

BUILDING A BETTER HARROW



With local Government at the forefront of the response to both public health and economic crises caused by the pandemic, it is not surprising that the past year has had a significant impact on our already difficult finances.

Harrow remains one of the lowest funded Councils both within London and nationally. Our Revenue Support Grant, our main source of funding from central government, has reduced by 97% over the past decade to just £1.6million, making us more reliant on Council Tax to fund our vital services. We think this is the wrong time for the Government to expect families to pay more.



Funding reductions coincide with growing service demand, but we have received no extra funding to meet demographic or inflationary pressures, leaving us to raise an additional £81million to meet need in our frontline services.

This is why we are having to raise Council Tax by 2.99% this year, including a precept for Adult Social Care, in line with Central Government's expectations. We have already made savings of £98.4million and continue to do everything in our power to run services as efficiently as possible, investing in the areas you tell us are important to you. Our strong emphasis on partnership working with police, the voluntary and community sector and businesses, is helping us achieve better outcomes in our services, helping us remain one of the safest boroughs in London, and improving engagement with our diverse communities in Harrow.

We know our residents are feeling the pinch with the rising cost of living and want to reassure you that there is support available. As well as our Council Tax Support scheme, we have been helping residents get essentials like food, clothing and utilities through the Household Support Fund; supporting renters in arrears through the Winter Fund; our schools have been continuing the Free School Meals scheme in holidays; we have paid out more than £70million in support grants to local businesses in the pandemic, and more than £640,800 in self-isolation payments for low paid workers affected by Covid.

We are also working with Citizens Advice to help people access the Emergency Support Scheme to get extra help with things like rent and bills. Please remember, if you are struggling go to **www.harrow.gov.uk/benefits** to find out what help is available to you.

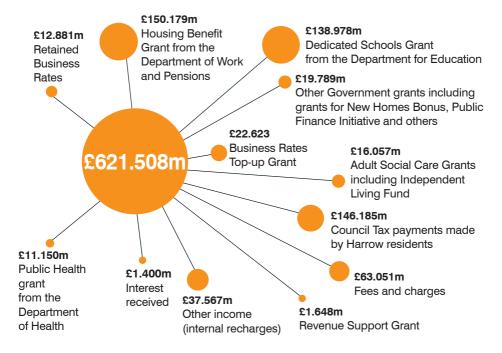
Cllr Graham Henson Leader of Harrow Council

Contents

Where does the council get its money?	4
Where does my money go?	5
What will I pay?	6
Extra support for adults in Harrow	7
What support can I claim from the council?	8
Tell me more about Council Tax	9-12
Business matters	13-17
Your local directory	18-20
Crossrail Business Supplement	21-22
Greater London Authority information	23-25
London Pensions Fund Authority (LPFA) levy	26
Environment Agency information	27
Lee Valley Regional Park Authority	28

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 2022/23.

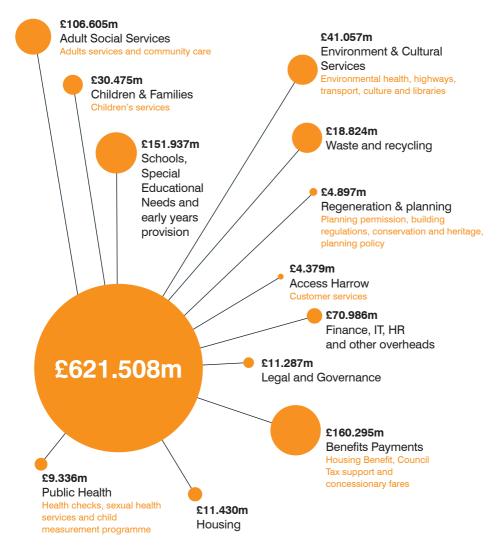


The table below shows the change between 2021/22 and 2022/23 in the total budget funded from Grant, Retained Business Rates and Council Tax.

Changes in the council's expenditure	£m
Budget requirement 2021-22	179.440
Capital financing costs & investment income	2.231
Technical changes (including specific grant changes)	-9.268
Inflation	6.000
Investment in services and budget pressures	5.182
Savings	-0.300
Budget requirement 2022-23	183.285

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	2022/23 charge
Α	Up to £40,000	6/9	£1,361.40
В	£40,001 to £52,000	7/9	£1,588.29
С	£52,001 to £68,000	8/9	£1,815.20
D	£68,001 to £88,000	9/9	£2,042.09
E	£88,001 to £120,000	11/9	£2,495.89
F	£120,001 to £160,000	13/9	£2,949.69
G	£160,001 to £320,000	15/9	£3,403.49
Н	Over £320,000	18/9	£4,084.18

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 www.gov.uk/council-tax

The table below shows, for a band D property, the overall increase in pounds in your Council Tax for 2022/23 when compared with 2021/22, 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.

	2021/22	2022/23	Change £	Change %
	£	£		
Harrow Council	£1,425.94	£1,457.76		
Adult Social Care	£172.76*	£188.74**		
Subtotal***	£1,598.70	£1,646.50		
Greater London Authority	£363.66	£395.59		
Total charge	£1,962.36	£2,042.09	+ £79.73	+4.06%

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

^{**}Cumulative Adult Social Care precept 2016/17 to 2022/23

^{***} The Adult Social Care precept for 2022/23 has increased by 1% of the Subtotal amount shown for 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.

Band	Adult Social Care 2022/23 i	Adult Social Care 2021/22 ii	Adult Social Care 2020/21 iii	Adult Social Care 2019/20 iv	Adult Social Care 2018/19 V	Adult Social Care 2017/18 Vi	Adult Social Care 2016/17 vii	Cumulative Adult Social Care Precept for 2016/17, 2017/18, 2018/19, 2019/20, 2020/21, 2021/22, 2022/23 are included in your Council Tax i + ii + iii + iv + v + vi + vii
Α	£10.65	£30.45	£19.53	£18.60	£4.49	£25.66	£16.45	£125.83
В	£12.43	£35.53	£22.78	£21.70	£5.24	£29.95	£19.20	£146.83
С	£14.21	£40.60	£26.03	£24.80	£5.98	£34.22	£21.94	£167.78
D	£15.98	£45.68	£29.29	£27.89	£6.73	£38.49	£24.68	£188.74
Е	£19.53	£55.83	£35.79	£34.10	£8.22	£47.05	£30.17	£230.69
F	£23.09	£65.98	£42.29	£40.30	£9.72	£55.61	£35.65	£272.64
G	£26.64	£76.13	£48.82	£46.50	£11.21	£64.16	£41.14	£314.60
Н	£31.97	£91.36	£58.58	£55.80	£13.45	£77.00	£49.37	£377.53

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.qov.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

Tell me more about Council Tax (continued)

 18-19 year olds who are still at or have recently left school

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

You may also apply for a discount under the Council's local discount scheme if you are experiencing exceptional financial hardship for example. This is a discretionary scheme and details of it and how you may apply, can be found by visiting www.harrow. gov.uk/protectionfund

Where a discount has been shown on your bill and you believe that the discount should either not have been given, or should have been given at a lower amount, you must tell us within 21 days. Failure to do so without reasonable excuse, may give rise to the imposition of a financial penalty.

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.

Details of the charges varying from 200% to 400% are shown at www.harrow.gov.uk/emptypremium

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 increased for properties which had been empty for 10 years or more to 300% which means the amount payable will be 400% of the Council Tax charge.

Tell me more about Council Tax (continued)

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. For information about this call 03000 501 501 or visit gov.uk/council-tax

Exemptions

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

Council Tax Energy Rebate
The Government has announced

Tell me more about Council Tax (continued)

a £150 Council Tax energy rebate for Council Tax Payers whose home is in Council Tax Valuation Bands A to D.

This will be a one-off Council Tax energy rebate payment of £150. Funding is also being provided to operate a discretionary fund

for households that are not eligible for the £150 rebate, but who require financial assistance.

Further details regarding the above can be found at www.harrow.gov.uk/counciltax/council-tax-energy-rebate

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] nor 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 multiplier is however being "frozen" for 2022/23 to the same level as that for 2021/22. The current

multipliers are shown on the front of your bill.

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-tobusiness-rates or at

Small Business Rates Relief

If a ratepayer's sole or main property has a rateable value which

www.harrow.gov.uk/bratesrelief

does not exceed an amount set out in regulations, the ratepayer may receive a percentage reduction in 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-tobusiness-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). 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 Rating

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.

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.

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.

Rating Advisers

Ratepayers do not have to be represented in discussions about their rateable value or their rates bill. 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) 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 on 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 2022/23 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

Emergency Duty Team

Within office hours (9am-5pm) 020 8901 2680 020 8424 0999 (Out of hours)

Citizens Advice Bureau (CAB) 0808 250 5705 www.cab.org.uk/local/harrow

WDP drug and alcohol service 0300 303 2868 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 020 8901 2680 (Adults) 0208 901 2690 (Children) 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 asb@harrow.gov.uk

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

Guidance on Your Business Needs 020 8736 6539 www.harrow.gov.uk/business

Harrow Business Directory online

Free to register www.uksmallbusinessdirectory.co.uk

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, the 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 the first half of 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 the 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 previous Mayor introduced a Community Infrastructure Levy (MCIL) 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 a total of around £6.9 billion towards Crossrail. This is financed through the MCIL and the BRS. The BRS will need to be levied until the GLA's Crossrail related borrowing is repaid. This should be no later than March 2041, in line with the published Crossrail BRS prospectus. The policies for the BRS in 2022-23 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 2022-23.

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

The Crossrail BRS multiplier for 2022-23 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

- 3 020 7983 4100
- ⊠ crossrail-brs@london.gov.uk
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- Finance, GLA, City Hall London SE1 2AA

Greater London Authority information

The Mayor of London's budget for the 2022-23 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, and which have become even more apparent as a result of the current cost of living crisis. It supports job creation and London's businesses (both large and small), 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 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 Service 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 following the pandemic some difficult decisions have been unavoidable. However, this budget remains focused on delivering a swift and sustainable recovery and 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 £31.93 (or 61p per week) to £395.59. The additional income raised will fund the Metropolitan Police and the London Fire Brigade and will also go towards ensuring existing public transport services in London can be maintained, meeting requirements set by the government in COVID-19 funding arrangements. Council taxpayers in the City of London, which has its own police force, will pay £118.46.

Council Tax	2021/22	Change	2022/23
MOPAC (Metropolitan Police)	£267.13	£10.00	£277.13
LFC (London Fire Brigade)	£56.87	£1.93	£58.80
GLA	£22.57	20.00	£22.57
Transport services	£17.09	£20.00	£37.09
Total	£363.66	£31.93	£395.59

Investing in frontline services

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

- ensuring the Metropolitan Police has the resources it needs to tackle violent crime since 2019 the Mayor has funded 1,300 additional police officer posts from locally raised council tax and business rates revenues while seeking to increase trust and confidence amongst Londoners in the police service
- 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 older Londoners, 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. This will follow the successful opening of the Northern line extension to Nine Elms and Battersea Power Station in September 2021
- continuing to tackle London's housing crisis, by investing £4.9 billion to allow 116,000 affordable home starts within London by 2023 and an additional 35,000 starts by 2026, as well as allocating resources to tackle homelessness and reduce rough sleeping
- tackling the climate emergency through creating a new £90 million fund alongside the continued roll out of the Mayor's £50 million Green New Deal for London fund. The Mayor has already expanded the Ultra Low Emission Zone to the North and South Circular roads in Autumn 2021 to tackle air pollution

- investing in projects to enable more walking and cycling across London
- 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 2022-23 with last year and sets out why it has changed. The GLA's planned gross expenditure is lower this year. This overall reduction is mainly due to the need to repay

deficits in council tax and business rates income due to the impact of the pandemic albeit the Mayor has increased his proposed spending on services including policing. Overall the council tax requirement has increased because of the extra resources for the Metropolitan Police Service and the London Fire Brigade and to secure funding to maintain existing transport services. There has also been a 1.7 per cent increase 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)	2022-23
Gross expenditure	14,950.3
Government grants and retained business rates	-6,974.8
Fares, charges and other income	-6,781.5
Change in reserves	19.6
Amount met by Council Tax payers	1,213.6

Changes in spending (£m)	2022-23
2021-22 council tax requirement	1,096.6
Net change in service expenditure and income	-1.034.7
Change in use of reserves	759.2
Government grants and retained business rates	391.3
Other changes	1.2
2022-23 Council Tax requirement	1,213.6



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 2022/23, 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.

	2022-23
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:

Gross Expenditure
Levies Raised

Total Council Tax Base

Thames Regional Flood and Coastal Committee			
2021/2022 2022/2023 '000s '000s			
£116,470	£148,034		
£12,042	£12,282		
5,127	5,214		

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 £12,042,289 for 2021/2022 to £12,281,930 for 2022/2023.



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 the levy on the council tax. This year there has been a 0% increase in this levy.

Find out more about hundreds of great days out, world class sports venues and award winning parklands at www.visitleevalley.org.uk

Budget/Levy 2022/2023 (£'000)

	2021/2022 £m	2022/2023 £m
Authority Operating Expenditure	20.9	15.1
Authority Operating Income	(12.7)	(7.0)
Net Service Operating Costs	8.2	8.1
Financing Costs - Debt servicing/repayments	0.5	0.5
- Capital investment	0.8	1.3
Total Net Expenditure	9.5	9.9
Total Levy	(9.8)	(9.8)

Further details on how this budget is spent and the amount each council contributes can be found at www.leevalleypark.org.uk