

How is your money spent? Your council tax explained



Dear resident,
Hillingdon Council has once again frozen the Hillingdon element of council tax for all residents for a ninth successive year, and up to and including 2018/19 (12 years in total) for older people. We have also declined to raise tax by charging

the Social Care Precept. You will see a small increase in your bill this year as the Mayor of London has increased the precept that he sets for the services that he and the GLA have responsibility to deliver.

However setting the Council budget is not only about freezing or raising taxes, it is about maintaining service delivery and facilities for residents. Despite continuing reductions in central government funding, and at a time where other councils are not only raising taxes but cutting service delivery, our policy of sound financial management and business delivery has ensured that we are still able to invest in both services and facilities.

As regards fees and charges levied by the Council once again parking charges have been frozen for residents and Hillingdon continues to benchmark fees and charges against neighbouring boroughs and other service providers with our charges being set at a maximum of 90% of what our neighbours charge.

We are continuing to ensure that you have access to high quality leisure amenities. Enhancement works were carried out at the Compass Theatre last year, a number of bowls clubs were rebuilt and the new visitor centre at the Battle of Britain Bunker is currently under construction, with work also set to commence on the borough museum in Uxbridge later this year. Our seventeen rebuilt or refurbished libraries offer a comprehensive service including an exciting activity programme with events for all ages, turning them into real community hubs.

Supporting our older residents is extremely important to us with our over-65s being able to benefit from our free burglar alarm scheme, free swimming sessions, free allotments, winter heater loans and a range of supported outings and parties for clubs and associations. Over-80s also continue to receive the TeleCareLine service free of charge which helps them maintain their independence at home.

Education is another council priority and we are continuing to ensure that every child in the borough has a school

place near to where they live. The focus of our school building and expansion programme, one of the largest in London has turned to secondary schools, with the £35 million rebuilt Northwood School opening last year.

During the last financial year, the council also invested in its road resurfacing programme and this will continue and will include pavements. Safety was also prioritised in 2016 with investment of over £2 million in CCTV cameras to enforce "Keep Clear" parking restrictions outside schools across the borough. The environment and safety were also a consideration in investing £5.2 million in a new street lighting programme to replace all street lights in Hillingdon with LED lighting.

Boosting business and supporting your high streets also remains a key focus and we are continuing with our £15 million regeneration programme over a five-year period. Our Hillingdon *First* scheme, now in its ninth year, continues to provide residents with preferential rates for parking and leisure facilities and access to libraries and also champions local businesses by offering them the chance to boost their trade by offering discounts to local residents.

We are continuing to provide free weekly recycling and waste collections and make improvements to your local environment. Last year we received more Green Flags for our parks and green spaces than any other local authority in the UK for the fourth year running, we also won Gold in the London in Bloom competition and invested in community facilities, such as playgrounds and outdoor gyms to give you parks and amenities you can feel proud of and this will continue in the coming year.

In Hillingdon, we will continue to put our residents first and at the heart of all that we do. There are still financially challenging times ahead for all local authorities but through our policy of sound financial management and our business transformation programme, as well as continuing to freeze Council Tax and continue service delivery, we have built up record levels of financial balances and reserves to assist us in dealing with those challenges.

Leader of the Council
Cllr Ray Puddifoot MBE

0% increase for
Hillingdon residents

9th
year
running



HILLINGDON
LONDON

www.hillingdon.gov.uk/counciltax

Your council tax

This booklet contains information about your council tax for the financial year beginning on 1 April 2017. 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 services that Hillingdon Council delivers for local people – everything from leisure centres, young people's centres, children's centres and libraries to waste and recycling, parks, keeping you safe, services for the elderly and housing.

We continue to put our residents first by working hard to keep your council tax as low as possible and, for the ninth year running, we have frozen council tax in Hillingdon. Table 1 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.

Table 1: Council tax by band

Property band	Hillingdon £	GLA £	Total council tax payable £	Property value (1991 value) £
A	741.95	186.68	928.63	up to 40,000
B	865.61	217.79	1,083.40	40,000 to 52,000
C	989.27	248.91	1,238.18	52,000 to 68,000
D	1,112.93	280.02	1,392.95	68,000 to 88,000
E	1,360.25	342.25	1,702.50	88,000 to 120,000
F	1,607.57	404.47	2,012.04	120,000 to 160,000
G	1,854.88	466.70	2,321.58	160,000 to 320,000
H	2,225.86	560.04	2,785.90	more than 320,000

Valuation of properties and valuation banding appeals

All homes, including houses, flats, mobile homes and houseboats, must pay council tax. Every property is placed in a valuation band for England by the listing officer at the Valuation Office Agency (VOA) 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 VOA via 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 over-65s

Hillingdon Council offers a council tax discount, if:

- you, or your partner, are 65 or over on 1 April 2017
- you are living in a property in the London Borough of Hillingdon and responsible for paying the council tax **and**
- 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, the following people are not counted for council tax purposes, which may entitle you to a reduction, even if you do not live alone:

- 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 in any year
- 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

A discount of 100 per cent 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 that are not used as a sole or main residence will no longer attract a discount.

Exemptions

The following unoccupied 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 the following occupied properties:

- student halls of residence, forces' barracks and married quarters, a caravan pitch or mooring not in use and an unoccupied annexe that 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 that is occupied by a dependent relative

Certain conditions may apply to discounts or exemptions. Please call 0300 123 1384 for advice.

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, because 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. 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 call 0300 123 1384 for advice.

Empty homes premium

From 1 April 2017, properties that have been unoccupied, and substantially unfurnished for two years or more, will be subject to a charge of 150 per cent. Periods of six weeks or less when the property is occupied/furnished are disregarded for the purposes of calculating the two-year period for the empty homes premium.

The empty homes premium will not be charged to properties left empty for a specific purpose that have a specific statutory exemption, for example:

- when a person goes into care
- a property that would otherwise be the sole or main residence of a member of the armed services, who is absent from the property as a result of such service
- a dwelling that forms part of a single property being treated by a resident of that property as part of the main dwelling, ie. annexes

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 Seeker's 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.

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. 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.

People with disabilities

You may be entitled to a reduction in your council tax bill if your home has certain features that are essential (or of major importance) to the wellbeing of a disabled person who lives there. These features 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 online at www.hillingdon.gov.uk/counciltax.

This year's council tax

For the ninth successive year (the eleventh for over-65s) Hillingdon's element of council tax will not increase; the Greater London Authority's element of council tax will increase by 1.5 per cent. In addition to not increasing council tax, Hillingdon Council will not raise the Social Care Precept for the second year running.

Hillingdon's budget for 2016/17 includes £15.5 million savings and efficiencies, which allows council tax to be held at 2009/10 levels (2007/08 for over-65s) despite significant reduction in central government funding.

Table 2: Amount to be raised by council tax

	2016/17 £'000	2017/18 £'000
Gross expenditure on services	425,636	422,948
Service income (specific government grants, fees and charges)	(197,548)	(202,253)
Net expenditure on services	228,088	220,695
Corporate income (business rates, general government grants and use of balances)	(121,503)	(112,496)
Hillingdon's council tax requirement	106,585	108,199
Greater London Authority precept	26,433	27,224
Total council tax requirement	133,018	135,423
	2016/17	2017/18
Divided by Band D equivalent properties within the borough	95,770	97,220
Charge for each Band D household	£1,388.93	£1,392.95

Table 3: Development of 2016/17 budget

	£'000
Council tax requirement 2016/17	106,585
Decrease in government funding	12,545
Growth in business rate income	(4,879)
Movement in drawdown from balances	1,341
Inflationary cost increases	5,863
Increase in contingency	3,675
Savings and efficiencies	(15,508)
Priority growth	100
Corporate adjustments	(1,523)
Council tax requirement 2017/18	108,199

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 can be found at www.hillingdon.gov.uk/budgetreports.

Table 4: The split of costs between different council services

	2016/17 £'000	Change £'000	2017/18 £'000
Adult social care	77,308	463	77,771
Cultural, environmental and planning services	40,522	(1,786)	38,735
Children's social care	36,871	(151)	36,720
Public health	18,452	(454)	17,997
Highways, roads and transport services	13,276	(476)	12,800
Education services	12,470	(2,465)	10,005
Housing services	10,406	(1,403)	9,003
Central services to the public	6,486	(670)	5,816
Corporate and democratic core	5,004	(261)	4,743
Capital financing charges	4,717	(18)	4,699
Priority growth and general contingency	1,734	(171)	1,563
Levies and other London-wide charges	843	0	843
	228,088	(7,393)	220,695

Greater London Authority

This is Sadiq Khan's first budget as the new Mayor of London. It is based on 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, while building on our city's extraordinary creativity, tolerance, diversity and openness to the world.

Sadiq will not tolerate any waste of public money, particularly against a background of ever tightening resources from the government. This year's budget has, therefore, required some tough choices. It will improve the key services Londoners need. That means making transport fares more affordable and building more affordable homes. The budget also provides resources to support jobs and growth, improve neighbourhood policing, tackle homelessness and make London a fairer and cleaner place to live.

Council tax for GLA services

The GLA's share of the council tax for a typical Band D property has been increased by £4.02 (or 8p per week) to £280.02, allowing the Mayor to help maintain police officer numbers across London and keep Londoners safe. A Band D council taxpayer in the City of London, which has its own police force, will still pay £73.89.

Table 5: The GLA's share of council tax

Council tax	2016/17 £	Change £	2017/18 £
MOPAC (Met Police)	202.11	4.02	206.13
LFEPA (Fire Brigade)	47.04	0.97	48.01
GLA	24.72	(0.92)	23.80
TfL (Transport)	2.13	(0.05)	2.08
Total	276.00	4.02	280.02

Investing in frontline services

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

- making transport more affordable. Single bus fares, single pay-as-you-go fares on the Tube and DLR and Santander cycle hire scheme charges will be frozen until at least 2020. This will save travellers around £40 million in 2017/18. The new bus and tram one-hour Hopper fare will also be extended over the next four years
- investing £3.15 billion to build 90,000 new affordable homes in London
- improving neighbourhood policing for all Londoners and providing better support for victims of crime. Extra resources will also be provided to tackle knife crime and protect vulnerable children and women at risk of abuse
- investing in frontline policing by maintaining a strategic target of 32,000 police officers in London
- tackling London's filthy air by doubling the amount spent on improving air quality to £875 million by 2021/22
- 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. Discounts on travelcards are also available for apprentices
- increasing capacity on the London Underground and expanding the Overground, DLR and tram network, while planning for the opening of Crossrail by 2019
- making public transport more accessible for everyone. In 2017, work will be undertaken to make Bond Street, Finsbury Park, Tottenham Court Road, Victoria, Harrow on the Hill and Newbury Park Tube stations step free
- ensuring a fire engine arrives within 10 minutes of any incident being reported at least 90 per cent of the time
- funding new projects to bring Londoners together, tackle inequality, improve the environment and boost London's economy

Summary of GLA budget

The following tables compare the GLA group's spending for 2017/18 with last year and set out why it has changed. The GLA's gross expenditure is higher this year, primarily as a result of the impact of the 2017 business rates revaluation, which has increased the share of London's revenues the Mayor has to pay over to the government to support local services elsewhere in England, alongside additional investment in transport. Overall, the council tax requirement has increased as a result of the additional funding for policing, alongside a 2.4 per cent increase in London's residential property taxbase. Find out more about the GLA's budget at www.london.gov.uk/budget or call 020 7983 4000.

Table 6: How the GLA budget is funded

	2017/18 £m
Gross expenditure	11,758.4
Government grants and business rates	(4,670.3)
Fares, charges and other income	(6,282.3)
Use of reserves	(1.0)
Amount met by council tax payers	804.8

Table 7: Development of 2017/18 GLA budget

Changes in spending	2017/18 £m
2016/17 council tax requirement	774.3
Inflation	183.3
Efficiencies and other savings	(317.8)
New investment to improve services	42.9
Other changes (for example fares revenue and government grants)	122.1
2017/18 council tax requirement	804.8

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 outlined below:

Table 8: Thames Regional Flood and Coastal Committee budget

	2016/17 £'000	2017/18 £'000
Gross expenditure	76,358	98,813
Levies raised	10,912	11,130
Total council tax base	4,801	4,906

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 £10,912,420 in 2016/17 to £11,129,577 for 2017/18.

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 six 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.

Table 9: Lee Valley Regional Park Authority budget

<i>Budget/levy changes</i>	<i>2016/17 £m</i>	<i>2017/18 £m</i>
Authority operating expenditure	11.8	11.8
Authority operating income	(3.3)	(3.4)
Net service operating costs	8.5	8.4
Financing costs		
– debt servicing/repayments	0.5	0.5
– capital investment	1.8	1.3
Total net expenditure	10.8	10.2
Total levy	(10.8)	(10.2)

Further details on how this budget is spent and the amount each council contributes can be found at 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 2017/18, 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.

Table 10: London Pensions Fund Authority levy

<i>Share of levy</i>	<i>£</i>
Inner London	17,061,131
Greater London	6,321,819
Total	23,382,950 0% change