

Council Tax and Business Rates in Barnet

2022/23



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Message from the Leader of the Council

The rising cost of living is becoming a concern for many, and it is right that your council does what it can to help residents most affected. That is why the council is freezing General Council Tax this year.

In recent years, Barnet's Council Tax rate has been lower than that of our neighbours Enfield, Haringey, Camden, Brent and Harrow. I am proud that it will remain this way in the year to come.

In line with the Chancellor's announcement in January, approximately 83,000 households are expected to receive a Council Tax rebate of £150, thanks to government funding. This is aimed to support low-income households through challenging times.

For 2022/23, we are applying an Adult Social Care Precept of 1 per cent. This year's Council Tax will also include an 8.78 per cent increase in the Greater London Authority (GLA) Precept. The GLA Precept is set by the Mayor of London and the council has no control over this sum. The increased Adult Social Care Precept will ensure we have the funding to support our growing elderly adult population, especially those with extra and complex needs. While the element of Council Tax that the council charges will be frozen, increases in the Adult Social Care Precept and the GLA precept will mean that your overall bill will go up slightly.

We will continue to deliver top-quality services and value for money for every resident. Over the next year, we plan to make budget savings of £7.9million without compromising our frontline services. We also plan to increase the charges paid by developers.

Crime is a top concern of Londoners. While fighting crime is the responsibility of the Mayor

of London, the council is doing its bit to keep our streets safe. We will be investing £780,000 to upgrade our CCTV network and we have established a new, uniformed Community Safety Team to patrol town centres and parks. This team will liaise with residents, community groups and the Police to help target crime, fly-tipping and anti-social behaviour.

We are investing in projects and services to build a better Barnet for all. Our Barnet Plan sets out our vision to 2025, that will ensure Barnet is a clean, safe, family-friendly place with excellent facilities for all of our residents - a borough fit for the future.

We have set a target for the council, as an organisation, to be 'net zero carbon' by 2030 and we will assist the borough to achieve the same by 2050, at the latest. This is our local contribution to help the UK achieve the Government's target of becoming net zero by 2050. By doing so, our air will be cleaner and we will rely more on green energy and less on foreign carbon-based fuel. Alongside large projects such as fitting the borough with more electric vehicle charging points, rolling out high-speed gigabit broadband and building a new town in Brent Cross Cricklewood, we will continue to invest in street cleansing, tackling anti-social behaviour, and ensuring our parks and green spaces are superb places to enjoy.

I would like to thank all our residents and businesses for continuing to make Barnet such a great place to live, work, and study.



Councillor Dan Thomas,
Leader of Barnet Council

Council Budgets 2022/23

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

Barnet Council's total spending for the coming year is planned to be £991.190m.

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

Gross Expenditure by Service Type	2022/23 £'m
Adults and Health	169.986
Assurance (incl. electoral services and internal audit)	8.431
Childrens Family Services	87.053
Childrens Service DSG (Schools)	246.557
Commercial, Management & Back Office	49.822
Corporate Expenses (Housing Benefits, capital financing, levies and inflation)	267.895
Environment	47.068
Housing & Development	31.078
Planning & Regulation	22.682
General Fund Total	930.571
Housing Revenue Account	60.619
Total Council	£1,040.848m

*The provision of social housing under the Housing Revenue Account is not funded by Council Tax, these services are funded by tenant rents and service charges.

How we spend your money

Council spending (millions)

Adults and Health £169.986m

Includes: Adult Social Care, Public Health & Prevention and Leisure, Sports & Physical Activities, Corporate Health & Safety.

Assurance (incl. electoral services and internal audit) £8.431m

Includes: Internal Audit, Counter Fraud Operations, Electoral Service, Governance, Organisational Resilience, Information Management, Assurance & Business Development, Community Safety.

Children's Family Services £87.053m

Includes: Children in Care, Safeguarding, Support for Vulnerable Families, Youth Activities, Fostering and Adoption.

Children's Services DSG (Schools) £246.557m

Includes: Education Management, High Needs Support. Also includes Primary, Secondary, Special Schools and Nurseries.

Commercial, Management and Back Office £49.822m

Includes: Commercial & IT Services, Human Resources & Organisational Development, Communications and Strategy.

Environment £47.068m

Includes: Street Scene, Transport & Highways (includes Parking & Infrastructure) and Green Spaces & Leisure.

Corporate Expenses £267.895m

Includes: Housing Benefits, Financial Planning, Insurance, Revenue & Benefits, Grants, Finance Business Partnering, Accounts Receivable, Accounts Closure, Treasury Management & Pension Finance.

Housing Revenue Account (HRA) £60.619m

Planning & Regulation £22.682m

Includes: Highway and Pavement Maintenance, Regulatory Services, Trading Standards, and Environmental.

Housing & Development £31.078m

Includes: Growth & Development (Estates, Housing & Regeneration).

How are we doing?

Our excellent schools, vibrant town centres, vast green spaces, and diverse communities all help make Barnet a great place to live, work and study. Barnet's residents are placed at the heart of everything we do within the four themes of the Barnet Plan 2021-25: Clean, Safe & Well Run, Family Friendly, Healthy and Thriving.

Clean, Safe and Well Run

Barnet remains one of the safest boroughs in London, with a crime rate of 74.1¹, well below the London average of 95.8. In January 2022, Members approved the expansion of our community safety operations, to provide ward-based response to issues of anti-social behaviour, fly-tipping and other community nuisances. Our new Domestic Violence and Violence Against Women and Girls Strategy (2022-25) focuses on early intervention, supporting victims, pursuing perpetrators, strengthening partnership working and making streets, community and public spaces safer.

Our area-based operations are helping to keep our streets, town centres and green spaces clean. We have secured over £27.1million to support park improvements. Approximately 3,500 litter bins are emptied each week and around 2,300 fly-tips and 260 instances of graffiti are removed each quarter (Q3 21/22).

We continue to invest in roads and pavements through the Network Recovery Plan. All major road resurfacing works for 2021/22 have been substantially completed; the completion rates for carriageway resurfacing and footway relay schemes are consistently high at 100% and 90% respectively (Q2 21/22), whilst 100% emergency defects are completed within the two hour timeframe (Q2 21/22).

We continue to find new and better ways to provide excellent customer service, including expanding digital access. We have connected 4,445 homes² (social housing) with gigabit speed broadband. Our online services have had a 35% increase in transactions compared

to 2020³ and more residents than ever are signed up for a Barnet MyAccount. Meanwhile, over 446,000 phone calls have supported residents and 93% of people are satisfied with customer services (Q3 21/22, up from 91.5% in Q3 20/21).

Family Friendly

Supporting our vulnerable children, young people and families during the COVID-19 crisis has been a council priority and the Children's Services team has continued to deliver services throughout the pandemic.

In June 2021 Ofsted undertook an inspection of our services for children and young people in our care. The report was a milestone in the progress achieved since Ofsted rated the council's Children's Services as 'good' in 2019 and highlighted that we continue to make great strides in how we support the borough's most vulnerable children and young people, particularly those with complex needs.

In 2021, the percentage of Barnet schools judged Good or Outstanding by Ofsted was 97.4%, ranking us the 6th best local authority in the country (out of 151). Ofsted and CQC (Care Quality Commission) undertook a joint inspection of services for children and young people with Special Educational Needs and Disabilities (SEND) in January 2022 and reported evidence of good and effective partnership working, including excellent co-production work with our parents and most importantly great outcomes for our children and young people.

In November 2021, we launched our Corporate Parenting Strategy and the Parenting Hub,

1 Rolling 12 months to January 2022 (1 January 2021 to 1 January 2022)

2 April to December 2021

3 April to December 2021 vs April to December 2020

providing an early intervention parenting service to help parents develop healthy and secure relationships with their children.

The Barnet Education and Learning Services (BELS) supported 575 young people who were not in education employment or training (NEET) to achieve 31 apprenticeships, 89 job starts and 195 young people into education or training from April to December 2021. In Q3 21/22, the percentage of 16-17 years olds NEET fell below 1% for the first time ever.

Healthy

Barnet has a long track record of providing strengths-based and community-focused social care support. Over the past year, we have piloted a new model of community based multi-disciplinary dementia support in Golders Green, Hendon, Brent Cross, Childs Hill and West Hendon.

We work closely with NHS partners to ensure residents discharged from hospital receive appropriate social care and/or health support such as homecare, rehabilitation in a community hospital or residential/nursing care. In 2020-21 the Adult Social Care Outcomes Framework highlighted that overall satisfaction of people who receive services for care and support including carers (64.4%) was above the regional (58.6%) and national (64.2%) averages.

In 2021-22, hospital teams performed extremely well under Covid-19 pandemic pressure, with 1,993 discharges supported between April and December 2021 and 1,511 (76%) discharges supported with homecare or residential care.

We have re-opened our leisure services following Covid-19 restrictions, ensuring they're safe and accessible: residents made over 860,000 visits to our leisure facilities during the period April to December 2021. The latest Active Lives survey showed 61.6% of adults were active for at least 150 minutes per week (November 2021), up from 60.5% in May 2021.

Thriving

Whilst 71.3% of residents are in employment (Q3 21/22), we continue to offer employment support to unemployed and long-term unemployed residents. In October 2021, we opened the Grahame Park Hub, a one-stop shop to help those who are newly unemployed to find opportunities and access support. Between April and December 2021, we secured £662,000 external funding for employment and skills initiatives and supported 621 people to start work through a variety of employment programmes.

In 2020-21 there were 2,316 new homes completed across the borough by all providers, including 245 affordable homes. In December 2021, the build contract was signed for an additional 142 affordable general needs homes at Fosters Estate in Hendon. The Full Business Case and Outline Business Case for the delivery of 94 affordable homes in Colindale, East Finchley and Coppetts Road were approved by Housing and Growth Committee on 17 February 2022.

The Brent Cross Town development is on track to create 6,700 homes and workplaces for 25,000 people, set in around 50 acres of green parks and playing fields.

The Long-Term Transport Strategy adopted in September 2020 sets a vision for an efficient, convenient and reliable transport network with strong orbital and radial links. Since April 2020, over 200 Electric Vehicle Charge Points (EVCPs) have been installed on the public highway and £3.5m in grant funding has been secured to deliver 500 more by the end of 2022.

Barnet's Sustainability Strategy Framework was approved in December 2021, outlining targets to be net zero as an organisation by 2030 and net zero as a place by 2050 at the latest.

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	2022/2023 charge LBB	of which Barnet receives GLA	GLA receives TOTAL
A	Up to £40,000	6/9	£1,164.20	£900.47	£263.73
B	£40,001 – £52,000	7/9	£1,358.23	£1,050.55	£307.68
C	£52,001 – £68,000	8/9	£1,552.26	£1,200.63	£351.63
D	£68,001 – £88,000	9/9	£1,746.29	£1,350.70	£395.59
E	£88,001 – £120,000	11/9	£2,134.36	£1,650.86	£483.50
F	£120,001 – £160,000	13/9	£2,522.42	£1,951.01	£571.41
G	£160,001 – £320,000	15/9	£2,910.49	£2,251.17	£659.32
H	More than £320,000	18/9	£3,492.59	£2,701.41	£791.18

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

Your Contact Details

The Revenues Service routinely uses SMS/text messages to contact residents about their Council Tax account. This includes our processes for arrears. If you fail to pay your Council Tax on time we will make attempts to contact you via your mobile, landline telephone and/or email address. These messages provide an informal reminder before we begin formal enforcement. If you receive a SMS/text and you are concerned whether it is genuine please refer to the Council Tax pages of our website where more information about this service can be found.

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 11).

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 by contacting us through our website at www.barnet.gov.uk/council-tax or writing to: Barnet Council, Local Taxation, PO Box 237, Erith, DA8 9HJ. 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:

www.barnet.gov.uk/council-tax

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 on our website at www.barnet.gov.uk/directdebit. 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.

Contact us on our website at www.barnet.gov.uk/council-tax or write to: Barnet Council, Local Taxation, PO Box 237, Erith, DA8 9HJ.

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 contact us on our website at www.barnet.gov.uk/council-tax or write to: Barnet Council, Local Taxation, PO Box 237, Erith, DA8 9HJ. Please clearly state that you are making an appeal.

Adult Social Care Precept

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 provides 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.

In 2016/17 the government allowed councils to apply a social care precept of up to 2 per cent on Council Tax to meet the increasing costs of adult social care. Barnet applied a social care precept of 1.7 per cent to Council Tax in 2016/17. In 2017/18, the government allowed councils the flexibility of applying a further social care precept of 6 per cent over 3 years on Council Tax to spend exclusively on adult social care, (including care for the elderly) and the council set the social care precept at 3 per cent on Council Tax and applied a further precept of 3 per cent in 2018/19. This meant the council could not apply a further increase to the social care precept in 2019/20.

For 2020/21 the government permitted an increase for the Adult Social Care Precept of 2 per cent.

For 2021/22, the government extended the ability to apply a 3 per cent Adult Social Care Precept.

For 2022/23, the government has extended the ability to apply a 1 per cent Adult Social Care Precept to help fund the increasing cost pressures that councils are experiencing in relation to the provision of Adult Social Care.

Discounts

Full Council Tax is charged on a property if there are two adults or more living there. If only one adult lives in the property we will reduce your bill by 25 per cent.

When counting the number of adults at a property there are certain people we will disregard. If after disregarding people only one person is counted, a 25 per cent discount can be granted. People who are disregarded are listed below:

- 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 11).

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.

Most discounts and exemptions can be applied for at www.barnet.gov.uk/council-tax, where you can also ask further questions. Alternatively, please write to: Barnet Council, Local Taxation, PO Box 237, Erith, DA8 9HJ.

Empty Home Premium

Any home that has been empty and unfurnished for more than two years is charged a premium on its Council Tax. From 1 April 2019 the law changed, allowing the council to charge a larger premium and further increases are set for this year:

From 1 April 2022:

- where the property has been empty for more than two years but less than five years the premium is 100%.
- where the property has been empty for more than five years but less than 10 years the premium is 200%.
- where the property has been empty for more than 10 years the premium is 300%.

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, that came into effect on 1 April 2019, are:

1. Pensioners continue to be treated as they would be under the previous Council Tax Benefit scheme
2. Everyone of working age, except those that fall into a protected group, will have to pay a minimum contribution of 28 per cent of their Council Tax liability.
3. Entitlement for working age, except those that fall into a protected group, will no longer be calculated using a complicated means test. Instead it will be calculated using a simple banding system taking into account earned income.

4. The capital limit will be £6,000. This means if you have capital over this amount there will be no entitlement to support.
5. A minimum income floor will apply for self-employed people meaning if they declare earnings less than minimum wage then an assumed income will be calculated using minimum wage and expected number of hours to be worked.
6. Everyone of working age, except those that fall into a protected group, will no longer have child care costs included in the calculation of their award.

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 through our website at www.barnet.gov.uk/council-tax or by writing to: Barnet Council, Local Taxation, PO Box 237, Erith, DA8 9HJ. Alternatively, please phone 020 8359 2000 (select option 2) for further advice.

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. 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.gov.uk/introduction-to-business-rates and at www.barnet.gov.uk/business/business-rates.

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.

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 contact the local authority as soon as possible.

National Non-Domestic Rating Multiplier

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

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

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

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 1 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 1 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.

Business Rate Reliefs

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

Small Business Rates Relief

If a ratepayer's sole or main property has a rateable value which does not exceed an amount set out in regulations, the ratepayer may receive a percentage reduction in their rates bill for this property of up to a maximum of 100%. The level of reduction will depend on the rateable value of the property – for example eligible properties below a specified lower threshold will receive 100% relief, and you may receive partial tapered relief up to a specified upper threshold. The relevant thresholds for relief are set out in regulations and can be obtained from your local authority or at www.gov.uk/introduction-to-business-rates.

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

- (a) one property, or
- (b) one main property and other additional properties providing those additional properties each have a rateable value which does not exceed the limit set in regulations.

The aggregate rateable value of all the properties mentioned in (b), must also not exceed an amount set in regulations. For those businesses that take on an additional

property which would normally have meant the loss of small business rate relief, they will be allowed to keep that relief for a fixed additional period. Full details on the relevant limits in relation to second properties and the current period for which a ratepayer may continue to receive relief after taking on an additional property can be obtained from your local authority or at www.gov.uk/introduction-to-business-rates.

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

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

Charity and Community Amateur Sports Club Relief

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

The local authority has discretion to give further relief on the remaining bill. Full details can be obtained from the local authority.

Unoccupied Property Rate Relief

Business rates are generally payable in respect of unoccupied non-domestic property. However, they are generally not payable for the first three months that a property is empty. This is extended to six months in the case of certain other properties (for example industrial premises). Full details on exemptions can be obtained from your local authority or from www.gov.uk/apply-for-business-rate-relief.

Transitional Rate Relief

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

Transitional relief schemes are introduced at each revaluation to help those facing increases. This relief has been funded by limiting the reduction in bills for those who have benefitted from the revaluation. Transitional relief is applied automatically to bills. Further information about transitional arrangements and other reliefs may be obtained from the local authority or the website www.gov.uk/introduction-to-business-rates.

Local Discounts

Local authorities have a general power to grant discretionary local discounts and to give hardship relief in specific circumstances. Full details can be obtained from the local authority.

Subsidy Control

The award of discretionary reliefs is considered likely to amount to subsidy control. However, it will be subsidy control 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 the local authority immediately with details of the aid received.

Rating Advisers

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

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 <https://www.barnet.gov.uk/sites/default/files/2021-04/Council%20Tax%20Bus%20Rates%202021-22.pdf>

A hard copy is available on request by writing to the Council or by phoning 020 8359 2735.

Council Tax details 2022/23

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 2022/23. The tax levied is based on there being the equivalent of 150,834 Band D properties (148,094 in 2022/23) in Barnet giving the standard charge of £1,746.29 which reflects no increase in the Council Tax and a 1.0% increase in the Social Care precept (Barnet share only).

	2022/23	2022/23	2022/23	2021/22
	net expenditure	per Band D property	per head of population	net expenditure
	£	£	£	£
Direct Barnet Council Services	252.505	1,674.06	637.85	231.834
Plus levies and contributions:				
Environment Agency	0.355	2.36	0.90	0.348
Lea Valley Regional Park	0.357	2.37	0.90	0.356
London Pension Funds	0.506	3.36	1.28	0.506
Traffic Control Signals Unit	0.435	2.89	1.10	0.435
North London Waste Authority	11.693	77.52	29.54	14.661
Concessionary Fares	9.140	60.59	23.09	13.347
Coroners Court	0.320	2.12	0.81	0.320
London Boroughs Grants	0.296	1.96	0.75	0.295
Apprenticeship Levy	0.300	1.99	0.76	0.300
	275.907	1,829.21	696.96	262.402
Contribution from balances and reserves	0.000	0.00	0.00	0.000
Barnet's Requirements (see Budget)	275.607	1,829.21	696.96	262.402
Less:				
Collection Fund Adjustment	0.000	0.00	0.00	0.000
Business Rates	(65.357)	(433.30)	(165.10)	(58.034)
Revenue Support Grant	(6.518)	(43.22)	(16.47)	(6.318)
Barnet's element of Council Tax requirement	203.732	1,352.69	515.40	198.050
GLA Precept	59.668	0.00	0.00	53.856
Total Council Tax requirement	263.400	1,352.69	515.40	251.906

Budget

	Note	2022/23			2021/22		
		Expenditure	Income	Net expenditure	Expenditure	Income	Net expenditure
		£'000	£'000	£'000	£'000	£'000	£'000
Adults and Health	¹	169,986	(42,211)	127,775	154,960	(36,153)	118,807
Assurance (incl. electoral services and internal audit)	²	8,431	(847)	7,584	7,078	(412)	6,666
Children's Family Services	³	87,053	(11,160)	75,893	81,671	(11,160)	70,511
Children's Service DSG (Schools)	⁴	246,557	(246,557)	0	231,562	(231,562)	0
Commercial, Management, Back Office*	⁵	49,822	(11,471)	38,351	75,307	(33,737)	41,570
Corporate Expenses (Housing Benefits, Capital Financing, Levies and Inflation)	⁶	267,895	(204,871)	63,023	300,772	(219,856)	80,916
Environment	⁷	47,068	(33,453)	13,615	47,069	(36,654)	10,415
Housing & Development*		31,078	(25,014)	6,064	0	0	0
Planning & Regulation	⁸	22,682	(18,607)	4,075	21,387	(18,256)	3,131
Total Service Budget		930,571	(594,191)	336,380	919,806	(587,790)	332,016
Specific Grants		0	0	0	0	(69,615)	(69,615)
Barnet's Budget Requirement		930,571	(594,191)	336,380	919,806	(657,405)	262,401
Business Rates Retention		0	(45,625)	(45,625)	0	(38,303)	(38,303)
Business Rates Top Up		0	(19,731)	(19,731)	0	(19,731)	(19,731)
Revenue Support Grant		0	(6,518)	(6,518)	0	(6,318)	(6,318)
Barnet's Element of Council Tax requirement		930,571	(666,066)	264,505	919,806	(721,757)	198,050
GLA Precept		59,668	0	59,668	53,856	0	53,856
Total Council Tax requirement		990,239	(666,066)	324,174	973,662	(721,757)	251,906

* Housing & development was included in Commercial, Management & Back Office in 2021/22

Notes

- Includes: Adult Social Care, Public Health & Prevention and Leisure, Sports & Physical Activities, Corporate Health & Safety
- Includes: Internal Audit, Counter Fraud Operations, Electoral Service, Governance, Organisational Resilience, Information Management, Assurance & Business Development, Community Safety.
- Includes: Children in Care, Safeguarding, Support for Vulnerable Families, Youth Activities, Fostering and Adoption.
- Includes: Education Management, High Needs Support. Also includes Primary, Secondary, Special Schools and Nurseries.
- Includes: Commercial & IT Services, Growth & Development (Estates, Housing & Regeneration), Human Resources & Organisational Development, Communications and Strategy
- Includes: Street Scene, Transport & Highways (includes Parking & Infrastructure) and Green Spaces & Leisure
- Includes: Housing Benefits, Financial Planning, Insurance, Revenue & Benefits, Grants, Finance Business Partnering, Accounts Receivable, Accounts Closure, Treasury Management & Pension Finance.
- Includes: Highway and Pavement Maintenance, Regulatory Services, Trading Standards, and Environmental Health

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 2021/22 at £332.017m and that of 2022/23 at £336.592m and the changes to the Council Tax requirement 2021/22 of £251.906m and that of 2022/23 of £263.400m. 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 2021/22	332.017
Expenditure Funded by One-Off Grants	(11.225)
Service Pressures	14.019
Contingency for Risks and Other Expenditure	(0.435)
Inflation	10.170
Savings Required to Balance Budget	(7.954)
Barnet Services Net Budget 2022/23	336.592

Council Tax requirement

The Council Tax at Band D is £1,746.29 for 2022/23. The tax base in Barnet has increased from 148,094 to 150,834. The change in the Council Tax requirement is set out in the table below.

	Number of properties
Council Tax Base 2021/22	148,094
Council Tax Base 2022/23	150,834
Increase in Tax Base	2,740

	Barnet £'m	GLA £'m	Total £'m
Council Tax Requirement 2021/22	198.050	53.856	251.906
Increase due to tax base - Barnet	3.664		3.664
Increase due to tax base - GLA		0.996	0.996
Increase due to rate change - Barnet	2.017		2.017
Increase due to rate change - Barnet		4.816	4.816
Council Tax Requirement in 2022/23	203.731	53.856	251.906

Outstanding loans

At 31 March 2021, the council's outstanding long-term loan terms totalled £491.486m. The average rate of borrowing on the council's outstanding long-term debt is 1.5%.

Capital Programme

The council is planning to spend £1,150.353 million on capital projects from 2021/22 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.

Service	£'m					Total
	2021/22	2022/23	2023/24	2024/25	2025/26	
General Fund Services	265.429	220.742	159.740	74.299	33.329	753.539
Housing Revenue Account	77.584	116.783	89.531	62.665	50.251	396.814
Total	343.013	337.525	249.270	136.965	83.580	1,150.353

Greater London Authority (GLA)

Introduction

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 (Met Police)	267.13	10.00	277.13
LFC (Fire Brigade)	56.87	1.93	58.80
GLA	22.57	0.00	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 budget is funded (£ million)	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 taxpayers (£m)	1,213.6

Changes in spending (£ million)	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
Amount met by council taxpayers (£m)	1,213.6

Lee Valley Regional Park Authority

Lee Valley Regional Park is a unique leisure, sports and environmental destination for all residents of London, Essex and Hertfordshire. The 26-mile-long, 10,000-acre Park, much of it formerly derelict land, is partly funded by a levy on the council tax. This year there has been a 2% 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		
	2020/21 £m	2022/23 £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.

Crossrail Business Rate Supplement (BRS)

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 (CIL) on new developments in London to finance Crossrail. The developer pays this levy. Business ratepayers of larger properties have contributed through a special Crossrail Business Rate Supplement (BRS) since April 2010.

Under the current funding package, the GLA is expected to contribute 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 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

020 7983 4100
crossrail-brs@london.gov.uk
www.london.gov.uk/crossrail-brs
 Finance, GLA, City Hall, London E16 1ZE

Environment Agency South East Region

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

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

The Environment Agency has powers in respect of flood and coastal erosion risk management for 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		
	2021/2022	2022/2023
	'000s	'000s
Gross Expenditure	£116,470	£148,034
Levies Raised	£12,042	£12,282
Total Council Tax Base	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 in 2021/2022 to £12,281,930 for 2022/2023.

www.environment-agency.gov.uk