.uk

Compass Drug and Alcohol Service

020 8861 2787

www.harrow.gov.uk/drugsandalcohol

Harrow Careline

For residents who have an emergency button in their home

020 8861 3242

Mental Health

Mind in Harrow

020 8426 0929

www.mindinharrow.org.uk

Children's Services

020 8901 2690

www.harrow.gov.uk/children

Emergency Duty Team

Within office hours (9am-5pm)

020 8901 2690

020 8424 0999 (Out of hours)

Children's Centres

www.harrow.gov.uk/childrenscentres

Comments and Complaints

Adults and Children's Social Care

0800 136 104

www.harrow.gov.uk/complaints

Commercial Services

Pest control, commercial waste collections including confidential and paper, MOT service, gardening and grounds maintenance, handyperson, bulky waste collection, cookery school, commercial events, Harrow film office, Harrow meals service, venues for hire
www.harrowcommercialservices.co.uk

Housing Advice

020 8424 1093

www.harrow.gov.uk/housingadvice

Homelessness and Housing Options

www.harrow.gov.uk/homeseekers

Housing Repairs

020 8901 2630

www.harrow.gov.uk/housing

Crime

In an emergency, always call **999**.

Anti-Social Behaviour

0845 371 4110

Corporate Anti-Fraud Team

020 8424 1834

www.harrow.gov.uk/fraud

Domestic Violence

0808 200 0247

www.harrow.gov.uk/domesticviolence

Stop Hate UK

Hate incidents/crimes are targeted at a person because of hostility or prejudice towards that person's disability, race or ethnicity, religion or belief, sexual orientation, or transgender identity.

0800 138 1625 (24 hour)

www.stophateuk.org

Environmental Services

Commercial health and safety matters, allotments and pitch bookings

www.harrow.gov.uk/environment

Building Control

Advice and support on building regulations

www.harrow.gov.uk/buildingcontrol

Commercial Waste and Recycling

www.harrow.gov.uk/commercialwaste

Garden Waste

www.harrow.gov.uk/gardenwaste

Parking

All general parking enquiries

www.harrow.gov.uk/parking

Planning

Enforcement, permissions and applications

www.harrow.gov.uk/planning

Street Cleaning

www.harrow.gov.uk/streets

Trading Standards

020 8937 5555

www.harrow.gov.uk/tradingstandards

Waste and Recycling

www.harrow.gov.uk/bins

Economic Development

Employment and Training Support

020 8420 9392

xcite@harrow.gov.uk

Federation of Small Businesses

www.fsb.org.uk/regions/greater-london

Guidance on Your Business Needs

020 8736 6539

www.harrow.gov.uk/business

Harrow Business Directory online

Free to register

www.burrows.co.uk/harrow

London Chamber of Commerce

www.londonchamber.co.uk

Licensing and Registration

Premises and personal licences

www.harrow.gov.uk/licensing

Procurement

Supplying to the council

www.harrow.gov.uk/business

procurement@harrow.gov.uk

Stanmore Business and Innovation Centre

www.stanmore-bic.co.uk

Registration Services

Births, deaths, marriages, citizenship and land charges

020 8901 2665

Births, Deaths, Marriages and Civil Partnerships

www.harrow.gov.uk/marriages

Burials

www.harrow.gov.uk/burials

www.harrow.gov.uk/cemeteries

Nationality Checking & Citizenship

www.gov.uk

Local Land Charges

www.harrow.gov.uk/landcharges

M for Money Credit Union

The M for Money Credit Union offers small, affordable loans or savings accounts. It is also accessible for those who are unable to use High Street banks.

020 8756 3866

www.m4mcu.org

Crossrail Business Rate supplement

What is Crossrail and how will it benefit your business?

Crossrail is London's newest railway. It will connect the outer suburbs and Heathrow airport to the West End, City and Canary Wharf. As such, Crossrail is vital to the future of London's economy. The increased earnings it will bring – from new jobs and quicker journeys – will benefit businesses across London. It will be named the Elizabeth line in honour of Queen Elizabeth II.

Crossrail is the single largest investment in London's infrastructure for decades. It employed up to 14,000 people at the peak of construction. Work is continuing to complete the project and stations along the route as soon as possible. The section through central London is expected to open in 2022.

To find out more, visit **www.crossrail.co.uk**, call the Crossrail 24 hr Helpdesk on **0345 602 3813** or email **helpdesk@crossrail.co.uk**.

Developments in the funding of Crossrail

The previous Mayor of London agreed a funding settlement with Government in 2010 for the Crossrail scheme. The Mayor and

the Secretary of State for Transport agreed revised funding packages for Crossrail in December 2018 and November 2020.

How will London's businesses help fund Crossrail?

In April 2012, the last Mayor introduced a Community Infrastructure Levy (CIL) on new developments in London to finance Crossrail. The developer pays this levy. Business ratepayers of larger properties have contributed through a special Crossrail Business Rate Supplement (BRS) since April 2010.

Under the current funding package, the GLA is expected to contribute around £6.9 billion towards Crossrail. This is financed through the CIL and BRS. The BRS will need to be levied until the GLA's Crossrail related borrowing is repaid. This is expected to around the late 2030s but no later than 2041, in line with the published Crossrail BRS prospectus. The policies for the BRS in 2021-22 remain unchanged from last year.

Does my business have to pay the Crossrail BRS?

Your rates bill makes clear if you are liable to pay the BRS. It applies only to assessments (for example business and other non-domestic

Crossrail Business Rate supplement (continued)

premises) with a rateable value above £70,000 in London. This threshold means that at least 85 per cent of the capital's non-domestic properties will be exempt in 2021-22.

How much do I pay if my property's rateable value is above £70,000?

The Crossrail BRS multiplier for 2021-22 remains at 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. However, there is no transitional relief scheme for the BRS.

Keeping you up to date

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

Contact for more information

📞 020 7983 4100

✉️ crossrail-brs@london.gov.uk

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Greater London Authority information

The Mayor of London's budget for the 2021-22 financial year sets out his priorities to support London's recovery from the COVID-19 pandemic and to tackle the huge social, health and economic inequalities which it has exposed and exacerbated. It supports job creation and London's business community, our city's future growth and economic success and the Mayor's vision to rebuild London as a greener, cleaner and safer city with stronger and more cohesive communities.

This year's budget will provide resources to improve the key public services Londoners need. This includes delivering more genuinely affordable homes, securing funding to maintain and expand the capital's transport infrastructure and tackling toxic air pollution and the climate emergency. The budget also provides resources to support jobs and growth, fund skills and retraining programmes, help rough sleepers, invest in youth services and make London a fairer and cleaner place to live.

The budget prioritises resources for the Metropolitan Police and London Fire Brigade to keep Londoners safe, including violence reduction initiatives and initiatives to improve opportunities for young Londoners. In light of the significant reductions in fare revenues and property tax income due to the pandemic some difficult decisions have been unavoidable. However, this budget remains focused on delivering a swift and sustainable recovery from the pandemic, as well as building the better, brighter, fairer future all Londoners want and deserve.

Council tax for GLA services

The GLA's share of the council tax for a typical Band D property has been increased by £31.59 (or 61p per week) to £363.66. The additional income raised will fund the Metropolitan Police and the London Fire Brigade and will also go towards maintaining existing travel concessions for the under 18s and Londoners aged 60 and over. Council taxpayers in the City of London, which has its own police force, will pay £96.53.

Council Tax	2020/21	Change	2021/22
MOPAC (Met Police)	£252.13	£15.00	£267.13
LFC (London Fire Brigade)	£55.28	£1.59	£56.87
GLA	£22.69	-£0.12	£22.57
TfL (Transport)	£1.97	£15.12	£17.09
Total	£332.07	£31.59	£363.66

Investing in frontline services

This budget will enable the Mayor to fulfil his key priorities for London. These include:

- ensuring the Metropolitan Police have the resources they need to tackle violent crime – the Mayor has funded 1,300 additional police officer posts from locally raised council tax and business rates revenues;
- tackling the underlying causes of crime through the rollout of funding to support disadvantaged young Londoners access positive opportunities and constructive activities that allow them to make the most of their potential, as well as resources for new violence reduction initiatives;
- protecting vulnerable children and women at risk of abuse and domestic violence;
- providing enough resources to the London Fire Brigade (LFB) to ensure that first and second fire engines arrive at emergency incidents within 10 minutes on at least 90 per cent of occasions and 12 minutes on at least 95 per cent of occasions respectively, after being dispatched. The Mayor is also providing resources to rollout a transformation programme so that the LFB can implement the recommendations of the Grenfell fire inquiry. This includes investing in the new vehicles and equipment required;
- working with London boroughs to maintain existing concessionary travel and assisted door to door transport schemes. This includes for example, maintaining free bus and tram travel for under 18s as well as free off-peak travel across the network for Londoners aged 60+, the disabled, armed forces personnel in uniform and eligible armed services veterans and protecting the Taxicard and Dial a Ride schemes;
- continuing the Hopper bus fare, which makes transport more affordable for millions of Londoners;
- opening the central London section of the Elizabeth line (the operational name for Crossrail) in the first half of 2022, followed by the full line opening with through services as soon as possible to increase central London's rail capacity by ten per cent. TfL will also open the Northern line extension to Nine Elms and Battersea Power station in 2021;
- continuing to tackle London's housing crisis, by investing £4.4 billion to continue delivering 116,000 affordable home starts within London by 2023 and an additional 35,000 by 2026, as well as allocating resources to tackle homelessness and reduce rough sleeping;
- tackling the climate emergency through continued roll out of a £50 million Green New Deal for London fund;
- investing in Healthy Streets to fund projects to enable more walking and cycling across London. The Mayor will also expand the Ultra Low Emission Zone to the North and South Circular roads in Autumn 2021 to tackle air pollution; and

■ funding projects to bring Londoners together, promote arts, sports and culture, help tackle inequality and improve the environment.

Summary of GLA budget

The following tables compare the GLA group's planned spending for 2021-22 with last year and set out why it has changed. The GLA's gross expenditure is higher this year. This is mainly due to the impact of extra investment planned

by the Mayor in transport and policing. Overall the council tax requirement has increased because of the extra funding for the Metropolitan Police, the London Fire Brigade and maintaining existing concessionary free travel for under 18s and Londoners aged 60 and over.

There has also been a 1.0 per cent decrease in London's residential property taxbase. Find out more about our budget at:

www.london.gov.uk/budget

How the GLA Group budget is funded (£m)	2021-22
Gross expenditure	13,804.4
Government grants and retained business rates	-8,453.9
Fares, charges and other income	-5,136.9
Use of reserves	883.0
Amount met by Council Tax payers	1,096.6

Changes in spending (£m)	2021-22
2020-21 Council Tax requirement	1,010.9
Inflation	176.7
Efficiencies and other savings	-196.3
New initiatives	383.3
Other changes (e.g. fares revenue)	-278.0
2021-22 Council Tax requirement	1,096.6

London Pensions Fund Authority (LPFA) levy

The London Pensions Fund Authority (LPFA) raises a levy each year to meet expenditure on premature retirement compensation and outstanding personnel matters for which LPFA is responsible and cannot charge to the pension fund. These payments relate to former employees of the Greater London Council (GLC), the Inner London Education Authority (ILEA) and the London Residuary Body (LRB).

For 2021/22, the income to be raised by levies is set out below. The Greater London levy is payable in all boroughs, the Inner London levy only in Inner London Boroughs (including the City of London). The figures show the total to be raised and, in brackets, the percentage change on the previous year.

	2021-22
Inner London	£13,065,200
Greater London	£10,317,753
Total	£23,382,953 (0%)



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 5200 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	
	2020/2021 '000s	2021/2022 '000s
Gross Expenditure	£132,291	£133,962
Levies Raised	£11,807	£12,042
Total Council Tax Base	£5,163	£5,127

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%

The total Local Levy raised has increased from £11,807,323 in 2020/2021 to £12,042,289 for 2021/2022.

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