

Council Tax and Business Rates in Barnet

2019/20

Contents

Message from the Leader of the Council	4	Non-Domestic Rates explained	14
Council budgets 2019/20	5	Non-Domestic Rates	14
How we spend your money	5	Business Rate Supplement	14
How we spend your money 6		Rateable Value	14
How are we doing? 7		National Non-Domestic Rating Multiplier	15
What you pay 8		Business Rates Instalments	15
Appeals against valuation bands	8	Revaluation 2017 and Transitional Arrangements	15
Who has to pay Council Tax? 9		Unoccupied Property Rating	15
Exemptions	9	Partly Occupied Property Relief	16
Fighting fraud in Barnet	10	Small Business Rate Relief	16
Instalments to pay your Council Tax	10	Charity and Community Amateur Sports Club Relief	16
Appeals against liability	11	Relief for Local Newspapers	17
Adult Social Care Precept	11	Spring Budget 2017 Relief Scheme: Supporting Small Business	17
Discounts 12		Spring Budget 2017 Relief Scheme: Discretionary Scheme	17
Empty properties	12	Retail Discount	17
Second homes	12	Local Discounts	18
Empty Home Premium	12	State Aid	18
Council Tax discretionary relief scheme	13	Hardship Relief	18
Council Tax Support	13	Rating advisers	18
Reductions for people with disabilities	13		
Change of circumstances	13		

Council Tax details 2019/20 19

Annual Budget and Performance Report	19
Budget	20
Why the cost of Barnet's services has changed	21
Council Tax requirement	21
Outstanding loans	21
Capital Programme	21

Greater London Authority (GLA) 22

Council tax for GLA services	22
Transport for London (TfL)	23
London Fire Commissioner (LFC)	24
London Legacy Development Corporation (LLDC)	24
Old Oak and Park Royal Development Corporation (OPDC)	24
Summary of GLA Group budget	24
Detailed budget by service area	25

Lee Valley Regional Park Authority 26

Crossrail Business Rate Supplement (BRS) 27

What is Crossrail and how will it benefit your business?	27
Developments in the construction and financing of Crossrail	27
How will London's businesses help fund Crossrail?	27
Does my business have to pay the Crossrail BRS?	27
How much do I pay if my property's rateable value is above £70,000?	27
Keeping you up to date	27

Environment Agency South East Region 28

Message from the Leader of the Council

We are increasing general Council Tax by 2.99 per cent this year. This will mean an extra £36 per year for a Band D property.

This is not a decision we have taken lightly, following consecutive freezes on general Council Tax for the last nine years.

We have successfully saved more than £155 million since 2010, while maintaining high levels of resident satisfaction and protecting frontline services as much as possible.

However, we are facing a budget gap of £75 million between now and 2024. Nearly £20 million of savings need to be made in 2019/20 alone.

To put that in context: we currently spend more than £170 million every year supporting some of the borough's most vulnerable individuals.

The public sector as a whole now has less money to spend. It means that we might need to stop doing some things or do them in a more efficient way. We are looking at how we can find opportunities to generate more income. For example, forming innovative partnerships, and making best use of our land and buildings to increase rental income.

We will continue to invest in Children's Services and Adult Services. Our most vulnerable residents remain an absolute priority.

I am pleased that pupils in Barnet topped national GCSE league tables last year, beaten only narrowly by the Isles of Scilly. Barnet was ranked second based on Progress 8 scores, which gauge the progress made by each student during their time at secondary school.

We will strive to keep our neighbourhoods clean and tidy, and improve our streets by tackling the growing problem of littering and fly-tipping.

The recent crackdown on antisocial behaviour in Burnt Oak shows just how hard work can help transform an area. We are now, with the assistance of the police, taking firm action against those who fly-tip, litter and commit antisocial behaviour. We will continue to ensure that we take targeted action in other areas of the borough as and when they require it.

Investment in roads and pavements remains a priority. We have invested £50 million over the last five years, including a £16 million programme this year. We resurfaced and improved 47 roads and 23 pavements last year and repaired 2,918 potholes, in response to what was a particularly tough winter.

We are fortunate to lay claim to so many wonderful parks and green spaces in Barnet. Improvement works to the tune of £5 million recently started at Silkstream Park and Montrose Playing Fields in Burnt Oak.

We will also soon see the arrival of two new leisure centres at Barnet Copthall and New Barnet. Each centre will boast state-of-the-art facilities, including three swimming pools, a five-court sports hall, and a modern gym.

This council has decided to retain weekly bins collections. To enable us to do this we recently introduced new rounds for the first time in 15 years. It was a difficult decision, but I am pleased that the service is now improving to the level and standard that our residents expect and deserve.

I would like to thank our residents and local businesses for continuing to help make Barnet the fantastic place that it is. I for one am certainly proud to call it home.

Richard Cornelius
Leader of Barnet Council

Council budgets 2019/20

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

How we spend your money

Barnet Council's total spending for the coming year is planned to be £1,000.835m.

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

Service type	£m
Adults and Health	146.010
Electoral Services, Legal and Fraud	8.416
Children's Family Services	71.655
Children's Services DSG (Schools)	222.358
Commercial, Management, Back Office, Housing & Development	69.127
Environment	65.535
Corporate Expenses (Housing Benefits, Capital financing, levies and inflation)	332.381
Housing Revenue Account (HRA)	62.708
Planning & Regulation	22.645
Total	1,000.835

How we spend your money

Council spending (millions)

Adults and Health £146.010m

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

Electoral services, legal and fraud £8.416m

Includes: Internal Audit, Governance, Electoral Services, Counter Fraud Operations, and Assurance & Business Development.

Children's Family Services £71.655m

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

Children's Services DSG (Schools) £222.358m

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

Commercial, Management and Back Office, Housing & Development £69.127m

Includes: Commercial & IT Services, Growth & Development (Estates, Housing & Regeneration), Human Resources & Organisational Development, Communications and Strategy.

Environment £65.535m

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

Corporate Expenses £332.381m

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

Housing Revenue Account (HRA) £62.708m

Planning & Regulation £22.645m

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

How are we doing?

Barnet continues to be an attractive and successful borough. The council delivers a wide range of services and a summary of how we are performing is published online at: www.barnet.gov.uk/performance

Barnet is a place where people want to live, work and study. Our most recent residents survey found that 85 per cent of people are satisfied with Barnet as a place to live and 65 per cent of people are satisfied with the way the council runs things.

Barnet has some of the best schools in the country, with 94 per cent rated as good or better by Ofsted. GCSE results are well above the national average, with Barnet schools ranking in the top 5 for attainment and progress.

Our strength-based approach to adult social care offers residents more control over the way they live their lives with increased resilience and independence. We have expanded the care and support options available to older and vulnerable residents, such as extra care homes, technology services, employment support and supported living, which has enabled us to maintain low levels of new admissions to residential care (2.9 admissions per 100,000 population for working age adults and 145 admissions per 100,000 population for older adults), as at quarter 2 2018/19.

We have also enhanced health care support to care homes to avoid unnecessary hospital admissions and facilitate smooth hospital admissions and discharges, helping to keep delayed transfers of care low.

Children's Services in Barnet were judged by Ofsted to be inadequate in 2017. We have been working closely with partners to drive improvements and transform our social care services for children, young people and their families. Subsequent monitoring visits by Ofsted have shown a steady and strong focus on improving services and the quality of social work practice.

Barnet has several major growth and regeneration schemes, including in Brent Cross Cricklewood and Colindale. These schemes will see the development of 17,500 new homes in the borough, with 3,100 completed in 2018/19. Preventing people from becoming homeless continues to be a priority for the council and Barnet Homes helped 419 people to find a home in the first half of 2018/19.

Through the Barnet Safer Communities Partnership, we work with other public sector agencies to address crime and anti-social behaviour, ensuring Barnet remains one of the safest boroughs in London. In the 12 months to September 2018, there were 27,664 notifiable offences in Barnet, the eighth lowest (out of 32) in London; whilst violent offences with injury were the 2nd lowest in London. Reports of anti-social behaviour to the Police dropped by 11 per cent in this period.

We have continued to invest in the borough's roads and pavements through the Network Recovery Plan (£50 million over five years) and 60 of the 86 schemes were completed by September 2018. Nineteen schemes to improve safety, parking and local transport were approved as part of Transport for London's Local Implementation Plan, of which nine will be implemented in 2018/19. Emergency defects are completed within a two-hour timeframe.

We are committed to improving services for residents and customers, including the number and range of services available online. There are more people using our online services than ever before, with 11 per cent more online web forms submitted and 8 per cent fewer calls than in 2017, as at quarter 2 2018/19. A new website was launched in February 2019.

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	2019/2020 charge	of which Barnet receives	GLA receives
A	Up to £40,000	6/9	£ 1,030.27	£ 816.60	£213.67
B	£40,001 – £52,000	7/9	£ 1,201.99	£ 952.70	£249.29
C	£52,001 – £68,000	8/9	£ 1,373.70	£ 1,088.80	£284.90
D	£68,001 – £88,000	9/9	£ 1,545.41	£ 1,224.90	£320.51
E	£88,001 – £120,000	11/9	£ 1,888.83	£ 1,497.10	£391.73
F	£120,001 – £160,000	13/9	£ 2,232.26	£ 1,769.30	£462.96
G	£160,001 – £320,000	15/9	£ 2,575.68	£ 2,041.50	£534.18
H	More than £320,000	18/9	£ 3,090.82	£ 2,449.80	£641.02

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 10).

Exemptions – properties occupied only by:

- a person(s) who is (are) severely mentally impaired
- full-time students (and their spouses or dependants who are not British citizens and not allowed to work or claim benefits in this country)
- school or college leavers
- visiting forces
- UK armed forces accommodation
- people aged under 18
- foreign diplomats or senior officials of international organisations headquartered in the UK
- dependent relatives living in a separate dwelling forming part of a larger property.

The 100 per cent exemption for homes undergoing major repair (Class A) has been replaced with a Class D discount of 0 per cent.

The 100 per cent exemption for homes that are unoccupied and unfurnished (Class C) has been replaced with a Class E discount of 0 per cent.

Exemptions – unoccupied properties which:

- are owned by a charity (exempt for up to six months)
- were previously occupied by someone who has gone into prison or who has moved to receive personal care in a hospital or home on a long-term basis
- are left empty by someone who has moved to provide personal care to another person
- are awaiting probate or letters of administration to be granted (and for up to six months after) following the death of the last occupier
- have been repossessed and are unoccupied
- are the responsibility of a Bankrupt's Trustee
- are empty because their occupation is forbidden by law or planning conditions
- are awaiting occupation by a Minister of Religion
- is a pitch or a mooring which does not have a caravan or houseboat on it.

Claims for exemption should be made in writing to: Barnet Council, Local Taxation, PO Box 2016, Pershore, WR10 9BH. Alternatively please phone **020 8359 2000** (select option 2) for further advice.

You can also get further information about exemptions, discounts and other reductions from our website:

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.

Please email: local.taxation@barnet.gov.uk (Please quote your Council Tax Account in the subject line) or write to: Barnet Council, Local Taxation, PO Box 2016, Pershore, WR10 9BH.

Alternatively please phone: 020 8359 2000 (select option 2) for further advice.

Appeals against liability

You can appeal:

- if you disagree that a dwelling is chargeable
- if you disagree that you are liable to pay Council Tax on a particular dwelling
- if you disagree that a discount or exemption has not been applied or that no reduction for disabilities has been given.

If you wish to appeal, you should initially notify the Council Tax office by email to local.taxation@barnet.gov.uk please quote your Council Tax account in the subject line or by writing to: Barnet Council Local Taxation, PO Box 2016, Pershore WR10 9BH, 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. In 2017/18 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 means the council cannot apply a further increase to the social care precept in 2019/20 so it will remain at £87.27 for a band D property for the year.

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 10).

The owner or person who is entitled to possession is liable to pay the full Council Tax.

Second homes

The council changed the second home discount percentage with effect from 1 April 2013 – the 10 per cent discount for second homes has been reduced from 10 per cent to 0 per cent.

A second home is a property that is furnished but is no-one's main home, including a furnished let between tenancies.

The bill for a caravan or boat that is a second home will be reduced by 50 per cent.

Claims for discounts should be made by email to local.taxation@barnet.gov.uk Please ensure you quote your Council Tax account number in the subject line or in writing to: Barnet Council, Local Taxation, PO Box 2016, Pershore, WR10 9BH.

Empty Home Premium

Any homes that have been empty and unfurnished for more than two years are charged a premium on top of their normal Council Tax. As of 1 April 2019 this premium will be 100%.

There are some exceptions to this:

- where the property has been left unoccupied because the owner is required contractually to live elsewhere in England

or Wales because of their job and they pay Council Tax at that address they will only pay 50 per cent of the full charge

- where a property has been left unoccupied and is an annexe to another property which is being used as the sole or main residence of the owner, they will not have to pay the 50 per cent premium if the property has been empty for more than two years.

Council Tax discretionary relief scheme

Barnet Council has a discretionary discount policy to help you to reduce your Council Tax liability if you are struggling to pay your council tax bill. This is in accordance with Section 13A of the Local Government Finance Act 1992.

Applications must be made in writing and will be considered on an individual basis and depend on your personal and financial circumstances. You can download a form at www.barnet.gov.uk/counciltax

If you require further advice please contact the Discretionary Housing Payment Team on tel: **020 8359 2442** for assistance.

Council Tax Support

The key features of Barnet's Council Tax Support scheme from 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 via email:

local.taxation@barnet.gov.uk

tel: **020 8359 2000** (Select option 2), or by writing to: Barnet Council Local Taxation, PO Box 2016, Pershore, WR10 9BH.

Change of circumstances

If you are in receipt of a discount, exemption or reduction to your Council Tax and you have a change in your circumstances during the year which may affect this, you must let the council know within 21 days of the change.

Non-Domestic Rates explained

Non-Domestic Rates

Non-Domestic Rates, or business rates, collected by local authorities are the way that those who occupy non-domestic property contribute towards the cost of local services. Under the business rates retention arrangements introduced from 1 April 2013, authorities keep a proportion of the business rates paid locally. This provides a direct financial incentive for authorities to work with local businesses to create a favourable local environment for growth since authorities will benefit from growth in business rates revenues. The money, together with revenue from council tax payers and certain other sums, is used to pay for the services provided by local authorities in your area. Further information about the business rates system, including transitional and other reliefs, may be obtained at www.gov.uk/introduction-to-business-rates

Business Rate Supplement

The Business Rate Supplements Act 2009 enables levying authorities – county councils, unitary district councils and, in London, the Greater London Authority – to levy a supplement on the business rate to support additional projects aimed at economic development of the area. 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 2019-20 for the Crossrail BRS is £70,000. Further information may be found in the Crossrail BRS final prospectus which is available at www.london.gov.uk/crossrail-brs

Rateable Value

Apart from properties that are exempt from business rates, each non-domestic property has a rateable value which is set by the valuation officers of the Valuation Office Agency (VOA), an agency of Her Majesty's Revenue and Customs. They draw up and maintain a full list of all rateable values, available at www.gov.uk/voa. The rateable value of your property is shown on the front of this bill. This broadly represents the yearly rent the property could have been let for on the open market on a particular date. For the revaluation that came into effect on 1 April 2017, this date was set as 1 April 2015.

The valuation officer may alter the value if circumstances change. The ratepayer (and certain others who have an interest in the property) can request a change to the value shown in the list if they believe it is wrong, through the reformed Check, Challenge, Appeal (CCA) process introduced in April 2017. Full details on the CCA process are available from the VOA or from www.gov.uk/voa. Your billing authority can only backdate any business rates rebate to the date from which any change to the list is to have effect.

Further information about the grounds on which appeals may be made and the process for doing so can be found on the www.gov.uk/voa website.

National Non-Domestic Rating Multiplier

Barnet Council works out the business rates bill by multiplying the rateable value of the property by the appropriate multiplier. There are two multipliers: the standard non-domestic rating multiplier and the small business non-domestic rating multiplier. The former is higher to pay for small business rate relief. Except in the City of London where special arrangements apply, the Government sets the multipliers for each financial year for the whole of England according to formulae set by legislation.

Business Rates Instalments

Payment of business rate bills is automatically set on a 10-monthly cycle. However, the government has put in place regulations that allow businesses to require Barnet Council to enable payments to be made through 12 monthly instalments. If you wish to take up this offer, you should contact Barnet Council as soon as possible.

Revaluation 2017 and Transitional Arrangements

All rateable values are reassessed at a general revaluation. The most recent revaluation took effect from 1 April 2017. Revaluations make sure each ratepayer pays their fair contribution and no more, by ensuring that the share of the national rates bill paid by any one ratepayer reflects changes over time in the value of their property relative to others.

A £3.6 billion transitional relief scheme limits changes in rate bills as a result of the 2017 revaluation. To help pay for the limits on increases in bills, there are also limits on

reductions in bills. Under the transitional scheme, limits continue to apply to yearly increases and decreases until the full amount is due (rateable value times the appropriate multiplier). The scheme applies only to the bill based on a property at the time of the revaluation. If there are any changes to the property after 1 April 2017, transitional arrangements will not normally apply to the part of a bill that relates to any increase in rateable value due to those changes. Changes to your bill as a result of other reasons (such as changes to the amount of small business rate relief) are not covered by the transitional arrangements. The transitional arrangements are applied automatically and are shown on the front of your bill. Further information about transitional arrangements and other reliefs may be obtained from the London Borough of Barnet or the website www.gov.uk/introduction-to-business-rates.

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

Unoccupied Property Rating

Business rates will not be payable in the first three months that a property is empty. This is extended to six months in the case of certain industrial properties. After this period rates are payable in full. In most cases the unoccupied property rate is zero for properties owned by charities and community amateur sports clubs. In addition, there are a number of exemptions from the unoccupied property rate. Full details on exemptions can be found at www.barnet.gov.uk/business-rates

Partly Occupied Property Relief

A ratepayer is liable for the full non-domestic rate whether a property is wholly occupied or only partly occupied. Where a property is partly occupied for a short time, Barnet Council has discretion in certain cases to award relief in respect of the unoccupied part. Full details can be obtained from Barnet Council.

Small Business Rate Relief

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

In addition, generally, if the sole or main property is shown on the rating list with a rateable value which does not exceed £15,000, the ratepayer will receive a percentage reduction in their rates bill for this property of up to a maximum of 100%. For a property with a rateable value of not more than £12,000, the ratepayer will receive a 100% reduction in their rates bill.

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

- (a) one property, or
- (b) one main property and other additional properties providing those additional properties each have a rateable value which does not exceed £2,899.

The aggregate rateable value of all the properties mentioned in (b), must not exceed £19,999 outside London or £27,999 in London on each day for which relief is being sought. If the rateable value, or aggregate rateable value, increases above those levels, relief will cease from the day of the increase.

The Government has introduced additional support to small businesses. For those businesses that take on an additional property which would normally have meant the loss of small business rate relief, the Government has confirmed that they will be allowed to keep that relief for a period of 12 months.

Where a ratepayer meets the eligibility criteria and has not received the relief they should contact Barnet Council Business Rates Team on 0208 359 2735. Provided the ratepayer continues to satisfy the conditions for relief which apply at the relevant time as regards the property and the ratepayer, they will automatically continue to receive relief in each new valuation period.

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

- (a) the ratepayer taking up occupation of an additional property, and
- (b) an increase in the rateable value of a property occupied by the ratepayer in an area other than the area of 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).

Barnet Council has discretion to give further relief on the remaining bill. Full details can be found at www.barnet.gov.uk/business-rates

Relief for Local Newspapers

The Government is providing funding to local authorities so that they can provide a discount worth up to £1,500 a year on office space occupied by local newspapers. This was due to run for 2 years from 1 April 2017. At Autumn Budget 2018, the Government extended the scheme for an additional year (2019/20). This scheme provides up to a maximum of one discount per local newspaper title and per hereditament, and up to state aid limits. The relief will be delivered through local authority discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Eligibility criteria for this relief is set out in a guidance note: "The case for a business rates relief for local newspapers", which can be obtained at www.gov.uk/government/consultations/the-case-for-a-business-rates-relief-for-local-newspapers.

Spring Budget 2017 Relief Scheme: Supporting Small Business

Ratepayers losing Small Business or Rural Rate Relief as a result of the 2017 revaluation will have their increases limited to the greater of either (i) a cash value of £600 per year, or (ii) the matching cap on increases for small properties in the transitional relief scheme. This relief will run until the next revaluation in 2021 and ratepayers will receive the relief until this date or they reach what their bill would have been without the relief scheme, whichever is first.

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

Spring Budget 2017 Relief Scheme: Discretionary Scheme

The Government is providing £300 million of funding to local authorities over 4 years to 31 March 2021 to provide discounts to ratepayers in their area on a discretionary basis. Each authority has been allocated a share with which to design and implement a scheme to deliver targeted support to ratepayers.

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

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

Retail Discount

At Autumn Budget 2018, the Government announced a one-third discount for eligible retail businesses with a rateable value of less than £51,000, up to state aid limits. This scheme will run for two years from April 2019. This discount will be applied to the bill after the application of any reliefs, excluding any local discounts.

The Government has issued guidance on the operation of the scheme, which can be found at: <https://www.gov.uk/government/publications/business-rates-retail-discount-guidance>.

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

Local Discounts

Local authorities have a general power to grant discretionary local discounts. Full details can be obtained from Barnet Council.

State Aid

The award of discounts is considered likely to amount to state aid. However, it will be state aid compliant where it is provided in accordance with the De Minimis Regulations EC 1407/2013. The De Minimis Regulations allow an undertaking to receive up to €200,000 'de minimis' aid over a rolling three-year period. If you are receiving, or have received, any 'de minimis' aid granted during the current or two previous financial years (from any source), you should inform Barnet Council immediately with details of the aid received.

Hardship Relief

Barnet Council has discretion to give hardship relief in special circumstances. Full details can be obtained from the local authority.

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.

Council Tax details 2019/20

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 2019/20. The tax levied is based on there being the equivalent of 145,560 Band D properties (141,918 in 2018/19) in Barnet giving the standard charge of £1,545.41 which reflects a 2.99% increase in the Council Tax (Barnet share only).

	2019/20	2019/20	2019/20	2018/19
	net expenditure	per Band D property	per head of population	net expenditure
	£	£	£	£
Direct Barnet Council Services	222,409,630	1,527.96	563.92	224,543,630
Plus levies and contributions:				
Environment Agency	335,000	2.30	0.85	320,730
Lea Valley Regional Park	360,000	2.47	0.91	378,350
London Pension Funds	511,000	3.51	1.30	607,000
Traffic Control Signals Unit	476,800	3.28	1.21	469,400
North London Waste Authority	11,796,000	81.04	29.91	11,039,000
Concessionary Fares	15,450,450	106.14	39.17	15,392,280
Coroners Court	320,000	2.20	0.81	287,000
London Boroughs Grants	295,000	2.03	0.75	333,490
Apprenticeship Levy	300,000	2.06	0.76	260,000
	252,253,880	1,732.99	639.59	253,630,880
Contribution from balances and reserves	(5,357,436)	(36.81)	(13.58)	(2,750,126)
Barnet's Requirements (see Budget)	246,896,444	1,696.18	626.01	250,880,754
Less:				
Collection Fund Adjustment	0	0	0	(7,732,000)
Business Rates	(68,600,000)	(471.28)	(173.94)	(74,360,000)
Revenue Support Grant	0	0	0	0
Barnet's element of Council Tax requirement	178,296,444	1,224.90	452.07	168,788,754
GLA Precept	46,653,436	320.51	118.29	41,756,533
Total Council Tax requirement	224,949,880	1,545.41	570.36	210,545,287

Budget

	2019/20			2018/19		
	Expenditure	Income	Net expenditure	Expenditure	Income	Net expenditure
	£'000	£'000	£'000	£'000	£'000	£'000
Adults and Health ¹	146.010	(34.893)	111.117	143.639	(36.077)	107.562
Electoral services, legal and fraud ²	8.416	(1.017)	7.399	7.102	(1.017)	6.085
Children's Family Services ³	71.655	(5.538)	66.117	67.164	(4.356)	62.808
Children's Services DSG (Schools) ⁴	222.358	(222.358)	0.000	222.329	(222.329)	0.000
Commerical, Management, Back Office, Housing and Development ⁵	69.127	(35.208)	33.919	68.431	(35.386)	33.045
Environment ⁶	65.535	(31.313)	34.222	60.768	27.742	33.026
Corporate Expenses (Housing Benefits, capital financing, levies and inflation) ⁷	332.381	(273.591)	58.790	327.569	(273.920)	53.649
HRA (Housing)	62.708	(62.708)	0.000	64.008	(64.008)	0.000
Planning & Regulation ⁸	22.645	(21.292)	1.353	21.318	(20.992)	0.326
Total Service Budget	1,000.835	(687.918)	312.917	982.328	(685.827)	296.501
Specific Grants		(47.399)	(47.399)		(32.020)	(32.020)
Special Parking Account		(13.265)	(13.265)		(10.850)	(10.850)
Specific Reserves		(5.357)	(5.357)		(2.750)	(2.750)
Barnet's Budget Requirement	1,000.835	(753.939)	246.896	982.328	(731.447)	250.881
Business Rates Retention		(68.600)	(68.600)		(74.360)	(74.360)
Business Rates Top Up			0.000			0.000
Revenue Support Grant			0.000			0.000
Collection Fund Adjustment			0.000		(7.732)	(7.732)
Barnet's Element of Council Tax requirement	1,000.835	(822.539)	178.296	982.328	(813.539)	168.789
GLA Precept	46.654		46.654	41.756		41.756
Total Council Tax requirement	1,047.489	(822.539)	224.950	1,024.84	(813.539)	210.545

Notes

- Includes: Adult Social Care, Public Health & Prevention and Leisure, Sports & Physical Activities
- Includes Internal Audit, Governance, Electoral Services, Counter Fraud Operations, and Assurance & Business Development.
- 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, Community Safety, 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 2018/19 at £290.592m and that of 2019/20 at £294.295m and the changes to the Council Tax requirement of 2018/19 at £210.545m and that of 2019/20 at £224.950m. The council's baseline funding reduced by 7.75%. In addition, inflationary pressures and additional costs arising from a growing population have meant that the council has had to increase budgets in specific areas. To balance the budget, savings and efficiencies have been identified.

	£m	%
Barnet Services Net Budget 2018/19	290.592	
Efficiency Savings, reduction and income	(19.966)	(6.87%)
Grossing up of grants	6.372	2.19%
Service Pressures including Demographics	13.168	4.53%
Inflation	6.736	2.32%
Movement in Reserves	(2.607)	(0.90%)
Barnet Services Net Budget 2019/20	294.295	1.27%

Capital Programme

The council is planning to spend £682.639 million on capital projects from 2018/19 onwards as part of an ongoing programme of investment in buildings, roads, equipment and other assets. The table below gives a brief summary of capital expenditure plans.

Capital programme 2018/19 to 2023/24							
Service	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	Total
	£000	£000	£000	£000	£000	£000	£000
Other Services	261,225	237,036	12,116	21,867	800	250	533,294
Housing - HRA	33,564	78,143	19,589	18,049	-	-	149,345
Total	294,789	315,179	31,705	39,916	800	250	682,639

Council Tax requirement

The Council Tax at Band D is £1,545.41 for 2019/20. The tax base in Barnet has increased from 141,918 to 145,560. The change in the Council Tax requirement is set out in the table below.

	Number of properties
Council Tax Base 2018/19	141,918
Council Tax Base 2019/20	145,560
Increase in tax base	3,642

	£m
Council Tax Requirement 2018/19	210.545
Barnet's increase in Tax Base	4.332
GLA increase in Tax Base	1.072
Increase in Barnet Council Tax Rate	5.176
Increase in GLA Precept	3.825
Council Tax Requirement 2019/20	224.950

Outstanding loans

At 31 March 2018, the council's outstanding long-term loan terms totalled £304.08m. The average rate of borrowing on the council's outstanding long-term debt is 3.86%.

Greater London Authority (GLA)

Introduction

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

Sadiq Khan will not tolerate any waste of public money, particularly against a background of tightening resources from the government over the last decade. This year's budget has required some tough choices. It will improve the key services Londoners need. That means ensuring transport fares are more affordable and building more homes. The budget provides resources to support jobs and growth, tackle rough sleeping and make London a fairer and cleaner place to live too. It also provides extra resources from Council Tax and business rates for the Metropolitan Police and London Fire Brigade to keep Londoners safe. This will help offset the ongoing impact of real terms cuts in government grant since 2010.

Council Tax for GLA services

The GLA's share of the Council Tax for a typical Band D property has been increased by £26.28 (or 50p per week) to £320.51. The additional income raised will fund the Metropolitan Police and the London Fire Brigade. Council taxpayers in the City of London, which has its own police force, will pay £78.38.

Council Tax (£)	2018 /19	Change	2019/20
MOPAC (Met Police)	218.13	24.00	242.13
LFC (Fire Brigade)	50.22	2.78	53.00
GLA	23.84	-0.46	23.38
TfL (Transport)	2.04	-0.04	2.00
Total (£)	294.23	26.28	320.51

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

The Mayor's budget includes significant efficiency savings across the GLA Group in 2019-20. This has allowed him to release resources to help meet his key priorities. This includes plans to invest £4.8 billion to support starts of 116,000 new affordable homes in London by 2022. He will also continue to provide extra funding to support disadvantaged young Londoners and increase investment in green spaces. In addition, he is taking steps to improve air quality in London by introducing a new Ultra Low Emission Zone in central London from April 2019. He is setting up a £48 million fund for small businesses and Londoners on low incomes to encourage them to scrap polluting diesel vehicles. The Mayor will also work with London's business community and key investors to ensure London's interests are protected. He will put Londoners' economic opportunities centre stage in light of the uncertainty arising from the UK's expected departure from the European Union. He will provide funding for new projects to bring communities together, tackle social inequality and boost London's economy.

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

The Mayor's Police and Crime Plan – a Safer City for Londoners 2017-21 – sets out his strategy for policing over the next three years. His key priorities include improving the Metropolitan Police Service (MPS), providing a better criminal justice service in London and keeping children and young people safe. He will also tackle domestic violence, which particularly affects women and girls, and stand up against hate crime, intolerance and extremism.

The MPS has to rise to meet these challenges at a time of acute financial pressure. As a result of the reductions in Home Office grant for policing over the last decade, it has had to close more than 100 police stations and remove 2,800 police support staff and Police Community Support Officer roles in order to protect officer numbers.

To keep Londoners safe, the Mayor is raising the police element of his Council Tax precept by £24 for a typical Band D property. He will also maintain an additional £59 million of funding through business rates. This will fund an additional 1,300 police officers but will not compensate for the government's cuts to police funding since 2010.

Transport for London (TfL)

London's population is forecast to grow by one million in the next decade. TfL is investing to make the transport network more reliable and accessible. The Mayor's priorities for TfL include:

- making transport more affordable. Single bus fares, single pay as you go fares on the Tube and DLR and the charges for the Santander cycle hire scheme will be frozen until at least 2020. This will save travellers an estimated £40 million in 2019-20
- the introduction of the new Bus and Tram

one-hour Hopper fare and investing to improve journey times and reliability on the bus network

- working with London boroughs to maintain existing concessionary travel and assisted door-to-door transport schemes. This includes providing free 24-hour travel for the over 60s, the disabled, armed forces personnel in uniform and eligible war veterans and protecting the Taxicard and Dial a Ride schemes. Discounts on travelcards are also available for apprentices
- increasing capacity on the London Underground and rail services and maintaining the Night Tube and Night Overground services
- extending the Barking Gospel Oak line to Barking Riverside and expanding capacity on the DLR and tram network;
- planning for the Bakerloo line extension to south-east London and new river crossings in east London
- working to complete the Elizabeth line (formerly Crossrail) - which will increase central London's rail capacity by 10 per cent - and the Northern line extension to Nine Elms and Battersea Power station as soon as possible
- continuing work to develop Crossrail 2 and working towards the release of more TfL land to provide new affordable workspaces and homes across London
- introducing an Ultra Low Emission Zone in central London from April 2019 to tackle local air pollution and adopting a Vision Zero plan which will help to eliminate deaths and serious injuries on London's roads
- making public transport more accessible for everyone. Step-free access is planned to be introduced at a further 15 suburban

tube stations by spring 2020. All new Elizabeth line stations will also be step free; and

- investing a record £2.3 billion by 2024 through his Healthy Streets scheme to fund a range of schemes designed to make walking, cycling and public transport safer, cleaner and more appealing. This includes funding for major new high-quality cycle routes between Brentford and Olympia, Tower Bridge and Woolwich, Tottenham and Camden and Hackney and the Isle of Dogs.

London Fire Commissioner (LFC)

The Mayor's funding ensures that the London Fire Brigade's first and second fire engines attending an emergency incident arrive, on average, within six and eight minutes respectively. He is also supporting the Brigade's investment in new vehicles and equipment, and the continued promotion of community safety and fire prevention across London.

London Legacy Development Corporation (LLDC)

The LLDC was set up to ensure that the city benefits from a long-term legacy from the London 2012 Olympic and Paralympic Games. The Mayor's 2019-20 budget provides funding for the development of a world-class cultural and education district, East Bank, in Queen Elizabeth Olympic Park. This is expected to create 3,000 new jobs, attract 1.5 million additional visitors and bring £2.8 billion of economic value to east London.

Old Oak and Park Royal Development Corporation (OPDC)

The OPDC will help create 65,000 new jobs and at least 24,000 new homes in west London over the next 20 years. It will build

on the regeneration High Speed 2 (HS2), the Elizabeth line and the Great Western Mainline stations at Old Oak Common will bring locally.

Summary of GLA Group budget

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

How the GLA budget is funded 2019 – 20	£m
Gross expenditure	12,232.6
Government grants and retained business rates	-4,754.5
Fares, charges and other income	-6,522.1
Use of reserves	4.6
Amount met by Council Tax payers	960.6

Changes in spending 2019 – 20	£m
2018-19 Council Tax requirement	865.7
Inflation	235.9
Efficiencies and other savings	-243.2
New initiatives	641.1
Other changes (for example fares revenue and grants)	-538.9
2019-20 Council Tax requirement	960.6

Detailed budget by service area

The table below compares the GLA Group's expenditure on policing, fire and other services (including transport) in 2019-20 with 2018-19.

The GLA's gross expenditure is higher this year. This is mainly due to the impact of extra investment planned by the Mayor in transport,

policing and the fire service. Overall, the council tax requirement has increased because of the extra funding for the Metropolitan Police and the London Fire Brigade. There has also been a 1.9 per cent increase in London's residential property taxbase. Find out more about our budget at: london.gov.uk/budget (tel: 020 7983 4000).

Summary of Spending and Income (£ million) (figures may not sum exactly due to rounding)	Police (MOPAC)		Fire (LFC)		Other Services (incl. GLA, TfL, LLDC and OPDC)		GLA Group Total	
	2018/19	2019/20	2018/19	2019/20	2018/19	2019/20	2018/19	2019/20
Gross expenditure	3,331.5	3,556.7	435.8	450.3	8,411.1	8,225.6	12,178.4	12,232.6
Government grant and business rates	-2,397.3	-2,656.4	-250.9	-245.7	-1,990.1	-1,852.4	-4,638.3	-4,754.5
Other income (incl. fares and charges)	263.8	-278.5	-36.9	-38.3	-5,863.3	-6,205.3	-6,163.9	-6,522.1
Net expenditure	670.4	621.8	148.0	166.3	557.8	167.9	1,376.2	956.0
Change to level of reserves	-29.0	103.4	0.0	-7.1	-481.5	-91.7	-510.5	4.6
Council Tax requirement (income)	641.4	725.2	148.0	159.2	76.3	76.2	865.7	960.6

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 0% increase in this levy. Find out more about hundreds of great days out, world class sports venues and award winning parklands at www.visitleevalley.org.uk

Budget/Levy Changes- 2018/19 to 2019/20		
	2018/19 £m	2019/20 £m
Authority Operating Expenditure	11.2	10.6
Authority Operating Income	(3.3)	(2.7)
Net Service Operating Costs	7.9	7.9
Financing Costs – Debt servicing/repayments	0.5	0.5
Financing Costs – Capital investment	1.2	1.2
Total Net Expenditure	9.6	9.6
Total Levy	(9.6)	(9.6)

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

Contact for more information:
www.london.gov.uk/crossrail-brs

Alternatively you can contact us by
email: crossrail-brs@london.gov.uk
tel: 020 7983 4100

Or write to us at:
Finance
Greater London Authority
City Hall
London SE1 2AA

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, 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. When it opens, 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 now continuing to complete the project and stations along the route as soon as possible.

To find out more, visit www.crossrail.co.uk, call the Crossrail 24 hr Helpdesk on 0345 602 3813 or email helpdesk@crossrail.co.uk

Developments in the construction and financing of Crossrail

The previous Mayor of London agreed a funding settlement with Government in 2010 for the Crossrail route. In August 2018, it was announced that the project opening date would be delayed. The Mayor and Secretary of State for Transport announced a revised funding package for Crossrail on 10 December 2018.

How will London's businesses help fund Crossrail?

In April 2012, the last Mayor introduced a Community Infrastructure Levy (CIL) on new developments in London to finance Crossrail. This is paid for by the developer. Business ratepayers of larger properties have contributed through a special Crossrail Business Rate Supplement (BRS) since April 2010.

Under the revised funding package, the GLA's total contribution towards Crossrail financed through the MCIL and BRS is expected to be around £6.1bn. The BRS will need to be levied until the GLA's Crossrail related borrowing is repaid. This is expected to be some time in the mid to late 2030s, in line with the published prospectus. The policies for the BRS in 2019-20 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. The Crossrail BRS is applied only to assessments (for example business and other non-domestic premises) with a rateable value of over £70,000 on the local rating lists of the 32 London boroughs and City of London Corporation. This threshold means that around 85 per cent of non domestic properties in London will be exempt from the BRS in 2019-20.

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

The Crossrail BRS multiplier for 2019-20 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 (NDR) bill. However, no transitional relief is provided for the BRS.

Keeping you up to date

We will give ratepayers an annual update over the lifetime of the BRS.

Environment Agency South East Region

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

The Environment Agency has powers in respect of flood and coastal erosion risk management for 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		
	2018/2019	2019/2020
	'000s	'000s
Gross Expenditure	£86,424	£112,919
Levies Raised	£11,351	£11,577
Total Council Tax Base	5,001	5,085

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 £11,351,056 in 2018/2019 to £11,576,942 for 2019/2020.

www.environment-agency.gov.uk