

The Council Tax and Business Rate in Barnet

2018/19

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A Message from the Leader of the Council can be found at:

www.barnet.gov.uk/council-tax

Council budgets 2018/19

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

How we spend your money

Barnet Council's total spending for the coming year is planned to be £982.328m.

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

Service type	£m
Adults and Communities	124.190
Assurance	4.286
Central Expenses	54.919
Cambridge Education	228.789
Children's Family Service	60.374
Commissioning	296.674
Customer Support Group (CSG)	32.173
HB LAW	2.816
The Barnet Group	30.529
HRA	64.008
Parking and Infrastructure	24.760
Public Health	17.156
Regional Enterprise (Re)	21.318
Streetscene	20.337
Total	982.328

How we spend your money

Council spending (millions)

Adults and Communities £124.190m

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

Assurance £4.286m

Includes: elections, governance, internal audit and fraud.

Corporate Expenses £54.919m

Includes: capital financing, levies, inflation, contingency and concessionary fares.

Cambridge Education £228.789m

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

Children's Family Services £60.374m

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

Commissioning £296.674m

Includes: rubbish disposal, commissioning strategy, commercial, communications, information management, finance, programme and resources, housing benefits and the North London Waste Authority levy.

Customer and Back Office Services (Capita) £32.173m

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

Legal (shared service with Harrow) £2.816m

The Barnet Group £30.529m

Includes: support for homeless people.

Housing £64.008m

Parking and Infrastructure £24.760m

Includes: street lighting and parking.

Public Health £17.156m

Regional Enterprise (council partnership with Capita) £21.318m

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

Environmental Services £20.337m

Includes: household waste collection, street cleansing, parks.

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 at: www.barnet.gov.uk/performance

Barnet is a place where people want to live, work and study. Our recent residents' survey found that 85 per cent of people are satisfied with Barnet as a place to live; and 65 per cent of people are satisfied with the way the council runs things, including the delivery of key services such as refuse collection and recycling.

Barnet is a thriving borough, with some of the best schools in the country. Over 95 per cent of schools are rated good or better by Ofsted; and GCSE results are above the national average.

Barnet Homes has helped almost 800 people to find homes, preventing them from becoming homeless during 2017/18 and the average length of time people need to stay in emergency temporary accommodation has fallen by almost a third in the last 12 months.

The council is committed to improving services to residents and customers, including the number and range of services available online. There are more residents using online services than ever before. In 2017, 35 per cent more online web forms were submitted and we received 10 per cent fewer calls than in 2016.

90 per cent of customers rate their experience of Barnet customer service as good. Barnet is consistently in the Top five for face-to-face customer satisfaction out of 60 other local authorities.

Barnet's continuing investment in its road network includes resurfacing works on over 67,000 square metres of pavements and roads from September to early December 2017.

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	2018/2019 charge	of which Barnet receives	GLA receives
A	Up to £40,000	6/9	£989.04	£792.89	£196.15
B	£40,001 – £52,000	7/9	£1,153.89	£925.04	£228.85
C	£52,001 – £68,000	8/9	£1,318.73	£1,057.19	£261.54
D	£68,001 – £88,000	9/9	£1,483.57	£1,189.34	£294.23
E	£88,001 – £120,000	11/9	£1,813.24	£1,453.63	£359.61
F	£120,001 – £160,000	13/9	£2,142.94	£1,717.94	£425.00
G	£160,001 – £320,000	15/9	£2,472.61	£1,982.23	£490.38
H	More than £320,000	18/9	£2,967.14	£2,378.68	£588.46

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.

web: www.gov.uk/voa/contact

tel: 03000 501501

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:

- The owner of the property (who owns the freehold)
- A person who owns the lease
- A tenant (including council tenants)
- Someone who has a licence to live in the property
- 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 2000** (select option 2) 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

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

Fighting fraud in Barnet

Do you suspect or know of anyone 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

Instalments to pay your Council Tax

Direct Debit is the easiest way to pay and offers a choice of six different payment dates. You can set up a Direct Debit over the phone or by 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 in 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 or write to:
Barnet Council, Local Taxation, PO Box 2016, Pershore, WR10 9BH.

Alternatively please phone: 020 8359 2000 (select option 2) 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 made an offer to adult social care authorities* to be able to charge a “precept” of up to two per cent on its Council Tax 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 offers the option of charging this “precept” in relation to each financial year up to and including the financial year 2019 – 20.

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

The council is able to apply a three per cent social care precept to be spent exclusively on care for vulnerable and elderly residents, to reflect the increased pressure on adult social care across the country as more people are living longer with long-term health conditions and disabilities. For 2018/19 Barnet has applied the 3 per cent social care precept to help meet costs in this area.

Costs for adult social care are unpredictable, and councils are required by law to meet eligible social care needs. The cost of social care depends on how many people require care and support for their individual needs. In Barnet we have both a growing and ageing population and demand for social care is increasing.

At the same time the costs of providing care are rising. The precept will provide more care for older people including those with dementia. The precept will also help to pay for services which help individuals look after themselves such as lunch clubs and befriending services.

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.

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 at www.barnet.gov.uk/counciltax

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

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 tel: **020 8359 2000** (Select option 2), or by writing to: Barnet Council Local Taxation, PO Box 2016, Peshore, 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

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. The rateable value threshold in 2018-19 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

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. The rateable value of your property is shown on the front of this 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 2017, this date was set as 1 April 2015.

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.

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 website or obtained from your local valuation office.

National Non-Domestic Rating Multiplier

Barnet Council 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 this bill.

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 businesses to require Barnet Council to enable payments to be made through 12 monthly instalments. If you wish to take up this offer, you should contact the Barnet Council Business Rates Team on 020 8359 2735 as soon as possible.

Revaluation 2017 and Transitional Arrangements

All rateable values are reassessed at a general revaluation. The most recent revaluation took effect from 1 April 2017. Revaluations make sure each ratepayer pays their fair contribution and no more, by ensuring that the share of the national rates bill paid by any one ratepayer reflects changes over time in the value of their property relative to others. Revaluation does not raise extra money for Government.

Whilst the 2017 revaluation did not increase the amount of rates collected nationally, within this overall picture, the majority of ratepayers received a reduction or no change in their bill whereas some ratepayers saw increases.

A £3.6 billion transitional relief scheme limits changes in rate bills as a result of the 2017 revaluation. To help pay for the limits on increases in bills, there are also limits on reductions in bills. Under the transitional scheme, limits continue to apply to yearly increases and decreases until the full amount is due (rateable value times the appropriate multiplier).

The scheme applies only to the bill based on a property at the time of the revaluation. If there are any changes to the property after 1 April 2017, transitional arrangements will not normally apply to the part of a bill that relates to any increase in rateable value due to those changes. Changes to your bill as a result of other reasons (such as changes to the amount of small business rate relief) are not covered by the transitional arrangements.

The transitional arrangements are applied automatically and are shown on the front of your bill. Further information about transitional arrangements and other reliefs may be obtained from Barnet Council or at www.gov.uk/introduction-to-business-rates

More information on the 2017 revaluation can be found at www.gov.uk/introduction-to-business-rates/revaluation

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 found at www.barnet.gov.uk/business-rates. If the unoccupied property rate for the financial year has been reduced by order, it will be shown on the front of your bill.

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 the Barnet Council Business Rates Team on 020 8359 2735.

Small Business Rate Relief

Ratepayers who occupy a property with a rateable value which does not exceed £50,999 (and who are not entitled to other mandatory relief 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.

In addition, generally, if the sole or main property is shown on the rating list with a rateable value which does not exceed £15,000, the ratepayer will receive a percentage reduction in their rates bill for this property of

up to a maximum of 100 per cent. For a property with a rateable value of not more than £12,000, the ratepayer will receive a 100 per cent reduction in their rates bill.

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 £2,899.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all the properties mentioned in (b), must not exceed £19,999 outside London or £27,999 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.

Where a ratepayer meets the eligibility criteria and has not received the relief they should contact the Barnet Council Business Rates Team on 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 Barnet Council 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 found at www.barnet.gov.uk/business-rates

Relief for Local Newspapers

The Government is providing funding to local authorities so that they can provide a discount worth up to £1,500 a year for two years from 1 April 2017, to office space occupied by local newspapers. This is up to a maximum of one discount per local newspaper title and per hereditament, and up to state aid limits. The relief will be delivered through Barnet Council discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Eligibility criteria for this relief is set out in a guidance note: "The case for a business rates relief for local newspapers", which can be obtained at www.gov.uk/government/consultations/the-case-for-a-business-rates-relief-for-local-newspapers

Spring Budget 2017 Relief Scheme: Supporting Small Business

Ratepayers losing Small Business or Rural Rate Relief as a result of the 2017 revaluation will have their increases limited to the greater of either (i) a cash value of £600 per year, or (ii) the matching cap on increases for small properties in the transitional relief scheme. This relief will run for five years to 31 March 2022 and ratepayers will receive the relief until this date or they reach what their bill would have been within the relief scheme, whichever is first.

This relief will be delivered through Barnet Council discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Further information can be obtained from Barnet Council.

Spring Budget 2017 Relief Scheme: Discretionary Scheme

The Government is providing £300 million of funding to local authorities over four years to 31 March 2021 to provide discounts to ratepayers in their area on a discretionary basis. Each authority has been allocated a share with which to design and implement a scheme to deliver targeted support to ratepayers. The £300m will cover the four years from 2017/18: £175m in 2017/18; £85m in 2018/19; £35m in 2019/20 and £5m in 2020/21.

Barnet Council allocations can be found at: <https://www.gov.uk/government/consultations/discretionary-business-rates-relief-scheme>

This relief will be delivered through Barnet Council discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Full details can be found at www.barnet.gov.uk/business-rates

Spring Budget 2017 Relief Scheme: Support for Pubs

The Government is providing funding for local authorities to provide a £1,000 discount to pubs with a rateable value of below £100,000. This was to run for 2017/18 only; at Autumn Budget 2017, the Government extended the scheme for an additional year. Pubs with a rateable value of below £100,000 will also receive a £1,000 discount for 2018/19.

This relief will be delivered through Barnet Council discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Further information can be obtained from Barnet Council.

Local Discounts

Local authorities have a general power to grant discretionary local discounts. Full details can be found at www.barnet.gov.uk/business-rates

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 immediately with details of the aid received.

Hardship Relief

Barnet Council has discretion to give hardship relief in special circumstances. Full details can be found at www.barnet.gov.uk/business-rates

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, 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.

Check Challenge Appeal

You can click, find and review your rateable value on the VOA's website (www.gov.uk/voa). If you have reason to believe that your 2017 rateable value is not correct, follow the instructions provided on the site. You will need to do the following:

Check – review and confirm the facts about your property held by the VOA.

Challenge – once the facts are established, explain why you believe your valuation is wrong.

An appeal on your 2017 rateable value is not possible, and may not be necessary, until you have completed Check and Challenge.

Council Tax details 2018/2019

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 2018/19. The tax levied is based on there being the equivalent of 141,918 Band D properties (139,049 in 2017/18) in Barnet giving the standard charge of £1,483.57 which reflects 3.40 per cent increase in the Council Tax.

	2018/2019	2018/2019	2018/2019	2017/2018
	net expenditure	per Band D property	per head of population	net expenditure
	£	£	£	£
Direct Barnet Council Services	224,803,630	1584.04	582.09	212,676,965
Plus levies and contributions:				
Environment Agency	320,730	2.26	0.83	320,730
Lea Valley Regional Park	378,350	2.67	0.98	378,350
London Pension Funds	607,000	4.28	1.57	607,000
Traffic Control Signals Unit	469,400	3.31	1.22	469,400
North London Waste Authority	11,039,000	77.78	28.58	9,219,665
Concessionary Fares	15,392,280	108.46	39.86	16,095,280
Coroners Court	287,000	2.02	0.74	284,000
London Boroughs Grants	333,490	2.35	0.86	533,490
	253,630,880	1,787.16	656.74	240,584,880
Contribution from balances and reserves	(2,750,126)	(19.38)	(7.12)	1,234,000
Barnet's Requirements (see Budget)	250,880,754	1,767.79	649.62	241,818,880
Less:				
Collection Fund Adjustment	(7,732,000)	(54.48)	(20.02)	(3,000,000)
Business Rates	(74,360,000)	(523.96)	(192.54)	(54,846,000)
Revenue Support Grant	0	0.00	0.00	(23,413,000)
Barnet's element of Council Tax requirement	168,788,754	1,189.34	437.05	160,559,880
GLA Precept	41,756,533	294.23	108.12	38,936,501
Total Council Tax requirement	210,545,287	1,483.57	545.17	199,496,381

Budget

	2018/2019			2017/2018		
	Expenditure	Income	Net expenditure	Expenditure	Income	Net expenditure
	£'000	£'000	£'000	£'000	£'000	£'000
Adults and Communities	124.190	(35.070)	89.120	115.745	(28.604)	87.141
Assurance ¹	4.286	(0.237)	4.049	4.084	(0.237)	3.848
Birth Deaths and Marriages	0.000	0.000	0.000	0.441	(0.501)	(0.061)
Corporate Expenses ²	54.919	(1.527)	53.392	54.268	(1.545)	52.723
Cambridge Education ³	228.789	(222.329)	6.460	224.557	(218.032)	6.525
Children's Families ⁴	60.374	(4.040)	56.334	56.539	(4.094)	52.445
Commissioning	296.674	(275.547)	21.127	280.971	(260.408)	20.563
Re ⁵	21.318	(20.992)	0.326	18.668	(19.492)	(0.824)
The Barnet Group ⁶	30.529	(23.669)	6.860	21.790	(16.230)	5.560
Housing	64.008	(64.008)	0.000	63.644	(63.644)	0.000
Legal	2.816	(0.780)	2.036	2.791	(0.780)	2.011
Customer and Back Office Services ⁷	32.173	(10.837)	21.336	31.998	(10.837)	21.161
Public Health	17.156	0.000	17.156	17.610	0.000	17.610
Parking and Infrastructure ⁸	24.760	(18.698)	6.062	24.294	(18.358)	5.936
Environmental Services ⁹	20.337	(8.093)	12.245	17.598	(4.717)	12.881
Total Service Budget	982.328	(685.827)	296.501	934.997	(647.479)	287.518
Specific Grants		(32.020)	(32.020)		(36.612)	(36.612)
Special Parking Account		(10.850)	(10.850)		(10.321)	(10.321)
Specific Reserves		(2.750)	(2.750)	1.234		1.234
Barnet's Budget Requirement	982.328	(731.447)	250.881	936.231	(694.413)	241.819
Business Rates Retention		(74.360)	(74.360)		(36.484)	(36.484)
Business Rates Top Up			0.000		(18.362)	(18.362)
Revenue Support Grant		(36,849)	0.000		(23.413)	(23.413)
Collection Fund Adjustment		(7.732)	(7.732)		(3.000)	(3.000)
Barnet's Element of Council Tax requirement	982.328	(813.539)	168.789	936.231	(775.672)	160.560
GLA Precept			41.756	38.937		38.937
Total Council Tax requirement	982.328	(813.539)	210.545	975.168	(775.672)	199.496

Notes

- Includes: elections, governance, internal audit and fraud
- Includes: capital financing, levies, inflation, contingency and concessionary fares
- Includes: education and skills, education management, high needs support. Also includes primary, secondary, special schools and nurseries
- Includes: children in care, safeguarding, support for vulnerable families, youth activities, fostering, adoption 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 revenue 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 statement below briefly indicates the major changes in Barnet's net service budget between that of 2017/18 at £278.431m and that of 2018/19 at £282.901m and the changes to the Council Tax requirement of 2017/18 at £199.496m and that of 2018/19 at £210.545m. The council's baseline funding reduced by 8.82%. 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	%
Barnet Services Net Budget 2017/18	278.431	
Efficiency savings, reduction and income	-11.287	-4.05
Adults Social Care Precept	4.916	1.77
Service Pressures including Demographics	7.396	2.66
Inflation	6.195	2.22
Movement in Reserves	-2.75	-0.99
Barnet Services Net Budget 2018/19	282.901	1.61

Council Tax requirement

The council tax at Band D is £1,483.57 for 2018/19. The tax base in Barnet has increased from 139,049 to 141,918. The change in the council tax requirement is set out in the table below.

	Number of properties
Council Tax Base 2017-18	139,049
Council Tax Base 2018-19	141,918
Increase in tax base	2,869

	£'000s
Council Tax Requirement 2017-18	199.496
Barnet's increase in Tax Base	3.313
GLA increase in Tax Base	0.803
Increase in Adult Social Care Precept	4.916
Increase in GLA Precept	2.017
Council Tax Requirement 2018-19	210.545

Outstanding loans

At 31 March 2017, 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.

Capital Programme

The council is planning to spend £856.839 million on capital projects from 2017/18 onwards 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.

Capital programme 2017/18 to 2024/25							
Service	2017/18	2018/19	2019/20	2020/21	2021/22	2022 onwards	Total
	£000	£000	£000	£000	£000	£000	£000
Other services	154,467	190,805	116,636	81,581	51,672	17,555	595,160
Housing – HRA	41,070	48,097	36,984	22,487	17,132		165,770
Totals	195,537	238,902	153,620	104,068	68,804	1,755	760,931

Greater London Authority (GLA)

Introduction

This is Sadiq Khan's second budget as the Mayor of London. It is built around his vision of a London where nobody feels left behind and where everyone has the opportunities they need to fulfil their potential. It supports London's future growth and economic success, building on our City's thriving economy, extraordinary creativity, tolerance, diversity and openness to the world.

Sadiq Khan will not tolerate any waste of public money, particularly against a background of ever tightening resources from the Government. This year's budget has required some tough choices. It will improve the key services Londoners need. That means ensuring transport fares are more affordable and building more affordable homes. The budget also provides resources to support jobs and growth, tackle rough sleeping and make London a fairer and cleaner place to live. The Mayor will also provide extra resources from council tax and business rates for the Metropolitan Police and London Fire Brigade to keep Londoners safe. This will help offset the impact of continuing real terms cuts in government grant.

Council tax for GLA services

The GLA's share of the council tax for a typical Band D property has been increased by £14.21 (or 27p per week) to £294.23. The additional income raised is being applied to fund the Metropolitan Police and London Fire Brigade. A Band D council taxpayer in the City of London, which has its own police force, will pay £76.10.

Council Tax (£)	2017 – 18	Change	2018 – 19
MOPAC (Met Police)	206.13	12.00	218.13
LFC (Fire Brigade)	48.01	2.21	50.22
GLA	23.80	0.04	23.84
TfL (Transport)	2.08	-0.04	2.04
Total (£)	280.02	14.21	294.23

Controlling costs at City Hall and delivering the Mayor's key priorities

The Mayor's budget includes significant efficiency savings across the GLA Group in 2018-19. This has allowed him to release resources to meet his key priorities. This includes plans to invest £3.15 billion to support 90,000 new affordable homes in the capital by 2021. He will also provide additional funding to support disadvantaged young Londoners and increase investment in green spaces, improving air quality and reducing the usage of single-use plastics.

The Mayor will also work with London's business community and key investors to ensure London's interests are protected. He will put Londoners' economic opportunities centre stage as the Government's negotiations to leave the European Union reach their conclusion. He will also provide funding for new projects to bring communities together, tackle social inequality and boost London's economy.

The Mayor's Office for Policing and Crime (MOPAC)

The Mayor's Police and Crime Plan – A Safer City for All Londoners 2017-21 - sets out his strategy for policing over the next four years. His five key priorities are to improve the Metropolitan Police Service (MPS), provide

a better criminal justice service in London, keep children and young people safe, tackle domestic violence which particularly affects women and girls and stand up against hate crime, intolerance and extremism.

The MPS has to rise to meet these challenges at a time of acute financial pressure. As a result of the reductions in Government grant for policing, in the past four years the MPS has had to close more than 100 police stations and remove 2,800 police staff and PCSOs roles in order to protect officer numbers.

To keep Londoners safe, the Mayor has decided to raise the police element of his council tax precept by £12 for a typical Band D property. This will help to keep officer numbers as high as possible within the resources the Mayor has at his disposal.

Transport for London (TfL)

- London's population is forecast to grow by one million in the next decade. TfL is investing to make the transport network more reliable and accessible. The Mayor's priorities for TfL in his current term include:
 - making transport more affordable. Single bus fares, single pay as you go fares on the Tube and DLR and the charges for the Santander cycle hire scheme will be frozen until at least 2020. This will save travellers an estimated £40 million in 2018-19
 - introducing a new Bus and Tram one-hour Hopper fare which is now in place and investing to improve journey times and reliability on the bus network
 - working with London boroughs to maintain existing concessionary travel and assisted door to door transport schemes. This includes providing free 24-hour travel for the over 60s, the disabled, armed forces personnel in uniform and eligible war veterans and protecting
- the Taxicard and Dial a Ride schemes. Discounts on travelcards are also available for apprentices
- increasing capacity on the London Underground and rail services including his introduction of the Night Tube and Night Overground services
- extending the Barking Gospel Oak line to Barking Riverside and expanding the DLR and tram network
- planning for the Bakerloo line extension to south east London and new river crossings in east London
- completing the Elizabeth line (formerly Crossrail) by the end of 2019 which will increase London's rail capacity by ten per cent and continuing work on the Northern line extension to Nine Elms and Battersea Power station which is due to be completed in 2020
- developing Crossrail 2 and the Silvertown tunnel and working towards the release of more TfL land to provide new affordable workspaces and homes across London
- making public transport more accessible for everyone. Step-free access is planned to be introduced at five more London Underground stations in 2018-19 and funding has been secured for a further 13. All Elizabeth line stations will also be step free and
- investing a record £2.2 billion in street schemes and initiatives designed to make walking, cycling and public transport safer, cleaner and more appealing, including funding eight new Cycle Superhighways and transforming major transport junctions.

London Fire Commissioner (LFC)

The Mayor aims to balance the London Fire Brigade's budget and improve its response times to ensure that the first and second fire engines attending an emergency incident arrive within six and eight minutes respectively. The LFC will also promote community safety and fire prevention and ensure that buildings in the capital conform to fire safety standards to protect both Londoners and visitors.

London Legacy Development Corporation (LLDC)

The LLDC was set up to ensure that the city benefits from a long-term legacy from the London 2012 Olympic and Paralympic Games.

The Mayor's 2018-19 budget provides funding for the development of a world class cultural and education district in Queen Elizabeth Olympic Park. This is expected to create 3,000 new jobs, attract 1.5 million additional visitors and bring £2.8 billion of economic value to east London.

Old Oak and Park Royal Development Corporation (OPDC)

The OPDC will help create 65,000 new jobs and at least 24,000 new homes in west London over the next 20 years. It will build on the regeneration that the new High Speed 2 (HS2), Crossrail and Great Western Mainline stations at Old Oak Common will bring to the area

Summary of GLA group budget

The tables below show where the GLA's funding comes from and the reasons for the year on year budget change. It also explains how the GLA has calculated the sum to be collected from the council tax (the council tax requirement).

How the GLA budget is funded 2018 – 19	£m
Gross expenditure	12,178.4
Government grants and retained business rates	-4,638.3
Fares, charges and other income	-6,163.9
Use of reserves	-510.5
Amount met by Council Tax payers	865.7

Changes in spending 2018 – 19	£m
Council Tax requirement 2017-18	804.8
Inflation	227.3
Efficiencies and other savings	-324.2
New initiatives	296.2
Other changes (for example fares revenue and grants)	-138.4
2018-19 council tax requirement	865.7

Detailed budget by service area

The table below compares the GLA Group's expenditure on policing, fire and other services (including transport) in 2018-19 with 2017-18.

The GLA's gross expenditure is higher this year. This is mainly due to the impact of additional investment planned by the Mayor in transport, policing and the fire service. Overall the council tax requirement has increased because of the extra funding for the Metropolitan Police and the London Fire Brigade. There has also been a 2.4 per cent increase in London's residential property taxbase. Find out more about our budget at: www.london.gov.uk/budget (tel: 020 7983 4000).

Summary of Spending and Income £m	Police (MOPAC)		Fire (LFC)		Other Services (incl. GLA, TfL, LLDC and OPDC)		GLA Group Total	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
(Figures may not sum exactly due to rounding)								
Gross expenditure	3,269.1	3,331.5	426.8	435.8	8,062.5	8,411.1	11,758.4	12,178.4
Government grants and business rates	-2,331.7	-2,397.3	-256.4	-250.9	-2,082.2	-1,990.2	-4,670.3	-4,638.3
Other income (incl. fares and charges)	-263.6	-263.8	-34.9	-36.9	-5,983.8	-5,863.3	-6,282.3	-6,163.9
Net expenditure	673.8	670.4	135.5	148.0	-3.5	557.8	805.8	1,376.2
Change to level of reserves	-81.8	-29.0	2.8	0.0	78.0	-481.5	-1.0	-510.5
Council tax requirement (income)	592.0	641.4	138.2	148.0	74.6	76.3	804.8	865.7

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 two 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.visitleevalley.org.uk

Budget/Levy Changes- 2015/2016 to 2016/2017 (£'000)		
	2017/18 £m	2018/19 £m
Authority Operating Expenditure	11.8	11.2
Authority Operating Income	(3.4)	(3.3)
Net Service Operating Costs	8.4	7.9
Financing Costs – Debt servicing/repayments	0.5	0.5
Financing Costs – Capital investment	1.3	1.2
Total Net Expenditure	10.2	9.6
Total Levy	(10.2)	(9.6)

Further details on how this budget is spent and the amount each council contributes can be found at: 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 airport to the West End, City and Canary Wharf. It 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 upon full opening in honour of Queen Elizabeth II.

The single largest investment in London's infrastructure for decades, it has employed up to 14,000 people at the peak of construction. The new Crossrail trains are currently in operation on a section of the route from Liverpool Street to Shenfield. Furthermore a significant milestone has been reached as the permanent track for the Elizabeth line has been completed. Crossrail services are due to commence through central London by the end of 2018 with full opening of the line by December 2019.

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 construction and financing of Crossrail

The Mayor of London agreed a settlement with government in October 2010 for the Crossrail route and secured investment to upgrade the Tube. Crossrail is now being built 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

How will London's businesses help fund Crossrail?

The Crossrail Business Rate Supplement (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. It will need to be levied until the GLA's borrowing is repaid. This 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. Since April 2017 the Crossrail BRS is applied only to assessments (for example business and other non domestic premises) with a rateable value of over £70,000 on the local rating lists of the 32 London boroughs and City of London Corporation. Around 85 per cent of non domestic properties in London will be exempt from the BRS in 2018-19 due to this threshold.

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

The Crossrail BRS multiplier for 2018-19 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, no transitional relief is provided 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:
www.london.gov.uk/crossrail-brs

Alternatively you can contact us by email: 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 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		
	2017/2018	2018/2019
	'000s	'000s
Gross Expenditure	£98,788	£98,788
Levies Raised	£11,130	£11,351
Total Council Tax Base	4,906	5,001

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 £11,129,577 in 2017/2018 to £11,351,056 for 2018/2019.

www.environment-agency.gov.uk