

# How is your money spent? Your council tax explained



## Introduction from the Leader of the Council

Dear resident,  
You will see that Hillingdon Council has frozen the Hillingdon element of council tax for all residents for an

**eighth successive year and until at least 2019, 12 years in total for older people. Most fees and charges, including parking, will also remain unchanged this year.**

Despite ongoing reductions in central government funding and at a time where other councils are being forced to make service reductions and cuts, our policy of sound financial management has ensured that we are still able to invest millions in maintaining your services and facilities.

Supporting our older residents is extremely important to us, with over-65s benefiting from our free burglar alarm scheme, winter heater loans, free swimming sessions and lessons, free allotments and tea dances. Over-80s also continue to receive the TeleCareLine service free of charge, which helps residents maintain their independence at home.

Hillingdon is also ensuring every child in the borough has a quality school place close to where they live and our £315 million school building and expansion programme, one of the largest in London, has expanded, built and rebuilt many primary schools in the borough. The council's focus will now turn to secondary schools, with £145 million earmarked for new buildings, classrooms and facilities. The newly rebuilt Northwood School is set to open for the 2016 academic year. The council will also invest £2.6 million in CCTV cameras to enforce keep clear parking restrictions outside all schools in the borough.

We are continuing to invest in your libraries and leisure facilities. Visits to our 17 rebuilt or refurbished libraries are still on the rise, with 1.6 million recorded in 2015. Increased visitor numbers illustrates how

residents are enjoying the upgraded facilities, extended opening hours, and the wider range of services on offer. Leisure programmes and facilities are also being improved. Plans are currently being developed for a new theatre in Uxbridge and a borough museum. A high-tech visitor and education centre will also be built at the Battle of Britain Bunker. Additionally, three new youth clubs are being planned.

Maintaining free weekly recycling and waste collections and making improvements to your waste and recycling services, including food and garden waste and textile recycling, is ensuring that the council gives you an easy to use service and that Hillingdon continues to recycle record amounts of waste.

In the last financial year, the council invested record levels in resurfacing more than 200 of the borough's roads and we will continue to make sure these are in the best possible condition throughout the year ahead. Boosting business and supporting your high streets also remains a key focus for us. We have approved more than £15 million regeneration works over a five year period and this year, improvements will be seen in Hayes, Uxbridge and Eastcote.

Improving and enhancing your local environment is also crucial. Last year we received more Green Flags for our parks and green spaces than any other local authority for the third year running. We also won the prestigious Gold accolade in the Britain in Bloom competition.

Although we are still in an economically challenging time, Hillingdon's relentless commitment to strong financial management and its business transformation programme to reshape how we deliver value for money services, means that the council is able to maintain its clear focus on putting its residents first and at the heart of everything we do.

Cllr Ray Puddifoot MBE  
Leader of the Council

**0% increase for  
Hillingdon residents**

**8<sup>th</sup>  
year  
running**



**HILLINGDON**  
LONDON

[www.hillingdon.gov.uk](http://www.hillingdon.gov.uk)

## Your council tax

This booklet contains information about your council tax for the financial year beginning on 1 April 2016. It tells you how much you will pay, how the money will be used and how much goes to other organisations such as the Greater London Authority (GLA), which is headed by the Mayor of London.

Every house in the country receives a council tax bill. Whether you live in a house or a flat, own your own house or rent, everyone has to pay council tax which helps to pay for the nearly 800 services that Hillingdon Council delivers for local people – everything from schools, leisure centres, youth centres, children's centres and libraries to our waste and recycling, parks, keeping you safe, services for the elderly and housing.

Once again, by putting our residents first we are working hard to keep your council tax as low as possible and for the eighth year running, we have frozen council tax in Hillingdon. This table shows the amount you will pay for Hillingdon Council's services and how much you will pay to the GLA, which includes the police and fire service.

Property band	Hillingdon £	GLA £	Total council tax payable £	Property value (1991 value) £
A	741.95	184.00	925.95	up to 40,000
B	865.61	214.67	1,080.28	40,000 to 52,000
C	989.27	245.33	1,234.60	52,000 to 68,000
D	1,112.93	276.00	1,388.93	68,000 to 88,000
E	1,360.25	337.33	1,697.58	88,000 to 120,000
F	1,607.57	398.67	2,006.24	120,000 to 160,000
G	1,854.88	460.00	2,314.88	160,000 to 320,000
H	2,225.86	552.00	2,777.86	more than 320,000

## Valuation of properties and valuation banding appeals

All homes, including houses, flats, mobile homes and house boats must pay council tax. Every property is placed in a valuation band for England by the Listing Officer at the Valuation Office Agency (for HM Revenue and Customs).

Your council tax bill shows which band your property is in based on the expected sale price as at 1 April 1991. If you have an enquiry about the banding of your property or wish to appeal against it, please contact the Valuation Office Agency (VOA) at [www.gov.uk/voa/contact](http://www.gov.uk/voa/contact) or call the VOA Centralised Switchboard on 03000 501 501.

## Council tax appeals

You can appeal against your council tax if you think:

- you are not the resident or owner
- your property is exempt
- there has been a mistake in calculating your bill.

If you want to appeal, you must tell us in writing, giving the reasons why you are appealing.

You must continue to pay your council tax while your appeal is being dealt with. We will refund any money that you have overpaid, if your appeal is successful.

## Discounts for the over 65s

Hillingdon Council offers all residents over 65 years of age a council tax discount, if:

- you, or your partner, are 65 or over on 1 April 2016
- you are living in a property in the London Borough of Hillingdon and responsible for paying the council tax
- you do not receive a council tax reduction.

**If you think you may be entitled to the over 65s discount and it is not already shown on your bill please contact us on 0300 123 1384.**

## Are you entitled to a reduction?

In some cases, you may be entitled to a reduction. If you are the only adult living in a property, you may be entitled to a 25 per cent discount. We work out your council tax based on at least two adults living at the property. However, some people are not counted for council tax purposes, which may entitle you to a reduction even if you do not live alone.

These are:

- full time students, student nurses, apprentices (earning less than £195 a week) and youth training trainees
- 18 and 19 year olds who are in, or who have just left, a course of education for the period 1 May to 31 October
- patients in hospital and people looked after in a care home
- people who are severely mentally impaired
- those staying in certain hostels or night shelters
- care workers on low pay working for charities
- people caring for someone with a disability who is not a spouse, partner or child under 18 years of age
- members of visiting armed forces and certain international institutions
- members of religious communities (monks and nuns)
- people in prison (unless sentenced for non-payment of council tax or a fine)

- if your property has an annexe that is occupied by a relative, you may be entitled to a 50 per cent reduction in the amount of council tax you have to pay.

If you think you qualify please contact us on 0300 123 1384.

## Discounts for empty homes

From 1 April 2016 a 100 per cent discount will be applied to a property that is unoccupied and substantially unfurnished, including newly built property for up to 21 days (prescribed Class C). The discount is reduced to zero per cent after 21 days which means that the full council tax will be payable if the property remains empty after 21 days.

Similarly a 100 per cent discount will be applied to a property that is undergoing (or requires) major repair work or is being structurally altered for a period of 21 days (prescribed Class D). Thereafter, the full council tax will be due on the property after 21 days.

The council will only award a discount when the position has been verified. It is therefore important to advise the council as soon as your property becomes empty.

Second homes and furnished properties which are not used as a sole or main residence will no longer attract a discount from 1 April 2016.

## Exemptions

The following properties are exempt from council tax:

- previously occupied and owned by a charity (exempt for up to six months)
- was last occupied by someone who has gone into prison (unless sentenced for non-payment of council tax or a fine)
- was last occupied by someone who has gone into hospital or a nursing home to receive personal care
- where probate or letters of administration are awaited (exempt for up to six months after either have been granted)
- where occupation is prohibited by law
- is waiting to be occupied by a minister of religion
- where the previous occupier has moved elsewhere (other than hospital or care home) to receive or provide personal care through old age, disability, illness or mental disorder past or present, or through alcohol or drug dependence
- is owned by a full time student and was their last sole or main residence
- has been repossessed
- where the liable person is acting as a trustee in bankruptcy.

Exemptions also apply to:

- student halls of residence, forces' barracks and married quarters, a caravan pitch or mooring not in use and an unoccupied annexe which is part of a single dwelling
- property where the liable person is a member of (or has a relevant association with) visiting armed forces, or is a visiting non-UK citizen entitled to diplomatic privileges or immunities
- property where all residents are full time students or is occupied by person(s) under 18, or those severely mentally impaired
- an annexe of an occupied dwelling which is occupied by a dependent relative.

Certain conditions may apply to discounts or exemptions. Please contact the council tax office for further details.

**If your council tax bill shows a discount, the council has made the assumption that you are entitled to the discount for the period covered by the bill. If this assumption is no longer correct as your circumstances have changed, or you know that they will change during the period covered by your bill, please let us know. You are required to let the council know in writing within 21 days of realising that you are no longer entitled to a discount. A failure to do this without a reasonable excuse could lead to a £70 penalty.**

If you are unsure whether your change of circumstances will affect any entitlement to discount, please contact us for advice.

## People on a low income

If you are on a low income you can apply for council tax reduction on the amount you have to pay. The level of reduction will depend on the size of your family, your savings, your income and the amount of council tax. The maximum reduction you can receive is 75 per cent, or where you or any member of your household is in receipt of any disability premium, the maximum would be 90 per cent. If you are receiving Income Support, Universal Credit (without any earned income), Job Seekers Allowance, or Employment Support Allowance you have to pay 25 per cent or 10 per cent (if in receipt of disability premium). This could be more if you have non-dependant adults living with you. More details of the council's local council tax reduction scheme can be found at [www.hillingdon.gov.uk/counciltax](http://www.hillingdon.gov.uk/counciltax).

## Couples

If you are married or living with someone as husband, wife or same sex partner you will normally be jointly responsible for the council tax bill. Only make one claim for council tax reduction, which will be assessed on your joint income.

## Capital limit

If you or your partner has savings of more than £16,000 you will not be entitled to council tax reduction. For couples, the £16,000 applies for each claim not for each person. However, if you are receiving the guarantee part of the pension credit there is no savings limit.

## Non-dependents deduction

Your council tax reduction will be affected if you have someone other than your partner or dependent children living in your household. The amount will depend on the person's gross weekly income. More details on the non-dependant deductions can be found at [www.hillingdon.gov.uk/ctrscheme](http://www.hillingdon.gov.uk/ctrscheme). You can also find out how much council tax reduction you may be entitled to by using the council tax reduction calculator at [www.hillingdon.gov.uk/counciltax](http://www.hillingdon.gov.uk/counciltax).

## People with disabilities

You may be entitled to a reduction in your council tax bill if your home has certain features which are essential (or of major importance) to the wellbeing of a disabled person who lives there. These are:

- a room (other than a bathroom, kitchen or toilet) used mainly by a disabled person (for example for storing dialysis equipment or a ground floor bedroom in a property with two or more floors)
- an additional kitchen or a bathroom (with bath and/or shower, not just a toilet and wash basin) for use by the disabled person
- extra space inside the property to allow for the use of a wheelchair.

If you are eligible, your bill will be reduced to that of a property in the valuation band immediately below the actual band of your property.

## How to pay

Council tax is usually paid in 10 instalments from April to January or you can apply to pay in 12 instalments. If you wish to do so your request must be received in writing by 1 April. Where requests are received after 1 April, council tax will be payable in the number of months remaining up to and including March of the following year. Details of the different payment methods and contact information are at [www.hillingdon.gov.uk/counciltax](http://www.hillingdon.gov.uk/counciltax).

## This year's council tax

For the eighth successive year (the tenth for those aged over 65) Hillingdon's element of council tax will not increase and the Greater London Authority's element of council tax will decrease by 6.4 per cent. Hillingdon's budget for 2016/17 includes £13.3 million savings and efficiencies, which allows council tax to be held at 2009/10 levels (2007/08 for those over 65) despite significant reductions in central government funding.

## This year's council tax

Amount to be raised by council tax	2015/16 £'000	2016/17 £'000
Gross expenditure on services	449,437	425,636
Service income (specific government grants, fees and charges)	(232,406)	(215,999)
<b>Net expenditure on services</b>	<b>217,031</b>	<b>209,636</b>
Corporate income (business rates, general government grants and use of balances)	(115,532)	(103,051)
<b>Hillingdon's council tax requirement</b>	<b>101,499</b>	<b>106,585</b>
Greater London Authority precept	26,904	26,433
<b>Total council tax requirement</b>	<b>128,403</b>	<b>133,018</b>

Band D properties	2015/16	2016/17
Band D equivalent properties	91,200	95,770
<b>Charge for Band D properties</b>	<b>£1,407.93</b>	<b>£1,388.93</b>

## Development of 2016/17 budget from the 2015/16 budget

	£'000
<b>Council tax requirement 2015/16</b>	<b>101,499</b>
Decrease in central government funding	13,153
Growth in business rate income	(480)
Inflationary cost increases	2,967
Increase in contingency	8,383
Savings and efficiencies	(13,309)
Priority growth	(220)
Corporate adjustments	(5,408)
<b>Council tax requirement 2016/17</b>	<b>106,585</b>

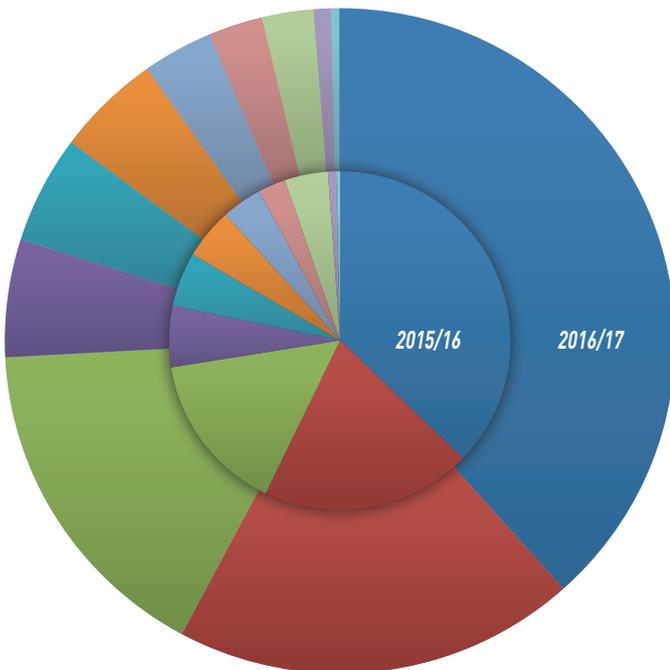
## What do I get for my money?

The council delivers nearly 800 different services which directly benefit local residents and the borough. These services are funded through a combination of grants from central government, a share of local business rates and your council tax. The amount to be raised from council tax is known as the council tax requirement.

Further information about the council's budget and services can be found at [www.hillingdon.gov.uk](http://www.hillingdon.gov.uk).

The split of costs between the council's different services is shown below

	2015/16 £'000	Change £'000	2016/17 £'000
Adult social care	80,830	(316)	80,513
Cultural, environmental and planning services	43,257	(2,679)	40,578
Children's social care	33,164	1,175	34,339
Highways, roads and transport services	12,631	(614)	12,017
Education services	11,223	(186)	11,037
Housing services	10,482	182	10,664
Central services to the public	8,332	(1,151)	7,180
Corporate and democratic core	5,689	(210)	5,480
Capital financing charges	8,940	(3,688)	5,251
Priority growth and general contingency	1,654	80	1,734
Levies and other London-wide charges	829	14	843
<b>Net expenditure on services</b>	<b>217,031</b>	<b>(7,395)</b>	<b>209,636</b>



# Greater London Authority

## Introduction

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

The current financial climate means the public sector must provide better public services with fewer resources. This year's budget has required some tough choices to be made.

Within this context it seeks to protect the key services Londoners expect from the Mayor – safer streets, investment in transport infrastructure and more affordable housing.

## Council tax and budget information

The GLA's share of the council tax for a typical Band D property has been reduced by £19 to £276. The table below shows how this is allocated.

A Band D council taxpayer in the City of London, which has its own police force, will pay £73.89.

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

## Investing in frontline services

The Mayor's budget includes large savings and efficiencies across the GLA group in 2016/17. These savings have allowed the Mayor to reduce his precept on London council taxpayers and release cash to meet his key priorities. These include:

- investing in frontline policing by maintaining officer numbers at or around 32,000;
- increasing the supply of affordable homes, on top of the 100,000 delivered since 2008 using new approaches like creating over 20 new Housing Zones;
- ensuring the London Fire Brigade has enough resources to maintain attendance targets at incidents;
- investing £200 million in bus priority schemes, £913 million in cycling and £4 billion in London's roads alongside programmes to improve air quality and reduce carbon emissions;

- continuing upgrades to the Underground, London Overground and Tramlink including investing £250 million to ensure that 50 per cent of Rail and Underground stations are step-free by 2018;
- completing the delivery of Crossrail along with the extension of the Northern line to Battersea and Nine Elms and the London Overground to Barking Riverside;
- working with London boroughs to maintain existing concessionary travel schemes. This includes free 24 hour travel for the over 60s, the disabled, armed forces personnel in uniform and eligible war veterans with discounts on travelcards available for apprentices; and
- creating over 200,000 jobs through the GLA group's work, including 20,000 part time jobs to help parents return to work plus supporting and creating apprenticeship opportunities for young Londoners.

## Summary of GLA budget

The following tables compare the GLA group's spending for 2016/17 with last year and set out the reasons for the changes. The reduction in gross expenditure reflects the impact of the phased ending of the contribution of London council taxpayers to fund the 2012 Games and the assumed profiling of transport investment. This is offset by an increase of nearly £50 million in the police budget. Overall the council tax requirement has fallen mainly because of the £19 drop in the Mayor's precept per Band D property. Find out more about the budget on the GLA website: [www.london.gov.uk/budget](http://www.london.gov.uk/budget) or call 020 7983 4000.

How the GLA budget is funded (£m)	2015/16	Change	2016/17
Gross expenditure	11,451	30	11,481
Government grants and business rates	-4,226	241	-3,985
Fares, charges and other income	-6,364	-214	-6,578
Use of reserves	-60	-84	-144
Amount met by council tax payers	801	-27	774

Changes in Spending (£m)	2016/17
2014/15 council tax requirement	801
Inflation	193
Efficiencies and other savings	-304
New investment to improve services	164
Other changes	-80
2016/17 council tax requirement	774

## Environment Agency

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

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

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

### Thames Regional Flood and Coastal Committee

	2015/16 £'000	2016/17 £'000
Gross expenditure	74,750	75,700
Levies raised	10,700	10,912
<b>Total council tax base</b>	<b>4,674</b>	<b>4,801</b>

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

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

The total local levy raised has increased from £10,699,500 in 2015/16 to £10,912,420 for 2016/17.

## 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 is 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.leevalleypark.org.uk](http://www.leevalleypark.org.uk).

Budget/Levy changes	2015/16 £m	2016/17 £m
Authority operating expenditure	11.8	11.8
Authority operating income	(3.0)	(3.3)
<b>Net service operating costs</b>	<b>8.8</b>	<b>8.5</b>
Financing cost		
– debt servicing/repayments	0.6	0.5
– capital investment	1.8	1.8
<b>Total net expenditure</b>	<b>11.2</b>	<b>10.8</b>

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

## London Pensions Fund Authority

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

For 2016/17, the income to be raised by levies is set out below. The Greater London levy is payable in all boroughs, the inner London levy only in inner London Boroughs (including the City of London). The figures show the total to be raised and, in brackets, the percentage change on the previous year.

	£'000	Change
Inner London	13,065	(0%)
Greater London	10,318	(0%)
<b>Total</b>	<b>23,383</b>	<b>(0%)</b>